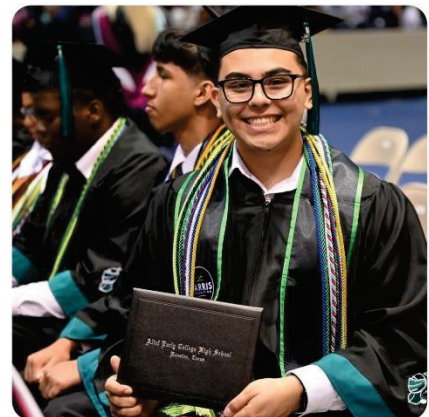
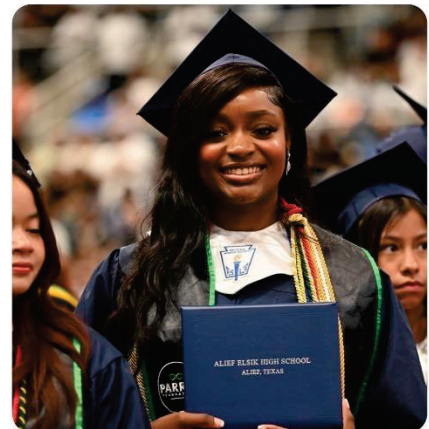


Alief Independent School District

2024-25 Official Budget



Alief Independent School District

4250 Cook Road

Houston, Texas 77072

www.aliefisd.net

Alief Independent School District

Houston, Texas



2024-25 Official Budget

Effective
September 1, 2024 – August 31, 2025

Issued by:

Dr. Anthony Mays
Superintendent

Administrative Services Division

Charles Woods
Deputy Superintendent for Business

Julee Patterson, CPA
Budget Director

2024-25 Budget

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Executive Summary

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

Board of Trustees

<u>Board of Trustees</u>	<u>Length of Service</u>	<u>Term Expires</u>	<u>Occupation</u>
Dr. Darlene Breaux, President	7 Years	2025	Education Director
Dr. Lily Truong, Vice President	9 Years	2027	Educational Consultant
Mrs. Jennifer Key, Secretary	7 Years	2025	Retired Educator/Administrator
Dr. Gregg Patrick, Assistant Secretary	3 Years	2025	Pastor
Mr. Rick Moreno, Member	17 Years	2027	Paramedic/Transfer Coordinator
Mrs. Janet Spurlock, Member	3 Years	2025	Retired Principal
Ms. Ann Williams, Member	17 Years	2027	Educator

Administrative Officials

<u>Official</u>	<u>Position</u>	<u>Length of Service</u>
Dr. Anthony Mays	Superintendent of Schools	2 Years
Mr. Charles Woods	Deputy Superintendent for Business Services	34 Years
Ms. Kathy Jahn	Deputy Superintendent for Instruction	29 Years
Dr. Elizabeth Veloz-Powell	Deputy Superintendent for Human Resources and Professional Learning	9 Years
Ms. Anne Faichtinger *	Chief Financial Officer	2 Years

* Anne Faichtinger retired on August 30, 2024, and was replaced by Dr. Emily Littlefield on September 4, 2024.

Consultants and Advisors

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

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

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

August 19, 2024

Board of Trustees
Alief Independent School District
Harris County, Texas

Dear Board Members:

We are pleased to present Alief Independent School District's 2024-2025 budget document to the Board of Trustees and the Alief community. The document was prepared by the district's Finance staff and responsibility for the accuracy and fairness of the financial information and disclosures contained in the document rests solely with this department.


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

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

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

Sincerely,


Dr. Anthony Mays
Superintendent


Mr. Charles Woods
Deputy Superintendent of Business

Budget Introduction

The following document represents the financial plan for Alief Independent School District for the 2024-25 fiscal year. This budget provides the financial resources necessary to provide a competitive compensation package for our employees, maintain our existing facilities, and provide the funds necessary to support instruction at our forty-eight existing campuses.

This budget document is organized into the following major sections:

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

The adopted budget reflects the allocation of revenues and expenditures to support the educational programs and services defined by the district’s purpose, goals, and strategic intent. The most important objective in the presentation of the budget data is to improve the quality of information provided about the district’s financial plan for the 2024-25 fiscal year.

Budget Overview & Highlights

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

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

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

Total Proposed Budget by Fund Comparison

	General Fund	Debt Service Fund	Food Service Fund	Total 2024-25
Revenues/Other Sources	\$ 465,478,800	\$ 44,062,584	\$ 31,394,120	\$ 540,935,504
Expenditures	456,278,800	43,531,449	34,294,120	534,104,369
Excess of Revenue Over (Under) Expenditures	<u>\$ 9,200,000</u>	<u>\$ 531,135</u>	<u>\$ (2,900,000)</u>	<u>\$ 6,831,135</u>

General Fund

Expenditures

It is difficult to compare General Fund expenditures to prior actual expenditures for the last several fiscal years due to the pandemic and the resulting adjustments to operations and funding sources. General Fund budgeted expenditures are \$456.3 million, which is an increase of \$7.8 million (1.8%) compared to 2023-24 projected expenditures.

Due to multiple years of enrollment declines and instability, the district has been focused on strategic budgetary reductions over multiple years through attrition while utilizing the federal funding provided. This has allowed the district to provide continuity of instructional services with the least amount of interruption to the classroom. Enrollment is the primary driver for staffing allocation decisions, with consideration given for special programs and unique circumstances. The budgeted enrollment for 2023-24 included a modest increase of 126 students; however, actual enrollment was 39,474 – a decrease of 855 students. Enrollment is projected to decline 734 students to 38,740 for 2024-25. In addition to enrollment-based staffing reductions during the last two fiscal years, staffing ratios were also adjusted and other targeted positions were reduced. These reductions were accomplished through normal staff attrition/turn-over and reallocation of personnel. Special education campus staffing continues to increase due to the growing number of students served, however central Special Education staffing was reduced in many areas in 2023-24 to allow for campus staffing needs.

For the 2023-24 fiscal year approximately 190 positions were eliminated (net of increases in targeted areas, such as Special Education) with a cost savings of approximately \$6.8 million. In 2024-25, staffing reductions totaled 49 positions (net) with cost savings of approximately \$2.4 million. Additionally, a portion of the salary (\$4.5 million) for district Instructional Specialists was moved to federal funding for 2024-25 and 2025-26 (50% of 119 positions). This cost will return to the General Fund budget in 2026-27. These reductions to positions and identified programs were necessary to not only align staffing with student enrollment, but also to allow for salary increases or non-recurring supplemental payments necessary to remain competitive with surrounding districts.

The education of students is a labor-intensive process and payroll expenditures comprise approximately 88% of the General Fund expenditures. Due to limited financial resources for 2024-25 (discussed in more detail in the next section of this Executive Summary), salary increases for staff are not included in this budget. In lieu of permanent increases, the budget includes two supplemental payments of \$500 each in December and May to qualified staff. Additionally, a \$2,000 retention supplement will be paid in September from federal funds to employees that return for the new school year. For 2023-24, the Board approved a 3% of midpoint increase for all staff, with lowest compensated auxiliary and paraprofessional pay grades receiving an 8% of midpoint raise. Targeted one-time supplements paid from federal funding, with a focus primarily on recruitment and retention of teachers, were also included in the 2023-24 compensation plan. Appropriate staffing is critical as the district addresses the learning loss caused by the pandemic over the last several years. Alief's teacher salaries are comparable to the average in the region at most experience levels and remain competitive with neighboring districts, although this competitive advantage has decreased over the last several years.

Staff compensation has been a district priority for many years. Fortunately, funds for staff salary increases were available from 2013-14 through 2017-18. Due to budget constraints, the district was not able to approve a salary increase for staff in 2018-19. Alief received a significant increase in State funding in 2019-20 after the passage of House Bill 3 (H.B. 3) by the Texas Legislature. H.B. 3 required a portion of the increase to be spent on salary increases. Alief exceeded the required spending and provided salary increases of 6% - 8.5% dependent on years of experience.

Executive Summary (continued)

Expenditures (continued)

With no increase in the basic allotment from the State since that time, permanent increases have been sporadic. Local and federal funding has been used to provide employees with supplemental non-recurring pay in the years without raises to retain as many qualified staff as possible.

The district also operates a self-funded insurance plan. Alief contributes \$6,600 per year to health insurance for each participating employee to maintain very low premium costs for employees. When you combine the district's salaries with one of the lowest health insurance premiums in the area, Alief's compensation package is strong.

Funding for tutorials remains a priority, especially as districts address student learning loss experienced during the pandemic. ESSER federal funding was utilized for the last several years for supplemental pay for interventions and after school tutorial programs (approximately \$1.8 million). This cost returned to the General fund in 2024-25.

Fiscal Year	Starting Salary	Midpoint Raise %
2013-14	47,300	3.50%
2014-15	50,000	5.03%
2015-16	52,000	4.00%
2016-17	52,800	2.00%
2017-18	53,600	2.00%
2018-19	53,600	0.00%
2019-20	57,400	6.00%
2020-21	57,400	0.00%
2021-22	59,700	4.00%
2022-23 *	60,000	0.75%
2023-24	62,000	3% / 8%
2024-25	62,000	0.00%

* raise for teachers only

Instructional technology of \$3.2 million, as well as insurance for district technology devices (approximately \$1.0 million) was also moved back to the General Fund in 2024-25 from ESSER funding along with other miscellaneous items. Campuses receive a per-pupil allotment for non-payroll expenditures. The per-pupil allocations to campuses were reduced in 2023-24 and remained at that level in 2024-25.

Per Pupil Allocation	
Elementary base allotment	\$ 84
Intermediate base allotment	87
Middle school base allotment	91
High school base allotment	101

Revenues

General Fund revenue is budgeted to increase from 2023-24 projected revenue by \$6.3 million. The following table provides a comparison of revenues by source for the current year (projected) and the 2024-25 budget year:

General Fund Revenue Sources Comparison

	2023-24		2024-25	Percentage Change
	Projected	Actual	Proposed Budget	
Local/Other sources	\$ 157,745,946		\$ 171,628,854	+8.80%
State sources		289,641,894	285,527,523	-1.42%
Federal sources		11,811,861	8,322,423	-29.24%
Total	\$ 459,199,701		\$ 465,478,800	+1.37%

Revenues (continued)

The increase in local revenue is due to an increase in budgeted property tax revenue. This increase is caused by a combination of an increase in property value of 2.56% and an increase in the tax rate from \$0.7817 to \$0.8426, subject to voter approval. These factors are discussed in more detail below.

There are no significant changes in the State funding formula for the 2024-25 budget year. Under the State funding system, increases in property value are brought into the state funding formula by increasing the local share requirement used in the calculation and thus decreasing the State's portion of funding owed to the district. The decline in State revenue of \$4.1 million is due to this increase in local property value, decreased enrollment, and a decrease in estimated funding from prior year property value audits. These decreases are offset to some extent by an increase in funding due to higher number of projected special education students and a slight increase in the guaranteed yield for Golden Pennies from \$126.21 to \$129.52 which generates approximately \$1.4 million.

Federal revenue accounted for in the General Fund (mainly School Health and Related Services (SHARS) and indirect cost funding) decreased by \$3.5 million. Changes in the funding ratios and other program restrictions used to determine the amount of SHARS allocations have decreased this federal source of revenue significantly over the last two years. As the large pandemic related federal funds end, the amount of indirect cost revenues recognized in the General fund has also decreased.

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

Property Value

Property values are projected to increase by 2.56% from the prior year based on the information received from Harris County Appraisal District. The increase in value is primarily attributable to growth in residential values, offset slightly by declines in apartment and commercial properties.

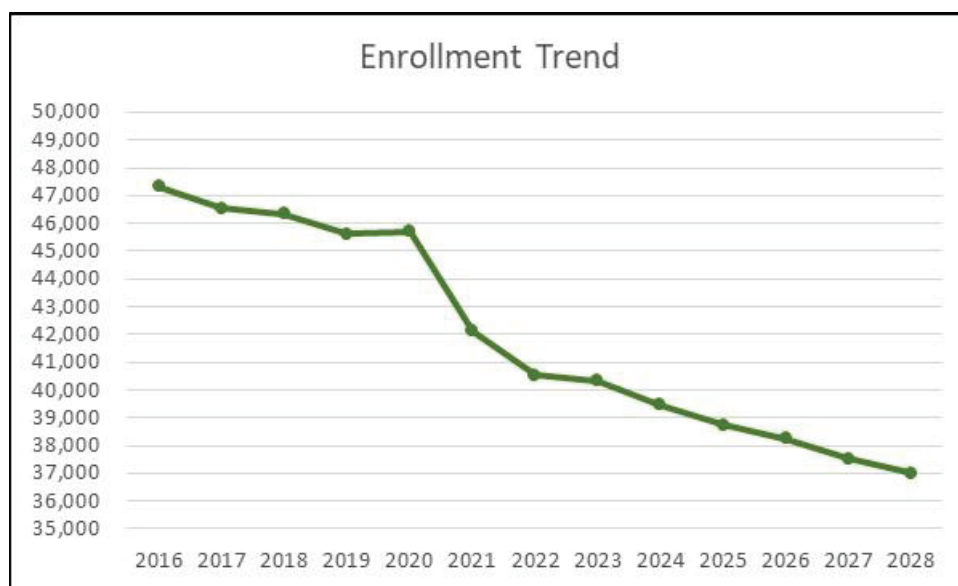
Tax Base Trend

Fiscal Year	Value	Fiscal Year	Value
2019-20	\$16,460,256,000	2022-23	19,137,867,000
2020-21	\$17,620,338,000	2023-24	19,719,624,000
2021-22	\$17,831,390,000	2024-25	20,223,399,000

With significant growth in value throughout Texas, the Legislature approved an increase in the homestead exemption for homeowners from \$40,000 to \$100,000 in 2023-24. Without this additional exemption, district property value growth was estimated to increase by 11.44% in 2023-24. Moderate growth of 4.00% to 4.25% is projected for the next several years. Note that changes in property value do not have a significant impact on total revenue since increases in local revenue are offset by decreases in State revenue. Increases in market value had resulted in higher tax bills for taxpayers of the district over the last several years, even with state mandated tax compression and increases in the state homestead exemption. The larger increase in the homestead exemption for the 2023-24 year, coupled with the additional tax compression approved, allowed for more significant tax relief for district taxpayers in 2023-24. It should be noted that increases in assessed taxable values for residences are limited to 10% per tax year.

Student Enrollment

Prior to the pandemic, enrollment fluctuations were primarily attributable to changes in apartment occupancy rates and some competition from charter facilities. Enrollment projections for 2020-21 were completed prior to the district closure due to COVID on March 12, 2020, with an anticipated enrollment of 45,162 — a decrease of 1.16% or 530 students. Due to the continuation of the pandemic, 2020-21 enrollment declined by 3,561. The 2021-22 projection of 43,133 was an increase of 1,002 from 2020-21. This increase assumed normal operations would resume and a portion of the students would return. However, 2021-22 enrollment at snapshot fell another 1,595 from the prior year to 40,536 (2,597 below budgeted projections). Enrollment for 2022-23 was projected at 39,701, however actual enrollment at snapshot was 40,329, a decline of only 207 students. Projected enrollment for 2023-24 was 40,455, a slight increase of 126 students; however, actual enrollment declined by 855 students to 39,474. Enrollment is projected to decline by 734 students to 38,740 for 2024-25. The major factors contributing to this decline in students are the availability of new and expanded charter schools, the age of apartments complexes in the district, and the lack of available sites for new construction. Further analysis and detailed enrollment projections by grade level can be found in the District Long-Range Plan document that is updated and reviewed with the Board of Trustees in the Spring of each year.



Tax Rate and Fund Balance Impact

The General Fund tax rate is calculated after determining the necessary level of expenditures to meet District educational goals and estimating State aid utilizing the funding formulas described above. However, there is not a large degree of local control over General Fund rates due to mandated tax compression and tax exemptions. These reductions in property value and tax collections result in increases in State funding. Increases in local property value result in reductions to State funding. Through this mechanism, the district’s funding shifts to/from local property tax to/from State revenue based on changes in property value and tax rates.

Tax compression was first mandated by the Legislature in House Bill 1 in 2006-07. Over the subsequent two years, the General Fund tax rate was reduced from \$1.50 to \$1.04. On November 20, 2008, the district held a tax ratification election, and the voters approved a General Fund rate of \$1.125. This rate remained unchanged through 2018-19. Tax compression was mandated again by the Legislature with the passage of HB 3, resulting in a General Fund rate of \$1.0391 for 2019-20. Further compression was required in 2020-21 to bring the General Fund tax rate to \$0.9998. The rate remained unchanged for 2021-22 but was further compressed in 2022-23 to \$0.9561. The additional tax compression approved in the 88th Legislative session compressed the rate for 2023-24 to \$0.7817.

Tax Rate and Fund Balance Impact (continued)

Under the current tax compression formula, a reduction in the General Fund tax rate is required if property value growth exceeds 2.5% based on the comparison of original certified values for the applicable tax years. For 2024-25, no compression of the tax rate was required in Alief since the original certified values did not grow by more than 2.5%. Due to the district's financial circumstances, the Board of Trustees approved a General Fund tax rate of \$0.8426 – an increase of approximately six cents. However, this increase requires voter approval at an election on November 5, 2024. The budget was adopted under the assumption that the voters will approve this increased rate.

For 2023-24, the district adopted a balanced budget, indicating no change in fund balance. After receiving funding from a large prior year property value audit and increased interest earnings as well as under-spending in payroll due to vacancies and turnover, and utilization of remaining ESSER funds, the projected net increase to fund balance is \$10.8 million, bringing the total fund balance to a projected \$149.1 million at August 31, 2024.

Over the last several years, the district has chosen to reclassify General Fund payroll costs to ESSER and intentionally build fund balance because enrollment and attendance rates have proven difficult to predict since the pandemic and there are significant projects funded from ESSER in previous years that will return to the General Fund as ESSER closes. Examples of large budget items returning to the General Fund include tutorials, summer school, and software costs. Under current funding formulas, with no factor to address inflation, building fund balance to assist with costs returning from ESSER and unpredictable enrollment is necessary to ensure instruction continues without interruption.

The initial budget projection for 2024-25 was a deficit of \$6.2 million after implementing additional staff reductions and other operational reductions district wide. This circumstance led to approval of an increase in the General Fund tax rate, which if approved by the voters, will generate approximately \$15.4 million in local and State funding resulting in a projected increase in fund balance of \$9.2 million bringing total projected fund balance to approximately \$158.3 million on August 31, 2025.

It is essential for school districts to maintain adequate fund balance levels to mitigate current and future risks, such as revenue shortfalls, unanticipated expenditures, or unexpected fluctuations in enrollment. The Government Finance Officers Association has published guidance stating that school districts should maintain a fund balance level of no less than two months of regular General Fund operating expenditures; however, appropriate fund balance levels vary based on predictability of revenue sources. Alief's budgeted General Fund balance is approximately four months of operating expenditures, which is an appropriate level given the uncertainty of projections of enrollment and State funding.

Debt Service Fund

Debt Service Fund expenditures are easily estimated at this time, since they are primarily based on debt that has been issued. Note that budgeted debt service payments included deposits to the Qualified School Construction Bonds (QSCB) sinking fund since for budgetary purposes, these deposits are treated as an expenditure as the tax rate must be sufficient to provide funds for the deposits (included in "Principal/sinking fund" in table below). For the 2023-24 year, the Series 2009 QSCB bonds matured, and funds collected in 2023-24 will be added to sinking funds accumulated over the life of the bonds to fund the retirement of the bonds. This is denoted separately in the budget to ensure transparency.

Debt Service Fund (continued)

The following table provides a comparison of expenditures for the current year (projected) and the 2024-25 budget year:

	Projected 2023-24	Original Budget 2024-25	Percentage Change
Principal/sinking fund	\$ 27,065,000	\$ 27,890,000	+3.05%
Principal- QSCB retirement	16,297,000	-	-100%
Interest and fees	15,214,089	15,641,449	2.81%
Total	\$ 58,576,089	\$ 43,531,449	-25.68%

Most of the revenue in the Debt Service Fund comes from local taxes (90%) with a small amount of federal reimbursement received for the interest on the 2010 QSCB bonds. Additional State Aid for Homestead Exemption (ASAHE) state revenue is budgeted for hold-harmless revenue associated with increasing the property tax homestead exemption. For the 2023-24 year, the ASAHE amount increased significantly to reflect the increase in the homestead exemption from \$40,000 to \$100,000. ASAHE state revenue is projected at \$3.8 million for 2023-24 and budgeted at \$3.6 million for 2024-25.

The debt service portion of the tax rate remains at \$0.205 for 2024-25. The projected tax rate advertised during the 2021 bond referendum for 2024-25 was \$0.24. The continued increase in property values and increase in hold harmless funding allowed for a rate 3.5 cents less than the projected rate at the time of the referendum.

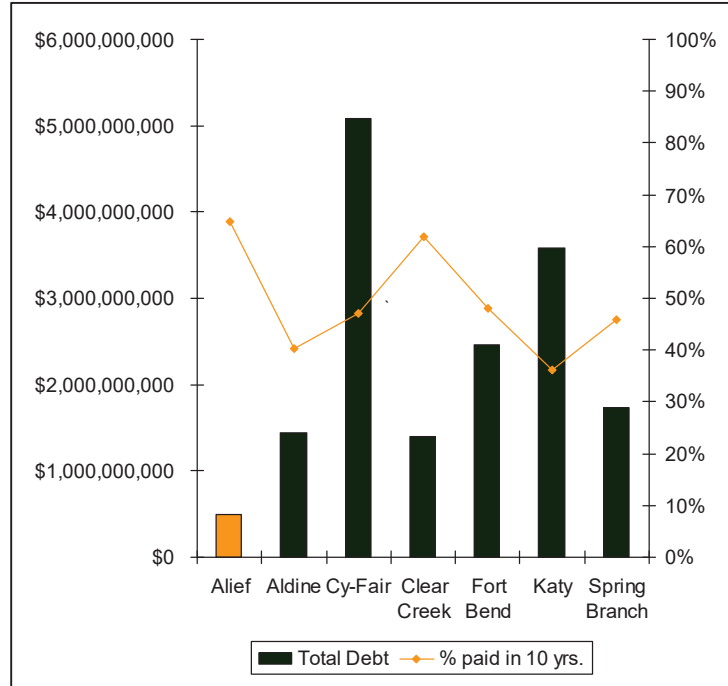
One common method used to determine appropriate Debt Service Fund balance levels is to divide the preceding year's principal and interest requirements by 12. Using this method, the district's benchmark budgetary fund balance as of August 31, 2024, is calculated at approximately \$3.2 million. The budget adopted includes a slight increase to fund balance of \$1.5 million, bringing total budgetary fund balance to \$6.1 million. The fund balance currently exceeds the targeted budgetary fund balance and will allow the district flexibility in utilizing this fund balance in future years to assist in managing the tax rate as additional debt is issued from the 2021 referendum. Minimal declines in fund balance are projected in subsequent years.

The district continues to structure debt with an aggressive principal retirement schedule. As illustrated, when compared with other neighboring districts, Alief continues to retire debt at a faster pace. Within the next five years, the district will retire approximately 38% of the currently issued debt, compared to the State average of 21%. 69% of outstanding debt will be retired within 10 years as compared to the State average of 44%.

Debt Service Fund (continued)

The chart that follows compares Alief ISD total debt and percent retired by year to surrounding districts as of August 31, 2023 (the most recent information available for other Districts).

Debt Retirement Comparison



Food Service Fund

Food Service fund revenue is budgeted to decrease 6.04% as compared to 2023-24 projected actual revenue due to the completion of federal supply chain assistance grants. The following table provides a comparison of revenues by source for the current year (projected) and the 2024-25 budget year:

Food Service Fund Revenue Sources Comparison

	Projected 2023-24	Original Budget 2024-25	Percentage Change
Local sources	\$ 2,221,090	\$ 2,125,000	-4.33%
State sources	129,832	125,000	-3.72%
Federal sources	31,062,370	29,144,120	-6.16%
Total	\$ 33,413,292	\$ 31,394,120	-6.04%

Food Service Fund (continued)

The federal revenue is received from the U.S. Department of Agriculture under the National School Lunch Program, the School Breakfast Program, and the Food Distribution Program. For the 2022-23 school year, reimbursement rates remained elevated with temporary increases of \$0.40 for lunch and \$0.15 for breakfast. Although the temporary increases were removed for 2023-24, the newly calculated standard reimbursement rates based on inflation determined by the Consumer Price Index rose by 8%, offsetting the loss of the temporary rate increase. For 2024-25, reimbursement rates will increase 4% -5%. The majority of Alief students qualify for either free or reduced priced meals (over 90%). Local revenue is generated primarily from student and staff payments for meals.

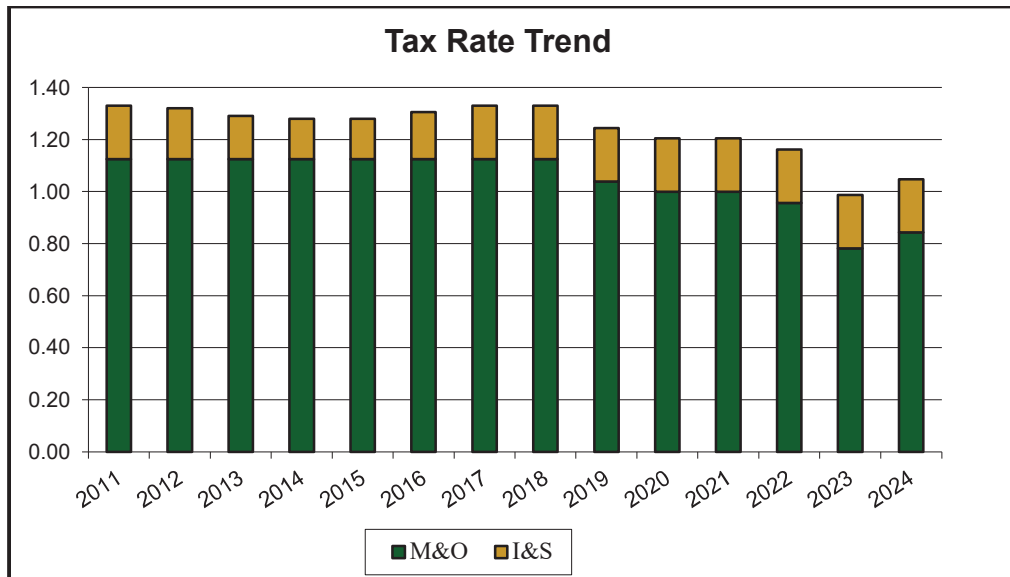
Food Service fund expenditures are budgeted at \$34.3 million, an increase of 2.19% from 2023-24 projected actual expenditures. This increase is due primarily to increases in supplies and materials and capital outlay. For 2023-24, the district approved an 8% pay raise for employees in the lowest pay grades and upgraded other pay grades to keep district wages competitive with similar positions available in the marketplace. Comparing similar positions in the food service industry indicated the need to significantly increase the rate of pay for workers in this fund. Nutrition department employees will receive the \$3,000 of supplemental payments for 2024-25, but this is funded by the General Fund or federal ESSER funding so payroll in the Food Service fund is relatively flat. Supply cost increases compared to the prior year are attributable to rising food costs. Capital outlay budgeted for 2024-25 exceeds prior year projections as outdated equipment is scheduled for replacement and serving line replacements that began in 2023-24 are completed.

The fund balance in the food service fund dipped in 2019-20 and 2020-21 during school closure and during the period when instruction was offered both remotely and in-person. However, in 2021-22 students returned to in-person instruction only and that, combined with all student meals paid through federal reimbursement, contributed to the rapid increase in fund balance. Food service fund balance is limited to three months of average food service operations expenditures, and the projected ending fund balance in 2023-24 exceeds that limit. The 2024-25 budget is structured as a deficit budget to address this issue, and long-range projections beyond indicate a continued decline in fund balance as additional capital needs are addressed.

Combined Tax Rate Impact

The district's tax rate consists of two separate components – a maintenance and operations rate (General Fund) and an interest and sinking rate (Debt Service Fund). Development of each of these components has been discussed above. The tax rate was set at \$1.34 in 2008-09 after a successful rollback election on November 20, 2008. Beginning in 2011-12, the debt service portion of the tax was gradually reduced by 6 pennies over a five-year time period resulting in a combined rate of \$1.28 in 2015-16. To support debt issued from the 2015 bond referendum, the debt service rate was increased by 2.5 cents in 2016-17 and 2.5 cents in 2017-18 bringing the combined adopted rate to \$1.33 for 2017-18 and 2018-19. Additional General Fund tax compression was mandated during the 2019 Legislative session, resulting in a combined rate of \$1.2441 for 2019-20 and \$1.2048 for 2020-21. The tax rate remained flat for 2021-22. For 2022-23, the General Fund tax rate was compressed once again based on state law and property value growth, while the debt service rate remained unchanged, for a total rate of \$1.1611. The 2023-24 General Fund tax rate was subject to increased compression approved by the 88th Legislature while simultaneously property values were reduced to reflect the increase to the homestead exemption. The total rate adopted for 2023-24 was \$0.9867. The tax rate approved by the Board of Trustees includes a six cent increase in the General Fund rate (to \$0.8426), while the Debt Service rate was held constant at \$0.205 for a total adopted tax rate of \$1.0476, subject to voter approval on November 5, 2024.

Combined Tax Rate Impact (continued)



Budget Process and Significant Changes

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

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

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

Budgets for non-campus units are developed by department heads and reviewed by the Budget Committee. The Budget Committee consists of the Superintendent, the three Deputy Superintendents, the Chief Financial Officer and the Budget Director.

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

Budget Process and Significant Changes (continued)

Key dates in the budget development process for 2024-25 were as follows:

- February 6, 2024: Enrollment presentation from demographers
- February 20, 2024: Budget overview to Board of Trustee – current year projections
- March 4-6, 2024: Principals receive budget information: Enrollment projections, teacher allocations, budget calendar and per-pupil allocations
- March 19, 2024: Update to Board of Trustees
- April 8 & 10, 2024: District-wide budget training sessions presentations
- April 11, 2024: On-line budget system open for data entry
- April 24, 2024: Budget system closes for departments
- May 3, 2024: Budget system closes for campuses
- May 6-7, 2024: Departmental Budget Hearings
- May 21, 2024: Meeting with Educational Improvement Council
- May 21, 2024: Update to Board of Trustees
- June 18, 2024: Update to Board of Trustees & approve audit firm to perform an Efficiency Audit
- July 16, 2024: Update to Board of Trustees
- August 19, 2024: Budget and tax rate adoption by Board of Trustees
- September 3, 2024: Presentation of Efficiency Audit to the Board of Trustees
- November 5, 2024: Voter Approval Tax Rate Election (VATRE)

The budget development process changed for the 2024-25 budget year in the following ways:

- Due to the enrollment decrease experienced over the last several years, continued staffing reductions occurred through attrition.
- With the expiration of the ESSER federal funding, approximately \$9.0 million of continuing expenditures needed to be absorbed by the General Fund or other federal funds. A series of planning meetings occurred throughout the 2023-24 fiscal year to plan for this re-allocation.
- As explained previously in the General Fund expenditure discussion, the 2024-25 budget development process focused on reducing expenditures with the least impact on the instructional classroom. This is the third year in this multi-year process that is required to align staffing with projected declining enrollment.
- Actual attendance rates have not returned to levels equivalent to those before the pandemic. Average daily attendance (ADA) is a major component in calculating state funding, and the lower ADA is assumed for budgeting purposes for the 2024-25 budget.
- In order educate and inform the community of the budgetary challenges the district is facing a series of Community Meeting were held in May – October 2024 and additional information regarding district finances was posted to the Alief Fiscal Fitness website.
- The district typically adopts the budget and tax rate on the last Tuesday of August; however, this timeline was adjusted slightly to meet deadlines to call a VATRE. Also, no later than 30 days before a VATRE, the district must hold an open meeting to discuss the results of an Efficiency Audit and post the results of that audit on the district web site.

Performance Measures

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

Performance Measures (continued)

The most significant changes to the assessment program included:

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

Due to the ongoing pandemic, STAAR was not administered in 2019-20 and STAAR testing was optional for students in 2020-21. The district was required to offer the state assessment, but parents were able to choose whether their child would participate. State assessments were not used for accountability purposes for the 2020-21 school year but were used to provide data necessary to determine actual learning loss during the COVID-19 crisis. In 2021-22, the STAAR/EOC assessments were administered. Results from the statewide program were used to determine accountability ratings for district and campuses. Based on the 2021-22 State Accountability System, Alief received an overall B rating.

The STAAR was redesigned, and the changes were implemented in the 2022-23 school year to make the test more tightly aligned to the classroom experience. The State announced revised A-F accountability metrics and revised thresholds to reach individual letter grades under the system well into the 2022-23 year. Following the redesign, the Texas Education Agency (TEA) moved to an automated system to score the STAAR test. These changes, and the timing of the changes, caused Texas school districts to file two lawsuits against the Agency. At this time, a Texas judge has ruled that the Texas Education Agency (TEA) cannot release the 2022-23 ratings or the 2023-24 ratings.

Comparisons with Area Districts

Alief is one of several large school districts located in the Houston area. The district’s operating cost per student has been higher than many of these districts due to competitive salary schedule, high district contribution to health insurance and much lower teacher/student ratios. The chart below presents data from the latest year comparative data is available, 2022-23. Alief’s cost per student is higher than peer districts presented and slightly higher than the State average. The district has continued to reduce staff and adjust staffing ratios for 2023-24 and 2024-25 in order to align staffing with the decrease in enrollment.

District	Students	Total Cost per Student	Number of Students per Teacher
Alief	40,329	\$10,739	13.6
Aldine	59,960	9,206	17.2
Cy-Fair	117,686	9,043	15.0
Fort Bend	79,482	9,283	16.6
Humble	48,525	10,019	14.5
Katy	92,431	10,144	14.3
Klein	53,558	9,236	14.6
Pasadena	48,650	11,182	12.7
State	5,503,301	10,403	14.8

Executive Summary (continued)

Demographics

The Alief school district was created in 1917 in southwest Houston. It is an urban community that encompasses 36.6 square miles. The district's forty-eight campuses house approximately 40,000 students. Alief is one of the most ethnically diverse districts in Texas, with eighty primary languages currently on record. The most recent data for the district regarding student ethnicity indicates 60% Hispanic, 25% African American, 10% Asian, 3% White and 2% other.

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

Long Range Financial Forecast

The district's property value increased in 2024-25 by 2.56%. The long-range forecasts were prepared with the assumption of a 4.0% - 4.5% increase for subsequent years. Enrollment is expected to continue to decrease gradually over the next several years.

General Fund revenue projections are based on current funding formulas adopted during the 88th Legislative session. All State revenue projections are based on the formulas currently in place with estimated effects of required tax compression shown based on information currently available. With enrollment declines projected in future years, absent Legislative action, overall revenue is projected to decline as well. Even with the assumption that the voters will approve the increase in the tax rate for 2024-25, increases in local revenue due to property value growth in future years will be more than offset by reductions in State revenues due to funding formulas and enrollment decline.

The projections for 2024-25 and beyond do not include a salary increase. The Board of Trustees will determine the actual salary increase each year, if any, after considering funds available and market analysis.

General Fund balance is projected at approximately 35% of expenditures at the end of 2024-25. This percentage has been allowed to increase to address impending projects returning to the General Fund from ESSER federal funding and to allow time to adjust staffing given the declines in enrollment. Maintaining appropriate fund balance levels will remain a Board priority.

Debt Service Fund expenditures are projected to increase over the next several years based on projected sales from the 2021 bond referendum approved by the voters on November 2, 2021. Some increase in that portion of the tax rate will be needed to meet each year's debt service requirements depending on property value.

Food service fund projected expenditures include minimal growth for normal inflation. Continued use of food service fund balance is planned to achieve the required limit on the fund balance for this fund. Federal revenues in this fund are projected to remain relatively flat based on slight increases in reimbursement rates offset by declines in enrollment.

Executive Summary (continued)

Long Range Financial Forecast (continued)

Long range financial forecasts for each fund are summarized in the chart below:

	2024-25 Proposed Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
General Fund				
Revenues	\$ 465,478,800	\$ 455,972,238	449,468,216	444,744,697
Expenditures	456,278,800	447,057,238	450,235,216	449,080,697
Ending fund balance	158,254,249	167,169,249	166,402,249	162,066,249
Projected Tax Rate	0.8426	0.8328	0.8232	0.8122
Debt Service Fund				
Revenues	44,062,584	45,793,283	49,584,464	51,383,487
Expenditures/Sinking fund deposits	44,501,449	46,594,283	50,088,464	52,136,487
Use of Reserved Fund Balance	-	-	15,510,004	-
Ending budgetary fund balance	6,115,214	5,314,214	4,810,214	4,057,214
Tax Rate	0.205	0.205	0.220	0.220
Food Service Fund				
Revenues	31,394,120	31,900,000	32,450,000	32,950,000
Expenditures	34,294,120	33,780,000	34,480,000	35,180,000
Ending fund balance	8,767,294	6,887,294	4,857,294	2,627,294

Summary

The 2024-25 budget was developed according to the goals and direction established by the Board of Trustees and the Superintendent. These goals are evident in all areas of the budget, as resources are allocated as necessary to meet the established criteria.

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

The Alief District at a glance...

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

... grew from one to 48 safe, well-maintained campuses within the district's 36.6-square-mile area during the past four decades.

... has approximately 38,740 students enrolled for the 2024-25 school year.

... student ethnicity included 63.39% Hispanic, 22.62% African-American, 9.5% Asian, 3.45% White, and 1% other. Alief is one of Texas's most ethnically diverse districts, with more than 90 languages and dialects currently spoken.

... employs more than 6,200 staff members (including part-time/temporary) and pays beginning teachers a starting salary of \$62,000 for 2024-25.

... was named a Houston Chronicle Top Workplace from 2016-2021.

... Trustee President Dr. Darlene Breaux was selected as the 2023 National Alliance of Black School Educators School Board Member of the Year.

... Trustee Janet Spurlock was selected to join 34 school board members statewide in the Leadership TASB Class of 2025.

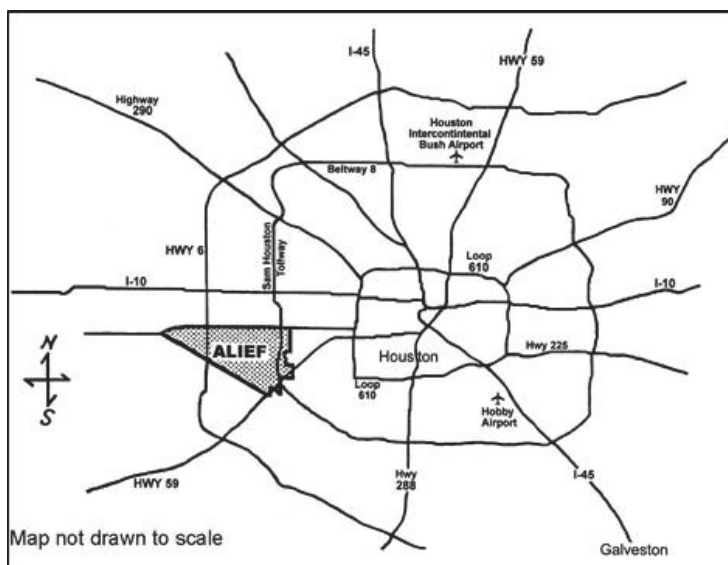
...Chief of Communications & PR Kristyn Hunt Cathey, APR, was elected the Texas School Public Relations Association (TSPRA) President-Elect for 2024-2025.

... is one of 32 school districts in the United States that has participated in the Association of School Business Officials' Meritorious Budget Award for 25 or more years and is one of three districts in Texas that has received this award for 25 years or more.

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

... worked with The Nature Conservancy to create a mini ecosystem native to the area. Alief Jefferson Early Learning Center is using its expansive grounds to grow pockets of grassland and other native vegetation, designed to mirror Texas ecosystems and teach students about the place they are from.

... the College Board recognized Kerr High School for the 2024 AP School Honor Roll. This award is given to schools for developing an AP program that creates a college-going culture and gives students opportunities to earn college credit and to maximize their college outcomes. Kerr High School is also honored with the 2024 AP Access Award for ensuring AP coursework is equally available to students, no matter their backgrounds.



... The Education Foundation was honored with a resolution from Harris County Precinct 4 Commissioner Lesley Briones to recognize its success at the 19th annual golf tournament, which broke the record and raised over \$100,000.

... Alief Early College High School has been designated an Exemplary High Performing School National Blue Ribbon School for 2024 by U. S. Secretary of Education Dr. Miguel Cardona. AECHS is one of 356 schools nationwide, 26 schools from Texas, the only public high school in Houston to receive this award, and 1 of 6 public high schools in the United States.

... Community Health Fair offered backpacks, school supplies, and immunizations at no cost for children and free health screenings. Over 2,000 people attended this family event, one of our most significant.

... Fine Arts has been a TAEA District of Distinction for Visual Arts award winner for six years. Texas Art Education Association (TAEA) awards school districts that advocate for art in schools, their community, and beyond.

... Literacy MENtors is a reading initiative that increases children's success in school through read-aloud experiences with caring volunteers while encouraging male involvement in our schools.

... was officially awarded a \$7.9 million grant from the U.S. Environmental Protection Agency (EPA) to purchase EV buses and DC fast charging stations.

... Niche recognized Alief Early College and Kerr High School as standout high schools in Texas for the 2023-2024 school year.

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

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

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

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

... Purchasing department earned the TASBO Purchasing Award of Merit for the 12th consecutive year. The Award of Merit was established in 2009 to recognize Texas school districts committed to following professional standards in acquiring goods and services.

... Jefferson Early Learning Center and Martinez Early Learning Center's school architecture projects were selected as Caudill Award winners in the 2023-24 Exhibit of School Architecture competition, which showcases new and renovated Texas schools and celebrates excellence in planning and design of the learning environment.

... Kerr High School earned the College Board's AP Computer Science Female Diversity Award for expanding young women's access to AP Computer Science A (CSA). Kerr HS is among only 225 schools to be recognized for achieving this significant result in AP CSA. This honor recognizes the outstanding work Kerr HS is doing to engage more female students in computer science.





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

ALIEF INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

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




John W. Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

Organizational Section

Mission Statement

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

Board Goals / Performance Objectives

1. AISD will close the achievement gap to ensure that all students reach their academic potential.

There are fifty-eight specific performance objectives that span multiple areas (Children Interacting After School, Counseling, Digital and Distance Learning, Federal Programs, Math, Multilingual Program, etc.) that have been identified to reach this goal. Below are a few of the broad objectives.

- By May 2025, the student average will meet or exceed a “C” on Reading standardized assessments.
- By May 2025, the student average will meet or exceed a “C” on Math standardized assessments.
- By EOY 2025, 100% of K-12 students will meet campus specific growth targets to earn a minimum of 2 points on domain 3 TELPAS (Texas English Language Proficiency Assessment System) / ELP (English Language Proficiency) measure.
- In 2024-25, all schools will reach a “C” or above in the state accountability system.
- By May 2025, continue to decrease the gap in performance between at-risk students and not at-risk students on state assessments.

Budget Impact: The impact of the pandemic on student achievement will be realized for years to come. Alief is not unique in that the pandemic has widened the achievement gaps that already existed. The District is tasked with meeting the unique needs of all students while enrollment is declining and funding from the state has not been increased in five years. In recent years, in a time when additional staff needs are the greatest, student teacher ratios were increased at the intermediate level and above and central instructional positions were eliminated. Fortunately, during this same period, the District was able to utilize the federal Elementary and Secondary School Emergency Relief (ESSER) funding that was provided to respond to the pandemic as well as other federal funds to meet student needs. However, ESSER funding ended for 2024-25 and budget discussions included which of these ESSER funded programs have become critical needs that we cannot live without and can these programs be continued in other federal grants or the General Fund. One of the largest expenditures returning to the general fund is \$1.8M for student tutorials. Each campus is allocated a per pupil amount to be used for after school tutorials. For 2024-25, the District entered into a contract with Abre to purchase a software platform that centralizes all the tools to manage student information and learning management and for connecting students with programs they need in their community. The budget for Abre is \$570K. Additionally, the budget includes \$582K for Istation which can be used to easily track progress of students, schools and classrooms. \$242K has been budgeted in the general fund for School City for standards based assessments and reporting to understand student learning and inform instructional next steps, and the budget also includes \$25.9K for Plan for Learning which is a software system to create, monitor and evaluate school plans. The general fund budget includes \$48K for Reading Academy Training through Region IV Education Service Center and an additional \$261K for training provided by trained Alief ISD staff to other teachers. \$75K has been budgeted for Edgenuity which is a comprehensive online and blended learning solution for K-12 that provides courses for credit recovery and test preparation.

Mission, Goals and Priorities (continued)

2. AISD will improve student preparation for college and career.

There are nineteen specific performance objectives that have been identified to reach this goal. Below are a few of the broad objectives.

- By May 2025, maintain AVID national certification at all 30 AVID campuses and improve the implementation rating at Holub Middle School by one level, from a 60% overall score to a 75%.
- By May 2025, students identified as Gifted and Talented will account for 5% or more of overall students.
- By May 2025, there will be gains in the number of grades who meet CCMR in all of the areas of concentration.
- As part of the comprehensive school program implementation, by May 2024, counselors will provide college and career guidance to students in grades Pre-K through 12.

Budget Impact: The total budget for AVID (a global nonprofit organization dedicated to closing the achievement gap by preparing all students for college and other postsecondary opportunities) is \$415K - the general fund budget includes \$59K and the majority of the budget of \$356K is budgeted in federal funds. The general fund budget includes \$139K for Princeton Review (test preparation) and \$250K to cover secondary testing costs for AP PSAT/SAT exam fees. Additionally, the budget includes \$24K for OnData Suite which is the tool the District uses to track CCMR in grades 9-12. The local budget includes \$100K for Xello. Xello is an online program that puts students at the center of their college and career planning experience. Using Xello, College Access Counselors meet with secondary students to provide guidance on post-secondary options. In 2024-25, campus federal Title I funds are being used to pay \$60K for Texas College Bridge – a program that was previously free. Texas College Bridge helps to improve college readiness and postsecondary outcomes for academically at-risk students. The budget includes \$410K for Texas Virtual School Network courses to provide students opportunities to enroll in Advanced Placement and dual-credit courses. All campus counseling teams will host college and career events and high school campuses will host financial aid events in which graduating seniors will be provided with financial aid guidance and support and will complete the Free Application for Federal Student Aid (FAFSA), Texas Application for State Financial Aid (TASFA) or receive a waiver. The support and oversight will be done through the Director of Advanced Academics, the office of the Chief of School Improvement and Accountability, and the Director of Guidance and Counseling at no additional cost to the District. In addition to the above, the District is very proud of the state of the art Marshall Center for Advanced Careers that opened in 2018-19. The Center is home to programs such as automotive technology, culinary arts, health sciences and welding to name a few. The budget includes \$198K for testing related to all types of industry certifications as well as \$50K for student travel expenses when they occur. The program also receives federal funds through the Perkins grant. The Alief Early College High School (ECHS) has a total budget of \$3.0M – this campus operates in a partnership with Houston Community College. The 400+ students enrolled here will graduate with an associate degree. In addition to ECHS, \$295K was budgeted for dual credit textbooks across all five high schools.

Mission, Goals and Priorities (continued)

3. AISD will maintain a safe and orderly environment.

- The Alief ISD Police Department is to provide the administration, students, and staff of the district with the highest level of professional police services possible. The education of our youth being paramount, and a safe learning environment being conducive with the goals and objectives of the district, it is therefore the responsibility of the Police Department to provide all lawful means of safety and security to the district in the most cost-effective manner while respecting the rights of all individuals.
- By June 2025, the number of discipline offenses will decrease 2% compared to the previous school year.
- By May 2025, 100% of campuses will identify and maintain a core crisis team made up of administrators, general education, and special education instructional staff according to Texas Behavior Support Initiative requirements.
- Through a thorough understanding of the Student Handbook and Student Code of Conduct, by June 2025, the percent of discipline coding errors will decrease by 10% across the district.
- During the 2024-2054 school year, Student Services will reduce the number of days of out-of-school suspensions and Disciplinary Alternative Education Program (DAEP) placements for the student body by 10%.

Budget Impact: School safety and security was a priority in the 2023 Legislative Session following another tragic mass school shooting in Uvalde, Texas in May 2022. In 2023-24, the general fund budget was increased by \$1.8M to hire 28 additional police officers in order to have a police officer/armed guard at each campus as mandated under HB 3. However, the state only increased the security allotment by \$.10 per student in ADA and \$15K per campus. This was an approximately \$750K increase in the Safety and Security Allotment for Alief leaving the remaining cost of HB 3 requirements to be absorbed by the district. These costs are ongoing and continue to be absorbed by the general fund. The District Safety Manager and the Risk Manager continue to perform campus safety audits to check for items such as unlocked or unsecured doors. Federal funding includes \$27K to be used for professional development on restorative practices, \$118K for student assemblies that promote positive school culture and good decision making, and \$32K for Safe and Civil Schools Training. The local special education budget includes \$30K for campus core crisis teams to participate in professional development on non-violent crisis interventions. The Student Services Director, Manager and Assistant Director will conduct staff trainings on the accurate use of discipline codes at no significant cost to the District. The Student Services Department will also partner with the Prevention and Safe Schools (PASS) specialists to present to principals and assistant principals on strategies that can be used to reduce the number of students removed from campuses for either suspension or DEAP placements. Additionally, the 2021 Bond Referendum (discussed in the financial section of this document) includes \$39.5M to secure open libraries and \$4.5M to secure entries to campuses. The open concept design of campuses has had to shift focus from design aesthetics to how to lockdown campuses to keep students safe in the event of an intruder/shooter.

Mission, Goals and Priorities (continued)

4. AISD will recruit, develop and retain highly qualified and effective personnel.

There are nineteen specific performance objectives that have been identified to reach this goal. Below are a few of the broad objectives.

- By October 2024, strategically recruit and staff campuses to reduce campus teaching vacancies by 10% or less.
- By the end of the 2024-25 school year, increase the number of partnerships who actively provide student teachers / interns to Alief ISD by 10%.
- By the end of the 2024-25 school year, 90% of Cohort 1 associate teachers will have obtained their teaching certificates (end of their third year).
- By the end of the 2024-25 school year, the total percentage of TIA (Teacher Incentive Allotment) teachers designated as Recognized, Exemplary or Master teacher will increase from 3% to 8%, as measured by the final Data Validation File.

Budget Impact: Providing competitive compensation is key to recruiting and retaining staff. In 2024-25, it was not prudent to give a permanent salary increase when the District called a Voter Approved Tax Rate Election to prevent adopting a deficit budget in the General Fund. The Board did approve two one-time payments of \$500 each to be paid in December 2024 and May 2025 at an estimated cost of \$6M. In order to fill vacancies, in 2022-23, the District developed an associate teacher program which is a pathway for a degreed but not yet certified individual to fill a vacant teaching position for one year while they work to obtain their alternative teaching certification. Associate teachers are paid \$50K per year. It is difficult to estimate the exact impact on the budget during budget preparation as the first goal is always to hire certified teachers. The associate teacher salary is \$12K less than a first year teacher, so personnel costs will be less than budgeted for any vacant teaching positions filled by an associate teacher. Many of the associate teachers that have been hired have not obtained their certification, so the Title II federal budget includes funds to hire part-time temporary staff (often retirees) to coach associate teachers and to help them obtain their certification. The general fund budget includes \$310K to fund 50% of the mentor stipend that is paid to teachers who mentor associate and/or beginning teachers (the other 50% is funded with federal funds). The District has partnered with both in state and out of state higher educational institutions for "grow your own" and for student teachers. The purpose of grow your own is to develop degreed paraprofessionals to become certified teachers in high need and hard to fill areas and also to recruit Alief graduates to come back to Alief. The budget includes funds to pay student teachers who either work in critical needs areas or who are Alief ISD graduates with the goal being to hire and retain these teachers in Alief once they graduate. The 65,000 square foot Alief Center for Talent Development (CTD) opened in 2020-21, and it is dedicated to professional growth and talent development of teachers/educators. Much of the staff development is taught by Alief employees and \$400K is budgeted for extra duty pay for staff that teach these trainings. Also, the CTD is open 2 nights a week from 4:30 – 6:30 for a dedicated work time and space for associate teachers to work on their certification. The first group of TIA designated teachers was named in the spring of 2024. The 2024-25 budget includes an estimated \$500K for additional salary that will be earned by TIA designated teachers in 2024-25. These payments are reimbursed by the state and that reimbursement is also included in the revenue budget.

Mission, Goals and Priorities (continued)

5. AISD will continue to build positive relationships with all stakeholders.

There are thirteen specific performance objectives that have been identified to reach this goal. Below are a few of the broad objectives.

- By June 2025, the district's student attendance rate will increase by 2% or greater from the previous year.
- During 2024-25, Alief ISD will ensure effective resource management and monitoring of funds to promote student achievement, student wellbeing, and a thriving learning environment.
- By May 2025, the district will maintain or show a 2% increase from the previous year in the number of students who had at least one family member engage with their campus.

Budget Impact: Average daily attendance (ADA) is a significant factor in state funding formulas which is why this is a critical area of financial management. The loss in funding each day from absences can reach the equivalent of the cost of 1 teacher a day - \$65K. District leaders are communicating to campus principals how low attendance financially impacts their campus and are recognizing campuses with the highest attendance rates. The general fund budget includes \$122K for Kinolved - a software that is designed to improve student attendance and family engagement. It makes recording attendance easier, helps teachers communicate with families seamlessly, and analyzes attendance trends by classroom. The Accountability Coordinator over Attendance will spearhead most of the identified strategies and will be assisted by the Management Information Systems Student Applications Specialist. Strategies include increasing community and family awareness to prevent or decrease the number of student absences as well as auto generation of letters for truancy and attendance behavior improvement plans and credit receiver plans for students who have lost attendance credit. Alief will continue to mitigate the ending of ESSER funding and determining funding sources for continuing needs and ensuring grant funding is fully utilized for student growth and financial efficiencies. In November 2024, the District will hold a Voter Approved Tax Rate election to ask the voters of the District to approve an increase in the local tax rate to generate \$15.4M in additional revenue. In November 2021, the voters of the District approved a \$522.3M bond referendum that the District plans to issue in 9 installments over 9 years (originally scheduled as 7 installments in 7 years) to support campus and district facility needs. There will be an incremental increase on the debt service tax rate over the coming years as was publicized prior to the referendum. The 2024-25 debt service budget includes payment on the 2025 Series that is planned for issuance in May of 2025. The \$1.2M budget for the Family and Community Engagement department was moved from the General Fund to federal funds in 2023-24 and will continue to be paid from federal funds in 2024-25. There are family liaisons on each campus under the Director of Family and Community Engagement who will work to meet the objective to increase the number of students who have at least one family member engaged with their campus through various programs, workshops and campus/community outreach events.

Alief Independent School District

School Board of Trustees

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



Position 1: Dr. Lily Truong, Vice President

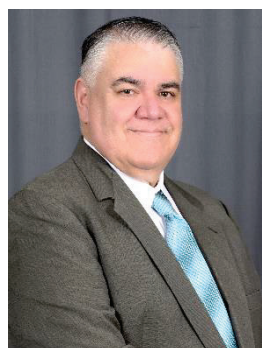
Re-Elected: November 2023

Member since: November 2015

Current Term Ends: November 2027

Occupation: Educational Consultant

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



Position 2: Rick Moreno, Member

Re-elected: November 2023

Member since: November 2007

Current Term Ends: November 2027

Occupation: Paramedic/Transfer Coordinator

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



Position 3: Ann Williams, Member

Re-elected: November 2023

Member since: November 2007

Current Term Ends: November 2027

Occupation: Educator/Certified Principal as Instructional Leader

An educator serving as Student Support Specialist, Trustee Williams oversees RtI/MTSS services for students who are most at-risk within Spring ISD. Maintaining her Information Systems Networks, she consults for non-profit and small business firms. Ms. Williams held the position of AISD Board President for several years, extending mentorship to school board members throughout Region IV. She also advocates for students, teachers, and school board members across the state and was recently elected to serve once again as President of the Texas Caucus of Black School Board Members. Ms. Williams earned a bachelor's degree in Business

Information Systems, a master's degree in Business Administration, and holds several licenses and certifications to support families and communities. She is the mother of two sons who are graduates of Elsie High School.



Position 4: Dr. Darlene Breaux, President

Re-Elected: November 2023

Member since: November 2017

Current Term Ends: November 2025

Occupation: Education Director

Dr. Darlene Breaux is a powerful motivational speaker and is the founder and CEO of Insight Ed. Consulting where she helps organizations regain their focus and provides them with tailor-made solutions that help them thrive. She developed her passion for education early on as a result of her challenge as a student with dyslexia. She learned to trust her strengths and utilize her unique perspective as a dyslexic thinker to guide her through her educational pursuits. Breaux has earned a bachelor's degree in psychology from Texas Southern University, a master's degree in educational leadership from the University of Houston–Clear Lake where she graduated with high honors, and a doctorate in organizational leadership from Abilene Christian University where she also received a certification in mediation. Her research centered on Teachers' Perceptions Regarding Dyslexia Training for Addressing the Social-Emotional Needs of Children with Dyslexia. Dr. Breaux received the Dissertation of the Year award from the Texas Council of Professors of Educational Administration. Dr. Breaux is currently serving as the Program Director for EdD Educational Leadership at Abilene Christian University. She serves on the board of directors for the Texas Association of School Boards (TASB), Gulf Coast Area Association of School Boards (GCAASB), Houston reVision, and is the board president for Alief Independent School District and has earned the distinction of Master Trustee. She is known for her passion for educational policy and advocacy and has had the opportunity to influence the legislative agenda at the state and federal levels. Her work earned her the honor of being named HAABSE, TABSE, and NABSE School Board Member of the Year. Texas School Business magazine named Breaux as a *Thought Leader and Innovator in Education*. Her published work *What Do You Do When Silence is No Longer Golden* was touted as an "Essential Read" by Psychology Today magazine. Breaux serves as co-chair of the Coalition of Professional Organizations and as the administrator analyst on policy and advocacy for the Texas Education Policy Institute (TEPI). In 2023 Dr. Breaux was also recognized as one of the Top 30 Influential Women in Houston and received the 2024 Presidential Lifetime Achievement Award from President Joseph R. Biden.



Position 5: Janet Spurlock, Member

Appointed: May 2022

Member since May 2022

Current Term Ends: November 2025

Occupation: Retired Educator/Administrator

Janet Spurlock has a Bachelor of Arts in Education from the University of Mississippi and a Master of Education from Prairie View A & M. Prior to her retirement, she was an educator for 33 years, including teaching Special Education and serving as an Assistant Principal and Principal. In total, she served 27 years in Alief ISD. She served on the Alief ISD Bond Steering Committees in 2015 and 2021, on the IMD Livable Center Study Advisory Committee (Alief), has been an Alief VIP, is a member of the Pheasant Trace Homeowners Association, and is a member of Friendship M.B.C., where she is the choir director, Pastor's secretary, and Live Streaming Coordinator. Janet and her husband have lived in Alief since moving to Houston in 1989 and have 3 daughters who attended Alief schools from Kindergarten until their graduation from Elsie High School.



Position 6: Jennifer Key, Secretary

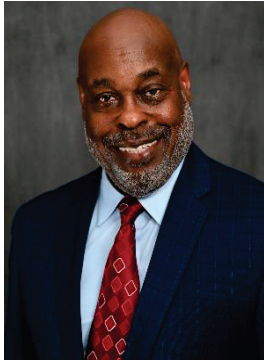
Re-Elected: November 2023

Member since: November 2017

Current Term Ends: November 2027

Occupation: Retired Alief ISD Educator/Administrator

Jennifer Key has a Bachelor of Science in Interdisciplinary Studies, and a Master of Arts in Administration and Supervision from the University of Houston. Her leadership skills were developed and encouraged within the Alief Public Schools where she worked first as a volunteer and then as a teacher and administrator. In her current role as School Board Trustee she hopes to continue serving the community and students. Her experiences in working with at-risk students has heavily influenced her desire to continue making a difference and being an advocate for these children. She has lived in Alief with her husband since their marriage in 1977. Both of her children started kindergarten at Kennedy Elementary and graduated from Elsie High School.



Position 7: Dr. Gregg Patrick, Assistant Secretary

Elected: November 2023

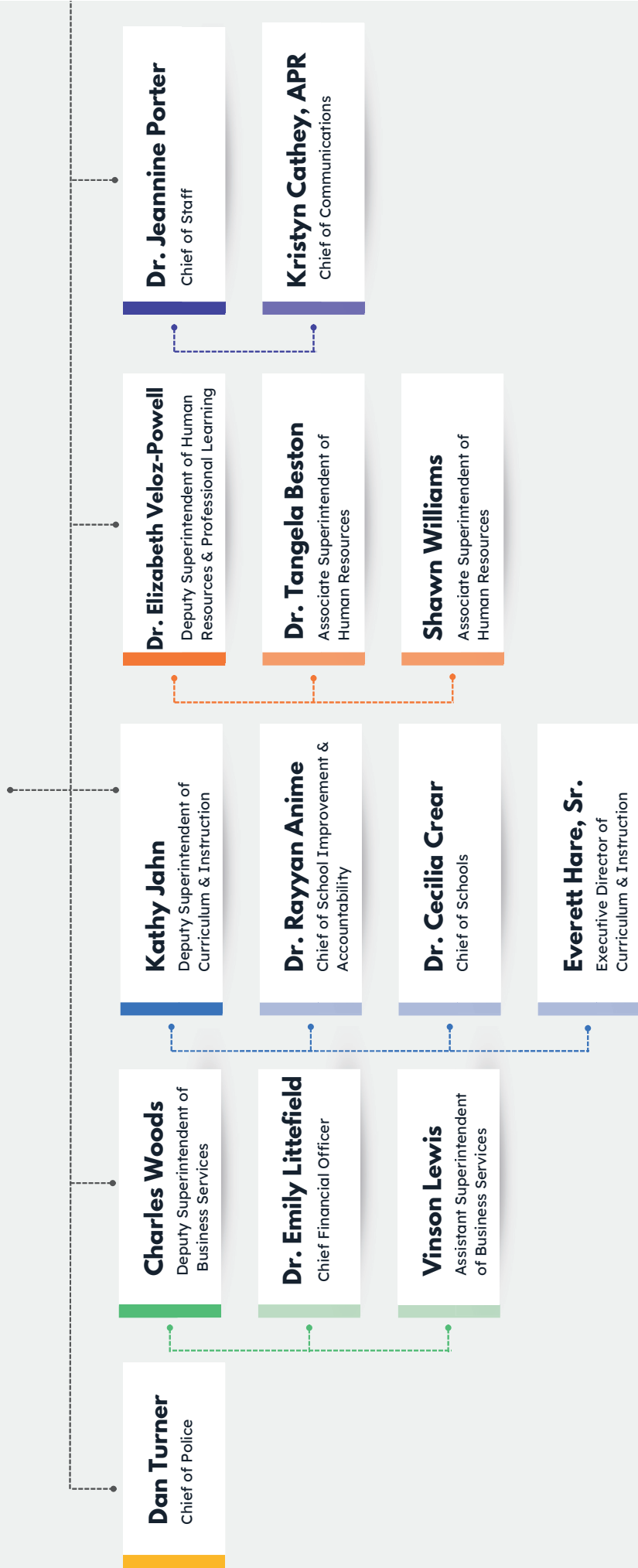
Member since: November 2021

Current Term Ends: November 2025

Occupation: Pastor

Dr. Gregg Patrick founded The Southwest Community Christian Center-The Bridge Church of Alief on January 27, 1991. Pastor Patrick also founded and remains Chief Administrator of Southwest Community Christian Academy, a private, Christian school, started in September of that same year. Pastor Patrick has been advisor to two U.S. Presidents, and has received dozens of recognitions and commendations from local, state and national government agencies. Among his degrees and scholastic honors, he also possesses a Doctorate of Theology. He currently teaches Biblical Greek, Systematic Theology, Old and New Testament Survey, Homiletics (The Art of Preaching), Eschatology (Revelation), and the Minor and Major Prophets at Southwest Bible Institute. He has been a resident of the Alief area for more than 40 years. All four of his children attended Leistman, Petrosky and Albright Middle schools, and all four are graduates of Hastings High School.

Dr. Anthony Mays
Superintendent of Schools



Alief ISD Executive Leadership Organization Chart

Alief Independent School District

Function and Responsibilities of the Superintendent

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

Direct report departments include:

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

Direct reports include:

Deputy Superintendent of Business Services

Deputy Superintendent of Curriculum and Instruction

Deputy Superintendent of Human Resources and Professional Learning

Their functions and responsibilities are described on the following pages.

The Chief of Staff reports to the Superintendent and supports the Superintendent in daily communications, decision-making and problem solving and facilitating the work of the Senior Cabinet. This position apprises the Superintendent of significant issues or developments, provides additional information and perspective on issues when appropriate, and collaborates in decision-making and problem solving.

Direct report department/personnel include:

Communications and Public Relations – This department is tasked with promoting positive PR between the school district and the community through strategic marketing, media relations, community partnerships, and key stakeholder relationships.

Family and Community Engagement - The Family and Community Engagement Department leads the visioning and coordination of programs, services support, professional development and personnel at the district and campus levels to ensure the full and successful implementation of a districtwide comprehensive, research-based, family engagement initiative which bridges the home / school connection and ultimately contributes to increased success for all students.

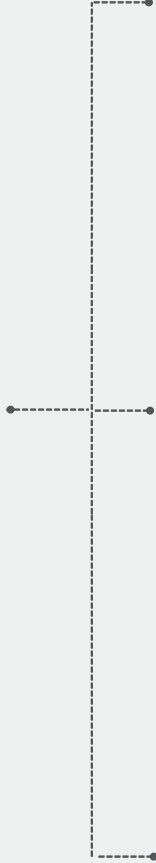
Student Services – The Student Services department works with campus administrative personnel to ensure compliance with state and district regulations regarding discipline proceedings; coordinates the district's enrollment office; acts as a liaison between campus administration and law enforcement agencies,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

Direct report departments/personnel include:

Health Services Coordinator works with campus nurses to administer health and medical programs of the district in compliance with federal, state and local laws and current health data. They also provide specialized orientation and supervision for nurses, nurse consultants, and other health related personnel.

Charles Woods

Deputy Superintendent of Business Services



Dr. Emily Littlefield
Chief of Finance

Julee Patterson
Director of Budget

Joseph Villabla
Director of Procurement & Central Distribution

Veronica White
Director of Nutrition

Liz Haven
Controller

Iris Marshall
Tax Assessor/Collector

Al Reaves
Director of MIS

Wally Rakestraw
Director of Technology

Vinson Lewis
Assistant Superintendent of Business Services

Glenn Jarrett
Director of Construction

Richard Torres
Director of Transportation

TBD
Director of Maintenance & Custodial Services

Marla Brumfield-Lewis
Director of Athletics

Business Services

Alief Independent School District

Function and Responsibilities of the Business Services Division

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

Direct report departments include:

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

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

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

Direct Reports to Deputy Superintendent of Business Services include:

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

Direct report departments include:

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

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

Function and Responsibilities of the Business Services Division (continued)

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

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

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

Direct report departments include:

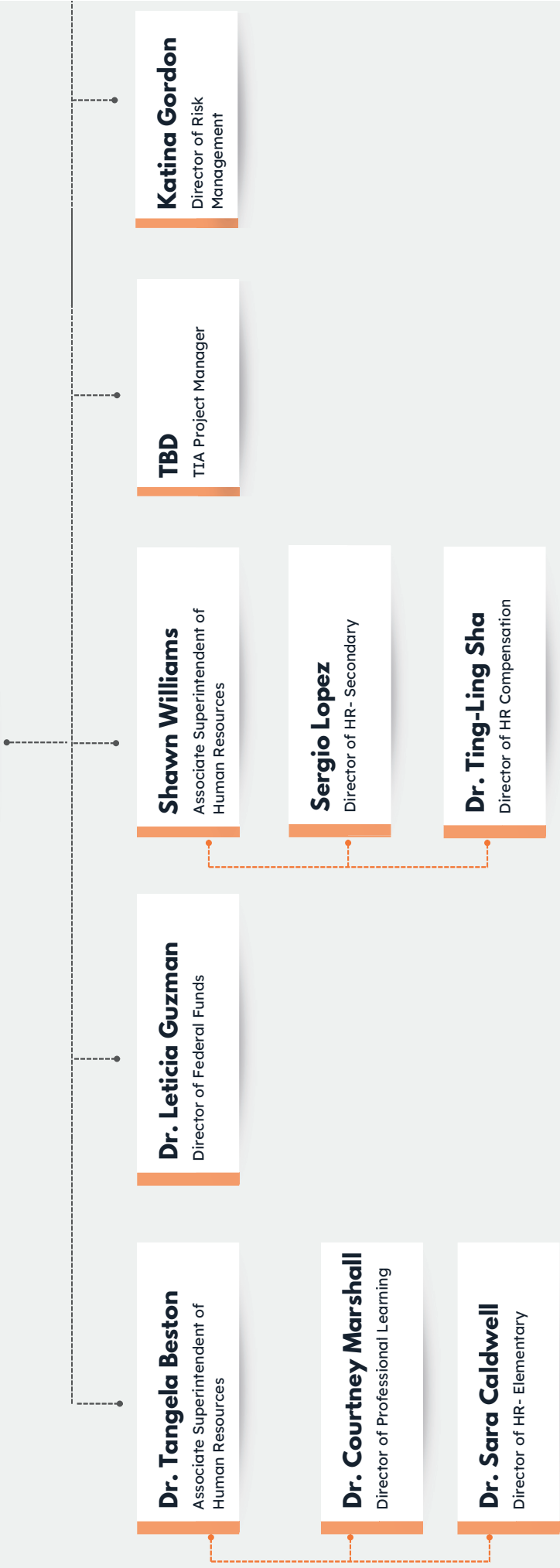
Transportation - The Transportation Services Department is dedicated to providing safe and efficient bus service to all students in the district. In addition to the standard service to and from school, the department is also responsible for driving duties for field trips, shuttles, tutorials and other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

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

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

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

Dr. Elizabeth Veloz-Powell
Deputy Superintendent of Human Resources & Professional Learning



Human Resources & Professional Learning

Alief Independent School District

Function and Responsibilities of the Human Resources & Professional Learning Division

The Deputy Superintendent of Human Resources and Professional Learning reports to the Superintendent. The Deputy oversees a myriad of functions that tie into the daily operations of the District and include primary lines of leadership for areas that include, but are not limited to, human resources, risk management, professional learning, and federal programs.

Direct report departments/personnel include:

Human Resources – The Human Resources Department consists of four overlapping departments that work together to assist the District in meeting its instructional and operational goals. These departments are overseen by the Associate Superintendent of Human Resources and Professional Learning and the Associate Superintendent of Human Resources and Risk Management.

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

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

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

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

Professional Learning – This department oversees the coordination of professional development for all staff, all programs organized by the Prevention and Safe School Specialists, the Alief Administrative Intern Program, Teacher of the Year and leadership development for all district assistant principals and first or second year principals.

Direct report personnel include:

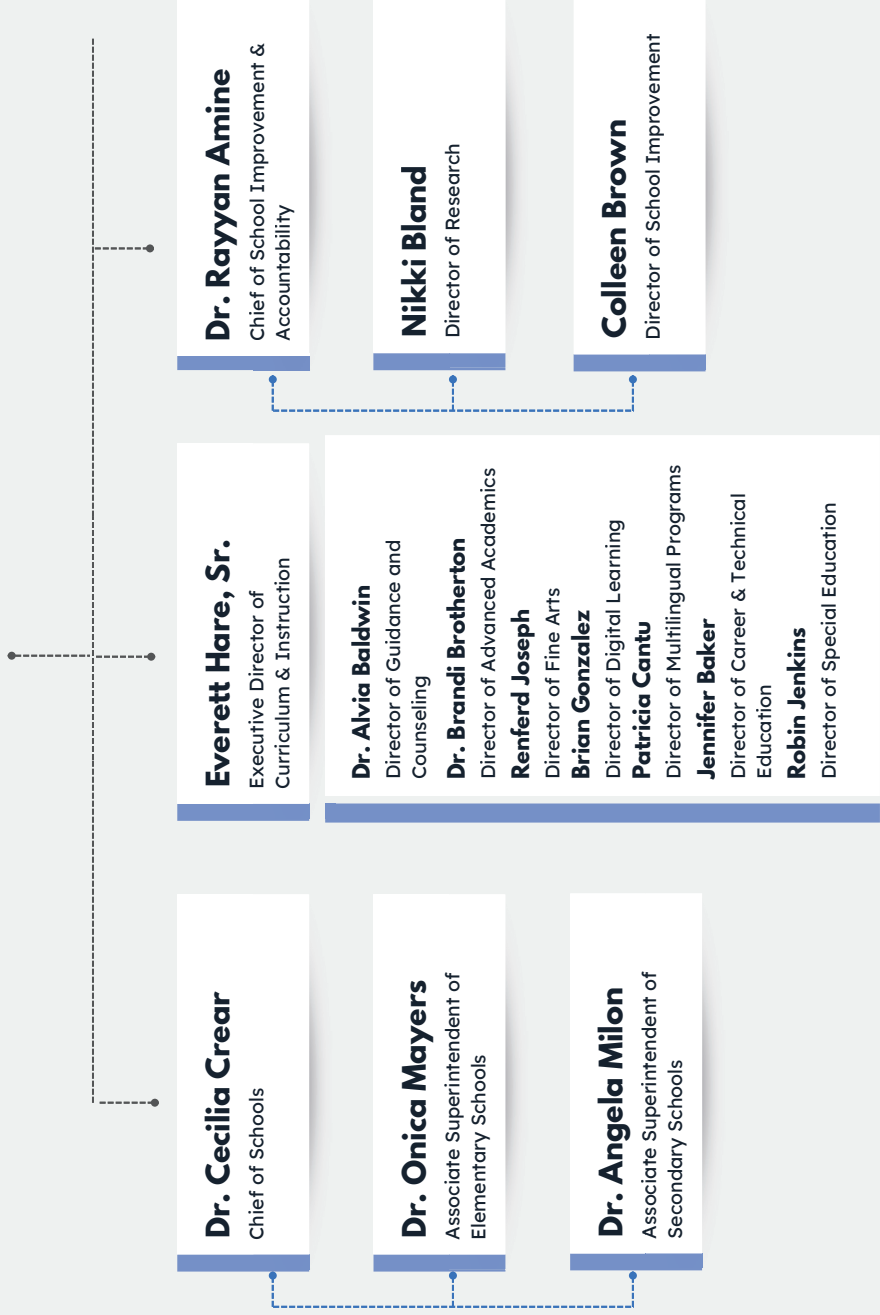
Coordinators - Professional Development and Teacher Induction Program

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

Direct report personnel include:

Compliance Coordinators and After School Program Coordinator

Kathy Jahn
Deputy Superintendent of
Curriculum & Instruction



Curriculum & Instruction

Alief Independent School District

Function and Responsibilities of the Instruction Division

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

Direct report departments/personnel include:

Chief of Schools- reports to the Deputy Superintendent of Curriculum and Instruction and is responsible for leading the oversight of campuses leaders, instruction and safety in identifying areas in need of improvement at all levels; analyzing data to help guide decisions, generating solutions and implementing change.

Direct report personnel include:

2 Associate Superintendents – Each of these Associate Superintendents have campuses either high, middle and intermediate schools or elementary and ELC. They supervise and evaluate program goals and objectives of campuses to ensure compliance with district and state goals. Supervision is also exercised over the professional and support staff. They also coordinate the summer school programs for all levels.

Direct report campuses include:

Associate – Secondary Schools/Middle/Intermediate – Hastings, Hastings Ninth Grade Center, Kerr, Alief Early College High School, Elsie, Elsie Ninth Grade Center, Taylor, SOAR/LINC, ALC, Alief Middle School, Albright, Killough, Holub, O'Donnell, Olle, Klentzman, Budewig, Miller, Mata, Owens and Youngblood.

Associate – Elementary Schools – Cummings, Hearne, Heflin, Landis, Martin, Boone, Collins, Kennedy, Outley, Liestman, Alexander, Best, Chambers, Hicks, Holmquist, Horn, Mahanay, Rees, Smith, Sneed, Youens, Petrosky, Bush, Chancellor and Martinez ELC and Jefferson ELC

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

Direct report departments/personnel include:

Director of School Improvement oversees the evaluation of programs, coordinates assessment for the continual improvement of the instructional program, coordinates the district's attendance services, monitors student attendance to analyze areas of concern and assists in the development of the district's data integrity plan for RDA (Results Driven Accountability).

Direct report personnel include:

Director of Research and Evaluation

The Executive Director of Curriculum and Instruction reports to the Deputy Superintendent and supervises the implementation of curriculum and instruction; ensures compliance with TEKS and all state or federal requirements; supervises the preparation of district, state and federal reports; collaborates on TIA (Teacher Incentive Allotment), Professional Learning and School Improvement initiatives as well as provides training for administrators and leadership teams.

Direct report departments/personnel include:

Direct report personnel include:

Instructional Content Coordinators – Elementary -English Language Arts, Math, Science and Reading Academy Cohort Leaders. *Instructional Content Coordinators* – Secondary -English Language Arts, Math, Science Social Studies, and Wellness. The District Translator is also supervised by this Director.

Function and Responsibilities of the Instruction Division (continued)

The Director of Advanced Academics and Post-Secondary Outcomes oversees all CCMR initiatives, the implementation of AVID and Gifted and Talented Services for all students in Alief ISD. This Director also oversees Advanced Placement (AP) offerings for students as well a college readiness testing PSAT and SAT.

The Director of Career and Technical Education oversees the Career and Technology Education program and partnerships to support the CTE pathways.

Direct report personnel include:

Managers - CTE

The Director of Digital Learning oversees, evaluates and develops new uses of technology in the classroom, facilitates the integration of all digital resources and instructional materials and supports into the LMS and Alief HUB (Single Sign On) and supervises the technology specialists at the campuses. This Director also works in tandem with MIS and Tech Services on device initiatives.

Direct report personnel include:

Content Coordinators - Digital Learning and Literacy

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

Direct report personnel include:

Facilitator of Fine Arts

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

Direct report personnel include:

Coordinator of Second Language Education

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

Direct report personnel include:

Counseling Coordinator, Coordinator of Social and Emotional Development

The Director of Special Education reports to the Executive Director of Curriculum and Instruction oversees the administration of special education services for students of the district with disabilities and in the coordination and delivery of comprehensive instructional and supportive services for students with disabilities.

Direct report personnel include:

Assistant Director of Special Education and Special Education Coordinators – Compliance, Instructional and Assessment, Coordinator Special Services (RTI and Dyslexia Services).

Alief Independent School District

Enrollment History by Campus

Campus	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Proposed Budget 2024-25
High Schools					
Hastings	3,264	2,993	3,001	2,879	2,909
Elsik	3,191	3,058	3,030	3,068	2,909
Taylor	2,967	2,883	2,841	2,825	2,887
Alternative Learning Center	31	100	157	201	245
Kerr	809	790	806	794	810
Hastings Ninth Grade Center	1,052	998	916	915	983
Elsik Ninth Grade Center	1,011	988	1,000	1,016	983
Early College High School	401	413	407	403	416
Soar / Night High School	181	100	117	122	140
Middle Schools					
Alief	872	897	836	806	750
Olle	1,125	1,066	1,076	1,041	980
Killough	846	807	809	763	769
Holub	847	821	779	732	720
Albright	1,162	1,120	1,056	987	945
O'Donnell	1,347	1,328	1,253	1,210	1,210
Elementary Schools					
Youens	791	723	717	660	569
Boone	658	627	538	532	525
Martin	823	787	707	712	733
Chambers	500	499	562	563	529
Smith	665	650	630	629	637
Mahanay	540	538	592	560	502
Kennedy	660	644	550	534	511
Chancellor	797	745	718	714	678
Liestman	715	702	611	559	532
Petrosky	578	572	599	547	516
Heflin	731	653	595	544	553
Cummings	511	547	546	569	497
Rees	500	522	559	555	582
Alexander	636	646	677	703	647
Hearne	808	816	695	683	652
Landis	632	572	586	527	555
Sneed	952	980	1,049	964	964
Best	733	763	664	659	624
Outley	977	950	843	883	818
Hicks	668	712	740	677	658
Bush	803	828	758	739	745
Collins	868	806	796	801	758
Horn	804	824	759	697	657
Holmquist	936	811	773	757	802
Martinez			398	385	490
Jefferson			397	445	414
Intermediate Schools					
Owens	932	814	870	730	681
Klentzman	904	808	796	821	798
Youngblood	921	844	868	862	820
Mata	872	809	771	795	753
Miller	888	826	781	789	799
Budewig	1,222	1,156	1,100	1,117	1,085
Total Enrollment	42,131	40,536	40,329	39,474	38,740

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

PRE-K CENTERS
CENTRO DE PRE-K
TRUNG TÂM PRE-K

- Jefferson Early Learning Center**
14061 Bellaire, 77083
281-988-3515
- Martinez Early Learning Center**
10807 Boone Loop, 77099
281-988-3510

ELEMENTARY SCHOOLS
ESCUELAS PRIMARIAS
CÁC TRƯỜNG TIỂU HỌC

- Alexander Elementary School**
8500 Brookwulf, 77072
281-983-8300
- Best Elementary School**
10000 Centre Parkway, 77036
713-988-6445
- Boone Elementary School**
11400 Bissonnet, 77099
281-983-8308
- Bush Elementary School**
9730 Stroud, 77036
713-272-3220
- Chambers Elementary School**
10700 Carvel, 77072
281-983-8313
- Chancellor Elementary School**
4350 Boone, 77072
281-983-8318
- Collins Elementary School**
9829 Town Park, 77036
713-272-3250
- Cummings Elementary School**
10455 South Kirkwood, 77099
281-983-8328
- Hearne Elementary School**
13939 Rio Bonito, 77083
281-983-8333
- Heflin Elementary School**
3303 Synott, 77082
281-531-1144
- Hicks Elementary School**
8520 Hemlock Hill, 77083
281-983-8040
- Holmquist Elementary School**
15040 Westpark, 77082
281-988-3024
- Horn Elementary School**
10734 Bissonnet, 77099
281-988-3223
- Kennedy Elementary School**
10200 Huntington Place, 77099
281-983-8338
- Landis Elementary School**
10255 Spice, 77072
281-983-8343
- Liestman Elementary School**
7610 Synott, 77083
281-983-8348
- Mahanay Elementary School**
13215 High Star, 77083
281-983-8355
- Martin Elementary School**
11718 Hendon, 77072
281-983-8363
- Outley Elementary School**
12355 Richmond, 77082
281-584-0655
- Petrosky Elementary School**
6703 Winkleman, 77083
281-983-8366
- Rees Elementary School**
16305 Kensley, 77082
281-531-1444
- Smith Elementary School**
11300 Stancliff, 77099
281-983-8380

- Sneed Elementary School**
9855 Pagewood Lane, 77042
713-789-6979
- Youens Elementary School**
12141 High Star, 77072
281-983-8383

INTERMEDIATE SCHOOLS
ESCUELAS INTERMEDIAS
CÁC TRƯỜNG TRUNG HỌC ĐỀ NHI

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

MIDDLE SCHOOLS
ESCUELAS MEDIAS
CÁC TRƯỜNG PHỔ THÔNG CƠ SỞ

- Albright Middle School**
6315 Winkleman, 77083
281-983-8411
- Alief Middle School**
4415 Cook, 77072
281-983-8422
- Holub Middle School**
9515 South Dairy Ashford, 77099
281-983-8433
- Killough Middle School**
7600 Synott, 77083
281-983-8444
- O'Donnell Middle School**
14041 Alief Clodine, 77082
281-495-6000
- Oile Middle School**
9200 Boone, 77099
281-983-8455

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

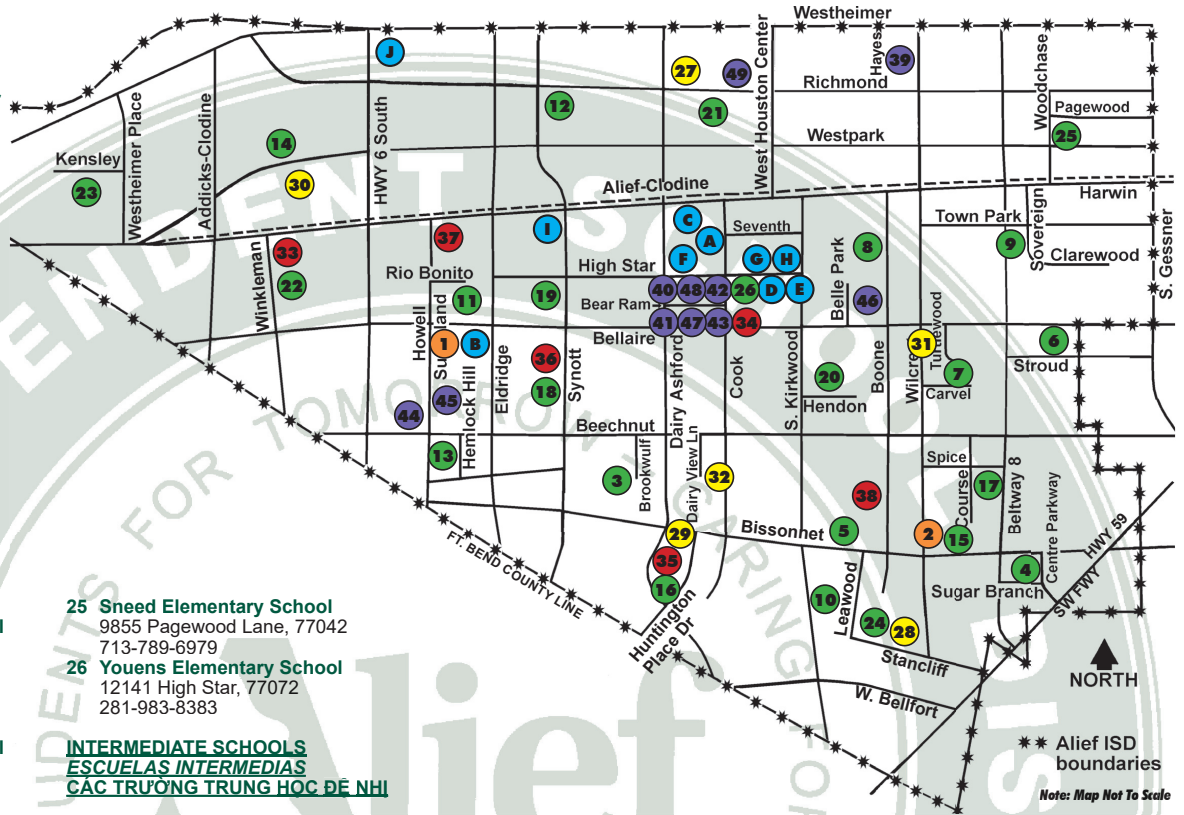
- Alief Early College High School**
2811 A Hayes, 77082
281-988-3010
- Elsik High School**
12601 High Star, 77072
281-988-3150
- Elsik Ninth Grade Center**
6767 South Dairy Ashford, 77072
281-988-3239
- Hastings High School**
4410 Cook, 77072
281-988-3110
- Hastings Ninth Grade Center**
6750 Cook, 77072
281-988-3139
- Kerr High School**
8150 Howell Sugar Land, 77083
281-983-8484
- Taylor High School**
7555 Howell Sugar Land, 77083
281-988-3500
- Alief Learning Center**
4427 Belle Park, 77072
281-983-8000
- Crossroads**
12360 Bear Ram, 77072
281-988-3266
- SOAR/LINC/Night High School**
12501 High Star (Annex)
281-988-3499
- Center for Advanced Careers**
12160 Richmond, 77082
281-988-3550

SUPPORT FACILITIES
INSTALACIONES DE APOYO
CÁC CƠ SỞ TRỢ GIÚP

- Administration Building**
4250 Cook, 77072
- Alief Support Facility/Tax Office**
14051 Bellaire, 77083
- Crump Stadium & Athletic Facilities**
12321 Alief Clodine, 77082
- Maintenance Dept.**
12135 High Star, 77072
- MIS/Police Dept.**
12135 1/2 High Star, 77072
- Ness Natatorium**
12400 High Star, 77072
- Printing Services/Warehouse**
12101 7th, 77072
- Purchasing**
12102 High Star, 77072
- Transportation**
6150 Synott, 77083
- Center for Talent Development**
14411 Westheimer, 77082

Map Key

- Pre-K Centers
- Elementary Schools
- Intermediate Schools
- Middle Schools
- High Schools & Programs
- Support Facilities



** Alief ISD boundaries
 Note: Map Not To Scale

Alief Independent School District

Financial Structure and Basis of Accounting



Description of Entity

The Alief Independent School District is an independent public educational agency operating under applicable laws and regulations of the State of Texas. Alief encompasses 36.6 square miles in southwest Houston. A seven member Board of Trustees elected to staggered four-year terms by the District's residents autonomously governs the District. The Texas Education Agency and Southern Association of Colleges and Schools provide the District's K-12 education accreditation. Enrollment in the District's 2 early learning centers, 24 elementary, 6 intermediate, 6 middle, 2 ninth grade centers, 4 traditional high schools, 1 early college high school, 2 alternative education programs and 1 center for advanced careers is estimated at 38,740 for the 2024-25 fiscal year.

Fund Accounting / Basis of Accounting / Budgeting

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

Funds with Annually Adopted Budgets

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

General Fund

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

Financial Structure and Basis of Accounting (continued)

Funds with Annually Adopted Budgets (continued)

Food Service Fund

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

Debt Service Fund

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

Major Funds for Financial Reporting

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

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

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

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

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

Alief Independent School District

Classification of Revenues and Expenditures

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

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

Basic System Expenditure Code Composition

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

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

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

Function Codes
General Descriptions

Class Detail Description

10 *Instruction and Instructional Related Services*

11 Instruction

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

12 Instructional Resources and Media Services

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

13 Curriculum Development and Instructional Staff Development

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

20 *Instructional and School Leadership*

21 Instructional Leadership

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

23 School Leadership

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

Function Codes
General Descriptions

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

Function Codes
General Descriptions

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

Alief Independent School District

Significant Financial Policies and Procedures

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

Cash Management

The District's cash management goals are as follows:

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

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

Investment Policies

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

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

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

Debt Management

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

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

Significant Financial Policies and Procedures (continued)

Debt Management (continued)

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

The ratio of net bonded debt to assessed value for the District is 1.83%. Educational legislation has eliminated limits on outstanding debt. However, prior law limited debt to 10% of the assessed value, and the District is well below that level.

Budgeting

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

Reserve Policies

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

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

	Fund Balance		
	General Fund *	Debt Service Fund	Food Service Fund
Projected Fund Balance - 8/31/24	\$ 149,054,249	\$ 5,584,079	\$ 11,667,294
2024-25 Budgeted Expenditures	456,278,800	43,531,449	34,294,120
Number of months	3.92	1.54	3.40

* The general fund projected fund balance is presented net of ESSER expenditure reclassification.

Risk Management

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

Significant Financial Policies and Procedures (continued)

Independent Audit and Financial Reporting

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

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

Alief Independent School District

Budget Policies and Development Procedures

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

Legal Requirements

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

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

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

Budget Development Process

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

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

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

Salaries and benefits comprise approximately 90% of the annual operating budget. Therefore, the Board of Trustees gives careful consideration to staffing allocations for both instructional and non-instructional positions. Additional personnel units are evaluated by the Human Resources Department each year and after extensive review and analysis, recommendations are presented to the Board of Trustees.

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

Budget Policies and Development Procedures (continued)

Budget Development Process (continued)

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

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

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

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

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

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

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

Capital Improvement Budget Policies

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

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

Alief Independent School District

Budget Calendar 2024-25

Event	Day	Date	Time
School Board Meeting Review of budget considerations 2023-24 and beyond	Tuesday	12/12/2023	
Superintendents Council Discuss timeline for budget	Monday	1/8/2024	4:00 p.m.
ESSER Closeout Meeting	Wednesday	1/10/2024	10:00 a.m.
Instructional Leadership Team Meeting Overview of budget calendar and staffing timelines	Thursday	2/1/2024	8:00:00 a.m.
School Board Workshop Enrollment presentation from demographers	Tuesday	2/6/2024	6:30 p.m.
All Hands Meeting Overview of budget calendar and method for budgeting	Wednesday	2/7/2024	8:00 a.m.
ESSER Closeout Meeting	Wednesday	2/14/2024	10:00 a.m.
School Board Meeting Current year general fund and debt service fund projections	Tuesday	2/20/2024	6:30 p.m.
Special Education Staffing Review Review special education teacher/para staffing requests & special education student enrollment projections	Tuesday	2/20/2024	8:30 a.m.
Information to Principals Principals receive budget calendar Principals receive grade level enrollment projections Principals receive teacher allocation charts Principals receive other ratio based positions: Para, block, ESL, AP, counselor, etc. Principals receive special education staffing Principals receive campus base per-pupil allocations	Mon-Wed	3/4/24-3/6/24	MS & HS Elem/Int
Spring Break		3/11/2024 thru 3/15/2024	
Prepare Budget Module for 2024-25, including position records Accounting/MIS/HR Roll budget codes to new year MIS creates starting position records Personnel begins to adjust records for the new year	Monday	3/18/2024	
School Board Meeting General Fund/Debt Service Fund projections Revenue / tax rate considerations	Tuesday	3/19/2024	
ESSER Closeout Meeting	Wednesday	3/20/2024	10:00 a.m.
District Workshop - Secretary Annual Training Board Room In-Person Meeting Review of key financial factors & district financial position Budget process & allocations Budget code review Budget input data entry training Questions & Answers	Monday Wednesday	4/8/2024 4/10/2024	1:00-3:00 9:00-11:00 In person - choose one date to attend
ESSER Closeout Meeting	Wednesday	4/10/2024	10:00 a.m.
Open Access to Budget Module	Thursday	4/11/2024	

Alief Independent School District

Budget Calendar 2024-25

Event	Day	Date	Time
School Board Meeting 24-25 Budget Considerations Food Service Fund projections Review position requests - special education	Tuesday	4/16/2024	6:30 p.m.
Close Budget Input System - Department Budgets	Wednesday	4/24/2024	
HR completes input of staffing information Including special ed staffing	Friday	4/26/2024	
Receive certified estimate from HCAD HCAD required to provide estimate by April 30th	Wednesday	5/1/2024	
MIS prepares preliminary salary/benefits projections	Wednesday	5/1/2024	
Close Budget Input System - Campus Budgets	Friday	5/3/2024	
Departmental Budget Hearings Budget Committee reviews all non-campus, non-personnel budget requests (Superintendent's Conference Room) and department director attend at scheduled time to "defend" their budget	Monday Tuesday	5/6/2024 5/7/2024	9:00-12:00 a.m. 1:00 - 4:00 p.m.
ESSER Closeout Meeting	Wednesday	5/8/2024	10:00 a.m.
Meeting with Educational Improvement Council Budget priority and budget discussion	Tuesday	5/21/2024	4:15 pm
School Board Budget Meeting 2023-24 Projection Update 2024-25 Budget estimates update 2024-25 Food Service Fund budget update 2024-25 Debt Service Fund budget update Consider approval of full staffing plan	Tuesday	5/21/2024	6:30 p.m.
End of School Year/Teacher last day	Friday	5/24/2024	
School Board Meeting 2023-24 Projection Update 2024-25 Budget update	Tuesday	6/18/2024	6:30 p.m.
School Board Meeting 2023-24 Projection Update 2024-25 Budget update	Tuesday	7/16/2024	6:30 p.m.
Certified Value/Estimate of Certified Value received from HCAD	Thursday	7/25/2024	
Submit Local Property Value Survey (LPVS) to TEA Once submitted, TEA will provide Maximum Compressed Rate (MCR)	Tuesday	7/30/2024	
Publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate Notice must be published not earlier than the 30th date or later than the 10th day before the date of the meeting	Monday	8/5/2024	
School Board Workshop 2024-25 Budget update (if needed)	Tuesday	8/6/2024	6:30 p.m.
Special Called School Board Meeting - Budget and Tax Rate Adoption 2024-25 Budget and Tax Rate Adoption Call for Voter Approved Tax Rate Election	Thursday	8/19/2024	6:30 p.m.

Alief Independent School District

Budget Administration and Management Process

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

Expenditure Control and Approvals

Expenditure appropriations are allocated between approximately 129 organizations or cost centers (campuses, departments, divisions, etc.). Each organization is assigned a budget manager (i.e., principal, department head). The budget manager is accountable for their organizations' portion of the General Fund budget. Each budget manager is authorized to approve the expenditure of funds within their respective organization, provided that funds are expended in accordance with District purchasing procedures and legal requirements.

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

Purchase Orders

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

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

Check Requisitions

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

Amending the Budget

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

Budget Administration and Management Process (continued)

Amending the Budget (continued)

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

Monitoring the Budget

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

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

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

Reporting to the Texas Education Agency (TEA)

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

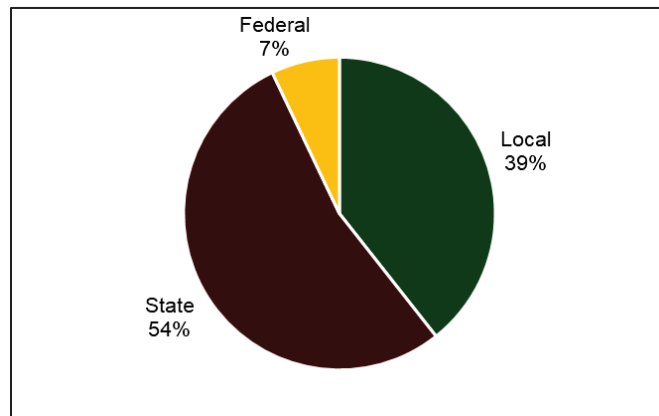
Financial Section

Financial Overview

The annually adopted budget includes the General, Debt Service and Food Service funds. The schedules on the following pages show the combined budgeted revenues and expenditures of these three funds. Specific assumptions, trends and any challenges that affect revenues, expenditures and fund balance for these funds are discussed in the major fund sections of this document. This section does not include any anticipated reclassifications of expenditures to federal funds as presented in the long-range financial forecasts.

Revenues

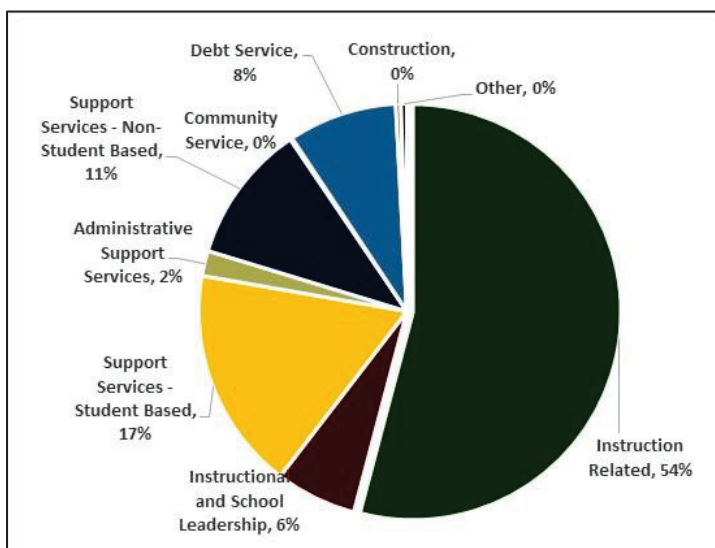
Budgeted revenues are classified into three major sources: local, state and federal. Local revenues consist primarily of property taxes. State revenues consist of funding from the State of Texas based on school district funding formulas. Federal sources consist primarily of indirect costs of federal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



Expenditures

Expenditures budgets are legally adopted at the function level. The following graph is by major functional category. Instruction related expenditures account for 54% of the district's combined budgeted expenditures.

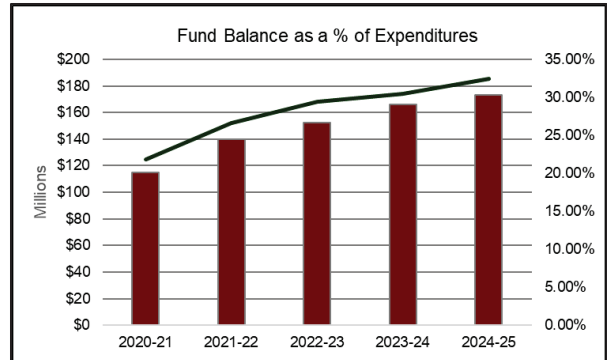
The percent of expenditures spent in the instruction related category has been between 53%-59% each of the last five years. Student instruction could not exist without counselors, nurses, bus drivers and food service which make up the next largest category which is support services – student based at 17% of the total. The next largest category at 11% is support services non-student based which includes maintenance and operations, security and data processing services. The 2024-25 budget for debt service is \$45.2 million, which is 8% of the combined budgeted expenditures.



Financial Overview (continued)

Fund Balance

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



	2020-21	2021-22	2022-23	2023-24	2024-25
Budgeted Expenditures	\$ 524,958,211	\$ 525,921,280	\$ 516,427,129	\$ 544,993,038	534,104,369
Budgeted Ending Fund Balance	102,432,937	104,020,818	88,436,658	151,532,186	173,136,757
Actual (or Projected) Ending F/B					
General Fund	109,025,075	126,790,378	135,149,982	149,044,418	158,254,249
Debt Service	4,973,940	4,975,542	5,333,836	5,584,079	6,115,214
Food Service	814,273	8,129,346	11,657,181	11,667,294	8,767,294
	<u>\$ 114,813,288</u>	<u>\$ 139,895,266</u>	<u>\$ 152,140,999</u>	<u>\$ 166,295,791</u>	<u>\$ 173,136,757</u>
F/B as % of % of Actual Expend.	21.87%	26.60%	29.46%	30.51%	32.42%

The fund balance in governmental funds has been classified as follows to describe the relative strength of the spending constraints as per GASB 54. The following are estimated and are unaudited as of August 31, 2024.

	Fund Balance		
	General Fund	Debt Service Fund	Food Service Fund
Nonspendable:			
Nonspendable - inventories	\$ 1,711,080		
Restricted:			
Restricted - grant funds			\$ 11,667,294
Restricted - debt service		\$ 5,584,079	
Committed:			
Committed - construction	7,500,000		
Committed - equipment	3,500,000		
Committed - self-insurance	3,000,000		
Committed - other	1,500,000		
Assigned:			
Assigned - other	16,725,200		
Unassigned	115,117,969		
Projected Fund Balance - 8/31/24	<u>\$ 149,054,249</u>	<u>\$ 5,584,079</u>	<u>\$ 11,667,294</u>

Alief Independent School District

Combined Budget Summary: 2024-25

General Fund, Debt Service Fund & Food Service Special Revenue Funds

	<u>General Fund</u>	<u>Debt Service</u>	<u>Food Service</u>	2024-25 Original Budget
Revenues				
5710 Tax collections	\$ 158,601,458	\$ 38,693,240	\$ -	\$ 197,294,698
5742 Investment earnings	9,750,000	1,000,000	600,000	11,350,000
5749 Miscellaneous	2,377,396	-	175,000	2,552,396
5751 Food services-meals	-	-	1,350,000	1,350,000
Total Local Revenues	<u>170,728,854</u>	<u>39,693,240</u>	<u>2,125,000</u>	<u>212,547,094</u>
5810 Foundation school program	261,277,523	-	-	261,277,523
5829 Miscellaneous state revenue	450,000	3,561,231	125,000	4,136,231
5831 Teacher retirement on-behalf	23,800,000	-	-	23,800,000
Total State Revenues	<u>285,527,523</u>	<u>3,561,231</u>	<u>125,000</u>	<u>289,213,754</u>
5919 Miscellaneous federal revenue	8,322,423	808,113	800,000	9,930,536
5921 School breakfast program	-	-	5,240,000	5,240,000
5922 National school lunch program	-	-	20,720,002	20,720,002
5923 USDA commodities	-	-	2,384,118	2,384,118
Total Federal Revenues	<u>8,322,423</u>	<u>808,113</u>	<u>29,144,120</u>	<u>38,274,656</u>
Total Revenues	<u>464,578,800</u>	<u>44,062,584</u>	<u>31,394,120</u>	<u>540,035,504</u>
Expenditures				
11 Instruction	277,130,086	-	-	277,130,086
12 Instructional resources & media	5,770,862	-	-	5,770,862
13 Curriculum & staff development	6,103,166	-	-	6,103,166
21 Instructional leadership	6,933,113	-	-	6,933,113
23 School leadership	26,780,951	-	-	26,780,951
31 Guidance, counseling & eval.	24,076,509	-	-	24,076,509
32 Social work services	519,112	-	-	519,112
33 Health services	7,254,283	-	-	7,254,283
34 Student transportation	21,178,912	-	-	21,178,912
35 Food services	60,000	-	32,794,120	32,854,120
36 Cocurricular/extracurricular	6,655,375	-	-	6,655,375
41 General administration	10,447,071	-	-	10,447,071
51 Plant maintenance & operations	43,629,537	-	-	43,629,537
52 Security and monitoring services	9,981,323	-	-	9,981,323
53 Data processing services	4,171,597	-	-	4,171,597
61 Community service	878,133	-	-	878,133
71 Debt service	1,667,913	43,531,449	-	45,199,362
81 Facilities acquisition & const.	640,857	-	1,500,000	2,140,857
93 Payments to fiscal agent	400,000	-	-	400,000
95 Payments to JJAEP	375,000	-	-	375,000
99 Other governmental charges	1,625,000	-	-	1,625,000
Total Expenditures	<u>456,278,800</u>	<u>43,531,449</u>	<u>34,294,120</u>	<u>534,104,369</u>
Excess of Revenues Over (Under) Expenditures	8,300,000	531,135	(2,900,000)	5,931,135
Other Financing Sources	900,000	-	-	900,000
Fund Balance-Beginning-Projected	149,054,249	5,584,079	11,667,294	166,305,622
Fund Balance-Ending-Projected	<u>\$ 158,254,249</u>	<u>\$ 6,115,214</u>	<u>\$ 8,767,294</u>	<u>\$ 173,136,757</u>

Alief Independent School District

Combined Budget Summary

General Fund, Debt Service Fund & Food Service Special Revenue Fund For the Years Ended August 31, 2021 - August 31, 2025 (Original Budgets)

	2020-21 Combined Budget	2021-22 Combined Budget	2022-23 Combined Budget	2023-24 Combined Budget	2024-25 Original Budget
Revenues					
5710 Tax collections	\$ 208,654,871	\$ 209,159,047	\$ 217,189,029	\$ 187,623,519	\$ 197,294,698
5742 Investment earnings	1,100,000	910,000	1,370,000	8,526,763	11,350,000
5749 Miscellaneous	2,684,003	2,735,125	1,603,000	2,153,000	2,552,396
5751 Food services-meals	2,150,000	1,436,379	1,846,000	1,500,000	1,350,000
Total Local Revenues	214,588,874	214,240,551	222,008,029	199,803,282	212,547,094
5810 Foundation school program	247,460,980	237,450,431	204,270,089	254,073,924	261,277,523
5829 Miscellaneous state revenue	6,711,841	3,815,000	2,773,961	4,457,086	4,136,231
5831 Teacher retirement on-behalf	21,115,000	23,300,000	23,300,000	23,800,000	23,800,000
Total State Revenues	275,287,821	264,565,431	230,344,050	282,331,010	289,213,754
5919 Miscellaneous federal revenue	13,192,016	19,269,828	19,788,113	19,693,113	9,930,536
5921 School breakfast program	5,650,000	5,339,670	4,399,186	5,067,190	5,240,000
5922 National school lunch program	18,000,000	17,928,800	18,678,391	19,580,423	20,720,002
5923 USDA commodities	1,946,500	2,750,000	3,000,000	2,707,487	2,384,118
5939 Supply chain assistance grant	-	-	260,439	-	-
Total Federal Revenues	38,788,516	45,288,298	46,126,129	47,048,213	38,274,656
Total Revenues	528,665,211	524,094,280	498,478,208	529,182,505	540,035,504
Expenditures					
11 Instruction	292,621,331	290,807,065	279,034,532	279,269,218	277,130,086
12 Instructional resources & media	5,517,423	5,234,537	5,357,660	5,657,598	5,770,862
13 Curriculum & staff development	5,127,644	5,773,936	5,661,394	5,114,916	6,103,166
21 Instructional leadership	5,759,665	6,161,692	6,412,304	6,241,415	6,933,113
23 School leadership	30,239,507	30,328,738	29,468,310	28,041,401	26,780,951
31 Guidance, counseling & eval.	22,745,151	23,212,409	22,901,606	23,444,849	24,076,509
32 Social work services	399,143	411,996	393,468	415,148	519,112
33 Health services	8,127,056	7,343,594	6,405,682	7,358,848	7,254,283
34 Student transportation	18,441,013	17,214,987	19,893,895	20,584,584	21,178,912
35 Food services	28,864,000	28,430,000	28,379,016	30,277,100	32,854,120
36 Cocurricular/extracurricular	5,076,678	4,648,182	5,422,359	5,971,393	6,655,375
41 General administration	9,268,276	9,493,575	9,734,524	10,469,479	10,447,071
51 Plant maintenance & operations	38,283,596	40,057,038	39,896,896	41,400,736	43,629,537
52 Security and monitoring services	7,233,428	7,387,659	7,525,017	9,554,862	9,981,323
53 Data processing services	3,783,649	3,973,713	4,157,792	4,507,551	4,171,597
61 Community service	2,986,760	3,118,078	2,523,871	1,671,421	878,133
71 Debt service	37,130,978	39,140,720	40,672,230	61,444,598	45,199,362
81 Facilities acquisition & const.	851,913	716,361	612,773	1,517,921	2,140,857
93 Payments to fiscal agent	676,500	676,500	-	-	400,000
95 Payments to JJAEP	250,000	250,000	393,300	450,000	375,000
99 Other governmental charges	1,574,500	1,540,500	1,580,500	1,600,000	1,625,000
Total Expenditures	524,958,211	525,921,280	516,427,129	544,993,038	534,104,369
Revenues Over (Under) Expenditures	3,707,000	(1,827,000)	(17,948,921)	(15,810,533)	5,931,135
Other Financing Sources	-	-	-	-	900,000
Fund Balance-Beginning-Projected	98,725,937	105,847,818	106,385,579	166,305,622	166,305,622
Fund Balance-Ending-Projected	\$ 102,432,937	\$ 104,020,818	\$ 88,436,658	\$ 150,495,089	\$ 173,136,757

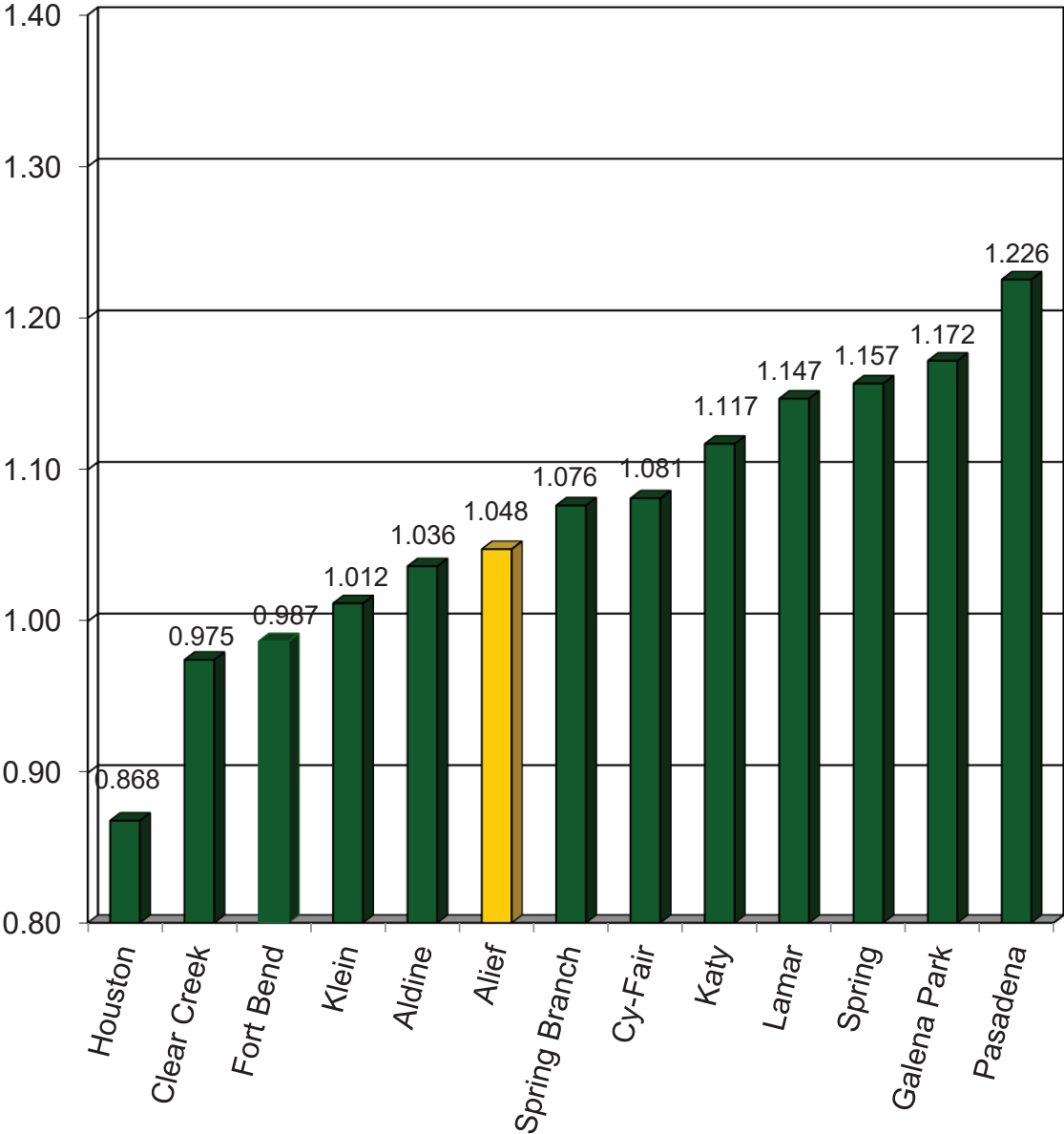
Alief Independent School District

Tax Rate Comparison

District	County	Fiscal Year 2024-25		
		Total Rate	General	Debt Service
Pasadena	Harris	1.2255	0.8855	0.3400
Alvin	Brazoria	1.1723	0.7575	0.4148
Galena Park	Harris	1.1719	0.8376	0.3343
Spring	Harris	1.1569	0.7169	0.4400
Lamar Consolidated	Fort Bend	1.1469	0.6669	0.4800
Dickinson	Galveston	1.1360	0.7360	0.4000
Pearland	Brazoria	1.1350	0.7869	0.3481
Deer Park	Harris	1.1213	0.8513	0.2700
Katy	Harris	1.1171	0.7271	0.3900
Humble	Harris	1.1075	0.7575	0.3500
Goose Creek	Harris	1.0825	0.7575	0.3250
Cypress-Fairbanks	Harris	1.0811	0.6811	0.4000
Spring Branch	Harris	1.0764	0.7719	0.3045
Tomball	Harris	1.0652	0.6692	0.3960
Alief	Harris	1.0476	0.8426	0.2050
Aldine	Harris	1.0363	0.7338	0.3025
Klein	Harris	1.0119	0.6669	0.3450
Channelview	Harris	0.9904	0.6788	0.3116
Fort Bend	Fort Bend	0.9869	0.7169	0.2700
Clear Creek	Galveston	0.9746	0.7046	0.2700
La Porte	Harris	0.9739	0.7220	0.2519
Houston	Harris	0.8683	0.7016	0.1667
Average Tax Rate		1.0766	0.7441	0.3325
Alief Tax Rate		1.0476	0.8426	0.2050

Alief Independent School District

**Combined Tax Rate Comparison
with area School Districts
for fiscal year 2024-25**



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

Projection Model Summary

Throughout this model we use projected amounts for the current fiscal year (2023-24), and proposed amounts for the next budget year (2024-25) to assist in projecting the subsequent three fiscal years. We will discuss each component of the projection model in the following section.

Projection Model Components

General and Debt Service Fund Forecasts

Summary

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

Assumptions

The assumptions section is used to consolidate the variables needed in other sections and to input other data required in the computations of future year expenditures and revenues. Many of the parameters are directly input in this section - taxable value, collection percentage, salary increases, and other District initiatives/allocations. Other values, such as enrollment, ADA and bond sale amounts are linked from other worksheets.

These assumptions are the primary drivers of our revenue and expenditures estimates. Taxable value and enrollment heavily influence State and Local revenue estimates. Regarding taxable value, District changes in value are typically consistent with the Houston area in general. Value growth for 2022-23 rebounded from fairly stagnant levels in the previous year (due to COVID), as did most in the Houston area, with the district experiencing growth of 7.33%. In 2023-24 the district saw growth of 3.04% even after reducing values for the statewide increase in the homestead exemption from \$40,000 to \$100,000. Growth of approximately 2.56% is projected for 2024-25 and the expectation going forward is a return to moderate growth of 4.0% - 4.25% each year.

Given that payroll expenditures are approximately 88% of our expenditure budget, salary trends are the most significant assumption that factors into our projections. Attracting and retaining the highest quality teachers will continue to put pressure on our expenditure budget as the statewide demand for teachers (especially in high need areas such as bilingual) exceeds the supply projected to graduate with teaching certificates over the next several years. Alief ISD has historically provided higher than average salary increases and top starting salaries. With enrollment declines and the approaching end of several large COVID related grants, for the 2022-23 year the district provided a \$500 increase to only those employees paid on the teacher salary schedule. Additionally, a federally funded one time supplement of \$2,000 was paid to all employees in 2022-23. After strategically reducing positions through attrition and reducing non-payroll budgetary items identified in 2023-24, the district utilized remaining revenues to approve raises of 3% for employees, with 8% increases for those in the lower pay grades of district clerical and auxiliary classifications.

Long Range Financial Forecasts (continued)

Assumptions (continued)

Due to stagnant funding levels from the State and enrollment declines, the district identified staffing reductions/restructuring totaling \$2.3M, utilized alternative funding sources for supplemental positions, and identified other operational reductions throughout the district to work towards a balanced budget for 2024-25. Despite those efforts, a deficit of \$6.2M was projected. As a result, the Board of Trustees called a Voter Approval Tax Ratification Election or VATRE to ask voters to consider the option of increasing the tax rate to provide additional local funding, which in turn, would require the state to provide additional state funding as well. The total additional funding generated by this six-cent tax increase is approximately \$15.4 million. The VATRE will occur on November 5, 2024. Due to these financial constraints, the district was not able to provide a continuing salary increase for staff in the 2024-25 budget. A supplement of \$1,000/employee was included in the general fund budget and federal funding allowed for an additional supplement of \$2,000/employee. Future increases will be dependent primarily on Legislative action regarding funding increases for the next biennium and potential passage of an increase in the tax rate by voters and are therefore not included in the financial forecast.

Enrollment

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

In addition to these statistical algorithms, the district uses several software tools to further analyze enrollment data and scenario forecasting. Also, through the use of a comprehensive database, district personnel monitor the growth of every subdivision and apartment complex within the district. Information regarding the age and number of units, along with the number of students, allows us to develop profiles on these developments. Utilizing these profiles, we can anticipate enrollment trends of new developments as well as changes, such as renovations to aging apartment complexes that would affect the number of students coming to the district from a subdivision or apartment complex.

The combination of statistical trends and detailed development information allows the district to forecast trends, as well as prepare for exceptions in typical school years. However, projecting accurate enrollment for the 2020-21 school year forward has been a significant challenge given the district closure in March 2020 and continuing effects of the COVID-19 pandemic.

Enrollment for 2020-21 declined by slightly over 3,500 students at the October snapshot date and remained low throughout the school year. This was a situation that was seen in many districts across the state and nation during the COVID-19 pandemic. Although projected enrollment in 2021-22 was an increase of approximately 1,000 from the prior year (based on the expectation that the effect from the pandemic would have significantly diminished prior to the beginning of the school year), actual enrollment decreased by 1,595. The rate of the decline slowed in 2022-23 with a decrease of 207 students. However, in 2023-24 enrollment decreased by an additional 855 students. The primary factors influencing this decline are migration to new and expanded charter schools, the age of housing (primarily apartment complexes) lack of available sites for new construction, and mobility of students. After analysis of these factors and utilization of the methods described above, the district is projecting a decline of 734 students for 2024-25. Additional information and analysis of district enrollment is available in the district Long Range Plan document.

Adjusted Daily Attendance (ADA) is typically projected by converting enrollment into full-time equivalents and multiplying by the average attendance rate for the last three years, however, rates have failed to return to pre-pandemic levels and the district is projecting an attendance rate equal to the rate experienced for the 2022-23 school year. These ADA figures are a very important component of state revenue projections and significantly impact each district's funding.

Bond Sale Schedule

The bond sale schedule documents the planned issuance amount for each year and details the projects that will be funded. The latest referendum was passed in November 2021 and is currently scheduled to be sold over a nine-year time period. When the referendum initially passed, the district planned to issue this debt in seven years; however, these plans were re-evaluated prior to issuing debt in 2024 and the planned sale amount was reduced and the timeline for projects was extended. This decision was made based on availability of funds in the previous referendum due to cancellation of projects when enrollment began to decline. The timing of projects may continue to be affected by property values, interest rates, and enrollment projections that may affect facility and/or equipment needs. Preliminary planned issuance amounts are included in the financial projections for the debt service fund. Although the Capital Projects Funds are not included as a part of the annual budget, projections of future bond sales are still essential to project future debt requirements, which are paid from the Debt Service Fund. The detailed use of the proceeds from bond sales from the 2021 referendum and any additional budget impact are included following the financial forecasts.

Food Service Fund Forecasts

Summary

The forecasts for the food service fund typically have many less variables than the General and Debt Service Funds. However, the impact of COVID-19 on food service operations in previous years was significant. The budget was prepared assuming a return to normal operations in 2023-24; however, the district received unexpected continuation of supply chain assistance grant which was very helpful given the over 30% increase in food cost for the year. Future year's projections are based on minimal salary increases. Increases are projected for supplies and materials (the majority of which is for food) due to inflation, offset by decreases in quantity due to enrollment declines. Food service fund balance is currently above the maximum allowed by USDA; therefore, the 2024-25 budget includes funding for new vehicles, large equipment, and new serving lines and Elisk High school and Youens Elementary school.

Alief Independent School District
Combined Financial Projection
General Fund, Debt Service Fund & Food Service Special Revenue Fund
For the Years Ended August 31, 2021 - August 31, 2028

	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Projected Actual
Revenues				
5711 Current taxes	\$ 205,240,109	\$ 206,839,106	\$ 214,847,157	\$ 184,860,077
5712 Taxes - delinquent	(1,087,176)	(2,617,963)	(4,310,846)	(3,400,000)
5719 Taxes- P & I	1,748,513	1,662,932	1,830,296	1,677,920
5739 Summer school	337,719	439,548	473,391	450,000
5751 Food services	99,858	923,843	1,362,823	1,327,874
5752 Athletics	14,016	210,756	181,566	200,000
5752 Concessions	913	75,542	74,143	65,000
5753 After school program	124,196	3,929	9,832	-
5742 Investment earnings	147,200	119,909	9,132,216	13,136,269
5743 Facility rental	5,360	90,228	126,591	50,000
5744 Donations	305,318	325,338	716,374	300,000
5745 Insurance reimb.	195,568	462,655	62,311	-
5748 Lost textbook reimb.	819	-	-	3,000
5769 Crossing guard reimb.	489,185	407,618	441,699	575,000
5749 Misc. local revenue	60,020	518,587	880,606	783,710
5700 Total local revenue	207,681,618	209,462,028	225,828,159	200,028,850
5812 Foundation school fund	220,414,298	214,676,560	212,621,720	256,189,684
5812 EDA/IFA/ASAHA	234,827	1,804,482	863,101	3,836,635
5812 Prior year adjustments	69,439	12,500,435	8,183,925	9,202,217
5829 Miscellaneous State revenue	973,119	755,087	621,124	579,832
5831 TRS On-behalf contrib.	23,506,831	23,320,455	23,327,695	23,799,993
5800 Total state revenue	245,198,514	253,057,019	245,617,565	293,608,361
592X Food service meal program	13,079,495	27,753,752	25,407,070	26,510,966
5923 USDA commodities	2,224,857	3,517,232	2,664,303	2,707,487
5931 SHARS	6,740,718	11,442,830	11,050,153	5,562,421
5929 Indirect costs	5,562,700	8,092,141	4,316,995	6,000,000
591X/39/49 Other federal revenue	6,855,462	2,748,508	2,602,595	2,901,470
5900 Total federal revenue	34,463,232	53,554,463	46,041,116	43,682,344
5000 Total revenues	487,343,364	516,073,510	517,486,840	537,319,555
Expenditures				
6111-6139 Salary & Wages	322,658,368	335,485,012	317,472,453	321,247,965
6141 Medicare	4,532,065	4,617,695	4,430,274	4,478,258
6142 Group Health	43,968,438	34,300,411	34,771,328	40,829,981
6143 Workers Comp	2,000,000	400,000	1,700,000	1,610,337
6144 TRS OnBehalf	23,503,871	23,320,454	23,327,695	23,799,993
6146 TRS Stat Min	12,785,724	14,228,343	14,068,538	15,053,727
6145-6149 Misc Benefits	2,244,948	2,743,769	2,715,854	1,750,943
6100 Total payroll costs	411,693,414	415,095,684	398,486,142	408,771,204
6210-6249 Professional Services	6,332,268	6,540,759	5,760,310	6,500,904
6250-6259 Utilities	7,830,250	9,380,747	9,389,333	10,682,458
6260-6299 Misc Contracted Services	6,208,270	7,332,510	7,272,959	9,767,520
6200 Total contracted svcs.	20,370,788	23,254,016	22,422,602	26,950,882
6300 Supplies & materials	21,854,048	29,278,601	29,685,087	33,291,331
6400 Other fees	6,495,581	7,508,226	7,859,141	8,711,965
6500 Debt service	35,929,811	37,655,529	38,969,538	59,672,158
6600 Capital outlay	853,091	3,197,251	3,199,450	3,183,754
6000 Total expenditures	497,196,733	515,989,307	500,621,960	540,581,294
Other Sources	1,500,024	4,654,242	623,151	-
Revenues/Other Sources Over (Under) Expend.	(8,353,345)	4,738,445	17,488,031	(3,261,739)
Fund Balance-Beg. of Year	119,956,087	138,510,889	165,649,334	183,137,365
Fund Balance-End of Year	\$ 111,602,742	\$ 143,249,334	\$ 183,137,365	\$ 179,875,626
Anticipated Use of Federal Funds				
Expenditure (payroll) reclassification to ESSER	26,908,147	22,400,000	-	-
Less: FB Reserved for QSCB	23,697,604	25,754,071	27,810,538	13,570,004
Fund Balance-End of Year (Anticipated)	\$ 114,813,285	\$ 139,895,263	\$ 155,326,827	\$ 166,305,622

2024-25	2025-26	2026-27	2027-28
Original Budget	Projected	Projected	Projected
\$ 198,866,778	\$ 204,672,229	\$ 213,755,750	\$ 220,434,455
(3,250,000)	(3,250,000)	(3,250,000)	(3,250,000)
1,677,920	1,677,920	1,677,920	1,677,920
150,000	150,000	150,000	150,000
1,350,000	1,350,000	1,350,000	1,350,000
200,000	200,000	200,000	200,000
65,000	65,000	65,000	65,000
482,218	450,000	450,000	450,000
11,350,000	10,712,500	10,000,000	9,335,000
50,000	50,000	50,000	50,000
300,000	300,000	300,000	300,000
-	-	-	-
3,000	3,000	3,000	3,000
575,000	575,000	575,000	575,000
727,178	725,000	725,000	725,000
<u>212,547,094</u>	<u>217,680,649</u>	<u>226,051,670</u>	<u>232,065,375</u>
254,877,523	246,965,299	236,330,120	227,393,431
3,561,231	3,927,999	3,698,717	4,247,504
6,400,000	4,000,000	4,000,000	4,000,000
575,000	575,000	575,000	575,000
23,800,000	23,298,461	23,458,693	23,336,874
<u>289,213,754</u>	<u>278,766,759</u>	<u>268,062,530</u>	<u>259,552,809</u>
26,760,002	27,250,000	27,800,000	28,300,000
2,384,118	2,400,000	2,400,000	2,400,000
4,562,423	4,000,000	4,000,000	4,000,000
3,500,000	2,500,000	2,500,000	2,500,000
1,068,113	1,068,113	688,480	260,000
<u>38,274,656</u>	<u>37,218,113</u>	<u>37,388,480</u>	<u>37,460,000</u>
<u>540,035,504</u>	<u>533,665,521</u>	<u>531,502,680</u>	<u>529,078,184</u>
334,654,603	328,048,003	330,528,458	329,170,731
4,782,301	4,685,689	4,716,711	4,693,126
34,209,357	31,483,877	31,772,716	32,064,443
1,640,584	1,640,584	1,640,584	1,640,584
23,800,000	23,298,461	23,458,693	23,336,874
14,409,365	14,113,258	14,208,429	14,136,074
1,884,619	1,884,619	1,884,619	1,884,619
<u>415,380,829</u>	<u>405,154,491</u>	<u>408,210,210</u>	<u>406,926,451</u>
7,108,228	7,105,228	7,105,228	7,105,228
11,610,364	13,510,364	13,780,571	14,056,183
8,456,101	8,451,101	8,451,101	8,451,101
<u>27,174,693</u>	<u>29,066,693</u>	<u>29,336,900</u>	<u>29,612,512</u>
33,675,718	34,275,724	34,827,776	35,381,404
9,056,979	9,055,629	9,055,629	9,055,629
46,082,262	49,378,984	68,383,169	54,921,188
2,733,888	500,000	500,000	500,000
<u>534,104,369</u>	<u>527,431,521</u>	<u>550,313,684</u>	<u>536,397,184</u>
1,870,000	970,000	-	-
7,801,135	7,204,000	(18,811,004)	(7,319,000)
179,875,626	187,676,761	194,880,761	176,069,757
<u>\$ 187,676,761</u>	<u>\$ 194,880,761</u>	<u>\$ 176,069,757</u>	<u>\$ 168,750,757</u>
-	-	-	-
14,540,004	15,510,004	-	-
<u>\$ 173,136,757</u>	<u>\$ 179,370,757</u>	<u>\$ 176,069,757</u>	<u>\$ 168,750,757</u>

Alief Independent School District

Financial Projection: General Fund For the Years Ended August 31, 2021 - August 31, 2028

General Fund	Tax Rate	2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Actual	Projected Actual
		\$0.9998	\$0.9998	\$0.9561	\$0.7817
Revenues:					
5711	Current taxes	\$ 170,325,950	\$ 171,655,774	\$ 176,905,149	\$ 146,452,946
5712	Taxes - delinquent	(903,020)	(2,171,937)	(3,578,930)	(2,800,000)
5719	Taxes- P & I	1,458,336	1,385,012	1,513,828	1,400,000
5739	Summer school	337,719	439,548	473,391	450,000
5751	Food services	20,607	8,251	-	-
5752	Athletics	14,016	210,756	181,566	200,000
5752	Concessions	913	75,542	74,143	65,000
5753	After school program	124,196	3,929	9,832	-
5742	Investment earnings	137,862	717,725	7,429,931	10,500,000
5743	Facility rental	5,360	90,228	126,591	50,000
5744	Donations	305,318	325,338	716,374	300,000
5745	Insurance reimb.	195,568	462,655	62,311	-
5748	Lost textbook reimb.	819	-	-	3,000
5769	Crossing guard reimb.	489,185	407,618	441,699	575,000
5749	Misc. local revenue	51,939	409,030	669,138	550,000
5700	Total local revenue	<u>172,564,768</u>	<u>174,019,469</u>	<u>185,025,023</u>	<u>157,745,946</u>
5811/5812	Foundation school fund	220,414,298	214,676,560	212,621,720	256,189,684
5812	Prior year adjustments	69,439	12,500,435	8,183,925	9,202,217
5829	Miscellaneous State revenue	833,703	700,529	491,176	450,000
5831	TRS On-behalf contrib.	23,506,831	23,320,455	23,327,695	23,799,993
5800	Total state revenue	<u>244,824,271</u>	<u>251,197,979</u>	<u>244,624,516</u>	<u>289,641,894</u>
5931	SHARS	6,740,718	11,442,830	11,050,153	5,562,421
5929	Indirect costs	5,562,700	8,092,141	4,316,995	6,000,000
5949	Other federal revenue	2,784,485	765,320	249,440	249,440
5900	Total federal revenue	<u>15,087,903</u>	<u>20,300,291</u>	<u>15,616,588</u>	<u>11,811,861</u>
5000	Total revenues	<u><u>432,476,942</u></u>	<u><u>445,517,739</u></u>	<u><u>445,266,127</u></u>	<u><u>459,199,701</u></u>
Expenditures					
6111-6139	Salary & Wages	313,506,512	326,438,973	307,827,590	310,564,855
6141	Medicare	4,404,255	4,489,216	4,293,441	4,332,116
6142	Group Health	42,023,724	32,402,041	32,954,617	39,048,858
6143	Workers Comp	2,000,000	400,000	1,700,000	1,610,337
6144	TRS OnBehalf	23,503,871	23,320,454	23,327,695	23,799,993
6146	TRS Stat Min	12,267,955	13,267,078	13,100,367	14,000,000
6145-6149	Misc Benefits	2,221,614	2,743,769	2,715,854	1,750,943
6100	Total payroll costs	<u>399,927,931</u>	<u>403,061,531</u>	<u>385,919,564</u>	<u>395,107,102</u>
6210-6249	Professional Services	6,264,985	6,525,283	5,718,572	6,477,853
6250-6259	Utilities	7,830,250	9,380,747	9,389,333	10,682,458
6260-6299	Misc Contracted Services	6,128,631	7,175,185	7,132,286	9,569,933
6200	Total contracted svcs.	<u>20,223,866</u>	<u>23,081,215</u>	<u>22,240,191</u>	<u>26,730,244</u>
6300	Supplies & materials	14,062,563	15,340,513	14,518,732	14,633,184
6400	Other fees	6,472,019	7,464,340	7,811,245	8,655,249
6500	Debt service	-	584,837	902,443	1,096,069
6600	Capital outlay	795,578	3,126,694	2,985,893	2,225,192
6000	Total expenditures	<u>441,481,957</u>	<u>452,659,130</u>	<u>434,378,068</u>	<u>448,447,040</u>
Other Sources-Issuance of Leases/Subscriptions		-	2,506,694	623,151	-
Revenues/Other Sources Over (Under) Expend.		(9,005,015)	(4,634,697)	11,511,210	10,752,661
Fund Balance-Beg. of Year		91,121,943	109,025,075	126,790,378	138,301,588
Fund Balance-End of Year Budgeted		<u>\$ 82,116,928</u>	<u>\$ 104,390,378</u>	<u>\$ 138,301,588</u>	<u>\$ 149,054,249</u>
Anticipated Use of Federal Funds					
Expenditure (payroll) reclassification to ESSER		26,908,147	22,400,000	-	-
Fund Balance-End of Year (Anticipated)		<u>\$ 109,025,075</u>	<u>\$ 126,790,378</u>	<u>\$ 138,301,588</u>	<u>\$ 149,054,249</u>

2024-25	2025-26	2026-27	2027-28
Original Budget	Projected	Projected	Projected
\$0.8426	\$0.8328	\$0.8232	\$0.8122
\$ 159,951,458	\$ 164,242,978	\$ 168,676,403	\$ 173,451,392
(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)
1,400,000	1,400,000	1,400,000	1,400,000
150,000	150,000	150,000	150,000
-	-	-	-
200,000	200,000	200,000	200,000
65,000	65,000	65,000	65,000
482,218	450,000	450,000	450,000
9,750,000	9,262,500	8,800,000	8,360,000
50,000	50,000	50,000	50,000
300,000	300,000	300,000	300,000
-	-	-	-
3,000	3,000	3,000	3,000
575,000	575,000	575,000	575,000
552,178	550,000	550,000	550,000
170,728,854	174,498,478	178,469,403	182,804,392
254,877,523	246,965,299	236,330,120	227,393,431
6,400,000	4,000,000	4,000,000	4,000,000
450,000	450,000	450,000	450,000
23,800,000	23,298,461	23,458,693	23,336,874
285,527,523	274,713,760	264,238,813	255,180,305
4,562,423	4,000,000	4,000,000	4,000,000
3,500,000	2,500,000	2,500,000	2,500,000
260,000	260,000	260,000	260,000
8,322,423	6,760,000	6,760,000	6,760,000
464,578,800	455,972,238	449,468,216	444,744,697
323,873,003	317,048,003	319,228,458	317,570,731
4,607,789	4,510,689	4,541,711	4,518,126
31,583,877	28,883,877	29,172,716	29,464,443
1,640,584	1,640,584	1,640,584	1,640,584
23,800,000	23,298,461	23,458,693	23,336,874
14,136,150	13,838,258	13,933,429	13,861,074
1,884,619	1,884,619	1,884,619	1,884,619
401,526,022	391,104,491	393,860,210	392,276,451
7,085,228	7,085,228	7,085,228	7,085,228
11,610,364	13,510,364	13,780,571	14,056,183
8,301,101	8,301,101	8,301,101	8,301,101
26,996,693	28,896,693	29,166,900	29,442,512
14,975,755	15,275,724	15,427,776	15,581,404
8,995,629	8,995,629	8,995,629	8,995,629
2,550,813	2,784,701	2,784,701	2,784,701
1,233,888	-	-	-
456,278,800	447,057,238	450,235,216	449,080,697
900,000	-	-	-
9,200,000	8,915,000	(767,000)	(4,336,000)
149,054,249	158,254,249	167,169,249	166,402,249
\$ 158,254,249	\$ 167,169,249	\$ 166,402,249	\$ 162,066,249
-	-	-	-
\$ 158,254,249	\$ 167,169,249	\$ 166,402,249	\$ 162,066,249

Alief Independent School District

Financial Projection: Debt Service Fund For the Years Ended August 31, 2021 - August 31, 2028

	2020-21	2021-22	2022-23	2023-24
Debt Service	Actual	Actual	Actual	Projected Actual
Tax Rate	\$0.2050	\$0.2050	\$0.2050	\$0.2050
Revenues				
5711 Current taxes	\$ 34,914,159	\$ 35,183,332	\$ 37,942,008	\$ 38,407,131
5712 Taxes - delinquent	(184,156)	(446,026)	(731,916)	(600,000)
5713-19 Taxes- P & I	290,177	277,920	316,468	277,920
5742 Investment earnings	3,976	(646,608)	1,163,321	1,976,763
5700 Total local revenue	35,024,156	34,368,618	38,689,881	40,061,814
5812 IFA	-	236,734	-	-
5812 EDA/ASAHE	234,827	1,567,748	863,101	3,836,635
5949 Fed. reimbursement - QSCB	808,113	808,113	808,113	808,113
5800 Total state/fed. revenue	1,042,940	2,612,595	1,671,214	4,644,748
5000 Total revenues	36,067,096	36,981,213	40,361,095	44,706,562
Expenditures				
6511 Bond principal	22,545,000	24,215,000	24,365,000	43,362,000
6521 Bond interest	13,351,204	12,822,751	13,702,095	15,164,089
6599 Debt service fees	33,607	32,941	-	50,000
6000 Total expenditures	35,929,811	37,070,692	38,067,095	58,576,089
Other Sources				
Deposit to sinking fund	-	-	-	-
Sale of Assets	-	2,147,548	-	-
Proceeds from refunding	1,500,024	-	-	-
Revenues/Other Sources Over (Under) Expend.	1,637,309	2,058,069	2,294,000	(13,869,527)
Fund Balance-Beg. Of Year	27,034,232	28,671,541	30,729,610	33,023,610
Fund Balance - End of Year	\$ 28,671,541	\$ 30,729,610	\$ 33,023,610	\$ 19,154,083
Less: FB Reserved for QSCB	23,697,604	25,754,071	27,810,538	13,570,004
Budgetary Fund Balance	\$ 4,973,937	\$ 4,975,539	\$ 5,213,072	\$ 5,584,079
Target Budgetary Fund Balance	\$ 2,730,326	\$ 3,040,521	\$ 3,260,597	\$ 3,172,258

2024-25	2025-26	2026-27	2027-28
Original Budget	Projected	Projected	Projected
\$0.2050	\$0.2050	\$0.2200	\$0.2200
\$ 38,915,320	\$ 40,429,251	\$ 45,079,347	\$ 46,983,063
(500,000)	(500,000)	(500,000)	(500,000)
277,920	277,920	277,920	277,920
1,000,000	850,000	600,000	375,000
39,693,240	41,057,171	45,457,267	47,135,983
-	-	-	-
3,561,231	3,927,999	3,698,717	4,247,504
808,113	808,113	428,480	-
4,369,344	4,736,112	4,127,197	4,247,504
44,062,584	45,793,283	49,584,464	51,383,487
27,890,000	29,993,500	48,148,750	33,856,250
15,591,449	16,550,783	17,399,718	18,230,237
50,000	50,000	50,000	50,000
43,531,449	46,594,283	65,598,468	52,136,487
970,000	970,000	-	-
-	-	-	-
-	-	-	-
1,501,135	169,000	(16,014,004)	(753,000)
19,154,083	20,655,218	20,824,218	4,810,214
\$ 20,655,218	\$ 20,824,218	\$ 4,810,214	\$ 4,057,214
14,540,004	15,510,004	-	-
\$ 6,115,214	\$ 5,314,214	\$ 4,810,214	\$ 4,057,214
\$ 4,881,341	\$ 3,627,621	\$ 3,882,857	\$ 5,466,539

Financial Projection: Food Service Fund
For the Years Ended August 31, 2021 - August 31, 2028

	2020-21	2021-22	2022-23	2023-24
Food Service Fund	Actual	Actual	Actual	Projected Actual
Revenues				
5751 Food services - meals	\$ 79,251	\$ 915,592	\$ 1,362,823	\$ 1,327,874
5742 Investment earnings	5,362	48,792	538,964	659,506
5749 Miscellaneous	8,081	109,557	211,468	233,710
5700 Total local revenue	<u>92,694</u>	<u>1,073,941</u>	<u>2,113,255</u>	<u>2,221,090</u>
5829 Miscellaneous state revenue	<u>139,416</u>	<u>54,558</u>	<u>129,948</u>	<u>129,832</u>
5919 Misc fed revenue - summer school			763,988	800,000
5921 School breakfast program	3,264,336	5,120,731	4,914,386	5,167,351
5922 School lunch program	9,815,159	22,633,021	19,728,696	20,543,615
5923 USDA commodities	2,224,857	3,517,232	2,664,303	2,707,487
5939 Other federal revenue	<u>3,262,864</u>	<u>1,175,075</u>	<u>1,545,042</u>	<u>1,843,917</u>
5900 Total federal revenue	<u>18,567,216</u>	<u>32,446,059</u>	<u>29,616,415</u>	<u>31,062,370</u>
5000 Total revenues	<u>18,799,326</u>	<u>33,574,558</u>	<u>31,859,618</u>	<u>33,413,292</u>
Expenditures				
6111-6139 Salary & Wages	9,151,856	9,046,039	9,644,863	10,683,110
6141 Medicare	127,810	128,479	136,833	146,142
6142 Group Health	1,944,714	1,898,370	1,816,711	1,781,123
6146 TRS Stat Min	517,769	961,265	968,171	1,053,727
6145-6149 Misc Benefits	<u>23,334</u>	<u>-</u>	<u>-</u>	<u>-</u>
6100 Total payroll costs	<u>11,765,483</u>	<u>12,034,153</u>	<u>12,566,578</u>	<u>13,664,102</u>
6210-6249 Professional Services	67,283	15,476	41,738	23,051
6260-6299 Misc Contracted Services	<u>79,639</u>	<u>157,325</u>	<u>140,673</u>	<u>197,587</u>
6200 Total contracted svcs.	<u>146,922</u>	<u>172,801</u>	<u>182,411</u>	<u>220,638</u>
6300 Supplies & materials	7,791,485	13,938,088	15,166,355	18,658,147
6400 Other fees	23,562	43,886	47,896	56,716
6600 Capital outlay	<u>57,513</u>	<u>70,557</u>	<u>213,557</u>	<u>958,562</u>
6000 Total expenditures	<u>19,784,965</u>	<u>26,259,485</u>	<u>28,176,797</u>	<u>33,558,165</u>
Revenues Over (Under) Expenditures	(985,639)	7,315,073	3,682,821	(144,873)
Fund Balance-Beg. of Year	1,799,912	814,273	8,129,346	11,812,167
Fund Balance-End of Year	<u>\$ 814,273</u>	<u>\$ 8,129,346</u>	<u>\$ 11,812,167</u>	<u>\$ 11,667,294</u>

2024-25	2025-26	2026-27	2027-28
Original Budget	Projected	Projected	Projected
\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
600,000	600,000	600,000	600,000
175,000	175,000	175,000	175,000
2,125,000	2,125,000	2,125,000	2,125,000
125,000	125,000	125,000	125,000
800,000	800,000	800,000	800,000
5,224,101	5,300,000	5,400,000	5,500,000
20,735,901	21,150,000	21,600,000	22,000,000
2,384,118	2,400,000	2,400,000	2,400,000
-	-	-	-
29,144,120	29,650,000	30,200,000	30,700,000
31,394,120	31,900,000	32,450,000	32,950,000
10,781,600	11,000,000	11,300,000	11,600,000
174,512	175,000	175,000	175,000
1,850,480	1,825,000	1,825,000	1,825,000
1,048,215	1,050,000	1,050,000	1,050,000
-	-	-	-
13,854,807	14,050,000	14,350,000	14,650,000
23,000	20,000	20,000	20,000
155,000	150,000	150,000	150,000
178,000	170,000	170,000	170,000
18,699,963	19,000,000	19,400,000	19,800,000
61,350	60,000	60,000	60,000
1,500,000	500,000	500,000	500,000
34,294,120	33,780,000	34,480,000	35,180,000
(2,900,000)	(1,880,000)	(2,030,000)	(2,230,000)
11,667,294	8,767,294	6,887,294	4,857,294
\$ 8,767,294	\$ 6,887,294	\$ 4,857,294	\$ 2,627,294

Alief Independent School District
Financial Projection: Assumptions

	2023-24	2024-25	2025-26	2026-27	2027-28
	Projected Actual	Original Budget	Projected	Projected	Projected
Property Value Information					
Tax Year	2023	2024	2025	2026	2027
Current - Taxable Value HCAD	\$19,719,623,784	\$20,223,399,383	\$21,032,355,358	\$21,873,628,773	\$22,803,257,995
% Change from PY	3.04%	2.56%	4.00%	4.00%	4.25%
5 year Average Increase	4.84%	4.24%	3.63%	4.19%	3.52%
\$ Change from PY	\$532,486,234	\$503,775,599	\$808,955,975	\$841,273,415	\$929,629,222
Frozen property value	\$1,238,384,013	\$1,227,536,017	\$1,227,536,017	\$1,227,536,017	\$1,227,536,017
Frozen levy	\$5,639,689	\$5,594,786	\$5,035,307	\$4,531,777	4,078,599
Net taxable value	\$18,481,239,771	\$18,995,863,366	\$19,804,819,341	\$20,646,092,756	\$21,575,721,978
Collections %	98.33%	97.20%	97.20%	97.20%	97.20%
Prior Year CPTD Property Value	\$19,069,652,540	\$19,544,562,417	\$19,826,855,149	\$20,619,929,354	\$21,444,726,529
CPTD to HCAD Ratio	99.66%	99.39%	98.82%	98.04%	98.04%
% change in CPTD	8.25%	2.49%	1.44%	4.00%	4.00%
Student Information					
Student Enrollment	39,474	38,740	38,245	37,516	36,995
% Increase from PY	-2.12%	-1.86%	-1.28%	-1.91%	-1.39%
Increase/(Decrease) from PY	855	(734)	(495)	(729)	(521)
Student ADA	35,667	34,778	34,333	33,679	33,211
% Change from PY	-8.97%	-2.49%	-1.28%	-1.90%	-1.39%
Expenditure Information					
Payroll & Related					
Salary Increase/Supplement	\$11,500,000	\$1,000/employee	<i>Projections do not include salary increases. Increases will be determined based on updated projections prior to budget adoption.</i>		
% salary increase	3% (8% select)	-			
New/(reduced) positions	(6,800,000)	(2,400,000)	(1,575,000)	(2,319,545)	(1,657,727)
Elem/Int Specialists to/from Title I		(4,500,000)		4,500,000	
Summer school		1,300,000			
Tutorials/Student Interventions		1,800,000			
Assoc. Teacher Support from Title II			750,000		
ESL Instr. Specialists from Title III		483,000			
Professional personnel costs from IDEA-B		1,600,000			
Increase in substitute pay		520,000			
Reduction in substitute budget for unfilled		(500,000)			
Reduction in salary budget for unfilled		(3,760,000)			
EPO insurance plan re-design savings		(1,000,000)			
Insurance re-bid savings		(5,300,000)			
Major Adjustments in Non-Payroll					
Various expenditures from ESSER		1,892,218			
Instructional technology		3,207,580			
Insurance for technology devices		1,000,000			
Teacher Incentive Allotment		660,000			
Maintenance vehicle replacement		1,000,000			
Change in salary accrual		(1,000,000)			

Alief Independent School District
Financial Projection: Assumptions

	2023-24	2024-25	2025-26	2026-27	2027-28
	Projected Actual	Original Budget	Projected	Projected	Projected
Debt Service					
Additional Bond Sale Amt.	\$30,180,000	\$50,270,000	\$66,305,000	\$57,850,000	82,660,000
Additional Bond Sale Projected Rate	N/A	3.75-4.25%	3.75-4.25%	3.75-4.25%	3.75-4.25%
Wealth/Enrollment	\$499,560	\$522,029	\$549,937	\$583,048	\$616,388
Wealth/WADA	\$354,072	\$367,381	\$384,937	\$406,036	\$427,374

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

	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
Pre-K	2,478	2,546	2,422	2,253	2,268	2,368	2,227	2,259
Kind	3,701	3,774	3,824	3,623	3,232	3,270	3,284	3,217
Grade 1	4,019	4,108	4,208	4,238	3,856	3,578	3,535	3,578
Grade 2	3,813	3,864	3,940	3,970	3,955	3,635	3,472	3,410
Grade 3	3,431	3,746	3,727	3,849	3,729	3,849	3,452	3,368
Grade 4	3,428	3,363	3,635	3,605	3,595	3,595	3,648	3,363
Grade 5	3,417	3,293	3,391	3,536	3,377	3,397	3,424	3,454
Elementary	24,287	24,694	25,147	25,074	24,012	23,692	23,042	22,649
Grade 6	3,204	3,124	3,181	3,185	3,328	3,264	3,229	3,252
Grade 7	3,117	3,154	3,166	3,149	3,021	3,193	3,133	3,176
Grade 8	2,914	3,059	3,246	3,178	3,084	3,081	3,219	3,193
Middle School	9,235	9,337	9,593	9,512	9,433	9,538	9,581	9,621
Grade 9	3,684	3,694	4,031	3,996	4,052	3,920	3,674	4,127
Grade 10	3,193	3,233	3,233	3,357	3,470	3,396	3,416	3,421
Grade 11	2,970	2,950	3,048	2,994	3,103	3,242	3,253	3,199
Grade 12	2,404	2,405	2,324	2,383	2,461	2,560	2,650	2,675
High School	12,251	12,282	12,636	12,730	13,086	13,118	12,993	13,422
Grand Total	45,773	46,313	47,376	47,316	46,531	46,348	45,616	45,692
Change in Enrollment	309	540	1,063	(60)	(785)	(183)	(732)	76
ADA	42,333	42,792	43,589	44,082	43,074	42,593	42,042	41,527
Change in ADA	346	459	797	493	(1,008)	(481)	(551)	(515)

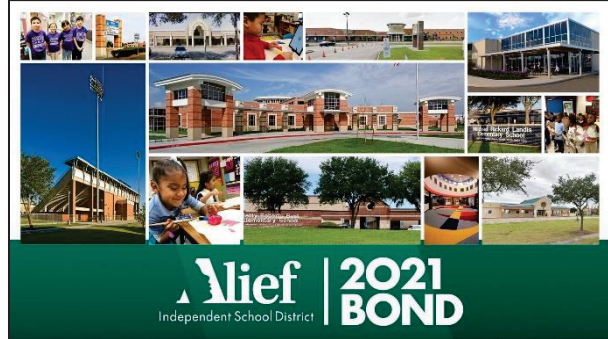
	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
Pre-K	1,682	1,836	2,008	2,011	1,894	1,870	1,834	1,809
Kind	2,824	2,846	2,778	2,525	2,529	2,497	2,449	2,415
Grade 1	3,126	3,029	3,123	2,934	2,676	2,642	2,591	2,555
Grade 2	3,163	3,018	3,039	3,063	2,905	2,868	2,813	2,774
Grade 3	3,088	3,031	3,000	2,952	3,072	3,033	2,975	2,934
Grade 4	3,037	2,926	2,950	2,901	2,942	2,904	2,849	2,809
Grade 5	2,935	2,868	2,734	2,791	2,649	2,615	2,565	2,530
Elementary	19,855	19,554	19,632	19,177	18,667	18,428	18,077	17,826
Grade 6	3,156	2,743	2,776	2,656	2,602	2,569	2,520	2,485
Grade 7	3,017	3,025	2,721	2,730	2,605	2,572	2,523	2,488
Grade 8	3,035	2,916	2,998	2,721	2,704	2,669	2,619	2,582
Middle School	9,208	8,684	8,495	8,107	7,911	7,810	7,661	7,555
Grade 9	3,798	4,079	3,865	3,879	3,867	3,818	3,745	3,693
Grade 10	3,352	3,092	3,255	3,079	3,090	3,051	2,992	2,951
Grade 11	3,147	2,903	2,807	2,897	2,912	2,875	2,820	2,781
Grade 12	2,771	2,224	2,275	2,335	2,293	2,264	2,221	2,190
High School	13,068	12,298	12,202	12,190	12,162	12,007	11,778	11,614
Grand Total	42,131	40,536	40,329	39,474	38,740	38,245	37,516	36,995
Increase from Prior Yr	(3,561)	(1,595)	(207)	(855)	(734)	(495)	(729)	(521)
ADA	37,632	37,146	36,280	35,667	34,778	34,333	33,679	33,211
Change in ADA	(3,895)	(486)	(866)	(613)	(889)	(445)	(654)	(468)

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

**Alief Independent School District
Bond Sales - 2021 Referendum**

Project	May, 2022 2021-22	May, 2023 2022-23	May, 2024 2023-24	May, 2025 2024-25	May, 2026 2025-26	May, 2027 2026-27	May, 2028 2027-28	May, 2029 2028-29	May, 2030 2029-30	Total
Facility Assessment Projects	\$29,000,000	\$31,220,000	\$13,965,000	\$32,940,000	\$50,205,000	\$28,600,000	\$43,270,000			\$ 229,200,000
Tennis Courts		2,310,000								2,310,000
Synthetic Turf at Aux & Taylor Fields			4,770,000							4,770,000
Scoreboards at Outdoor Fields			280,000							280,000
Dugouts at Hastings Softball Field			115,000							115,000
Devices - Students, Teachers, Testing				3,500,000	3,500,000	3,500,000	3,690,000			14,190,000
Strategic Tech Replacement Cycle				4,100,000	4,100,000	4,100,000	4,100,000			16,400,000
School Buses	1,850,000	2,400,000	2,300,000	2,400,000	2,500,000	2,600,000	2,600,000			16,650,000
Security cameras for buses		675,000								675,000
Smart Tag Tablets & Hardware	150,000									150,000
Transportation Facilities Upgrade			3,650,000							3,650,000
Police Vehicles & Equipment		500,000								500,000
Expand Police Department						800,000				800,000
Transp security cameras & fencing			1,900,000							1,900,000
Secure Open Libraries		19,500,000								19,500,000
Secure Cafeterias		900,000								900,000
Secure Entries - Video Intercom		1,200,000								1,200,000
Secure Entries - Cross Corridor Walls		3,280,000								3,280,000
Network Infrastructure Replacement							13,200,000			13,200,000
Interactive Boards in Clrms/Libraries				6,000,000	6,000,000	6,000,000	6,000,000			24,000,000
Sound Amplification Systems						9,000,000	9,800,000			18,800,000
Telephone System Replacement						3,250,000				3,250,000
Music - Equipment & Instruments		2,500,000	2,050,000							4,550,000
Dance Flooring & Equipment		850,000								850,000
Sound Proof Practice Rooms		150,000								150,000
Theater Stage Lighting Upgrade				1,330,000						1,330,000
Art Equipment		600,000								600,000
CTE Equipment		300,000	350,000							650,000
Updated Bookcases/Furn in Libraries		800,000	800,000							1,600,000
Chambers Elementary Rebuild								51,300,000		51,300,000
Youens Elementary Rebuild									47,300,000	47,300,000
Entry Canopies		5,200,000								5,200,000
Agriculture Science Center		7,500,000								7,500,000
Unallocated Savings									25,520,000	25,520,000
Total	\$31,000,000	\$79,885,000	\$30,180,000	\$50,270,000	\$66,305,000	\$57,850,000	\$82,660,000	\$51,300,000	\$72,820,000	\$ 522,270,000
Projected I & S Tax Rate	\$ 0.205	\$ 0.205	\$ 0.205	\$ 0.205	\$ 0.205	\$ 0.220	\$ 0.220	\$ 0.240	\$ 0.245	
Actual/Projected Change in Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.015	\$ -	\$ 0.020	\$ 0.005	\$ 0.040

The proceeds of the District's bond sales and the capital projects expenditures are accounted for in Capital Projects Funds which are budgeted on a project basis and are not legally adopted by the Board. The voters of the District approved a \$522.3 million bond referendum in November of 2021. These bond proceeds will be used to fund: 1) campus rebuilds, 2) major and minor renovation projects at existing facilities, 3) technology and technology infrastructure projects, 4) school buses, and 5) other capital improvements throughout the District. The first bonds from this referendum were issued in May of 2022 and were originally scheduled to be issued in seven installments through May of 2028. However, the issuance schedule has been extended to eight installments through May of 2030 due to rising interest rates and facility needs.



Bond Sale Schedule 2021 Referendum

Project	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Facility Assessment Projects	\$29,000,000	\$31,220,000	\$13,965,000	\$32,940,000	\$50,205,000	\$28,600,000	\$43,270,000			\$229,200,000
Tennis Courts		2,310,000								2,310,000
Baseball & Softball fields										-
Synthetic Turf at Aux & Taylor Fields			4,770,000							4,770,000
Scoreboards at Outdoor Fields			280,000							280,000
Dugouts at Hastings Softball Field			115,000							115,000
Devices - Students, Teachers, Testing				3,500,000	3,500,000	3,500,000	3,690,000			14,190,000
Strategic Tech Replacement Cycle				4,100,000	4,100,000	4,100,000	4,100,000			16,400,000
School Buses	1,850,000	2,400,000	2,300,000	2,400,000	2,500,000	2,600,000	2,600,000			16,650,000
Security cameras for buses		675,000								675,000
Smart Tag Tablets & Hardware	150,000									150,000
Transportation Facilities Upgrade			3,650,000							3,650,000
Police Vehicles & Equipment		500,000								500,000
Expand Police Department						800,000				800,000
Transp security cameras & fencing			1,900,000							1,900,000
Secure Open Libraries		19,500,000								19,500,000
Secure Cafeterias		900,000								900,000
Secure Entries - Video Intercom		1,200,000								1,200,000
Secure Entries - Cross Corridor Walls		3,280,000								3,280,000
Network Infrastructure Replacement							13,200,000			13,200,000
Interactive Boards in Clrms/Libraries				6,000,000	6,000,000	6,000,000	6,000,000			24,000,000
Sound Amplification Systems						9,000,000	9,800,000			18,800,000
Telephone System Replacement						3,250,000				3,250,000
Music - Equipment & Instruments		2,500,000	2,050,000							4,550,000
Dance Flooring & Equipment		850,000								850,000
Sound Proof Practice Rooms		150,000								150,000
Theater Stage Lighting Upgrade				1,330,000						1,330,000
Art Equipment		600,000								600,000
CTE Equipment		300,000	350,000							650,000
Updated Bookcases/Furn in Libraries		800,000	800,000							1,600,000
Chambers Elementary Rebuild								\$51,300,000		51,300,000
Youens Elementary Rebuild									\$47,300,000	47,300,000
Entry Canopies		5,200,000								5,200,000
Agriculture Science Center		7,500,000								7,500,000
Unallocated Savings									25,520,000	25,520,000
Total	\$31,000,000	\$79,885,000	\$30,180,000	\$50,270,000	\$66,305,000	\$57,850,000	\$82,660,000	\$51,300,000	\$72,820,000	\$522,270,000

Capital Projects (continued)

In May of 2015, the voters of the District approved a \$341 million bond referendum. These bond proceeds were used to fund: 1) new construction, 2) major and minor renovation projects at existing facilities and 3) other capital improvements throughout the District. The first bonds from this referendum were issued in June of 2016 and the final installment was issued in June 2021.

Bond Sale Schedule 2015 Referendum

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

Long-Range Plan for Capital Projects

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

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

Major Capital Projects & Impact on General Operating Budget

Capital projects can affect operating costs through four primary ways: utilities, increased staffing, custodial and maintenance costs and insurance. The most significant impact on the operating budget occurs when a new school/building is constructed and recurring costs like staffing and utilities are added to the operating budget. Presently, the district is not constructing any additional facilities that will add to staffing costs. The majority of the projects are renovations and improvements to existing facilities.

Capital Projects (continued)

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

Staffing & Custodial / Maintenance Costs – There were no increases to 2024-25 staffing costs due to capital projects.

Insurance - Unlike homeowners, Alief ISD does not purchase insurance covering every loss. Instead, the district purchases a loss value for the total district. The cost fluctuates in the market based on current or recent events such as excessive hurricanes and/or tornadoes throughout the country. Previously, the District had coverage of up to \$100,000,000 in covered losses. However, when the coverage was renewed for 2023-24, the quotes were for half the coverage at \$50,000,000 with a 17% increase in premiums. The premium is paid in June of each year, so the 2023-24 budget included an additional allowance for a premium increase for the June 2024 renewal. However, premiums remained relatively flat for 2024-25.

Utilities – The 2024-25 budget for utilities (including electricity, gas, water and phones) increased approximately \$825K from the 2023-24 budget. This was not due to any new capital projects, but rather due to a new contract for electricity that begins in July 2025 (annual increase of \$2.1M per year), water prices that are scheduled to increase annually through 2026, and an increase in phone service. The District upgraded the phones and phone service provided to maintenance employees and supervisory custodial staff.

The following listing details the current 2023-24 and 2024-25 capital projects funded by 2024 and 2025 Bond proceeds and the impact the project will have on the District's operating budget. For this purpose, major is defined as a project with a budget of \$3,500,000 or greater.

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

- **Synthetic Turf at Auxiliary & Taylor Fields** - The scope of this project is to install synthetic turf at the Taylor competition field and Alief Auxiliary Field. The turf will provide a safer more effective surface for competition play. It will also decrease cost and time on maintenance. Included in this project is the resurfacing of the tracks at both of the competition fields. Also included is the replacement of the both tracks at the practice fields located on Bear Ram Road.

Capital Projects Fund

Land improvements - 21 Referendum	\$	4,440,840
Architects/Fees - 21 Referendum		329,160
	\$	<u>4,770,000</u>

- **Landis HVAC** - This project encompasses the replacement and/or upgrade of the HVAC system in the building including replacement of all air handlers, ductwork, building management controls, chillers, boilers and associated pumps and piping. The majority of HVAC system is original construction from 1989. The chillers use R22 refrigerant which is no longer produced. The new system will provide a more energy efficient and code compliant HVAC system in the building. The higher equipment efficiency will provide a slight savings on the utilities budget.

Capital Projects Fund

Bldg improvements - Landis	\$	<u>8,090,000</u>
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○ Capital Projects (continued)

- **Transportation Facilities Upgrade** – Alief was awarded \$7.9M for the purchase of 20 EV buses under the 2023 Clean School Bus Grant Program. The Clean School Bus program aims to improve air quality by replacing buses with electric buses and to partially fund the installation of the infrastructure necessary to charge the buses. The electrical buses and the charging infrastructure will be housed at the Transportation Building #1. Matching funds to aid in construction of infrastructure are coming from bond funds.

Capital Projects Fund

Bldg improvements	<u>\$ 3,650,000</u>
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- **Devices – Students, Teachers and Testing** - Learning technologies are an important part of our students’ educational experience. These funds allow Alief ISD to sustain and replace laptops, tablets, and other devices in support of the district’s 1:1 student device program, along with supporting classroom and assessment technology needs. Prior to ESSER funding, devices were funded from the general fund, so devices coming from bond funds prevents the general fund from having to absorb these costs after three years of ESSER.

Capital Projects Fund

Equipment	<u>\$ 3,500,000</u>
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- **Strategic Technology Replacement Cycle** - Alief ISD’s inventory of technology equipment must be replaced on a regular cycle to ensure that up-to-date and capable technologies are in place. These funds allow for the replacement of obsolete and outdated technology to support district operations, teaching, and learning. Prior to ESSER funding, devices were funded from the general fund, so devices coming from bond funds prevents the general fund from having to absorb these costs.

Capital Projects Fund

Equipment	<u>\$ 4,100,000</u>
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- **Interactive Boards** – Classrooms/Libraries Computers with large presentation displays allow for an enhanced teaching and learning environment in each Alief ISD classroom and library. Interactive boards allow for students and teachers to share information with the class while providing opportunities for collaboration in the use of technology applications and learning resources. These funds provide for the addition and replacement of interactive panels to ensure continuous availability in classrooms and libraries. Interactive Boards were first purchased with ESSER funding. This cost has never been in the general fund and using bonds funds for future purchases is how the District will be able to sustain this technology.

Capital Projects Fund

Equipment	<u>\$ 6,000,000</u>
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The long range plan is the vehicle used to concisely list the pressing capital improvement projects that our Maintenance Department feels are the most urgent to address. The year by year totals show a forecast of capital needs by location and facility building system. This section shows the projects coming for the subsequent scheduled bond sales and allows for the ongoing changes required as some building systems reach end of life prior to the expected date.

Capital Projects (continued)

Maintenance Capital Projects - Facility Assessments (continued)

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

The following schedule details the ages of our existing facilities.

1964-1994			1995-2004		
Age	Building	Year Built	Age	Building	Year Built
58	Youens	1964	27	Klentzman	1995
54	Alief Middle School	1968-1970	26	Hicks	1996
53	Boone	1969	26	Youngblood	1996
52	Martin	1970	25	Bush	1997
51	Chambers	1971	23	Collins	1999
50	Smith	1972	23	Mata	1999
49	Hastings	1973-1978	23	Hastings Ninth Grade Center	1999
48	Mahanay	1974	22	Elsik Ninth Grade Center	2000
48	Olle	1974	22	Miller	2000
47	Kennedy	1975	21	Taylor	2001
45	Chancellor	1977	19	Budewig	2003
45	Killough	1977			
43	Liestman	1979			
43	Petrosky	1979			
41	Holub	1981			
41	Elsik	1981-1985			
40	Heflin	1982			
39	Cummings	1983			
39	Albright	1983			
38	Alexander	1984			
38	Rees	1984			
35	Heame	1987			
34	Annex	1988			
33	Landis	1989			
32	Sneed	1990			
31	Best	1991			
30	Kerr	1992			
29	Outley	1993			
29	O'Donnell	1993			
28	Owens	1994			
30 Years and Older - Thirty			20-29 Years Old - Eleven		
2005-2014			2015-2024		
Age	Building	Year Built	Age	Building	Year Built
17	Horn	2005	4	Center for Advanced Careers	2018
15	Holmquist	2007	1	Martinez Early Learning Center	2022
			1	Jefferson Early Learning Center	2022
10-19 Years Old - Two			0-9 Years Old - Three		

Replacement Schedules & Useful Life Assumptions

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

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

Capital Projects (continued)

Maintenance Capital Projects - Facility Assessments (continued)

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

2023-24

Year	Campus	Project	Amount
2024	O'Donnell	Roof Replacement	\$ 3,425,000
2024	Annex	Chiller Replacement	1,025,000
2024	Holub	Chiller and Cooling Tower Replacement	1,020,000
2024	Warehouse	Roof Replacement or Coating at Addition 2	875,000
2024	Alexander	Chiller and Cooling Tower Replacement	820,000
2024	Maintenance	AHUs Replacement	750,000
2024	AMS	Refurbish restrooms of greatest need	680,000
2024	Liestman	RTU's Replacement	680,000
2024	Cummings	Carpet Replacement Evaluation at age 22 (2025)	600,000
2024	Boone	Carpet Replacement Evaluation at age 22 (2021/22)	550,000
2024	Kennedy	Carpet Replacement Evaluation at age 22 (2023)	480,000
2024	ALC	Air Handler Replacement	410,000
2024	District Wide	Building Mgmt Controls Migration Upgrades	410,000
2024	Hastings	Convert blue lockers in south cafeteria to dining area	340,000
2024	Taylor	Create LGI / Comp Lab by removal of upstairs lockers.	340,000
2024	Elsik	Gym floor replacement at North Gym	250,000
2024	Bush	Boiler Replacement	205,000
2024	Maintenance	Pneumatic controls; update to DDC.	200,000
2024	Olle	Tennis courts resurface and restripe	170,000
2024	Warehouse	Print Shop - foundation issues and VCT replacement	105,000
2024	Heflin	Playground equipment replacement	100,000
2024	Bush	Playground equipment replacement	100,000
2024	Liestman	Playground equipment replacement	100,000
2024		Misc projects under \$100K	330,000
			\$ 13,965,000

Capital Projects (continued)

Maintenance Capital Projects - Facility Assessments (continued)

2024-25

Year	Campus	Project	Amount
2025	Landis	HVAC Replacement	\$ 8,090,000
2025	Taylor	Chiller and Boiler Replacement	2,460,000
2025	Holmquist	Roof Replacement	2,220,000
2025	AMS	Chiller and Cooling Tower Repl (Pumps and VFD)	1,410,000
2025	Heflin	Roof Replacement	1,390,000
2025	Mahanay	Masonry/storefront/sidewalk repl, "D" portion	1,360,000
2025	Smith	Parking Lot Replacement Front and Back	1,200,000
2025	Mahanay	RTU Replacement at 8 Classroom Additions	1,060,000
2025	Owens	RTU Replacement at 8 Classroom Additions	1,060,000
2025	Miller	Chiller Replacement WC to AC	1,055,500
2025	Boone	RTU Replacement at 8 Classroom Additions	1,055,500
2025	Collins	RTU Replacement at 8 Classroom Additions	1,055,500
2025	Youngblood	RTU Replacement at 8 Classroom Additions	1,055,500
2025	Holub	Carpet Replacement Evaluation at age 22 (2025)	930,000
2025	ALC	Roof Replacement Area A and B	830,000
2025	Maintenance	Roof Replacement or Coating	815,000
2025	Budewig	Carpet Replacement Evaluation at age 22 (2025)	773,000
2025	Elsik	Kalwall Ridge Skylight Replacement	729,000
2025	Landis	Carpet Replacement Evaluation at age 22 (2025)	700,000
2025	Albright	Carpet Replacement Evaluation at age 22 (2025)	580,000
2025	District Wide	Building Management Controls Migration Upgrades	420,000
2025	Crossroads	Roof Replacement	380,000
2025	AMS	Generator Replacement	280,000
2025	NGC	Storefront Water Issues North Side	260,000
2025	Holub	Concrete Pavement, Replace at Front & Side Parking	230,000
2025	Sneed	Storefront Window and Door Replacement	205,000
2025	Martin	Storefront Window and Door Replacement	190,000
2025	Chancellor	Roof Replacement 8 classroom addition	180,000
2025	Alexander	Kalwall Skylight Replacement	140,000
2025	Olle	Storefront Window and Door Replacement	140,000
2025	Petrosky	Remaining Metal Roof and Wall Panel Replacement	140,000
2025	Alexander	Storefront Window and Door Replacement	130,000
2025	Chancellor	Accordion Folding Door Partition Replacement at Gy	110,000
2025		Misc projects under \$100K	306,000
		Total	<u>\$32,940,000</u>

Capital Projects (continued)

Maintenance Capital Projects - Facility Assessments (continued)

2025-26

Year	Campus	Project	Amount
2026	Sneed	HVAC Replacement	\$ 8,350,000
2026	Heflin	Masonry Replacment with Sheathing and Waterproofing	\$ 6,835,000
2026	Elsik	Locker room refurbishment	5,250,000
2026	Elsik	Restroom Upgrades	3,620,000
2026	Hastings	Roof Replacement Partial -Area A, F, South Gym	3,600,000
2026	Hearne	Roof Replacement	1,650,000
2026	Elsik	Roof Replacement Partial - Area A	1,410,000
2026	NGC	Parking lot replacement with concrete paving	1,200,000
2026	NGC	VCT replacement at main corridor with porcelain	1,150,000
2026	Budewig	Domestic Boiler Replacement	1,090,000
2026	Elsik	Metal Panel Replacement	1,040,000
2026	Hastings	South Side Parking Lot Repaving	940,000
2026	Mahanay	Parking lot replacement with concrete paving	870,000
2026	Boone	Roof Replacement Partial - Area B	800,000
2026	Albright	Locker room remodel	785,000
2026	AMS	Locker room remodel	785,000
2026	O'Donnell	Locker room remodel	785,000
2026	Holub	Locker room remodel	780,000
2026	Killough	Locker room remodel	780,000
2026	Olle	Locker room remodel	780,000
2026	Annex	Carpet Replacement Evaluation at age 22 (2026)	770,000
2026	Youens	8 Classroom Additions - AC Replacement	750,000
2026	Maintenance	Parking Lot Replacement-Partial	720,000
2026	Mahanay	Restroom upgrades/ Plumbing fixture replacement	720,000
2026	Elsik	Gym curtains replacement - top of bleachers both gyms	470,000
2026	Helfin	Storefront Window and Door Replacement	470,000
2026	District Wide	Building Management Controls Migration Upgrades	430,000
2026	Elsik	Stairwell Guardrail and Hand rail replacement	430,000
2026	Mahanay	Classroom casework to match other elementary schools	360,000
2026	Annex	Classroom Interior drywall repairs and new vwc or paint	330,000
2026	Chancellor	Roof Replacement Partial - Area B and E	245,000
2026	Petrosky	Berm restoration and water proofing behind them	220,000
2026	Landis	Generator replacement	220,000
2026	Elsik	Metal panel replacement above major entry's	200,000
2026	Olle	Domestic Boiler Replacement	140,000
2026	Killough	Fire sprinkler upgrades in Kitchen and courtyard	140,000
2026	Elsik	Flooring replacement in Atriums (porcelain tile)	140,000
2026		Misc projects under \$100K	950,000
		Total	\$ 50,205,000

Capital Projects (continued)

Maintenance Capital Projects - Facility Assessments (continued)

2026-27

Year	Campus	Project	Amount
2,027	Best	HVAC Replacement	\$ 8,510,000
2,027	Sneed	Roof Replacement	2,030,000
2,027	Chambers	Roof Replacement E Main, Add1, Add2	1,980,000
2,027	Albright	Partial Roof Replacement	1,920,000
2,027	Martin	Roof Replacement Main, Add1 and Add2	1,715,000
2,027	Olle	Chiller, Boiler Replacement	1,495,000
2,027	Annex	Track resurface	1,195,000
2,027	Killough	BMS upgrades and pneumatic valve replacement to DDC	1,140,000
2,027	Chancellor	RTU Replacement at 8 Classroom Addition	1,120,000
2,027	District Wide	Security Cameras – at campuses with deficient coverage	750,000
2,027	Kerr	BMS upgrades and pneumatic valve replacement to DDC	730,000
2,027	Horn	Carpet Replacement Evaluation at age 22 (2027)	650,000
2,027	Smith	Partial Roof Replacement Area A-F	580,000
2,027	Youens	Partial Roof Replacement Area A	540,000
2,027	Olle	Partial Roof Replacement Area A,B, C	540,000
2,027	District Wide	Building Management Controls Migration Upgrades	450,000
2,027	Best	Install Masonry or concrete fence on west side	345,000
2,027	Holmquist	Boiler replacement	225,000
2,027	Hicks	Cooling tower Replacement	225,000
2,027	Holmquist	Cooling tower Replacement	225,000
2,027	Youngblood	Cooling tower Replacement	225,000
2,027	Collins	Boiler Replacement	220,000
2,027	Smith	Boiler replacement	220,000
2,027	Youens	East drive and service yard paving replacement	220,000
2,027	Administrative	Partial Roof Replacement Area E	175,000
2,027	Administrative	Metal Panel South end Roof replacement	160,000
2,027	Rees	Replace Kalwall skylights	150,000
2,027	Petrosky	Replace cafeteria divider	120,000
2,027	Youens	Replace classroom casework in original building	90,000
2,027	Landis	Repair low spots in parking lot -concrete lifting/replace	75,000
2,027	Boone	Carpet Replacement at 8 CR addition Evaluation at age 22	70,000
2,027	Collins	Carpet Replacement at 8 CR addition Evaluation at age 22	70,000
2,027	Cummings	Carpet Replacement at 8 CR addition Evaluation at age 22	70,000
2,027	Heflin	Carpet Replacement at 8 CR addition Evaluation at age 22	70,000
2,027	Mahanay	Carpet Replacement at 8 CR addition Evaluation at age 22	70,000
2,027	Owens	Carpet Replacement at 8 CR addition Evaluation at age 22	70,000
2,027	Youngblood	Carpet Replacement at 8 CR addition Evaluation at age 22	70,000
2,027	Budewig	Gym Flooring Replacement Evaluation at age 25	60,000
2,027	Liestman	Replace clerestory windows at four locations (14'x4')	30,000
		Total	\$ 28,600,000

Capital Projects (continued)

Maintenance Capital Projects - Facility Assessments (continued)

2027-28

Year	Campus	Project	Amount
2028	O'Donnell	HVAC Replacement includes DDC excludes chillers and k	\$ 16,350,000
2028	HNGC	Partial Roof Replacement Area A	2,580,000
2028	Budewig	Roof Replacement	2,310,000
2028	Horn	Roof Replacement	2,220,000
2028	Landis	Roof Replacement	2,090,000
2028	AMS	Partial Roof Replacement Area A-G	1,970,000
2028	Budewig	Chiller, Boiler, Controls Replacement convert WC to AC	1,850,000
2028	Alexander	Roof Replacement	1,650,000
2028	Cummings	Roof Replacement	1,640,000
2028	Albright	Chiller, Cooler and Boiler Replacement (Pumps)	1,530,000
2028	ASF	Roof Replacement or Coating	1,210,000
2028	Klentzman	RTU Replacement at 8 Classroom Additions	1,150,000
2028	Kennedy	Partial Roof Replacement Area A-K, M	1,010,000
2028	District Wide	Temporary Building Replacements -5 units	960,000
2028	Admin	Chiller Replacement (Two air cooled chillers and pumps)	920,000
2028	Admin	Partial Roof Replacement Add1, Area A, B, C	790,000
2028	District Wide	Building Management Controls Migration Upgrades	460,000
2028	Killough	Partial Roof Replacement Area B1, B2, B6	420,000
2028	Transportatio	Roof Replacement or Coating	400,000
2028	Warehouse	Carpet Replacement Evaluation at age 22 (2028)	260,000
2028	Hastings FH	Partial Roof Replacement	260,000
2028	Martin	Partial Roof Replacement 8 CR Add	200,000
2028	Elsik	Partial Roof Replacement Add 2- FH	200,000
2028	Smith	Carpet Replacement at 8 CR addition Evaluation at age 2	90,000
2028	Budewig	Gym Floor Replacement	60,000
2028	Transp	Carpet Replacement Evaluation at age 22 (2026)	20,000
2028		Unassigned	670,000
		Total	<u>\$ 43,270,000</u>

Capital Projects (continued)

Capital Outlay Expenditures in the General Fund

The amount of money budgeted for capital outlay in the general fund fluctuates year to year depending on if additional resources are available. Due to the general fund budget constraints, in recent years, general fund capital outlay has been limited to only items that were absolutely necessary. The 2024-25 budget includes \$1M for maintenance department vehicles that were ordered in 2023-24 but not received. Some capital items requested during the budget process were funded through unassigned bond funds remaining from prior bond sales. In 2021-22, the actual capital outlay expenditures are inflated due to an accounting change for capital leases. Capital outlay excluding lease recognition was only \$655K.

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2023-24	Budgeted 2024-25
Capital outlay	\$ 2,568,283	\$ 795,578	\$ 3,126,695	\$ 196,500	\$ 1,375,638

2023-24

Campus/ Department	Project	Cost
Maintenance	Equipment	
MIS	Server replacements	60,000
Human Resources	Software	151,000
Printing Services	Equipment	50,000
Transportation	Repairs > \$5K	30,000
Districtwide	Miscellaneous < \$25K	23,000
		\$ 314,000

2024-25

Campus/ Department	Project	Cost
Maintenance	Vehicles and equipment	\$ 1,015,000
MIS	Server replacements and software	203,750
Instruction	Software	81,288
Construction	Software	22,600
Transportation	Repairs > \$5K	30,000
Districtwide	Miscellaneous < \$25K	23,000
		\$ 1,375,638

Financial Section

General Fund



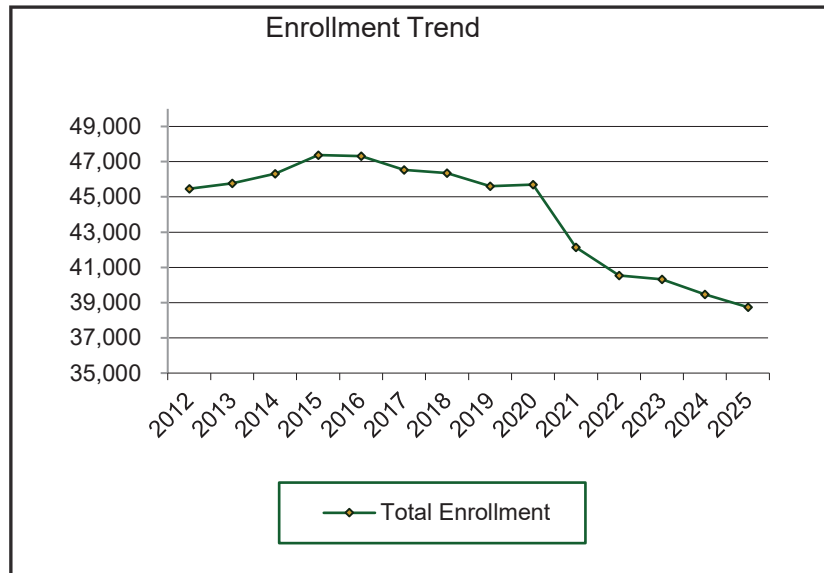
General Fund Overview

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

Enrollment Trend

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

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



Prior to the onset of the COVID pandemic, enrollment fluctuations in the district were fairly small. With many students residing in apartments, enrollment variations are most directly tied to apartment occupancy rates. There is very minimal residential construction within the district boundaries and minimal amounts of vacant land for such construction. From 2015-16 to 2018-19, the district had had slight enrollment declines (< 2%) each year. These declines were partially due to competition from charter facilities combined with changes in apartment occupancy rates.

The district closed due to COVID-19 in March of 2020 and did not re-open in-person for the remainder of the school year. Enrollment projections in 2020-21 anticipated a decline (530), but not to the dramatic extent realized (3,561) due to the continuation of the pandemic. Some recovery in enrollment numbers was budgeted for 2021-22 (1,000), however another large loss of students occurred (1,595). With a decline of only 207 students in 2022-23 it appeared that enrollment losses had stabilized and the 2023-24 budget was developed with an assumption of a modest increase of 126 student. Actual enrollment declined by 855 in 2023-24.

The district engaged a demographic consulting firm (Population and Survey Analysts - PASA) to perform a study of enrollment trends while also forecasting multifamily and single-family housing changes. After considering factors such as birth rate, apartment occupancy rates, existing home sales, and charter school expansion, their report forecasts a continued moderate drop in enrollment for the next five years.

General Fund Overview (continued)

Enrollment Trend (Continued)

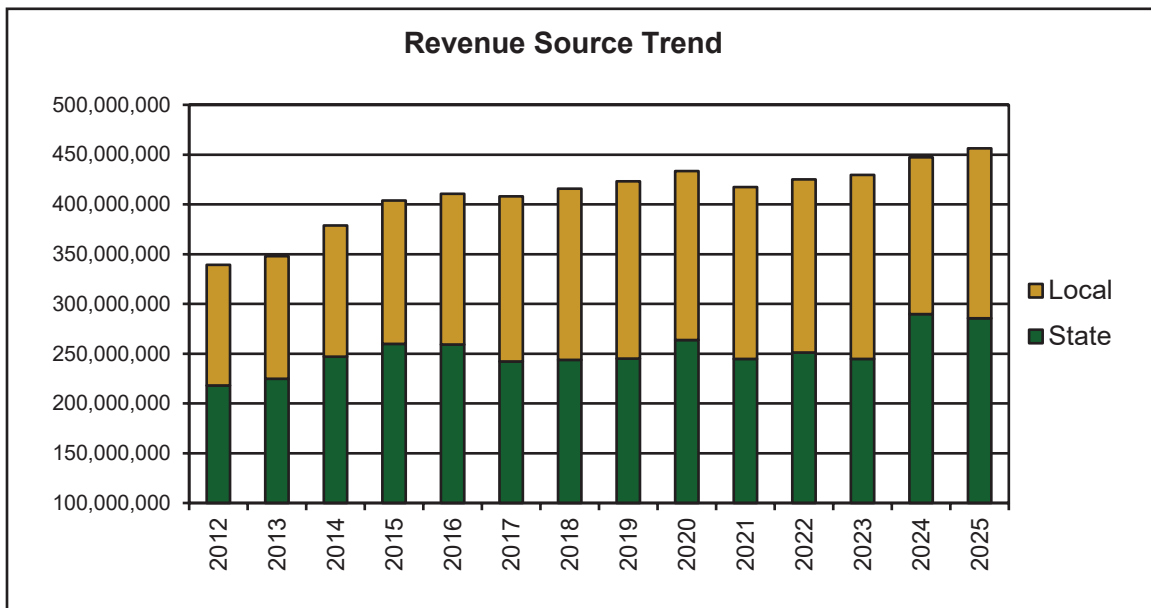
Much of the current and projected decline in students is due to the continued expansion of charter schools, with approximately 9,500 students residing within Alief ISD boundaries attending charter schools. Although this continued charter school expansion is more expensive for the State (approximately \$4,000/child more) and is not an efficient use of taxpayer dollars (funding duplicate seats), charter expansion continues to be approved by the Texas Education Agency. Due to the additional services, programs, and opportunities available in Alief ISD, many students also return to the district which causes more mobility and disruptions in learning.

Utilizing the methods described above and incorporating additional internal data and data from the PASA demographic study, enrollment is projected to decline by 734 students to 38,740 for the 2024-25 fiscal year. As in prior years, enrollment will be closely monitored as we begin the school year and throughout the year. Contingency plans will be implemented (to the extent possible) if actual enrollment is significantly different from these estimates.

	Budgeted Enrollment	October Actual Enrollment	Over(Under) Budgeted	Over(Under) Prior Year	Notes
2019/20	45,299	45,692	393	76	Closed for COVID 3/12/20
2020/21	45,162	42,131	(3,031)	(3,561)	Hybrid (remote/in-person)
2021/22	43,133	40,536	(2,597)	(1,595)	In-person instruction
2022/23	39,701	40,329	628	(207)	In-person instruction
2023/24	40,455	39,474	(981)	(855)	In-person instruction
2024/25	38,740	TBD	TBD	(734)	Budgeted

Revenue Trends and Assumptions

Approximately 63% of the funding in the General Fund revenue budget comes from the State in fiscal year 2024-25. The remainder of the revenue necessary to fund operating expenditures is derived from local and Federal sources, with the vast majority coming from local property taxes.



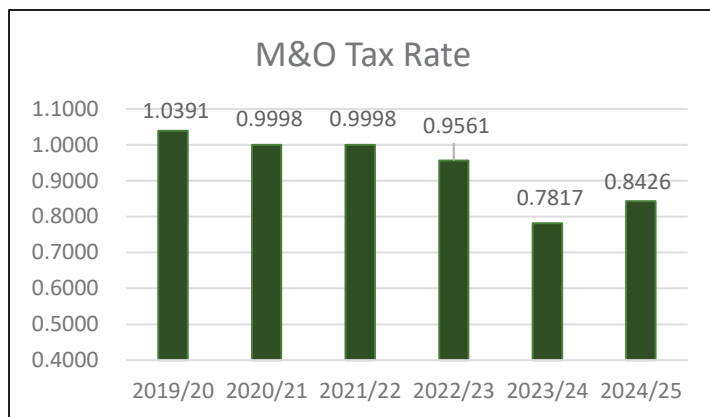
General Fund Overview (continued)

Local Revenue

The primary source of local revenue is tax collections. To budget tax revenue, district personnel must estimate the property value, apply the tax rate to that value and estimate the collection percentage. The Harris County Appraisal District (HCAD) appraises all District property.

We are currently projecting an adjusted property value of approximately \$20.2 billion for 2024-25 – an increase of 2.56%. Residential values led the way with an increase of 3%. Apartments and commercial property values declined by 5% and 1%, respectively. After adjustment for a value reduction for an increase in the homestead exemption from \$40,000 to \$100,000, the increase for 2023-24 was 3.04%. This follows increases of 7.3%, 1.2% and 7.0% for the 2020-21, 2021-22, and 2022-23 fiscal years, respectively. Based on these trends, the overall condition of the housing market in the Houston area and lessening of impacts from COVID-19, moderate growth in values of approximately 4.0% is projected for the subsequent two years.

The local property tax revenue budget was computed using a maintenance and operations (M&O) tax rate of \$0.8426 – an increase of \$0.0609 from the 2023-24 tax rate. Although this increase in the rate was adopted by the Board of Trustees, it is subject to approval by the registered voters in the district. A Voter-Approval Tax Rate Election (VATRE) will be held on November 5, 2024. With voter approval, the additional six pennies on the tax rate will generate \$11.2 million in additional local tax revenue and \$4.2 million in additional State funding. The revenue estimates in the 2024-25 budget were prepared under the assumption that the VATRE will be successful.



The general fund tax rate was decreased \$0.1744 (to \$0.7817) in 2023-24 due to mandated tax compression. Tax compression was mandated by the passage of House Bill 3 (H.B. 3) in the 86th Legislative session beginning with fiscal year 2019-20, with additional compression required in subsequent years if statewide or district property value increases more than 2.5%. Additional compression of up to \$0.107 (subject to a revised floor rate cap) was mandated in the 88th Legislative session for the 2023-24 year.

The district's tax rate is divided into three components as follows:

- **Tier I Tax Rate:** Alief ISD's 2019-20 Tier I rate was \$0.93. Tier I rates are compressed based on statewide or district property value changes and are calculated by TEA. Alief ISD's Tier 1 rate was reduced to \$0.8907 in 2020-21 and 2021-22, \$0.8470 for 2022-23, and further reduced to \$0.6726, with the additional compression noted above, for 2023-24 and 2024-25.
- **Enrichment Tax Rate:** The enrichment tax rate is defined as any tax effort more than the Tier 1 rate. The enrichment rate is divided into golden pennies & copper pennies in the State funding formula.
 - Golden pennies were increased from 6 to 8 under H.B. 3. There is no compression for golden pennies.
 - Copper pennies were compressed to 2.91 in 2019-20 and there was no additional compression required since that time. The additional 6.09 pennies, if approved by voters, would bring the total copper pennies to 9 – the maximum allowable amount.
- **Total M&O Tax Rate** – The resulting adopted total general fund tax rate for 2024-25 is \$0.8426 (\$0.6726+\$0.08+\$0.09), subject to voter approval on November 5, 2024.

General Fund Overview (continued)

Local Revenue (continued)

Current tax revenue is budgeted at \$160.0 million for 2024-25, an increase of 9.2% from the previous year due to the net affect of the increase in property value and increase in tax rate. The COVID-19 pandemic did not have a significant impact on local tax revenue. Collection rates have remained at close to 99% throughout the pandemic and are projected to continue at this high level in 2024-25.

State Revenue

The Texas Legislature meets biennially, during odd numbered years. The overall structure of the school finance system had remained relatively unchanged with no significant increases in funding for many years. However, H.B. 3 that passed during the 86th session in May 2019, provided significant increases in funding, required increases in teacher compensation, and mandated reductions in local property taxes. While the overall structure of the funding formula remained basically the same, significant new funding sources were added, and existing elements were changed. These changes were effective for the 2019-20 fiscal year. Also included in the H.B. 3 was a change to using current year property value instead of prior year values in the calculation of the local share entitlements. As a result of the change to current year value, districts with increasing values no longer benefit from those increases for one year before State funding is reduced.

No major changes were made in the funding formula during the 87th Legislative session which determined funding for the 2021-22 and 2022-23 fiscal years. The gifted and talented allotment was restored, and minor changes were made in the calculation of the career and technology allotment, but neither resulted in a significant change in funding.

The 88th Legislative session which determined funding for the 2023-24 and 2024-25 fiscal years brought increased tax compression, as indicated above, an increase in the Tier II funding level as discussed below, and additional funding for the School Safety Allotment. The increase in the School Safety Allotment, however, is not sufficient to fund the additional officers (one per campus) and other requirements included with the legislation.

Under Tier I of the State system, the State subsidizes tax receipts as needed to produce a basic allotment for each student in average daily attendance. The basic allotment, which had not changed since 2015, was increased from \$5,140 to \$6,160 for 2019-20 and has remained unchanged since that time.

Once the total Tier I entitlement is calculated it is divided into the State and local portions. Current year property value is used to determine the local portion of the Tier I entitlement. As local property value increases, the State portion of Tier I decreases. The increased homestead exemption (which decreases total taxable value) has also increased the state portion of Tier I funding.

Texas districts also receive Tier II (or enrichment) funding. In the first level of Tier II (Golden Pennies), the State subsidizes tax receipts as needed to produce a guaranteed level of revenue per student per penny of property tax levy for up to eight pennies above the Tier 1 rate. The guaranteed yield for Golden pennies was set at \$98.56 from 2019-20 through 2022-23 and was raised for 2023-24 and 2024-25 to \$126.21 and \$129.52, respectively. The slight increase in the yield generated an additional \$1.4 million of state funding for 2024-25. Prior to HB 3, the yield on these pennies was tied to Austin ISD's wealth level (\$106.28 for 2018-19). Because the yield is now set through Legislative action and not tied to a fluctuating value, districts will no longer see automatic increases in Tier II each year.

Any additional pennies above the compressed rate (\$0.6726) plus the 8 Golden Pennies are called Copper Pennies and generate the second level of Tier II funding. Alief had \$0.0291 of Copper Pennies included in the 2023-24 tax rate. The adopted rate for 2024-25 adds \$.0609 of Copper Pennies bringing the total to nine pennies. The yield on Copper Pennies is currently set at \$49.28.

General Fund Overview (continued)

State Revenue (continued)

The Texas Education Agency provided a hold harmless provision for the 2019-20 school year due to the COVID-19 pandemic, utilizing ESSER federal funding – approximately \$16.0 million for Alief. In 2020-21 hold harmless funding of approximately \$26.9 million was provided to the district, again utilizing ESSER federal funding. In 2021-22 hold harmless funding of approximately \$5.8 million was provided to the district, this time from the state through the state funding formulas. No hold harmless funding was received for 2022-23 or subsequent years.

Expenditure Summary

The proposed General Fund expenditure budget for 2024-25 is \$456.3 million. This budget is an increase of 0.57% compared to the 2023-24 original budget. Comparisons to recent prior years actual expenditures are difficult due to changes in the district’s normal expenditures because of the pandemic, as well as the effect of reclassification of expenditures to/from federal funds.

Approximately 88% of the district’s budget is in payroll and employee benefits. Due to limited funding, the district has leveraged available federal resources, along with general funds, to provide one-time supplements in lieu of, or in addition to, salary increases to retain and attract employees. Given the statewide/nationwide teacher shortages, this has been a significant budgetary challenge. No salary increase is included in the 2024-25 budget. The general fund budget does include two supplements of \$500/employee (payable in December and May). An additional supplement of \$2,000/employee will be paid in September from federal funds to employees that return for the new school year to promote retention.

Most base staffing positions are allocated based on enrollment. The 2023-24 and 2024-25 budgets were built with adjusted staffing ratios, targeted budget reductions to include both central and campus budgets and planned strategic use of the remaining COVID related federal funding. Staffing reductions, including those due to declining enrollment, were accomplished through attrition or re-assignment. Many district programs were analyzed and where possible scaled back or eliminated to allow cost savings. All reductions were made with the intent to cause the least disruption to the classroom as possible. In 2023-24, the net decrease in staffing allocations was 143 personnel units with an estimated savings of approximately \$6.8 million. Although overall district enrollment has been declining, the number of Special Education students continues to increase which necessitates additional staffing allocations to serve the needs of these students. In 2024-25, the net decrease in personnel units is 49 with estimated savings of \$2.4 million.

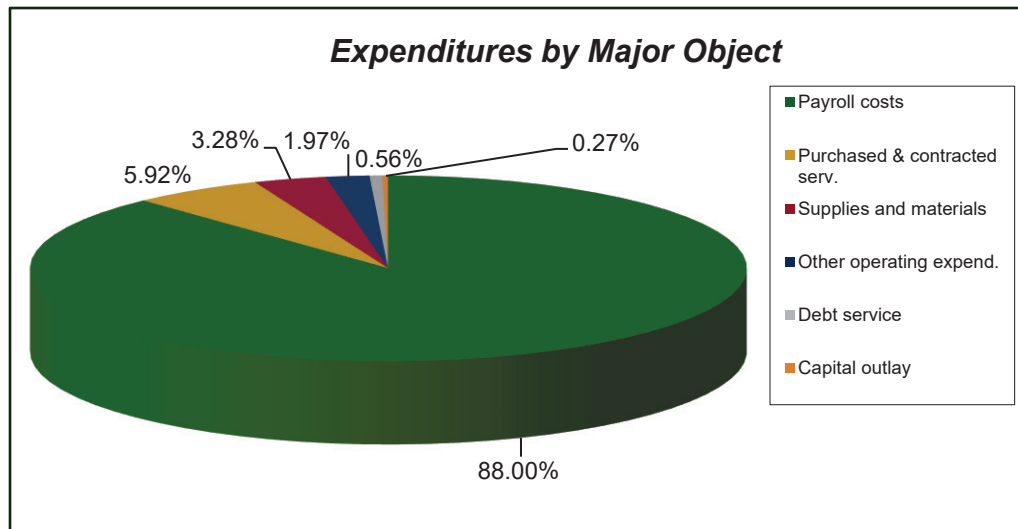
General Fund summary:	
Positions Budget Category	Budgetary Effect
-54.5 Elementary/Intermediate personnel costs	\$ (3,910,011)
-20.5 Middle/High personnel costs	(1,521,681)
56.0 Special Education - campus personnel costs	4,038,008
-4.0 Business Services personnel costs	(134,420)
-27.0 Human Resources/Employee Daycare	(901,348)
1.0 Volunteers in Public Schools Specialist	45,675
-49.0 Total	\$ (2,383,777)

General Fund Overview (continued)

Expenditure Summary (continued)

District teachers are supported by content Specialists in Math, Reading, English Language Arts and Science/Technology. Due to the availability of federal funding sources, 50% of the salaries for 119 Specialists was moved to federal for 2024-25 and 2025-26 with a savings of \$4.5 million to the general fund in each year. These positions will return to the general fund in 2026-27. The total decrease in positions in the general fund is 108.5.

Alief is self-funded for employee health insurance and offers employees excellent plan benefits at a much lower premium compared to neighboring district. Alief contributes a minimum of \$6,600/employee towards health insurance each year. The district cost for this benefit is budgeted at \$31.6 million, which is a reduction of approximately \$6.5 million from the 2023-24 projected cost. This savings was accomplished through re-structuring of one of the district's plan offerings and conducting a competitive bid process, which resulted in switching to a new insurance provider (Blue Cross/Blue Shield). The new plan year will begin January 1, 2025, and employees will have two broad plans choices with a more expansive network than offered by the previous carrier at significant cost savings to the district.



Overall non-payroll related expenditures increased by approximately 14.4% as compared with the 2023-24 original adopted budget. This was primarily due to reclassifications of items previously funded with federal funds, increases in utilities with the expiration of the prior district contract, increases for capital outlay, and general inflationary pressure. Campus per-pupil allocations were reduced 10% in 2023-24 to reflect mandated travel reductions. For 2024-25, travel restrictions were relaxed – campus leadership may utilize funds for essential training opportunities if funds are available – however, per-pupil allocations were unchanged for 2024-25.

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Elementary base allotment	\$ 93	\$ 84	\$ 84
Intermediate base allotment	97	87	87
Middle school base allotment	101	91	91
High school base allotment	112	101	101

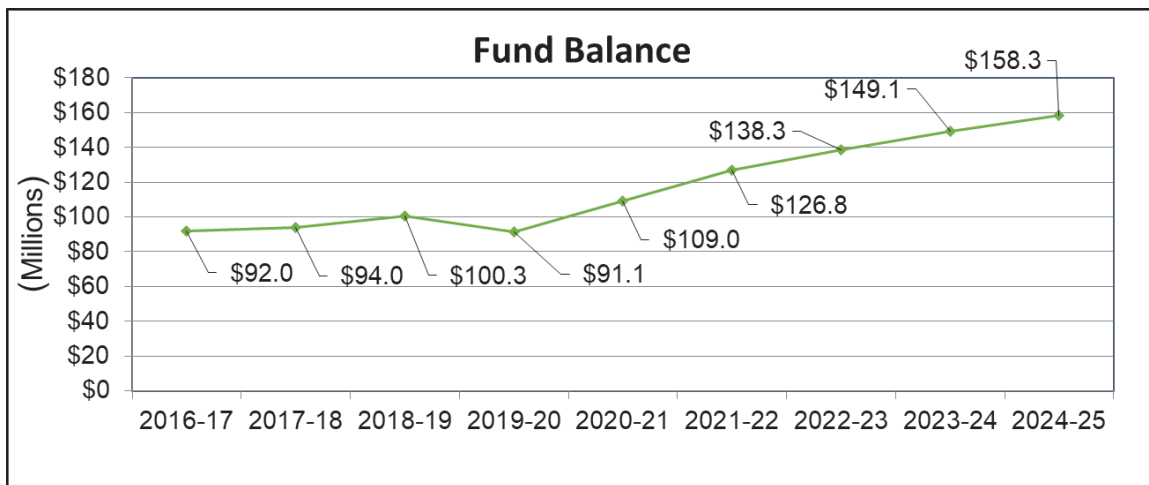
General Fund Overview (continued)

Fund Balance Impact

The budget adopted for 2022-23 was a deficit of approximately \$19.0M, however this did not include the reclassification of expenditures from the General Fund to federal ESSER funding. Sufficient ESSER funding was available to allow reclassification of expenditures from the General Fund which allowed additional time for the district to bring staffing ratios back in line with actual enrollment levels following COVID through attrition. After this reclassification, ending fund balance on August 31, 2023 was \$138.3 million, a net increase of \$11.5 million.

The budget adopted for 2023-24 was a balanced budget. Although actual enrollment was under budgeted enrollment, funding from a large property value audit settlement, increased interest earnings, under-spending in payroll due to vacancies and turnover, and strategic reclassification of expenditures to ESSER funding resulted in a projected net increase of \$10.8 million. Projected ending fund balance on August 31, 2024 is \$149.1 million. These increases to fund balance in previous years have been intentional, as the district prepares for and reacts to continued uncertain enrollment levels, lack of increases in funding from the State, and the end of large ESSER federal grants. The district objective has been to strategically re-absorb critical costs currently funded through ESSER while maintaining financial health and security.

Despite continuing staff reductions, utilization of alternative funding sources, and other operational reductions district-wide, the initial budget projection for 2024-25 was a deficit of \$6.2 million. The primary reason for this deficit is stagnant State funding with no increase in the basic allotment since 2019-20 in spite of significant inflationary pressure and the need for staff salary increases due to competition for limited qualified employees, especially teachers. These circumstances caused the Board of Trustees to call a Voter Approval Tax Ratification Election for November 5, 2024 to ask the voters to approve a tax increase of six cents which would generate approximately \$15.4 million in local and State funding. The budget was prepared using this increased tax rate. If approved by the voters, the district is projecting a \$9.2 million increase to fund balance for 2024-25 bringing ending projected fund balance to approximately \$158.3 million - approximately 33% of expenditures. This is a modest fund balance level which provides some stability given significant uncertainty in projections of enrollment and State funding.



General Fund

Five Year Summary of Revenues & Expenditures by Major Object & Function Years Ended August 31, 2021 - August 31, 2025 (Budgeted)

		Actual 2020-21	Actual 2021-22	Actual 2022-23
Revenues				
5711	Current taxes	\$ 170,325,950	\$ 171,655,773	\$ 176,905,149
5712-19	Taxes-delinquent, P&I	555,316	(786,925)	(2,065,102)
5739	Summer school & day care	337,719	439,549	473,391
5742	Investment earnings	137,862	717,725	7,429,931
5743	Facility rental	5,360	90,228	126,591
5752	Athletics/concessions	14,929	210,756	255,709
5753	After school program	124,196	75,542	1,625
5744-69	Miscellaneous local revenue	1,063,436	1,616,821	1,897,731
	Total Local Revenues	<u>172,564,768</u>	<u>174,019,469</u>	<u>185,025,025</u>
5812	Foundation school fund	220,483,737	227,176,997	220,805,645
5814	Other state revenue	833,703	700,528	491,176
5831	TRS On-behalf contribution	23,506,831	23,320,454	23,327,695
	Total State Revenues	<u>244,824,271</u>	<u>251,197,979</u>	<u>244,624,516</u>
5929	Miscellaneous federal revenue	15,087,903	20,300,291	15,616,586
	Total Revenues	<u>432,476,942</u>	<u>445,517,739</u>	<u>445,266,127</u>
Expenditures				
11	Instruction	255,306,823	264,155,021	265,230,714
12	Instructional resources & media services	5,408,422	4,965,701	5,114,080
13	Curriculum & staff development	5,430,276	5,794,206	5,536,968
21	Instructional leadership	5,864,808	6,281,449	6,443,456
23	School leadership	29,506,000	26,832,437	28,145,577
31	Guidance, counseling, & evaluation	22,911,470	21,584,646	22,875,964
32	Social work services	402,206	370,906	459,319
33	Health services	7,111,347	7,893,665	6,747,747
34	Student transportation	16,074,084	21,693,829	20,181,333
35	Food services	118,628	173,085	68,025
36	Cocurricular/extracurricular activities	3,795,058	5,217,999	5,807,695
41	General administration	9,255,429	10,103,533	10,111,327
51	Plant maintenance & operations	36,870,344	36,910,050	40,429,746
52	Security & monitoring services	6,948,071	6,327,309	6,831,919
53	Data processing services	3,683,861	3,939,498	4,277,193
61	Community service	3,013,467	2,682,954	2,505,771
71	Debt service	-	584,836	902,443
81	Facilities acquisition & construction	752,956	3,102,514	919,992
93	Payments to fiscal agent	583,740	-	-
95	Payments to JJAEP	34,049	126,201	218,176
99	Other intergovernmental charges	1,502,771	1,519,291	1,570,623
	Total Expenditures*	<u>414,573,810</u>	<u>430,259,130</u>	<u>434,378,068</u>
	Revenues Over (Under) Expenditures	<u>17,903,132</u>	<u>15,258,609</u>	<u>10,888,059</u>
	Other Financing Sources	-	2,506,694	623,151
	Net Change in Fund Balance	<u>17,903,132</u>	<u>17,765,303</u>	<u>11,511,210</u>
	Fund Balances, beginning	<u>91,121,943</u>	<u>109,025,075</u>	<u>126,790,378</u>
	Fund Balances, ending	<u>\$ 109,025,075</u>	<u>\$ 126,790,378</u>	<u>\$ 138,301,588</u>

* Expenditure totals are net of expenditure reclassifications to ESSER.

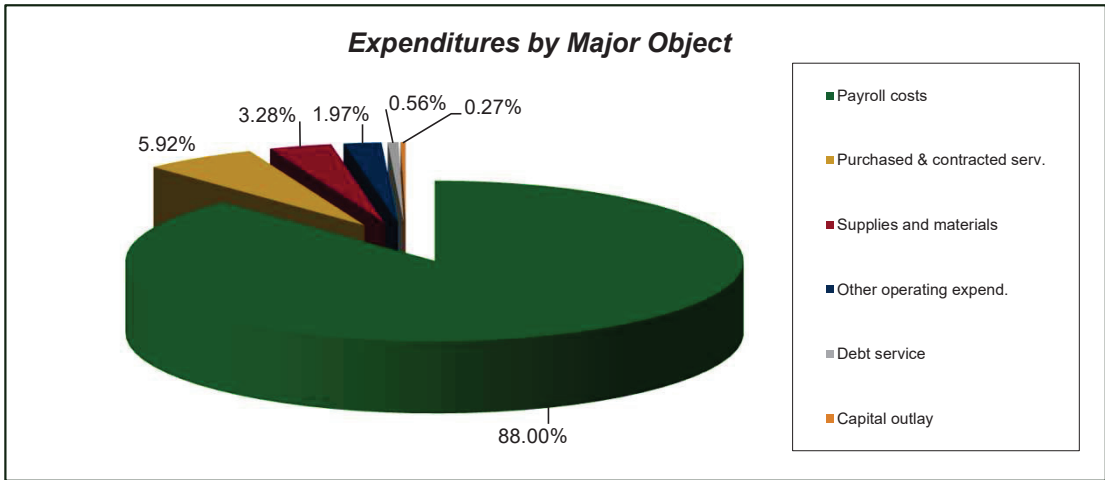
Amended Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
\$ 145,437,706	\$ 146,452,946	\$ 159,951,458
(1,350,000)	(1,400,000)	(1,350,000)
450,000	450,000	150,000
10,270,000	10,500,000	9,750,000
104,895	50,000	50,000
265,000	265,000	265,000
3,741	-	
1,838,633	1,428,000	1,912,396
157,019,975	157,745,946	170,728,854
264,573,924	265,391,894	261,277,523
923,389	450,000	450,000
23,800,000	23,800,000	23,800,000
289,297,313	289,641,894	285,527,523
12,596,900	11,811,861	8,322,423
458,914,188	459,199,701	464,578,800
277,441,386	272,150,704	277,130,086
5,871,146	5,684,770	5,770,862
5,611,306	5,224,441	6,103,166
7,040,811	6,836,341	6,933,113
28,012,106	27,258,579	26,780,951
24,171,479	23,762,566	24,076,509
539,148	488,011	519,112
7,073,460	6,777,838	7,254,283
22,048,169	21,401,953	21,178,912
72,000	61,117	60,000
6,627,622	6,437,445	6,655,375
11,459,546	11,359,091	10,447,071
44,028,510	43,134,721	43,629,537
7,983,369	7,771,386	9,981,323
4,715,131	4,486,277	4,171,597
2,303,062	2,098,339	878,133
1,146,069	1,096,069	1,667,913
870,052	563,964	640,857
-	-	400,000
450,000	228,997	375,000
1,650,000	1,624,431	1,625,000
459,114,372	448,447,040	456,278,800
(200,184)	10,752,661	8,300,000
-	-	900,000
(200,184)	10,752,661	9,200,000
138,301,588	138,301,588	149,054,249
\$ 138,101,404	\$ 149,054,249	\$ 158,254,249

General Fund

**Expenditure Summary by Major Object
Years Ended August 31, 2021 - August 31, 2025 (Budgeted)**

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Amended Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
6100 Payroll costs	\$373,019,785	\$380,661,534	\$385,919,564	\$401,918,901	\$395,107,102	\$401,526,022
6200 Purchased & contracted serv.	20,223,866	23,081,214	22,240,191	27,424,678	26,730,244	26,996,693
6300 Supplies and materials	14,062,564	15,340,512	14,518,732	15,855,767	14,633,184	14,975,755
6400 Other operating expend.	6,472,020	7,464,340	7,811,245	9,296,785	8,655,249	8,995,629
6500 Debt service	-	584,836	902,443	1,146,069	1,096,069	2,550,813
6600 Capital outlay	795,575	3,126,694	2,985,893	3,472,172	2,225,192	1,233,888
Total Expenditures	\$414,573,810	\$430,259,130	\$434,378,068	\$459,114,372	\$448,447,040	\$456,278,800
Expenditures Reclassified to ESSER						
ESSER I						
ESSER II	26,908,148	22,400,000	8,500,000	-	-	-
Total Expenditures Including ESSER *	\$441,481,958	\$452,659,130	\$442,878,068	\$459,114,372	\$448,447,040	\$456,278,800

* Expenditure reclassifications to ESSER make it difficult to compare actual and budgeted expenditure totals each year. Expenditure amounts reclassified to ESSER are included above for comparison purposes.



The graph is expenditures by major object prior to ESSER reclassification.

General Fund

Expenditure Summary by Major Object within Function Years Ended August 31, 2023 - August 31, 2025 (Budgeted)

	Actual 2022-23	Amended Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
11 - Instruction				
6100 Payroll costs	\$ 254,050,746	\$ 266,727,142	\$ 262,476,692	\$ 265,523,229
6200 Purchased and contracted services	3,306,549	4,650,225	4,351,828	5,417,442
6300 Supplies and materials	5,447,371	5,266,873	4,559,296	4,934,773
6400 Other operating expenditures	505,045	645,799	611,541	564,654
6500 Debt service	-	-	-	608,700
6600 Capital outlay	1,921,003	151,347	151,347	81,288
Total Function 11	265,230,714	277,441,386	272,150,704	277,130,086
12 - Instructional resources and media				
6100 Payroll costs	4,906,730	5,608,732	5,481,176	5,487,597
6200 Purchased and contracted services	72	14,825	12,797	7,160
6300 Supplies and materials	206,669	244,624	187,752	274,680
6400 Other operating expenditures	609	2,965	3,045	1,425
Total Function 12	5,114,080	5,871,146	5,684,770	5,770,862
13 - Curriculum and staff development				
6100 Payroll costs	4,912,882	4,928,533	4,676,677	5,648,632
6200 Purchased and contracted services	143,407	156,148	118,126	105,235
6300 Supplies and materials	168,434	69,171	52,875	64,450
6400 Other operating expenditures	312,245	457,454	376,763	284,849
Total Function 13	5,536,968	5,611,306	5,224,441	6,103,166
21 - Instructional leadership				
6100 Payroll costs	6,165,141	6,087,557	5,937,746	5,918,470
6200 Purchased and contracted services	75,300	583,160	569,233	546,600
6300 Supplies and materials	111,836	146,038	122,687	128,951
6400 Other operating expenditures	91,179	131,431	114,050	99,092
6500 Debt service	-	-	-	240,000
6600 Capital outlay	-	92,625	92,625	-
Total Function 21	6,443,456	7,040,811	6,836,341	6,933,113
23 - School leadership				
6100 Payroll costs	28,016,656	27,888,296	27,139,918	26,630,274
6200 Purchased and contracted services	14,052	1,555	8,888	3,000
6300 Supplies and materials	53,618	26,882	30,914	38,690
6400 Other operating expenditures	61,251	95,373	78,859	108,987
Total Function 23	28,145,577	28,012,106	27,258,579	26,780,951

General Fund

Expenditure Summary by Major Object within Function (continued) *Years Ended August 31, 2023 - August 31, 2025 (Budgeted)*

	Actual 2022-23	Amended Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
31 -Guidance, counseling, & evaluation				
6100 Payroll costs	19,369,015	20,478,016	20,259,117	20,425,860
6200 Purchased and contracted services	2,497,406	2,481,155	2,467,429	2,594,010
6300 Supplies and materials	719,751	844,876	762,578	761,554
6400 Other operating expenditures	289,792	367,432	273,442	295,085
Total Function 31	22,875,964	24,171,479	23,762,566	24,076,509
32 - Social work services				
6100 Payroll costs	455,230	536,048	485,152	515,712
6300 Supplies and materials	3,246	1,400	1,000	1,400
6400 Other operating expenditures	843	1,700	1,859	2,000
Total Function 32	459,319	539,148	488,011	519,112
33 - Health services				
6100 Payroll costs	6,676,387	6,942,538	6,697,954	7,128,223
6200 Purchased and contracted services	18,235	55,750	16,178	58,600
6300 Supplies and materials	45,685	52,577	41,998	54,050
6400 Other operating expenditures	7,440	22,595	21,708	13,410
Total Function 33	6,747,747	7,073,460	6,777,838	7,254,283
34 - Student transportation				
6100 Payroll costs	16,114,054	17,610,702	16,952,091	17,119,994
6200 Purchased and contracted services	466,112	517,424	479,800	376,880
6300 Supplies and materials	3,283,861	3,551,285	3,563,611	3,517,538
6400 Other operating expenditures	164,939	114,052	156,490	123,500
6600 Capital outlay	152,367	254,706	249,961	41,000
Total Function 34	20,181,333	22,048,169	21,401,953	21,178,912
35 - Food services				
6100 Payroll costs	18,548	-	1,379	-
6200 Purchased and contracted services	6,701	10,000	10,445	10,000
6300 Supplies and materials	725	-	-	-
6400 Other operating expenditures	42,051	62,000	49,293	50,000
Total Function 35	68,025	72,000	61,117	60,000
36 - Cocurricular/extracurricular				
6100 Payroll costs	3,656,348	3,767,653	3,737,521	4,383,630
6200 Purchased and contracted services	447,749	637,330	595,583	513,275
6300 Supplies and materials	587,618	762,240	661,857	606,310
6400 Other operating expenditures	1,072,402	1,298,357	1,280,441	1,140,160
6600 Capital outlay	43,578	162,042	162,043	12,000
Total Function 36	5,807,695	6,627,622	6,437,445	6,655,375

General Fund

Expenditure Summary by Major Object within Function (continued) *Years Ended August 31, 2023 - August 31, 2025 (Budgeted)*

	Actual 2022-23	Amended Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
41 - General administration				
6100 Payroll costs	7,705,754	7,419,017	7,671,396	7,518,686
6200 Purchased and contracted services	1,018,300	1,548,202	1,567,951	1,020,290
6300 Supplies and materials	595,962	1,119,820	839,907	908,385
6400 Other operating expenditures	791,311	1,295,655	1,202,985	999,710
6600 Capital outlay	-	76,852	76,852	-
Total Function 41	10,111,327	11,459,546	11,359,091	10,447,071
51 - Plant maintenance & operations				
6100 Payroll costs	21,591,605	21,366,071	21,411,931	21,270,212
6200 Purchased and contracted services	11,575,049	13,654,162	13,802,874	13,755,365
6300 Supplies and materials	2,711,904	2,843,811	2,987,173	2,821,360
6400 Other operating expenditures	4,386,470	4,627,613	4,391,390	4,767,600
6600 Capital outlay	164,718	1,536,853	541,353	1,015,000
Total Function 51	40,429,746	44,028,510	43,134,721	43,629,537
52 - Security & monitoring services				
6100 Payroll costs	6,527,130	7,283,665	7,099,464	9,615,373
6200 Purchased and contracted services	75,999	107,698	95,887	128,050
6300 Supplies and materials	152,432	230,105	225,261	176,900
6400 Other operating expenditures	1,319	13,363	2,236	61,000
6600 Capital outlay	75,039	348,538	348,538	-
Total Function 52	6,831,919	7,983,369	7,771,386	9,981,323
53 - Data processing services				
6100 Payroll costs	3,130,911	3,089,239	3,124,191	3,245,539
6200 Purchased and contracted services	603,685	534,752	406,420	293,136
6300 Supplies and materials	264,288	464,594	403,131	501,254
6400 Other operating expenditures	14,135	35,468	10,457	35,468
6500 Debt service	-	-	-	34,200
6600 Capital outlay	264,174	591,078	542,078	62,000
Total Function 53	4,277,193	4,715,131	4,486,277	4,171,597
61 - Community services				
6100 Payroll costs	2,097,374	1,595,305	1,453,402	503,818
6200 Purchased and contracted services	178,776	371,192	373,377	156,600
6300 Supplies and materials	159,407	216,871	190,870	175,360
6400 Other operating expenditures	70,214	119,694	80,690	42,355
Total Function 61	2,505,771	2,303,062	2,098,339	878,133

General Fund

Expenditure Summary by Major Object within Function (continued) *Years Ended August 31, 2023 - August 31, 2025 (Budgeted)*

	Actual 2022-23	Amended Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
71- Debt Service				
6500 Debt service	902,443	1,146,069	1,096,069	1,667,913
Total Function 71	<u>902,443</u>	<u>1,146,069</u>	<u>1,096,069</u>	<u>1,667,913</u>
81 - Facilities acquisition & construction				
6100 Payroll costs	525,053	590,387	501,295	590,773
6200 Purchased and contracted services	24,000	11,100	-	11,050
6300 Supplies and materials	5,925	4,600	2,274	10,100
6400 Other operating expenditures	-	5,834	-	6,334
6600 Capital outlay	365,014	258,131	60,395	22,600
Total Function 81	<u>919,992</u>	<u>870,052</u>	<u>563,964</u>	<u>640,857</u>
93 - Payments to fiscal agent				
6400 Other operating expenditures	-	-	-	400,000
Total Function 93	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,000</u>
95 - Payments to JJAEP				
6200 Purchased and contracted services	218,176	450,000	228,997	375,000
Total Function 95	<u>218,176</u>	<u>450,000</u>	<u>228,997</u>	<u>375,000</u>
99 - Other Intergovernmental Charges				
6200 Purchased and contracted services	1,570,623	1,650,000	1,624,431	1,625,000
Total Function 99	<u>1,570,623</u>	<u>1,650,000</u>	<u>1,624,431</u>	<u>1,625,000</u>
Total Expenditures	<u><u>\$ 434,378,068</u></u>	<u><u>\$ 459,114,372</u></u>	<u><u>\$ 448,447,040</u></u>	<u><u>\$ 456,278,800</u></u>

General Fund

Budget Summary: 2024-25
Major Object Summary by Organization (Campuses only)

Organization		Payroll 6100	Purchased Services 6200	Supplies & Materials 6300	Other 6400	Total Proposed Budget
101	Youens Elementary	\$ 4,395,272	\$ 193,051	\$ 38,671	\$ 5,705	\$ 4,632,699
102	Boone Elementary	3,920,819	256,621	34,266	8,834	4,220,540
103	Martin Elementary	4,817,619	182,471	47,672	10,700	5,058,462
104	Chambers Elementary	4,124,481	186,250	38,786	3,850	4,353,367
105	Smith Elementary	4,636,137	196,371	39,190	10,668	4,882,366
106	Mahanay Elementary	3,738,362	197,063	31,668	6,000	3,973,093
107	Kennedy Elementary	3,836,726	185,201	31,374	9,350	4,062,651
108	Chancellor Elementary	4,637,588	201,991	52,352	3,600	4,895,531
109	Liestman Elementary	4,267,768	157,221	36,188	4,700	4,465,877
110	Petrosky Elementary	3,917,624	139,726	40,544	2,000	4,099,894
111	Heflin Elementary	3,727,618	172,271	37,950	6,502	3,944,341
112	Cummings Elementary	3,702,756	162,898	35,648	4,400	3,905,702
113	Rees Elementary	4,770,835	110,510	47,289	1,100	4,929,734
114	Alexander Elementary	4,669,948	194,791	42,470	7,125	4,914,334
115	Hearne Elementary	4,515,016	176,038	38,168	14,400	4,743,622
116	Landis Elementary	4,064,695	215,251	40,000	4,120	4,324,066
117	Sneed Elementary	6,439,641	255,401	69,113	7,563	6,771,718
118	Best Elementary	4,424,728	215,041	46,416	4,800	4,690,985
119	Outley Elementary	4,603,368	203,431	57,112	10,600	4,874,511
120	Hicks Elementary	4,832,850	208,221	42,600	10,172	5,093,843
121	Bush Elementary	5,048,631	235,631	34,750	17,830	5,336,842
122	Collins Elementary	5,393,543	242,941	48,872	11,800	5,697,156
123	Horn Elementary	4,672,167	248,071	44,738	5,900	4,970,876
124	Holmquist Elementary	4,923,283	237,149	44,000	16,660	5,221,092
130	Martinez ELC	3,396,549	163,363	32,300	7,900	3,600,112
131	Jefferson ELC	3,094,561	168,273	30,176	4,000	3,297,010
Total Elem. Schools		114,572,585	5,105,247	1,082,313	200,279	120,960,424
140	Owens Intermediate	4,541,139	232,941	53,712	6,800	4,834,592
141	Klentzman Intermediate	4,817,196	223,771	65,877	9,300	5,116,144
142	Youngblood Intermediate	5,090,540	250,371	62,551	8,200	5,411,662
143	Mata Intermediate	4,321,576	229,791	54,126	8,325	4,613,818
144	Miller Intermediate	4,746,465	245,911	61,813	5,100	5,059,289
145	Budewig Intermediate	5,925,780	259,395	62,500	19,000	6,266,675
Total Inter. Schools		29,442,696	1,442,180	360,579	56,725	31,302,180

General Fund

**Budget Summary: 2024-25
Major Object Summary by Organization (Campuses only)**

Organization		Payroll 6100	Purchased Services 6200	Supplies & Materials 6300	Other 6400	Total Proposed Budget
041	Alief Middle	4,880,423	324,266	60,300	6,700	5,271,689
042	Olle Middle	5,681,106	395,641	80,370	8,710	6,165,827
043	Killough Middle	5,117,124	369,285	53,948	13,895	5,554,252
044	Holub Middle	4,501,615	280,958	46,385	16,835	4,845,793
045	Albright Middle	5,813,521	276,038	73,695	11,700	6,174,954
046	O'Donnell Middle	6,856,110	287,919	91,495	14,365	7,249,889
Total Middle Schools		32,849,899	1,934,107	406,193	72,205	35,262,404
001	Hastings High	15,781,530	936,134	250,489	109,045	17,077,198
002	Elsik High	15,727,441	887,334	229,809	111,200	16,955,784
003	Taylor High School	15,841,447	846,303	266,187	94,025	17,047,962
005	Alternative Learning Ctr.	5,855,793	202,591	28,977	8,300	6,095,661
006	Kerr High	4,838,070	168,403	95,600	40,285	5,142,358
007	9th Grade Ctr. - Hastings	5,319,427	389,670	71,683	25,600	5,806,380
008	9th Grade Ctr. - Elsik	5,700,850	388,171	83,238	15,545	6,187,804
012	Early College HS	2,751,830	15,268	143,600	43,825	2,954,523
922	Night H.S. / SOAR	2,925,440	12,147	37,680	3,780	2,979,047
923	Marshall Center for Adv.C	2,895,453	227,725	137,550	10,600	3,271,328
Total High Schools		77,637,281	4,073,746	1,344,813	462,205	83,518,045
Total Campus Costs		\$ 254,502,461	\$ 12,555,280	\$ 3,193,898	\$ 791,414	\$ 271,043,053
Percent of Total		93.90%	4.63%	1.18%	0.29%	100.00%

Alief Independent School District

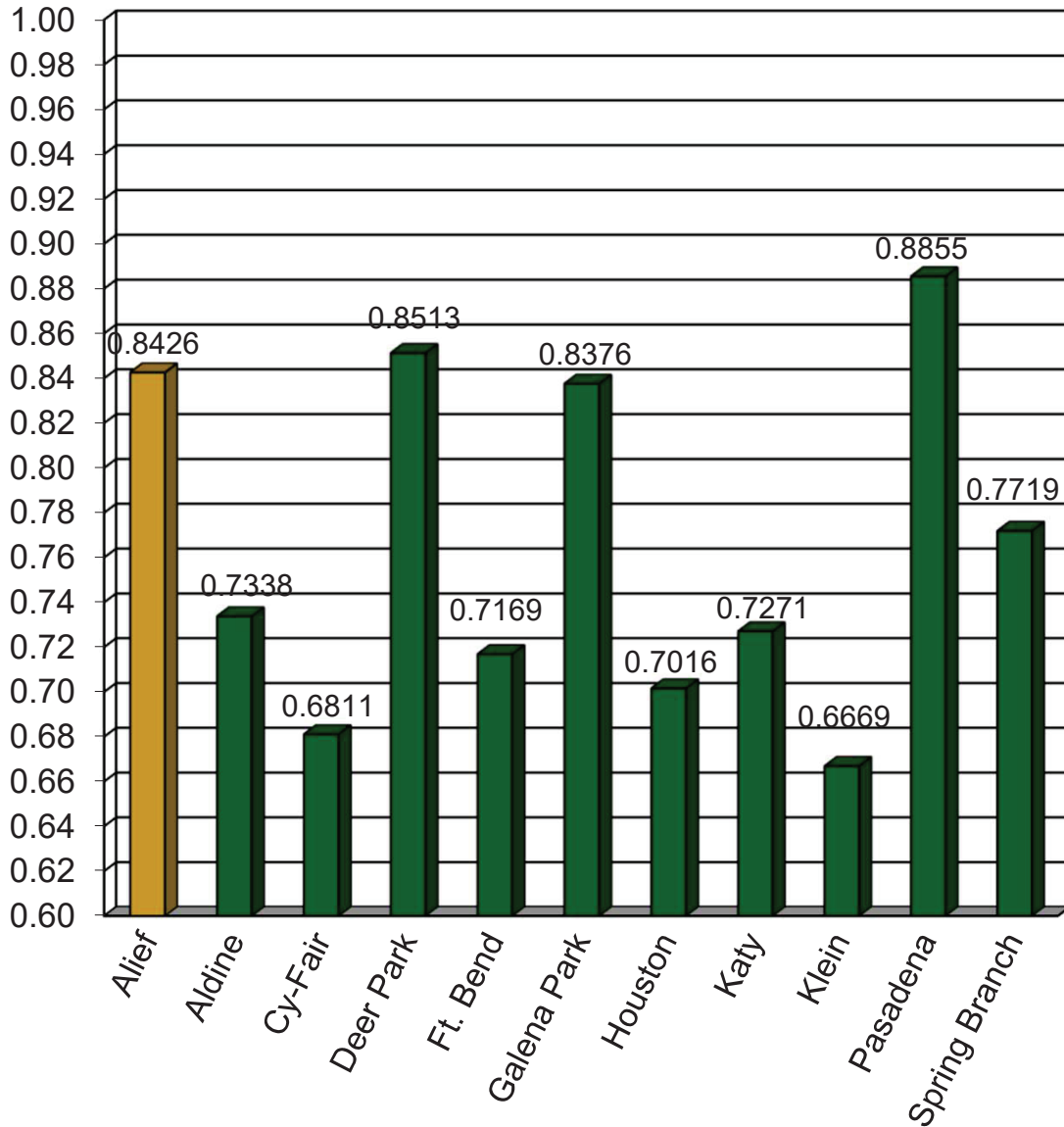
General Fund Tax Rate Comparison

District	County	Fiscal Year 2024-25		
		Total Rate	General	Debt Service
Pasadena	Harris	1.2255	0.8855	0.3400
Deer Park	Harris	1.1213	0.8513	0.2700
Alief	Harris	1.0476	0.8426	0.2050
Galena Park	Harris	1.1719	0.8376	0.3343
Pearland	Brazoria	1.1350	0.7869	0.3481
Spring Branch	Harris	1.0764	0.7719	0.3045
Alvin	Brazoria	1.1723	0.7575	0.4148
Humble	Harris	1.1075	0.7575	0.3500
Goose Creek	Harris	1.0825	0.7575	0.3250
Dickinson	Galveston	1.1360	0.7360	0.4000
Aldine	Harris	1.0363	0.7338	0.3025
Katy	Harris	1.1171	0.7271	0.3900
La Porte	Harris	0.9739	0.7220	0.2519
Spring	Harris	1.1569	0.7169	0.4400
Fort Bend	Fort Bend	0.9869	0.7169	0.2700
Clear Creek	Galveston	0.9746	0.7046	0.2700
Houston	Harris	0.8683	0.7016	0.1667
Cypress-Fairbanks	Harris	1.0811	0.6811	0.4000
Channelview	Harris	0.9904	0.6788	0.3116
Tomball	Harris	1.0652	0.6692	0.3960
Lamar Consolidated	Fort Bend	1.1469	0.6669	0.4800
Klein	Harris	1.0119	0.6669	0.3450
Average Tax Rate		1.0766	0.7441	0.3325
Alief Tax Rate		1.0476	0.8426	0.2050

Note: The above tax rate was adopted by the Alief ISD Board of Trustees on August 19, 2024. Texas Tax Code provides that if the adopted tax rate exceeds the district's voter-approval tax rate, the registered voters of the district must determine whether to approve the adopted tax rate at an election held for that purpose. The tax rate of \$1.0476 approved by the Board for the 2024-25 school year does exceed the voter-approval rate of \$0.9867 and therefore the Board also approved an Order calling a Voter-Approval Tax Rate Election (VATRE) on August 19, 2024. This election will be held on November 5, 2024.

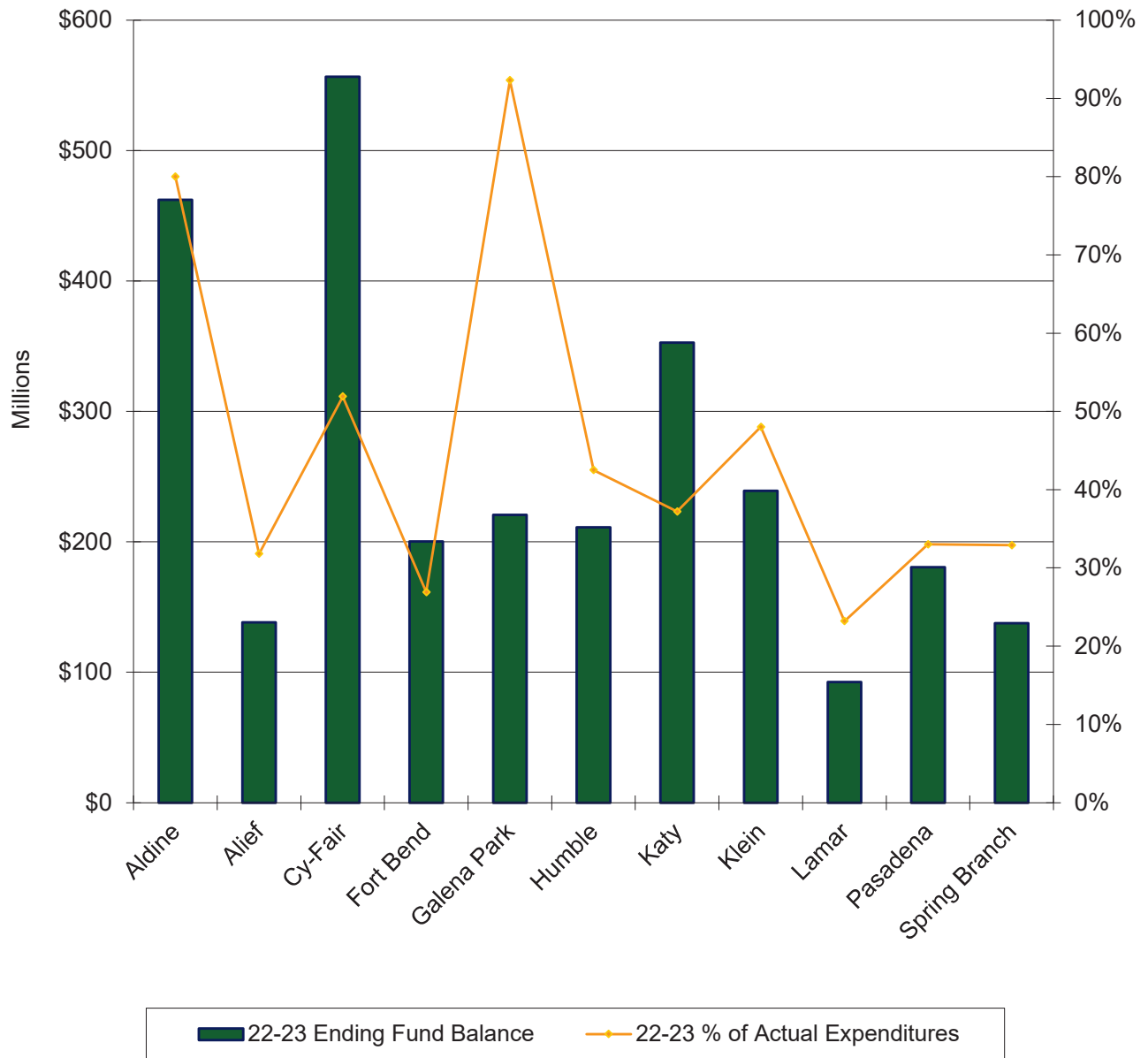
General Fund

**General Fund Tax Rate Comparison
with area School Districts
for fiscal year 2024-25**



General Fund

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



Alief Independent School District

Financial Projection: General Fund For the Years Ended August 31, 2021 - August 31, 2028

General Fund	Tax Rate	2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Actual	Projected Actual
		\$0.9998	\$0.9998	\$0.9561	\$0.7817
Revenues:					
5711	Current taxes	\$ 170,325,950	\$ 171,655,774	\$ 176,905,149	\$ 146,452,946
5712	Taxes - delinquent	(903,020)	(2,171,937)	(3,578,930)	(2,800,000)
5719	Taxes- P & I	1,458,336	1,385,012	1,513,828	1,400,000
5739	Summer school	337,719	439,548	473,391	450,000
5751	Food services	20,607	8,251	-	-
5752	Athletics	14,016	210,756	181,566	200,000
5752	Concessions	913	75,542	74,143	65,000
5753	After school program	124,196	3,929	9,832	-
5742	Investment earnings	137,862	717,725	7,429,931	10,500,000
5743	Facility rental	5,360	90,228	126,591	50,000
5744	Donations	305,318	325,338	716,374	300,000
5745	Insurance reimb.	195,568	462,655	62,311	-
5748	Lost textbook reimb.	819	-	-	3,000
5769	Crossing guard reimb.	489,185	407,618	441,699	575,000
5749	Misc. local revenue	51,939	409,030	669,138	550,000
5700	Total local revenue	<u>172,564,768</u>	<u>174,019,469</u>	<u>185,025,023</u>	<u>157,745,946</u>
5811/5812	Foundation school fund	220,414,298	214,676,560	212,621,720	256,189,684
5812	Prior year adjustments	69,439	12,500,435	8,183,925	9,202,217
5829	Miscellaneous State revenue	833,703	700,529	491,176	450,000
5831	TRS On-behalf contrib.	23,506,831	23,320,455	23,327,695	23,799,993
5800	Total state revenue	<u>244,824,271</u>	<u>251,197,979</u>	<u>244,624,516</u>	<u>289,641,894</u>
5931	SHARS	6,740,718	11,442,830	11,050,153	5,562,421
5929	Indirect costs	5,562,700	8,092,141	4,316,995	6,000,000
5949	Other federal revenue	2,784,485	765,320	249,440	249,440
5900	Total federal revenue	<u>15,087,903</u>	<u>20,300,291</u>	<u>15,616,588</u>	<u>11,811,861</u>
5000	Total revenues	<u><u>432,476,942</u></u>	<u><u>445,517,739</u></u>	<u><u>445,266,127</u></u>	<u><u>459,199,701</u></u>
Expenditures					
6111-6139	Salary & Wages	313,506,512	326,438,973	307,827,590	310,564,855
6141	Medicare	4,404,255	4,489,216	4,293,441	4,332,116
6142	Group Health	42,023,724	32,402,041	32,954,617	39,048,858
6143	Workers Comp	2,000,000	400,000	1,700,000	1,610,337
6144	TRS OnBehalf	23,503,871	23,320,454	23,327,695	23,799,993
6146	TRS Stat Min	12,267,955	13,267,078	13,100,367	14,000,000
6145-6149	Misc Benefits	2,221,614	2,743,769	2,715,854	1,750,943
6100	Total payroll costs	<u>399,927,931</u>	<u>403,061,531</u>	<u>385,919,564</u>	<u>395,107,102</u>
6210-6249	Professional Services	6,264,985	6,525,283	5,718,572	6,477,853
6250-6259	Utilities	7,830,250	9,380,747	9,389,333	10,682,458
6260-6299	Misc Contracted Services	6,128,631	7,175,185	7,132,286	9,569,933
6200	Total contracted svcs.	<u>20,223,866</u>	<u>23,081,215</u>	<u>22,240,191</u>	<u>26,730,244</u>
6300	Supplies & materials	14,062,563	15,340,513	14,518,732	14,633,184
6400	Other fees	6,472,019	7,464,340	7,811,245	8,655,249
6500	Debt service	-	-	902,443	3,321,261
6600	Capital outlay	795,578	3,711,531	2,985,893	-
6000	Total expenditures	<u>441,481,957</u>	<u>452,659,130</u>	<u>434,378,068</u>	<u>448,447,040</u>
Other Sources-Issuance of Leases/Subscriptions		-	2,506,694	623,151	-
Revenues/Other Sources Over (Under) Expend.		(9,005,015)	(4,634,697)	11,511,210	10,752,661
Fund Balance-Beg. of Year		91,121,943	109,025,075	126,790,378	138,301,588
Fund Balance-End of Year Budgeted		<u>\$ 82,116,928</u>	<u>\$ 104,390,378</u>	<u>\$ 138,301,588</u>	<u>\$ 149,054,249</u>
Anticipated Use of Federal Funds					
Expenditure (payroll) reclassification to ESSER		26,908,147	22,400,000	-	-
Fund Balance-End of Year (Anticipated)		<u>\$ 109,025,075</u>	<u>\$ 126,790,378</u>	<u>\$ 138,301,588</u>	<u>\$ 149,054,249</u>

2024-25	2025-26	2026-27	2027-28
Original Budget	Projected	Projected	Projected
\$0.8426	\$0.8328	\$0.8232	\$0.8122
\$ 159,951,458	\$ 164,242,978	\$ 168,676,403	\$ 173,451,392
(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)
1,400,000	1,400,000	1,400,000	1,400,000
150,000	150,000	150,000	150,000
-	-	-	-
200,000	200,000	200,000	200,000
65,000	65,000	65,000	65,000
482,218	450,000	450,000	450,000
9,750,000	9,262,500	8,800,000	8,360,000
50,000	50,000	50,000	50,000
300,000	300,000	300,000	300,000
-	-	-	-
3,000	3,000	3,000	3,000
575,000	575,000	575,000	575,000
552,178	550,000	550,000	550,000
170,728,854	174,498,478	178,469,403	182,804,392
254,877,523	246,965,299	236,330,120	227,393,431
6,400,000	4,000,000	4,000,000	4,000,000
450,000	450,000	450,000	450,000
23,800,000	23,298,461	23,458,693	23,336,874
285,527,523	274,713,760	264,238,813	255,180,305
4,562,423	4,000,000	4,000,000	4,000,000
3,500,000	2,500,000	2,500,000	2,500,000
260,000	260,000	260,000	260,000
8,322,423	6,760,000	6,760,000	6,760,000
464,578,800	455,972,238	449,468,216	444,744,697
323,873,003	317,048,003	319,228,458	317,570,731
4,607,789	4,510,689	4,541,711	4,518,126
31,583,877	28,883,877	29,172,716	29,464,443
1,640,584	1,640,584	1,640,584	1,640,584
23,800,000	23,298,461	23,458,693	23,336,874
14,136,150	13,838,258	13,933,429	13,861,074
1,884,619	1,884,619	1,884,619	1,884,619
401,526,022	391,104,491	393,860,210	392,276,451
7,085,228	7,085,228	7,085,228	7,085,228
11,610,364	13,510,364	13,780,571	14,056,183
8,301,101	8,301,101	8,301,101	8,301,101
26,996,693	28,896,693	29,166,900	29,442,512
14,975,755	15,275,724	15,427,776	15,581,404
8,995,629	8,995,629	8,995,629	8,995,629
3,784,701	2,784,701	2,784,701	2,784,701
-	-	-	-
456,278,800	447,057,238	450,235,216	449,080,697
900,000	-	-	-
9,200,000	8,915,000	(767,000)	(4,336,000)
149,054,249	158,254,249	167,169,249	166,402,249
\$ 158,254,249	\$ 167,169,249	\$ 166,402,249	\$ 162,066,249
-	-	-	-
\$ 158,254,249	\$ 167,169,249	\$ 166,402,249	\$ 162,066,249

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

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

**Superintendent / Board
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6118 Extra duty pay - professionals	\$ 89,700	1.24%	\$ 60,750	1.08%
6119 Teachers / other professionals	1,803,598	25.03%	1,646,188	29.39%
6121 Extra duty pay - clerical	180,950	2.51%	184,950	3.30%
6126 Clerical and ancillary	1,252,665	17.38%	1,321,669	23.60%
6129 Part-time / temporary	22,200	0.31%	2,000	0.04%
61XX Benefits and other payroll costs	848,841	11.78%	635,764	11.35%
	4,197,954	58.26%	3,851,321	68.76%
Non-Payroll costs: by functional area				
11 Instruction	20,824	0.29%	-	0.00%
21 Instructional Leadership	13,146	0.18%	10,150	0.18%
31 Guidance, Counseling, & Eval.	446	0.01%	-	0.00%
33 Health Services	84,000	1.17%	75,900	1.36%
36 Co-Curricular Activities	25,921	0.36%	-	0.00%
41 General Administration	1,915,313	26.58%	968,980	17.30%
61 Community Services	630,782	8.75%	360,035	6.43%
	3,007,932	39.74%	1,749,635	29.70%
Total Annual Operating Budget	\$ 7,205,886	98.00%	\$ 5,600,956	98.46%

Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	7.0	7.0
Clerical	31.0	32.0
Professionals	12.0	12.0
Total General Fund	50.0	51.0
Federal	46.0	48.0
ESSER	1.0	-
Total Staffing	97.0	99.0

Enrollment		39,474		38,740	
Total Annual Operating Costs per Student	\$	183	\$	145	-20.80%

**Business Services Division
2024-25 General Fund Budget**

	Amended Budget 2023-24	% of Total	Proposed Budget 2024-25	% of Total
Payroll costs: by object				
6118 Extra duty pay - clerical	\$ 305,000	0.39%	\$ 305,000	0.38%
6119 Teachers / other professionals	8,744,332	11.12%	9,322,376	11.59%
6121 Extra duty pay - clerical	3,304,706	4.20%	3,280,684	4.08%
6126 Clerical and ancillary	32,316,630	41.11%	34,357,138	42.71%
6129 Part-time / temporary	473,906	0.60%	530,000	0.66%
61XX Benefits and other payroll costs	12,330,006	15.68%	11,953,465	14.86%
	57,474,580	73.11%	59,748,663	74.27%

Non-Payroll costs: by functional area

11 Instruction	1,655,206	2.11%	3,453,432	4.29%
12 Instructional Resources & Media	-	0.00%	70,935	0.09%
34 Student Transportation	3,765,960	4.79%	3,378,918	4.20%
35 Food services	72,000	0.09%	60,000	0.07%
36 Cocurricular Activities	1,537,664	1.96%	1,379,910	1.72%
41 General Administration	623,025	0.79%	376,867	0.47%
51 Plant Maintenance & Operations	8,172,187	10.40%	7,416,158	9.22%
52 Security & Monitoring Service	699,705	0.89%	365,950	0.45%
53 Data Processing	1,622,778	2.06%	926,058	1.15%
71 Debt Service	1,077,615	1.37%	1,599,457	1.99%
81 Facilities Acquisition & Const.	261,262	0.33%	50,084	0.06%
99 Other Governmental Charges	1,650,000	2.10%	1,625,000	2.02%
	21,137,402	26.89%	20,702,769	25.73%

Total Annual Operating Budget	\$ 78,611,982	100.00%	\$ 80,451,432	100.00%
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Budgeted Staff:	2023-24	2024-25
Administrators	19.0	19.0
Clerical	57.0	56.0
Manual Trades	1,034.5	1,031.5
Professionals	63.5	63.5
Total General Fund	1,174.0	1,170.0
Federal	5.0	6.0
ESSER	1.0	-
Total Staffing	1,180.0	1,176.0

Enrollment	39,474	38,740	
Total Annual Operating Costs per Student	\$ 1,991	\$ 2,077	4.28%

Human Resources & Professional Learning Division
2024-25 General Fund Budget

	Amended Budget 2023-24	% of Total	Proposed Budget 2024-25	% of Total
Payroll costs: by object				
6118 Extra duty pay - clerical	\$ 401,950	3.25%	\$ 690,421	5.76%
6119 Teachers / other professionals	2,400,465	19.42%	2,505,873	20.90%
6121 Extra duty pay - clerical	25,500	0.21%	75,100	0.63%
6126 Clerical and ancillary *	1,356,055	10.97%	791,493	6.60%
6129 Part-time / temporary	70,000	0.57%	127,500	1.06%
61XX Benefits and other payroll costs	1,296,645	10.49%	1,101,985	9.19%
	5,550,615	44.91%	5,292,372	44.14%
Non-Payroll costs: by functional area				
13 Curriculum and Staff Development	66,170	0.54%	50,850	0.42%
21 Instructional Leadership	75,519	0.61%	29,810	0.25%
23 School Leadership	656	0.01%	27,000	0.23%
34 Student Transportation	671,507	5.43%	680,000	5.67%
36 Cocurricular Activities	143,063	1.16%	221,550	1.85%
41 General Administration	1,195,497	9.67%	897,413	7.48%
51 Plant Maintenance & Operations	4,608,065	37.29%	4,791,672	39.96%
61 Community Services	47,575	0.38%	-	0.00%
	6,808,052	55.09%	6,698,295	55.86%
Total Annual Operating Budget	\$ 12,358,667	100.00%	\$ 11,990,667	100.00%

Budgeted Staff:	2023-24	2024-25
Administrators	10.0	10.0
Clerical	41.0	16.0
Professionals	15.0	13.0
Total General Fund	66.0	39.0
Federal	13.0	19.0
ESSER	16.0	-
Total Staffing	95.0	58.0

Enrollment	39,474	38,740	
Total Annual Operating Costs per Student	\$ 313	\$ 310	-1.14%

Instruction Division
2024-25 General Fund Budget

	Amended Budget 2023-24	% of Total	Proposed Budget 2024-25	% of Total
Payroll costs: by object				
6112 Substitutes - teachers	\$ 310,000	0.41%	\$ 240,000	0.28%
6118 Extra duty pay - professionals	714,311	0.94%	4,080,985	4.70%
6119 Teachers / other professionals	43,748,444	57.58%	49,990,250	57.53%
6121 Extra duty pay - clerical	25,240	0.03%	238,640	0.27%
6125 Substitutes - clerical	36,200	0.05%	35,000	0.04%
6126 Clerical and ancillary	7,933,993	10.44%	9,526,494	10.96%
6129 Part-time / temporary	67,500	0.09%	49,177	0.06%
61XX Benefits and other payroll costs	13,735,597	18.08%	13,970,660	16.08%
	66,571,285	87.62%	78,131,206	89.92%
Non-Payroll costs: by functional area				
11 Instruction	5,788,700	7.62%	5,180,032	5.96%
12 Instructional Resources	19,050	0.03%	16,900	0.02%
13 Curriculum & Instruction	289,107	0.38%	178,966	0.21%
21 Instructional Leadership	864,591	1.14%	974,683	1.12%
23 School Leadership	2,000	0.00%	500	0.00%
31 Guidance, Counseling, & Eval.	1,203,867	1.58%	1,069,899	1.23%
32 Social Work Services	3,100	0.00%	3,400	0.00%
33 Health Services	-	0.00%	600	0.00%
36 Co-Curricular Activities	442,608	0.58%	484,450	0.56%
41 General Administration	247,279	0.33%	-	0.00%
51 Plant Maintenance	10,405	0.01%	-	0.00%
53 Data Processing Services	3,112	0.00%	-	0.00%
61 Community Services	12,041	0.02%	8,600	0.01%
71 Debt Service	68,456	0.09%	468,456	0.54%
95 Payment to JJAEP	450,000	0.59%	375,000	0.43%
	9,404,316	12.38%	8,761,486	10.08%
Total Annual Operating Budget	\$ 75,975,601	100.00%	\$ 86,892,692	100.00%

Budgeted Staff:	2023-24	2024-25
Administrators	28.0	28.0
Clerical	15.0	15.0
Professionals	24.5	24.5
Manual Trades	1.0	1.0
Psych Services - Administrator	1.0	1.0
Psych Services - Professional	67.0	67.0
Special Ed - Administrator	12.0	12.0
Special Ed - Clerical	29.0	29.0
Special Ed - Professional	121.0	121.0
Total General Fund	298.5	298.5
Federal	42.5	48.5
Special Education - Federal	37.0	37.0
ESSER	23.0	-
Total Staffing	401.0	384.0

Enrollment	39,474	38,740	
Total Annual Operating Costs per Student	\$ 1,925	\$ 2,243	16.54%

Campus Budgets

Payroll Costs

General Fund personnel units are allocated to each campus based on projected student enrollment following State mandated ratios, as applicable. The budget amounts are developed by the Human Resources Department and the Budget Director utilizing approved staffing guidelines and estimates of costs for each position. Projected costs for each position are based on the average cost of employees currently filling each position. Regardless of enrollment, campuses have at least one counselor, a librarian and a nurse. In years past, campuses have been allowed to make personnel requests for non-ratio based positions during the budget process. These requests were evaluated by the Superintendent, the Deputy Superintendents, and the Associate Superintendent for Finance. Given the current budget environment, campuses have not been allowed to make personnel requests since the District has been in a multi-year effort to reduce positions across the district in order to decrease the expenditure budget.

Supplemental Staffing

All campuses received an ESSER funds allocation to use at their campus discretion for personnel units or part-time temporary staff to address learning loss related to the COVID pandemic. ESSER funds were available through September 2024. Any ESSER personnel units expired at the end of 2023-24 and these personnel were absorbed through attrition into other available positions.

Special Education Staffing

Special Education personnel units are allocated by the Central Special Education Department based on the specific programs and number of students at each campus. The Director of Special Education determines which units are funded locally and which units are funded through the Individuals with Disabilities Education Act (IDEA) federal funding.

Tutorials

Campuses are given additional payroll budgets for student tutorials. Each year the budget for tutorials is approximately \$1.7 million. In previous years, the total tutorial budget was initially budgeted in the general fund instruction department budget, and budget amendments were done to allocate the budget to the campuses. For 2021-22, 2022-23 and 2023-24, the tutorial budget was moved to ESSER and allocated to campuses using the same allocation method used to allocate Title I funds which is a function of the campus enrollment multiplied by the campus free/reduced lunch percentage. For 2024-25, the budget for tutorials returned to the general fund and is included in the instruction department budget and will be allocated to campus budgets using the same methodology that was used in ESSER.

Non-Payroll costs

In order to decentralize the budget process for non-payroll budget allocations, site-based decision making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate campus costs. Decisions concerning utilization of this allocation are by made by the site-based decision making teams. Up to 10% of the basic allotment may be used for capital outlay items. Start-up costs for new educational programs are evaluated and recommended for approval by the Instruction department. Campus per pupil allocations were reduced by 10% in 2024-25 and remain unchanged for 2024-25,

Per Pupil Allocation	
Elementary base allotment	\$ 84
Intermediate base allotment	87
Middle school base allotment	91
High school base allotment	101

Utilities

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

Campuses
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 2,740,019	0.96%	\$ 3,680,000	1.36%
6118 Extra duty pay - professionals	789,085	0.28%	743,550	0.27%
6119 Teachers / other professionals	188,568,719	66.17%	179,031,787	66.05%
6125 Substitutes - clerical	390,314	0.14%	263,300	0.10%
6126 Clerical and ancillary	18,279,708	6.41%	18,810,684	6.94%
6129 Part time and temporary	541,350	0.19%	699,000	0.26%
61XX Benefits and other payroll costs	56,815,266	19.94%	51,274,142	18.92%
	268,124,461	94.09%	254,502,463	93.90%
Non-Payroll costs: by functional area				
11 Instruction	3,608,925	1.27%	3,358,518	1.24%
12 Instructional Resources	243,366	0.09%	195,430	0.07%
13 Curriculum & Instruction	327,494	0.11%	224,718	0.08%
23 School Leadership	121,158	0.04%	123,177	0.05%
31 Guidance, Counseling, & Eval.	2,489,149	0.87%	2,581,750	0.95%
33 Health Services	46,923	0.02%	49,560	0.02%
36 Co-Curricular Activities	710,715	0.25%	184,835	0.07%
51 Plant Maint. & Operations	9,254,284	3.25%	9,816,922	3.62%
61 Community Services	17,361	0.01%	5,680	0.00%
81 Facilities Acq & Const	18,403	0.01%	-	0.00%
	16,837,778	5.91%	16,540,590	6.10%
			-	
Total Annual Operating Budget	\$ 284,962,239	100.00%	\$ 271,043,053	100.00%

Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	152.0	140.0
Clerical	690.0	690.0
Counselors	105.0	105.0
Librarians	42.0	42.0
Nurses	45.0	45.0
Teachers	2,401.5	2,279.0
Special Education - Teachers	393.0	424.0
Special Education - Clerical	289.0	314.0
Total General Fund	4,117.5	4,039.0
Federal	174.0	234.0
Special Education - Federal	157.0	157.0
ESSER	63.0	-
Total Campus Staffing	4,511.5	4,430.0

Enrollment	39,474	38,740	
Total Annual Operating Costs per Student	\$ 7,219	\$ 6,996	-3.08%

Campus Budgets
2024-25 Budgeted per Student Expenditures

<u>Organization</u>	<u>Budget 2024-25</u>	<u>Budgeted Enrollment</u>	<u>Per Student Expenditures</u>
Enrollment below 700			
131 Jefferson Early Childhood Center	\$ 3,297,010	414	\$ 7,964
130 Martinez Early Childhood Center	3,600,112	490	7,347
112 Cummings Elementary	3,905,702	497	7,859
106 Mahanay Elementary	3,973,093	502	7,915
107 Kennedy Elementary	4,062,651	511	7,950
110 Petrosky Elementary	4,099,894	516	7,946
102 Boone Elementary	4,220,540	525	8,039
104 Chambers Elementary	4,353,367	529	8,229
109 Liestman Elementary	4,465,877	532	8,395
111 Heflin Elementary	3,944,341	553	7,133
116 Landis Elementary	4,324,066	555	7,791
101 Youens Elementary	4,632,699	569	8,142
113 Rees Elementary	4,929,734	582	8,470
118 Best Elementary	4,690,985	624	7,518
105 Smith Elementary	4,882,366	637	7,665
114 Alexander Elementary	4,914,334	647	7,596
115 Hearne Elementary	4,743,622	652	7,275
123 Horn Elementary	4,970,876	657	7,566
120 Hicks Elementary	5,093,843	658	7,741
108 Chancellor Elementary	4,895,531	678	7,221
140 Owens Intermediate	4,834,592	681	7,099
			<u>7,755</u> Average
Enrollment between 700-799			
103 Martin Elementary	5,058,462	733	6,901
121 Bush Elementary	5,336,842	745	7,164
143 Mata Intermediate	4,613,818	753	6,127
122 Collins Elementary	5,697,156	758	7,516
141 Klentzman Intermediate	5,116,144	798	6,411
144 Miller Intermediate	5,059,289	799	6,332
			<u>6,742</u> Average
Enrollment between 800-899			
124 Holmquist Elementary	5,221,092	802	6,510
119 Outley Elementary	4,874,511	818	5,959
142 Youngblood Intermediate	5,411,662	820	6,600
			<u>6,356</u> Average
Enrollment over 900			
117 Sneed Elementary	6,771,718	964	7,025
145 Budewig Intermediate	6,266,675	1,085	5,776
			<u>6,400</u> Average
Total Elem. & Int. Schools	<u>152,262,604</u>	<u>21,084</u>	<u>7,222</u>

Campus Budgets
2024-25 Budgeted per Student Expenditures

<u>Organization</u>	<u>Budget 2024-25</u>	<u>Budgeted Enrollment</u>	<u>Per Student Expenditures</u>
044 Holub Middle	4,845,793	720	6,730
041 Alief Middle	5,271,689	750	7,029
043 Killough Middle	5,554,252	769	7,223
045 Albright Middle	6,174,954	945	6,534
042 Olle Middle	6,165,827	980	6,292
046 O'Donnell Middle	7,249,889	1,210	5,992
Total Middle Schools	<u>35,262,404</u>	<u>5,374</u>	<u>6,562</u> Average
922 Night High School / SOAR	2,979,047	140	21,279
005 Alternative Learning Center	6,095,661	244	24,982
012 Early College High School	2,954,523	416	7,102
006 Kerr High	5,142,358	810	6,349
007 9th Grade Center - Hastings	5,806,380	983	5,907
008 9th Grade Center - Elsik	6,187,804	983	6,295
003 Taylor High School	17,047,962	2,888	5,903
002 Elsik High	16,955,784	2,909	5,829
001 Hastings High	17,077,198	2,909	5,870
923 Marshall Center for Advanced Careers	3,271,328		-
Total High Schools	<u>83,518,045</u>	<u>12,282</u>	<u>6,800</u> Average
Total Campus Costs	<u><u>\$ 271,043,053</u></u>	<u><u>38,740</u></u>	<u><u>\$ 6,996</u></u>

**Alief Hastings High School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 345,233	1.95%	\$ 315,000	1.84%
6118 Extra duty pay - professionals	22,600	0.13%	16,650	0.10%
6119 Teachers / other professionals	11,697,738	66.13%	11,374,692	66.61%
6125 Substitutes - clerical	20,300	0.11%	14,000	0.08%
6126 Clerical and ancillary	991,850	5.61%	988,084	5.79%
6129 Part time and temporary	24,500	0.14%	24,000	0.14%
61XX Benefits and other payroll costs	3,309,958	18.71%	3,049,104	17.85%
	16,412,179	92.78%	15,781,530	92.41%

Non-Payroll costs: by functional area				
11 Instruction	311,162	1.76%	290,564	1.70%
12 Instructional Resources	8,500	0.05%	9,000	0.05%
13 Curriculum & Instruction	25,169	0.14%	20,020	0.12%
23 School Leadership	3,740	0.02%	-	0.00%
31 Guidance, Counseling, & Eval.	118,768	0.67%	122,003	0.71%
33 Health Services	2,000	0.01%	2,000	0.01%
36 Co-Curricular Activities	155,273	0.88%	48,000	0.28%
51 Plant Maint. & Operations	652,777	3.69%	804,081	4.71%
61 Cummunity Services	400	0.00%	-	0.00%
	1,277,789	7.22%	1,295,668	7.59%

Total Annual Operating Budget	\$ 17,689,968	100.00%	\$ 17,077,198	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	9.0	8.0
Clerical	33.0	33.0
Counselors	8.0	8.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	145.0	142.0
Special Education - Teachers	27.0	27.0
Special Education - Clerical	22.0	22.0
Total General Fund	246.0	242.0
Federal	2.0	2.0
Special Education – Federal	2.0	2.0
ESSER	5.0	-
Total Campus Staffing	255.0	246.0

Enrollment	2,899	2,909	
Total Annual Operating Costs per Student	\$ 6,102	\$ 5,870	-3.80%

Alief Elsik High School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 320,233	1.83%	\$ 315,000	1.86%
6118 Extra duty pay - professionals	36,000	0.21%	21,650	0.13%
6119 Teachers / other professionals	11,691,924	66.72%	11,408,222	67.28%
6125 Substitutes - clerical	23,900	0.14%	14,000	0.08%
6126 Clerical and ancillary	909,296	5.19%	945,777	5.58%
6129 Part time and temporary	29,500	0.17%	27,000	0.16%
61XX Benefits and other payroll costs	3,351,057	19.12%	2,995,792	17.67%
	16,361,910	93.37%	15,727,441	92.76%

Non-Payroll costs: by functional area

11 Instruction	309,839	1.77%	298,959	1.76%
12 Instructional Resources	1,680	0.01%	1,000	0.01%
13 Curriculum & Instruction	17,029	0.10%	14,000	0.08%
23 School Leadership	7,698	0.04%	2,000	0.01%
31 Guidance, Counseling, & Eval.	118,408	0.68%	121,003	0.71%
33 Health Services	3,500	0.02%	3,500	0.02%
36 Co-Curricular Activities	90,869	0.52%	56,050	0.33%
51 Plant Maint. & Operations	613,029	3.50%	731,331	4.31%
61 Community Services	497	0.00%	500	0.00%
	1,162,549	6.63%	1,228,343	7.24%

Total Annual Operating Budget	\$ 17,524,459	100.00%	\$ 16,955,784	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	10.0	9.0
Clerical	32.0	32.0
Counselors	8.0	8.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	147.0	143.0
Special Education - Teachers	24.0	23.0
Special Education - Clerical	15.0	15.0
Total General Fund	238.0	232.0
Federal	6.0	5.0
Special Education – Federal	4.0	4.0
ESSER	3.0	-
Total Campus Staffing	251.0	241.0

Enrollment	3,050	2,909
Total Annual Operating Costs per Student	\$ 5,746	\$ 5,829 1.44%

Taylor High School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 320,233	1.83%	\$ 315,000	1.85%
6118 Extra duty pay - professionals	32,740	0.19%	16,400	0.10%
6119 Teachers / other professionals	11,625,458	66.38%	11,512,281	67.53%
6125 Substitutes - clerical	23,350	0.13%	14,000	0.08%
6126 Clerical and ancillary	904,564	5.16%	935,124	5.49%
6129 Part time and temporary	27,350	0.16%	27,000	0.16%
61XX Benefits and other payroll costs	3,322,446	18.97%	3,021,642	17.72%
	16,256,141	92.81%	15,841,447	92.92%

Non-Payroll costs: by functional area

11 Instruction	309,074	1.76%	312,212	1.83%
12 Instructional Resources	7,927	0.05%	7,900	0.05%
13 Curriculum & Instruction	23,025	0.13%	12,200	0.07%
23 School Leadership	8,000	0.05%	8,000	0.05%
31 Guidance, Counseling, & Eval.	118,894	0.68%	121,003	0.71%
33 Health Services	1,800	0.01%	1,800	0.01%
36 Co-Curricular Activities	171,029	0.98%	26,200	0.15%
51 Plant Maint. & Operations	615,623	3.51%	717,000	4.21%
61 Community Services	3,200	0.02%	200	0.00%
	1,258,572	7.19%	1,206,515	7.08%

Total Annual Operating Budget	\$ 17,514,713	100.00%	\$ 17,047,962	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	11.0	10.0
Clerical	31.0	31.0
Counselors	8.0	8.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	144.0	143.0
Special Education - Teachers	23.0	23.0
Special Education - Clerical	11.0	11.0
Total General Fund	230.0	228.0
Federal	6.0	6.0
Special Education – Federal	2.0	2.0
ESSER	2.0	
Total Campus Staffing	240.0	236.0

Enrollment	2,856	2,888	
Total Annual Operating Costs per Student	\$ 6,133	\$ 5,903	-3.74%

Alief Learning Center *
2024-25 General Fund Budget

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 25,000	0.43%	\$ 28,000	0.46%
6118 Extra duty pay - professionals	11,600	0.20%	11,600	0.19%
6119 Teachers / other professionals	3,944,649	67.22%	4,095,366	67.18%
6125 Substitutes - clerical	6,500	0.11%	6,000	0.10%
6126 Clerical and ancillary	556,770	9.49%	588,331	9.65%
61XX Benefits and other payroll costs	1,076,518	18.34%	1,126,496	18.48%
	5,621,037	95.78%	5,855,793	96.06%

Non-Payroll costs: by functional area

11 Instruction	42,491	0.72%	37,477	0.61%
12 Instructional Resources	6,675	0.11%	-	0.00%
13 Staff Development	2,750	0.05%	1,200	0.02%
23 School Leadership	2,400	0.04%	1,000	0.02%
31 Guidance, Counseling, & Eval.	56,383	0.96%	61,368	1.01%
33 Health Services	600	0.01%	600	0.01%
51 Plant Maint. & Operations	136,176	2.32%	138,223	2.27%
61 Community Services	-	0.00%	-	0.00%
	247,475	4.22%	239,868	3.94%

Total Annual Operating Budget	\$ 5,868,512	100.00%	\$ 6,095,661	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	4.0	4.0
Clerical	22.0	22.0
Counselors	6.0	6.0
Librarians	-	-
Nurses	1.0	1.0
Teachers	44.0	44.0
Special Education - Teachers	4.0	4.0
Special Education - Clerical	2.0	2.0
Total General Fund	83.0	83.0
Federal		
Special Education – Federal	2.0	2.0
ESSER		
Total Campus Staffing	85.0	85.0

Enrollment	179	244	
Total Annual Operating Costs per Student	\$ 32,785	\$ 24,982	-23.80%

* The budget and staff includes the combined totals for the ALC and Crossroads for both years.

Kerr High School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 50,000	0.97%	\$ 50,000	0.97%
6118 Extra duty pay - professionals	16,375	0.32%	13,100	0.25%
6119 Teachers / other professionals	3,216,201	62.09%	3,262,909	63.45%
6125 Substitutes - clerical	8,769	0.17%	8,200	0.16%
6126 Clerical and ancillary	481,177	9.29%	491,286	9.55%
61XX Benefits and other payroll costs	1,055,713	20.38%	1,012,575	19.69%
	4,828,235	93.21%	4,838,070	94.08%

Non-Payroll costs: by functional area

11 Instruction	94,918	1.83%	99,890	1.94%
12 Instructional Resources	1,719	0.03%	1,900	0.04%
13 Curriculum & Instruction	9,474	0.18%	300	0.01%
23 School Leadership	2,497	0.05%	11,160	0.22%
31 Guidance, Counseling, & Eval.	334	0.01%	350	0.01%
33 Health Services	-	0.00%	200	0.00%
36 Co-Curricular Activities	82,594	1.59%	25,535	0.50%
51 Plant Maint. & Operations	159,976	3.09%	164,953	3.21%
61 Community Service	-	0.00%	-	0.00%
	351,512	6.79%	304,288	5.92%

Total Annual Operating Budget	\$ 5,179,747	100.00%	\$ 5,142,358	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	17.0	16.0
Counselors	2.5	2.5
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	37.0	37.5
Special Education - Teachers		
Special Education - Clerical		
Total General Fund	60.5	60.0
Federal	1.0	1.5
Special Education – Federal		
ESSER	1.0	
Total Campus Staffing	62.5	61.5

Enrollment	806	810	
Total Annual Operating Costs per Student	\$ 6,426	\$ 6,349	-1.21%

**Alief Hastings Ninth Grade Center
2024-25 General Fund Budget**

	Amended Budget 2023-24	% of Total	Proposed Budget 2024-25	% of Total
Payroll costs: by object				
6112 Substitutes - teachers	\$ 120,233	2.00%	\$ 132,500	2.28%
6118 Extra duty pay - professionals	9,100	0.15%	9,100	0.16%
6119 Teachers / other professionals	3,779,085	62.94%	3,750,920	64.60%
6125 Substitutes - clerical	7,994	0.13%	5,600	0.10%
6126 Clerical and ancillary	436,996	7.28%	389,338	6.71%
6129 Part time and temporary	5,000	0.08%	4,000	0.07%
61XX Benefits and other payroll costs	1,249,082	20.80%	1,027,969	17.70%
	5,607,490	93.39%	5,319,427	91.61%

Non-Payroll costs: by functional area

11 Instruction	69,923	1.16%	69,483	1.20%
12 Instructional Resources	412	0.01%	6,000	0.10%
13 Curriculum & Instruction	13,683	0.23%	16,000	0.28%
23 School Leadership	5,517	0.09%	4,500	0.08%
31 Guidance, Counseling, & Eval.	55,723	0.93%	58,868	1.01%
33 Health Services	1,145	0.02%	1,300	0.02%
36 Co-Curr/extra-curr	7,530	0.13%	1,000	0.02%
51 Plant Maint. & Operations	242,775	4.04%	329,802	5.68%
	396,708	6.61%	486,953	8.39%

Total Annual Operating Budget	\$ 6,004,198	100.00%	\$ 5,806,380	100.00%
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Budgeted Staff:	2023-24	2024-25
Administrators	4.0	4.0
Clerical	15.0	15.0
Counselors	3.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	47.0	46.0
Special Education - Teachers	7.0	7.0
Special Education - Clerical	2.0	2.0
Total General Fund	80.0	79.0
Federal	4.0	4.0
Special Education – Federal	1.0	1.0
ESSER	1.0	
Total Campus Staffing	86.0	84.0

Enrollment	915	983	
Total Annual Operating Costs per Student	\$ 6,562	\$ 5,907	-9.98%

**Alief Elsik Ninth Grade Center
2024-25 General Fund Budget**

	Amended Budget 2023-24	% of Total	Proposed Budget 2024-25	% of Total
Payroll costs: by object				
6112 Substitutes - teachers	\$ 120,233	1.87%	\$ 132,500	2.14%
6118 Extra duty pay - professionals	9,300	0.14%	9,100	0.15%
6119 Teachers / other professionals	4,075,164	63.51%	3,943,166	63.72%
6125 Substitutes - clerical	8,195	0.13%	5,600	0.09%
6126 Clerical and ancillary	431,055	6.72%	439,782	7.11%
6129 Part time and temporary	-	0.00%	-	0.00%
61XX Benefits and other payroll costs	1,366,697	21.30%	1,170,702	18.92%
	6,010,644	93.68%	5,700,850	92.13%

Non-Payroll costs: by functional area

11 Instruction	67,450	1.05%	78,403	1.27%
12 Instructional Resources	6,517	0.10%	7,240	0.12%
13 Curriculum & Instruction	11,034	0.17%	10,550	0.17%
23 School Leadership	6,331	0.10%	1,000	0.02%
31 Guidance, Counseling, & Eval.	57,337	0.89%	58,798	0.95%
33 Health Services	960	0.01%	960	0.02%
36 Co-curr/extra-curr	13,210	0.21%	200	0.00%
51 Plant Maint. & Operations	242,775	3.78%	329,803	5.33%
	405,614	6.32%	486,954	7.87%

Total Annual Operating Budget	\$ 6,416,258	100.00%	\$ 6,187,804	100.00%
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Budgeted Staff:	2023-24	2024-25
Administrators	4.0	4.0
Clerical	15.0	15.0
Counselors	3.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	50.0	47.0
Special Education - Teachers	6.0	6.0
Special Education - Clerical	2.0	2.0
Total General Fund	82.0	79.0
Federal	2.0	2.0
Special Education – Federal	2.0	2.0
ESSER	2.0	-
Total Campus Staffing	88.0	83.0

Enrollment	1,016	983	
Total Annual Operating Costs per Student	\$ 6,315	\$ 6,295	-0.32%

**Early College High School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitute teachers	\$ 50,000	1.64%	\$ 57,000	1.93%
6118 Extra duty pay - professionals	12,600	0.41%	10,850	0.37%
6119 Teachers / other professionals	2,019,277	66.37%	2,003,764	67.82%
6125 Substitutes - clerical	1,500	0.05%	1,500	0.05%
6126 Clerical and ancillary	147,948	4.86%	143,698	4.86%
61XX Benefits and other payroll costs	573,438	18.85%	535,018	18.11%
	2,804,763	92.18%	2,751,830	93.14%

Non-Payroll costs: by functional area				
11 Instruction	163,905	5.39%	170,891	5.78%
13 Curriculum & Instruction	5,282	0.17%	3,500	0.12%
23 School Leadership	2,175	0.07%	750	0.03%
31 Guidance, Counseling, & Eval.	25	0.00%	750	0.03%
36 Co-Curricular Activities	54,282	1.78%	13,750	0.47%
51 Plant Maint. & Operations	12,177	0.40%	13,052	0.44%
	237,846	7.82%	202,693	6.86%

Total Annual Operating Budget	\$ 3,042,609	100.00%	\$ 2,954,523	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	1.0	1.0
Clerical	5.0	5.0
Counselors	2.5	2.5
Librarians	-	-
Nurses	-	-
Teachers	22.0	22.0
Special Education - Teachers		
Special Education - Clerical		
Total General Fund	30.5	30.5
Federal	-	-
Special Education – Federal	-	-
ESSER	-	-
Total Campus Staffing	30.5	30.5

Enrollment	408		416	
Total Annual Operating Costs per Student	\$ 7,457		\$ 7,102	-4.76%

Night High School / Soar
2024-25 General Fund Budget

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 25,000	0.83%	\$ 25,000	0.84%
6118 Extra-duty pay professionals	258,900	8.58%	258,900	8.69%
6119 Teachers / other professionals	1,935,134	64.14%	1,929,390	64.77%
6125 Substitutes - clerical	25,000	0.83%	25,000	0.84%
6126 Clerical and ancillary	174,140	5.77%	179,400	6.02%
61XX Benefits and other payroll costs	566,620	18.78%	507,750	17.04%
	2,984,794	98.93%	2,925,440	98.20%

Non-Payroll costs: by functional area

11 Instruction	26,967	0.89%	47,840	1.61%
13 Curriculum & Instruction	1,898	0.06%	2,800	0.09%
23 School Leadership	3,253	0.11%	1,840	0.06%
31 Guidance, Counseling, & Eval.	-	0.00%	-	0.00%
33 Health Services	-	-	250	0.01%
36 Co-curr/extra-curr	283	-	-	0.00%
51 Maintenance	-	0.00%	877	0.03%
	32,401	1.06%	53,607	1.80%

Total Annual Operating Budget	\$ 3,017,195	99.99%	\$ 2,979,047	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	6.0	6.0
Counselors	2.0	2.0
Librarians	-	-
Nurses	-	-
Teachers	23.0	23.0
Special Education - Teachers	-	-
Special Education - Clerical	-	-
Total General Fund	33.0	33.0
Federal	3.0	3.0
Special Education – Federal	-	-
ESSER	2.0	-
Total Campus Staffing	38.0	36.0

Enrollment	122	140	
Total Annual Operating Costs per Student	\$ 24,731	\$ 21,279	-13.96%

**Marshall Center for Advanced Careers
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6119 Teachers / other professionals	\$ 2,078,676	66.75%	\$ 2,265,284	69.25%
6126 Clerical and ancillary	86,258	2.77%	89,300	2.73%
61XX Benefits and other payroll costs	550,670	17.68%	540,869	16.53%
	2,715,604	87.21%	2,895,453	88.51%

Non-Payroll costs: by functional area

11 Instruction	156,160	5.01%	143,550	4.39%
13 Curriculum & Instruction	6,769	0.22%	6,700	0.20%
23 School Leadership	-	0.00%	700	0.02%
33 Health Services	758	0.02%	2,500	0.08%
36 Co-Curricular Activities	1,245	0.04%	-	0.00%
51 Plant Maint. & Operations	233,398	7.50%	222,425	6.80%
	398,330	12.79%	375,875	11.49%

Total Annual Operating Budget	\$ 3,113,934	100.00%	\$ 3,271,328	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators*		
Clerical	3.0	3.0
Counselors	-	-
Librarians	-	-
Nurses	-	-
Teachers	31.0	31.0
Special Education - Teachers		
Special Education - Clerical		
Total General Fund	34.0	34.0
Federal	2.0	2.0
Special Education – Federal	-	-
ESSER	-	-
Total Campus Staffing	36.0	36.0

* The CTE Director position is under the instruction department, and the Dean is the administrator position above.

Alief Middle School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 70,233	1.28%	\$ 95,000	1.80%
6118 Extra duty pay - professionals	35,185	0.64%	9,900	0.19%
6119 Teachers / other professionals	3,337,989	61.02%	3,327,893	63.13%
6125 Substitutes - clerical	10,270	0.19%	5,000	0.09%
6126 Clerical and ancillary	428,107	7.83%	444,534	8.43%
6129 Part time and temporary	12,500	0.23%	17,000	0.32%
61XX Benefits and other payroll costs	1,157,371	21.16%	981,096	18.61%
	5,051,655	92.35%	4,880,423	92.58%

Non-Payroll costs: by functional area

11 Instruction	86,682	1.58%	52,100	0.99%
12 Instructional Resources	10,340	0.19%	9,000	0.17%
13 Curriculum & Instruction	4,082	0.07%	2,200	0.04%
23 School Leadership	900	0.02%	4,000	0.08%
31 Guidance, Counseling, & Eval.	55,692	1.02%	58,118	1.10%
33 Health Services	1,990	0.04%	700	0.01%
36 Co-curr/extra-curr	6,495	0.12%	-	0.00%
51 Plant Maint. & Operations	252,230	4.61%	265,148	5.03%
	418,411	7.65%	391,266	7.42%

Total Annual Operating Budget	\$ 5,470,066	100.00%	\$ 5,271,689	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	4.0	3.0
Clerical	14.5	15.5
Counselors	3.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	41.0	41.0
Special Education - Teachers	10.0	10.0
Special Education - Clerical	8.0	9.0
Total General Fund	82.5	83.5
Federal	5.0	5.0
Special Education – Federal	3.0	3.0
ESSER	1.0	-
Total Campus Staffing	91.5	91.5

Enrollment	803	750	
Total Annual Operating Costs per Student	\$ 6,812	\$ 7,029	3.18%

Olle Middle School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 70,233	1.09%	\$ 95,000	1.54%
6118 Extra duty pay - professionals	9,100	0.14%	9,900	0.16%
6119 Teachers / other professionals	4,058,772	62.92%	3,893,797	63.15%
6125 Substitutes - clerical	7,200	0.11%	4,700	0.08%
6126 Clerical and ancillary	470,341	7.29%	484,210	7.85%
6129 Part time and temporary	12,500	0.19%	17,000	0.28%
61XX Benefits and other payroll costs	1,326,615	20.56%	1,176,499	19.08%
	5,954,761	92.31%	5,681,106	92.14%

Non-Payroll costs: by functional area

11 Instruction	101,417	1.57%	73,970	1.20%
12 Instructional Resources	6,500	0.10%	6,500	0.11%
13 Curriculum & Instruction	3,161	0.05%	1,600	0.03%
23 School Leadership	3,918	0.06%	3,810	0.06%
31 Guidance, Counseling, & Eval.	103,868	1.61%	108,003	1.75%
33 Health Services	800	0.01%	800	0.01%
36 Co-Curricular Activities	26,723	0.41%	2,000	0.03%
51 Plant Maint. & Operations	249,961	3.87%	288,038	4.67%
	496,348	7.69%	484,721	7.86%

Total Annual Operating Budget	\$ 6,451,109	100.00%	\$ 6,165,827	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	4.0	4.0
Clerical	18.5	18.5
Counselors	4.0	4.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	53.0	51.0
Special Education - Teachers	11.0	10.0
Special Education - Clerical	6.0	6.0
Total General Fund	98.5	95.5
Federal	5.0	5.0
Special Education – Federal	2.0	2.0
ESSER	3.0	-
Total Campus Staffing	108.5	102.5

Enrollment	1,029	980	
Total Annual Operating Costs per Student	\$ 6,269	\$ 6,292	0.36%

Killough Middle School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 70,233	1.28%	\$ 95,000	1.71%
6118 Extra duty pay - professionals	9,100	0.17%	9,900	0.18%
6119 Teachers / other professionals	3,493,177	63.72%	3,541,488	63.76%
6125 Substitutes - clerical	7,200	0.13%	4,700	0.08%
6126 Clerical and ancillary	398,181	7.26%	436,625	7.86%
6129 Part time and temporary	12,500	0.23%	17,000	0.31%
61XX Benefits and other payroll costs	1,087,221	19.83%	1,012,411	18.23%
	5,077,612	92.62%	5,117,124	92.13%

Non-Payroll costs: by functional area

11 Instruction	54,031	0.99%	52,779	0.95%
12 Instructional Resources	9,905	0.18%	9,000	0.16%
13 Curriculum & Instruction	7,404	0.14%	2,600	0.05%
23 School Leadership	4,141	0.08%	2,000	0.04%
31 Guidance, Counseling, & Eval.	56,056	1.02%	59,068	1.06%
33 Health Services	411	0.01%	1,000	0.02%
36 Co-Curricular Activities	2,745	0.05%	1,400	0.03%
51 Plant Maint. & Operations	270,053	4.93%	309,281	5.57%
	404,746	7.38%	437,128	7.87%

Total Annual Operating Budget	\$ 5,482,358	100.00%	\$ 5,554,252	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	3.0
Clerical	13.5	14.5
Counselors	3.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	43.0	43.0
Special Education - Teachers	7.0	7.0
Special Education - Clerical	4.0	3.0
Total General Fund	75.5	75.5
Federal	5.0	5.0
Special Education – Federal	4.0	4.0
ESSER	2.0	-
Total Campus Staffing	86.5	84.5

Enrollment	769	769	
Total Annual Operating Costs per Student	\$ 7,129	\$ 7,223	1.31%

Holub Middle School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 70,233	1.38%	\$ 95,000	1.96%
6118 Extra Duty Pay - Tchrs & Othr	9,100	0.18%	9,900	0.20%
6119 Teachers / other professionals	3,189,713	62.86%	3,101,100	64.00%
6125 Substitutes - clerical	6,500	0.13%	4,700	0.10%
6126 Clerical and ancillary	379,680	7.48%	372,734	7.69%
6129 Part time and temporary	12,500	0.25%	17,000	0.35%
61XX Benefits and other payroll costs	1,046,982	20.63%	901,181	18.60%
	4,714,708	92.92%	4,501,615	92.90%

Non-Payroll costs: by functional area

11 Instruction	61,498	1.21%	45,185	0.93%
12 Instructional Resources	176	0.00%	3,600	0.07%
13 Curriculum & Instruction	9,052	0.18%	10,235	0.21%
23 School Leadership	1,000	0.02%	1,000	0.02%
31 Guidance, Counseling, & Eval.	59,142	1.17%	59,868	1.24%
33 Health Services	1,000	0.02%	1,000	0.02%
36 Co-Curricular Activities	6,868	0.14%	2,500	0.05%
51 Plant Maint. & Operations	220,654	4.35%	220,790	4.56%
61 Community Services	-	0.00%	-	0.00%
	359,390	7.08%	344,178	7.10%

Total Annual Operating Budget	\$ 5,074,098	100.00%	\$ 4,845,793	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	3.0
Clerical	13.5	13.5
Counselors	3.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	41.0	38.0
Special Education - Teachers	10.0	8.0
Special Education - Clerical	5.0	4.0
Total General Fund	77.5	71.5
Federal	5.0	5.0
Special Education – Federal	5.0	5.0
ESSER	1.0	
Total Campus Staffing	88.5	81.5

Enrollment	724	720	
Total Annual Operating Costs per Student	\$ 7,008	\$ 6,730	-3.97%

Albright Middle School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 70,233	1.11%	\$ 95,000	1.54%
6118 Extra duty pay - professionals	9,100	0.14%	9,900	0.16%
6119 Teachers / other professionals	4,087,869	64.85%	3,991,233	64.64%
6125 Substitutes - clerical	8,150	0.13%	5,000	0.08%
6126 Clerical and ancillary	420,502	6.67%	501,738	8.13%
6129 Part time and temporary	17,500	0.28%	22,000	0.36%
61XX Benefits and other payroll costs	1,280,610	20.32%	1,188,650	19.25%
	5,893,964	93.51%	5,813,521	94.15%

Non-Payroll costs: by functional area

11 Instruction	89,272	1.42%	73,045	1.18%
12 Instructional Resources	6,204	0.10%	4,000	0.06%
13 Curriculum & Instruction	2,200	0.03%	1,150	0.02%
23 School Leadership	2,324	0.04%	1,250	0.02%
31 Guidance, Counseling, & Eval.	56,396	0.89%	58,618	0.95%
33 Health Services	1,812	0.03%	1,800	0.03%
36 Co-Curricular Activities	16,827	0.27%	4,000	0.06%
51 Plant Maint. & Operations	233,954	3.71%	217,570	3.52%
61 Community Services	176	0.00%	-	0.00%
	409,165	6.49%	361,433	5.85%

Total Annual Operating Budget	\$ 6,303,129	100.00%	\$ 6,174,954	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	4.0	4.0
Clerical	17.5	17.5
Counselors	4.0	4.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	51.0	48.0
Special Education - Teachers	10.0	11.0
Special Education - Clerical	7.0	7.0
Total General Fund	95.5	93.5
Federal	7.0	7.0
Special Education – Federal	1.0	1.0
ESSER	1.0	
Total Campus Staffing	104.5	101.5

Enrollment	999	945
Total Annual Operating Costs per Student	\$ 6,309	\$ 6,534 3.56%

O'Donnell Middle School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 70,233	0.96%	\$ 95,000	1.31%
6118 Extra duty pay - professionals	9,100	0.12%	9,900	0.14%
6119 Teachers / other professionals	4,782,013	65.13%	4,864,684	67.10%
6125 Substitutes - clerical	7,200	0.10%	4,700	0.06%
6126 Clerical and ancillary	510,009	6.95%	526,427	7.26%
6129 Part time and temporary	12,500	0.17%	17,000	0.23%
61XX Benefits and other payroll costs	1,549,063	21.10%	1,338,399	18.46%
	6,940,118	94.52%	6,856,110	94.57%

Non-Payroll costs: by functional area

11 Instruction	89,339	1.22%	86,110	1.19%
12 Instructional Resources	8,207	0.11%	8,500	0.12%
13 Curriculum & Instruction	7,672	0.10%	5,000	0.07%
23 School Leadership	2,350	0.03%	2,350	0.03%
31 Guidance, Counseling, & Eval.	59,026	0.80%	60,018	0.83%
33 Health Services	1,375	0.02%	1,800	0.02%
36 Co-Curricular Activities	8,266	0.11%	2,200	0.03%
51 Plant Maint. & Operations	225,953	3.08%	227,801	3.14%
	402,188	5.48%	393,779	5.43%

Total Annual Operating Budget	\$ 7,342,306	100.00%	\$ 7,249,889	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	5.0	5.0
Clerical	19.5	20.5
Counselors	4.0	4.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	60.0	61.0
Special Education - Teachers	12.0	13.0
Special Education - Clerical	10.0	11.0
Total General Fund	112.5	116.5
Federal	8.0	9.0
Special Education – Federal	4.0	4.0
ESSER	1.0	
Total Campus Staffing	125.5	129.5

Enrollment	1,221	1,210	
Total Annual Operating Costs per Student	\$ 6,013	\$ 5,992	-0.36%

**Youens Elementary School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.60%	\$ 55,000	1.19%
6118 Extra duty pay - professionals	9,100	0.18%	9,900	0.21%
6119 Teachers / other professionals	3,434,271	68.55%	3,090,934	66.72%
6125 Substitutes - clerical	6,900	0.14%	4,335	0.09%
6126 Clerical and ancillary	277,196	5.53%	287,950	6.22%
6129 Part-time and temporary	12,500	0.25%	17,000	0.37%
61XX Benefits and other payroll costs	994,279	19.85%	930,153	20.08%
	4,764,479	95.10%	4,395,272	94.87%

Non-Payroll costs: by functional area

11 Instruction	53,930	1.08%	42,346	0.91%
12 Instructional Resources	1,492	0.03%	750	0.02%
13 Curriculum & Instruction	2,264	0.05%	2,500	0.05%
23 School Leadership	1,511	0.03%	1,000	0.02%
31 Guidance, Counseling, & Eval.	55,771	1.11%	58,068	1.25%
33 Health Services	-	0.00%	200	0.00%
36 Co-curricular Activities	915	0.02%	-	0.00%
51 Plant Maint. & Operations	129,675	2.59%	132,563	2.86%
	245,558	4.90%	237,427	5.13%

Total Annual Operating Budget	\$ 5,010,037	100.00%	\$ 4,632,699	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	11.0	11.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	46.0	41.0
Special Education - Teachers	9.0	11.0
Special Education - Clerical	6.0	9.0
Total General Fund	77.0	77.0
Federal	6.0	8.0
Special Education – Federal	4.0	4.0
ESSER	2.5	
Total Campus Staffing	89.5	89.0

Enrollment	680	569	
Total Annual Operating Costs per Student	\$ 7,368	\$ 8,142	10.51%

Boone Elementary School
2024-25 General Fund Budget

		<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object					
6112	Substitutes - teachers	\$ 30,233	0.67%	\$ 55,000	1.30%
6118	Extra duty pay - professionals	9,100	0.20%	9,900	0.23%
6119	Teachers / other professionals	2,999,134	66.79%	2,760,263	65.40%
6125	Substitutes - clerical	6,800	0.15%	4,335	0.10%
6126	Clerical and ancillary	271,177	6.04%	284,108	6.73%
6129	Part-time and temporary	12,500	0.28%	17,000	0.40%
61XX	Benefits and other payroll costs	873,740	19.46%	790,213	18.72%
		4,202,684	93.59%	3,920,819	92.90%

Non-Payroll costs: by functional area

11	Instruction	32,758	0.73%	34,400	0.82%
12	Instructional Resources	6,661	0.15%	3,700	0.09%
13	Curriculum & Instruction	6,257	0.14%	3,000	0.07%
23	School Leadership	368	0.01%	1,000	0.02%
31	Guidance, Counseling, & Eval.	57,142	1.27%	59,368	1.41%
33	Health Services	1,102	0.02%	500	0.01%
51	Plant Maint. & Operations	183,675	4.09%	197,753	4.69%
		287,963	6.41%	299,721	7.10%

Total Annual Operating Budget	\$ 4,490,647	100.00%	\$ 4,220,540	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	10.0	10.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	39.0	36.0
Special Education - Teachers	7.0	8.0
Special Education - Clerical	8.0	8.0
Total General Fund	69.0	67.0
Federal	3.0	5.0
Special Education – Federal	3.0	3.0
ESSER	1.5	
Total Campus Staffing	76.5	75.0

Enrollment	528	525	
Total Annual Operating Costs per Student	\$ 8,505	\$ 8,039	-5.48%

Martin Elementary School
2024-25 General Fund Budget

		<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object					
6112	Substitutes - teachers	\$ 30,233	0.55%	\$ 55,000	1.09%
6118	Extra duty pay - professionals	9,100	0.17%	9,900	0.20%
6119	Teachers / other professionals	3,697,685	67.75%	3,453,402	68.27%
6125	Substitutes - clerical	6,500	0.12%	4,335	0.09%
6126	Clerical and ancillary	313,921	5.75%	279,024	5.52%
6129	Part-time and temporary	12,500	0.23%	17,000	0.34%
61XX	Benefits and other payroll costs	1,136,908	20.83%	998,958	19.75%
		5,206,847	95.40%	4,817,619	95.24%

Non-Payroll costs: by functional area

11	Instruction	54,435	1.00%	50,672	1.00%
12	Instructional Resources	3,300	0.06%	700	0.01%
13	Curriculum & Instruction	10,411	0.19%	6,000	0.12%
23	School Leadership	1,700	0.03%	1,700	0.03%
31	Guidance, Counseling, & Eval.	55,642	1.02%	58,368	1.15%
33	Health Services	1,734	0.03%	2,000	0.04%
36	Co-curr/extra-curr	306	0.01%	-	0.00%
51	Plant Maint. & Operations	123,676	2.27%	121,403	2.40%
		251,204	4.60%	240,843	4.76%

Total Annual Operating Budget	\$ 5,458,051	100.00%	\$ 5,058,462	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	2.0
Clerical	13.0	11.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	51.0	48.0
Special Education - Teachers	5.0	8.0
Special Education - Clerical	7.0	6.0
Total General Fund	82.0	78.0
Federal	3.0	5.0
Special Education – Federal	3.0	3.0
ESSER	1.0	
Total Campus Staffing	89.0	86.0

Enrollment	704	733	
Total Annual Operating Costs per Student	\$ 7,753	\$ 6,901	-10.99%

Chambers Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.64%	\$ 55,000	1.26%
6118 Extra duty pay - professionals	9,100	0.19%	9,900	0.23%
6119 Teachers / other professionals	3,161,049	66.57%	2,796,846	64.25%
6125 Substitutes - clerical	6,900	0.15%	4,335	0.10%
6126 Clerical and ancillary	332,037	6.99%	339,414	7.80%
6129 Part-time and temporary	12,500	0.26%	17,000	0.39%
61XX Benefits and other payroll costs	955,361	20.12%	901,986	20.72%
	4,507,180	94.91%	4,124,481	94.74%

Non-Payroll costs: by functional area

11 Instruction	40,584	0.85%	35,635	0.82%
12 Instructional Resources	10,177	0.21%	5,950	0.14%
13 Curriculum & Instruction	6,006	0.13%	500	0.01%
23 School Leadership	1,494	0.03%	1,500	0.03%
31 Guidance, Counseling, & Eval.	55,992	1.18%	58,218	1.34%
33 Health Services	500	0.01%	500	0.01%
36 Co-curr/extra-curr	220	0.00%	-	0.00%
51 Plant Maint. & Operations	124,076	2.61%	126,583	2.91%
61 Community Services	2,550	0.05%	-	0.00%
	241,599	5.09%	228,886	5.26%

Total Annual Operating Budget	\$ 4,748,779	100.00%	\$ 4,353,367	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	13.0	13.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	41.0	36.0
Special Education - Teachers	7.0	9.0
Special Education - Clerical	3.0	5.0
Total General Fund	69.0	68.0
Federal	3.0	5.0
Special Education – Federal	6.0	6.0
ESSER	1.0	-
Total Campus Staffing	79.0	79.0

Enrollment	556	529	
Total Annual Operating Costs per Student	\$ 8,541	\$ 8,229	-3.65%

Smith Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.57%	\$ 55,000	1.13%
6118 Extra Duty Pay - Tchrs & Othr	10,800	0.20%	9,900	0.20%
6119 Teachers / other professionals	3,409,469	64.10%	3,208,548	65.72%
6125 Substitutes - clerical	6,781	0.13%	4,335	0.09%
6126 Clerical and ancillary	379,919	7.14%	365,400	7.48%
6129 Part time and temporary	12,500	0.23%	17,000	0.35%
61XX Benefits and other payroll costs	1,013,553	19.05%	975,954	19.99%
	4,863,255	91.43%	4,636,137	94.96%

Non-Payroll costs: by functional area

11 Instruction	41,558	0.78%	36,218	0.74%
12 Instructional Resources	8,041	0.15%	8,290	0.17%
13 Curriculum & Instruction	4,200	0.08%	2,900	0.06%
23 School Leadership	1,000	0.02%	4,500	0.09%
31 Guidance, Counseling, & Eval.	56,538	1.06%	57,968	1.19%
33 Health Services	658	0.01%	1,000	0.02%
36 Co-curr/extra-curr	5,079	0.10%	-	0.00%
51 Plant Maint. & Operations	338,875	6.37%	135,153	2.77%
61 Community Services	-	0.00%	200	0.00%
	455,949	8.57%	246,229	5.04%

Total Annual Operating Budget	\$ 5,319,204	100.00%	\$ 4,882,366	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	15.0	14.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	45.0	43.0
Special Education - Teachers	5.0	6.0
Special Education - Clerical	6.0	6.0
Total General Fund	76.0	74.0
Federal	4.0	6.0
Special Education – Federal	2.0	2.0
ESSER	1.5	
Total Campus Staffing	83.5	82.0

Enrollment	633	637	
Total Annual Operating Costs per Student	\$ 8,403	\$ 7,665	-8.79%

Mahanay Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.68%	\$ 55,000	1.38%
6118 Extra duty pay - professionals	9,100	0.20%	9,900	0.25%
6119 Teachers / other professionals	2,860,451	64.33%	2,503,657	63.02%
6125 Substitutes - clerical	6,940	0.16%	4,335	0.11%
6126 Clerical and ancillary	337,924	7.60%	324,751	8.17%
6129 Part time and temporary	12,500	0.28%	17,000	0.43%
61XX Benefits and other payroll costs	950,548	21.38%	823,719	20.73%
	4,207,696	94.62%	3,738,362	94.09%

Non-Payroll costs: by functional area

11 Instruction	38,165	0.86%	31,368	0.79%
12 Instructional Resources	1,599	0.04%	1,500	0.04%
13 Curriculum & Instruction	5,500	0.12%	5,000	0.13%
23 School Leadership	2,000	0.04%	4,000	0.10%
31 Guidance, Counseling, & Eval.	55,767	1.25%	57,868	1.46%
33 Health Services	300	0.01%	300	0.01%
36 Co-Curricular Activities	2,568	0.06%	-	0.00%
51 Plant Maint. & Operations	133,068	2.99%	134,695	3.39%
61 Community Services	100	0.00%	-	0.00%
	239,067	5.38%	234,731	5.91%

Total Annual Operating Budget	\$ 4,446,763	100.00%	\$ 3,973,093	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	12.0	12.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	36.5	32.0
Special Education - Teachers	8.0	9.0
Special Education - Clerical	14.0	16.0
Total General Fund	75.5	74.0
Federal	3.0	5.0
Special Education – Federal	4.0	4.0
ESSER	1.0	
Total Campus Staffing	83.5	83.0

Enrollment	576	502	
Total Annual Operating Costs per Student	\$ 7,720	\$ 7,915	2.52%

Kennedy Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.67%	\$ 55,000	1.35%
6118 Extra duty pay - professionals	9,100	0.20%	9,900	0.24%
6119 Teachers / other professionals	2,942,195	65.39%	2,694,486	66.32%
6125 Substitutes - clerical	6,500	0.14%	4,335	0.11%
6126 Clerical and ancillary	312,165	6.94%	248,061	6.11%
6129 Part time and temporary	12,500	0.28%	17,000	0.42%
61XX Benefits and other payroll costs	958,448	21.30%	807,944	19.89%
	4,271,141	94.93%	3,836,726	94.44%

Non-Payroll costs: by functional area

11 Instruction	31,091	0.69%	32,074	0.79%
12 Instructional Resources	3,104	0.07%	2,400	0.06%
13 Curriculum & Instruction	8,890	0.20%	3,650	0.09%
23 School Leadership	1,823	0.04%	3,400	0.08%
31 Counseling	55,642	1.24%	58,268	1.43%
33 Health Services	265	0.01%	500	0.01%
36 Co-Curricular Activities	1,983	0.04%	-	0.00%
51 Plant Maint. & Operations	125,475	2.79%	125,633	3.09%
	228,273	5.07%	225,925	5.56%

Total Annual Operating Budget	\$ 4,499,414	100.00%	\$ 4,062,651	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	9.0	9.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	38.0	35.0
Special Education - Teachers	8.0	8.0
Special Education - Clerical	11.0	11.0
Total General Fund	71.0	68.0
Federal	2.5	4.5
Special Education – Federal	2.0	2.0
ESSER	1.0	
Total Campus Staffing	76.5	74.5

Enrollment	521	511	
Total Annual Operating Costs per Student	\$ 8,636	\$ 7,950	-7.94%

Chancellor Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.56%	\$ 55,000	1.12%
6118 Extra duty pay - professionals	9,100	0.17%	9,900	0.20%
6119 Teachers / other professionals	3,540,123	66.08%	3,195,231	65.27%
6125 Substitutes - clerical	6,900	0.13%	4,335	0.09%
6126 Clerical and ancillary	389,441	7.27%	376,115	7.68%
6129 Part time and temporary	12,500	0.23%	17,000	0.35%
61XX Benefits and other payroll costs	1,083,478	20.22%	980,007	20.02%
	<u>5,071,775</u>	<u>94.67%</u>	<u>4,637,588</u>	<u>94.73%</u>

Non-Payroll costs: by functional area				
11 Instruction	60,550	1.13%	47,752	0.98%
12 Instructional Resources	15,810	0.30%	5,000	0.10%
13 Curriculum & Instruction	5,458	0.10%	2,000	0.04%
23 School Leadership	2,670	0.05%	900	0.02%
31 Guidance, Counseling, & Eval.	55,642	1.04%	57,868	1.18%
33 Health Services	1,489	0.03%	1,300	0.03%
36 Co-curr/extra-curr	5,461	0.10%	-	0.00%
51 Plant Maint. & Operations	138,475	2.58%	143,123	2.92%
	<u>285,555</u>	<u>5.33%</u>	<u>257,943</u>	<u>5.27%</u>

Total Annual Operating Budget	<u><u>\$ 5,357,330</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 4,895,531</u></u>	<u><u>100.00%</u></u>
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	2.0
Clerical	15.0	14.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	46.0	42.0
Special Education - Teachers	9.0	11.0
Special Education - Clerical	7.0	10.0
Total General Fund	<u>83.0</u>	<u>82.0</u>
Federal	3.0	5.0
Special Education – Federal	8.0	8.0
ESSER	1.0	
Total Campus Staffing	<u>95.0</u>	<u>95.0</u>

Enrollment	693	678	
Total Annual Operating Costs per Student	\$ 7,731	\$ 7,221	-6.60%

Liestman Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.62%	\$ 55,000	1.23%
6118 Extra duty pay - professionals	9,100	0.19%	9,900	0.22%
6119 Teachers / other professionals	3,273,153	66.96%	2,972,600	66.56%
6125 Substitutes - clerical	7,815	0.16%	4,335	0.10%
6126 Clerical and ancillary	295,838	6.05%	283,528	6.35%
6129 Part time and temporary	12,500	0.26%	17,000	0.38%
61XX Benefits and other payroll costs	1,059,585	21.67%	925,405	20.72%
	4,688,224	95.90%	4,267,768	95.56%

Non-Payroll costs: by functional area				
11 Instruction	38,019	0.78%	39,788	0.89%
13 Curriculum & Instruction	9,387	0.19%	2,100	0.05%
23 School Leadership	1,876	0.04%	1,200	0.03%
31 Guidance, Counseling, & Eval.	55,642	1.14%	58,468	1.31%
33 Health Services	327	0.01%	1,000	0.02%
51 Plant Maint. & Operations	94,677	1.94%	95,553	2.14%
61 Community Services	405			
	200,333	4.09%	198,109	4.44%

Total Annual Operating Budget	\$ 4,888,557	99.99%	\$ 4,465,877	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	11.0	10.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	42.0	38.0
Special Education - Teachers	8.0	9.0
Special Education - Clerical	9.0	12.0
Total General Fund	75.0	74.0
Federal	2.0	4.0
Special Education – Federal	1.0	1.0
ESSER	1.0	
Total Campus Staffing	79.0	79.0

Enrollment	548	532	
Total Annual Operating Costs per Student	\$ 8,921	\$ 8,395	-5.90%

**Petrosky Elementary School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.67%	\$ 55,000	1.34%
6118 Extra duty pay - professionals	9,100	0.20%	9,900	0.24%
6119 Teachers / other professionals	3,012,652	67.18%	2,684,092	65.47%
6125 Substitutes - clerical	6,500	0.14%	4,335	0.11%
6126 Clerical and ancillary	312,097	6.96%	319,487	7.79%
6129 Part time and temporary	12,500	0.28%	17,000	0.41%
61XX Benefits and other payroll costs	919,133	20.50%	827,810	20.19%
	4,302,215	95.94%	3,917,624	95.55%

Non-Payroll costs: by functional area

11 Instruction	46,068	1.03%	39,894	0.97%
12 Instructional Resources	3,450	0.08%	2,450	0.06%
13 Curriculum & Instruction	3,722	0.08%	-	0.00%
23 School Leadership	73	0.00%	1,000	0.02%
31 Counseling	300	0.01%	-	0.00%
33 Health Services	76	0.00%	-	0.00%
36 C-Curricular Services	1,316	0.03%	-	0.00%
51 Plant Maint. & Operations	127,075	2.83%	138,926	3.39%
61 Community Services	150	0.00%	-	0.00%
	182,230	4.06%	182,270	4.45%

Total Annual Operating Budget	\$ 4,484,445	100.00%	\$ 4,099,894	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	12.0	12.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	39.0	35.0
Special Education - Teachers	5.0	7.0
Special Education - Clerical	8.0	10.0
Total General Fund	69.0	69.0
Federal	2.0	4.0
Special Education – Federal	4.0	4.0
ESSER	1.0	
Total Campus Staffing	76.0	77.0

Enrollment	539	516	
Total Annual Operating Costs per Student	\$ 8,320	\$ 7,946	-4.50%

Heflin Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.71%	\$ 55,000	1.39%
6118 Extra duty pay - professionals	9,100	0.21%	9,900	0.25%
6119 Teachers / other professionals	2,816,956	65.90%	2,595,955	65.81%
6125 Substitutes - clerical	6,800	0.16%	4,335	0.11%
6126 Clerical and ancillary	249,128	5.83%	260,950	6.62%
6129 Part time and temporary	12,500	0.29%	17,000	0.43%
61XX Benefits and other payroll costs	923,922	21.61%	784,478	19.89%
	4,048,639	94.71%	3,727,618	94.51%

Non-Payroll costs: by functional area

11 Instruction	52,653	1.23%	37,853	0.96%
12 Instructional Resources	3,479	0.08%	3,000	0.08%
13 Curriculum & Instruction	2,724	0.06%	2,100	0.05%
23 School Leadership	131	0.00%	1,200	0.03%
31 Guidance, Counseling, & Eval.	55,788	1.31%	58,368	1.48%
33 Health Services	644	0.02%	800	0.02%
51 Plant Maint. & Operations	110,775	2.59%	113,402	2.88%
	226,194	5.29%	216,723	5.49%

Total Annual Operating Budget

\$ 4,274,833	100.00%	\$ 3,944,341	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	9.0	9.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	37.0	34.0
Special Education - Teachers	8.0	10.0
Special Education - Clerical	6.0	9.0
Total General Fund	65.0	67.0
Federal	3.0	5.0
Special Education – Federal	1.0	1.0
ESSER	1.0	
Total Campus Staffing	70.0	73.0

Enrollment	550	553	
Total Annual Operating Costs per Student	\$ 7,772	\$ 7,133	-8.23%

Cummings Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.73%	\$ 55,000	1.41%
6118 Extra duty pay - professionals	9,100	0.22%	9,900	0.25%
6119 Teachers / other professionals	2,792,624	67.37%	2,451,678	62.77%
6125 Substitutes - clerical	6,800	0.16%	4,335	0.11%
6126 Clerical and ancillary	313,515	7.56%	380,217	9.73%
6129 Part time and temporary	12,500	0.30%	17,000	0.44%
61XX Benefits and other payroll costs	778,120	18.77%	784,626	20.09%
	3,942,892	95.11%	3,702,756	94.80%

Non-Payroll costs: by functional area

11 Instruction	35,652	0.86%	34,200	0.88%
12 Instructional Resources	6,786	0.16%	5,248	0.13%
13 Curriculum & Instruction	1,588	0.04%	1,400	0.04%
23 School Leadership	707	0.02%	900	0.02%
31 Guidance, Counseling, & Eval.	55,642	1.34%	57,868	1.48%
36 Co-Curricular Activities	2,460	0.06%	-	0.00%
51 Plant Maint. & Operations	99,776	2.41%	103,330	2.65%
	202,611	4.89%	202,946	5.20%

Total Annual Operating Budget	\$ 4,145,503	100.00%	\$ 3,905,702	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	13.0	14.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	37.0	32.0
Special Education - Teachers	10.0	11.0
Special Education - Clerical	5.0	7.0
Total General Fund	70.0	69.0
Federal	2.0	4.0
Special Education – Federal	10.0	10.0
ESSER	1.0	
Total Campus Staffing	83.0	83.0

Enrollment	544	497	
Total Annual Operating Costs per Student	\$ 7,620	\$ 7,859	3.13%

**Rees Elementary School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.61%	\$ 55,000	1.12%
6118 Extra duty pay - professionals	9,100	0.18%	9,900	0.20%
6119 Teachers / other professionals	3,362,849	67.55%	3,306,184	67.07%
6125 Substitutes - clerical	6,675	0.13%	4,335	0.09%
6126 Clerical and ancillary	361,068	7.25%	381,098	7.73%
6129 Part time and temporary	12,500	0.25%	17,000	0.34%
61XX Benefits and other payroll costs	1,030,978	20.71%	997,319	20.23%
	4,813,403	96.69%	4,770,836	96.78%

Non-Payroll costs: by functional area

11 Instruction	40,747	0.82%	36,238	0.74%
12 Instructional Resources	10,424	0.21%	10,400	0.21%
13 Curriculum & Instruction	2,456	0.05%	1,000	0.02%
31 Guidance, Counseling, & Eval.	-	0.00%	500	0.01%
33 Health Services	555	0.01%	750	0.02%
36 Co-Curricular Activities	2,503	0.05%	-	0.00%
51 Plant Maint. & Operations	108,176	2.17%	110,010	2.23%
	164,861	3.31%	158,898	3.22%

Total Annual Operating Budget	\$ 4,978,264	100.00%	\$ 4,929,734	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	15.0	15.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	43.0	43.0
Special Education - Teachers	6.0	7.0
Special Education - Clerical	6.0	7.0
Total General Fund	75.0	77.0
Federal	2.0	4.0
Special Education – Federal	4.0	4.0
ESSER	2.0	
Total Campus Staffing	83.0	85.0

Enrollment	555	582	
Total Annual Operating Costs per Student	\$ 8,970	\$ 8,470	-5.57%

Alexander Elementary School
2024-25 General Fund Budget

		<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object					
6112	Substitutes - teachers	\$ 30,233	0.56%	\$ 55,000	1.12%
6118	Extra duty pay - professionals	9,100	0.17%	9,900	0.20%
6119	Teachers / other professionals	3,659,645	68.35%	3,266,518	66.47%
6125	Substitutes - clerical	6,500	0.12%	4,335	0.09%
6126	Clerical and ancillary	326,297	6.09%	360,164	7.33%
6129	Part time and temporary	12,500	0.23%	17,000	0.35%
61XX	Benefits and other payroll costs	1,072,340	20.03%	957,031	19.47%
		5,116,615	95.56%	4,669,948	95.03%

Non-Payroll costs: by functional area

11	Instruction	50,577	0.94%	36,292	0.74%
12	Instructional Resources	-	0.00%	7,350	0.15%
13	Curriculum & Instruction	5,209	0.10%	4,600	0.09%
23	School Leadership	955	0.02%	500	0.01%
31	Guidance, Counseling, & Eval.	55,642	1.04%	58,118	1.18%
33	Health Services	758	0.01%	700	0.01%
36	Co-Curricular Activities	200	0.00%	200	0.00%
51	Plant Maint. & Operations	123,776	2.31%	136,170	2.77%
61	Community Services	597	0.01%	456	0.01%
		237,714	4.44%	244,386	4.97%

Total Annual Operating Budget	\$ 5,354,329	100.00%	\$ 4,914,334	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	2.0
Clerical	14.0	14.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	46.0	43.0
Special Education - Teachers	10.0	10.0
Special Education - Clerical	11.0	11.0
Total General Fund	87.0	83.0
Federal	4.0	6.0
Special Education – Federal	3.0	3.0
ESSER	1.0	
Total Campus Staffing	95.0	92.0

Enrollment	693	647	
Total Annual Operating Costs per Student	\$ 7,726	\$ 7,596	-1.69%

**Hearne Elementary School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.60%	\$ 55,000	1.16%
6118 Extra duty pay - professionals	9,300	0.18%	9,900	0.21%
6119 Teachers / other professionals	3,420,139	68.00%	3,212,170	67.72%
6125 Substitutes - clerical	6,750	0.13%	4,335	0.09%
6126 Clerical and ancillary	266,920	5.31%	281,166	5.93%
6129 Part time and temporary	12,500	0.25%	17,000	0.36%
61XX Benefits and other payroll costs	1,050,093	20.88%	935,445	19.72%
	4,795,935	95.35%	4,515,016	95.18%

Non-Payroll costs: by functional area

11 Instruction	43,313	0.86%	40,800	0.86%
12 Instructional Resources	3,817	0.08%	750	0.02%
13 Curriculum & Instruction	7,921	0.16%	8,700	0.18%
23 School Leadership	3,309	0.07%	3,018	0.06%
31 Guidance, Counseling, & Eval.	55,642	1.11%	58,068	1.22%
33 Health Services	1,440	0.03%	800	0.02%
51 Plant Maint. & Operations	117,465	2.34%	116,370	2.45%
61 Community Services	1,139	0.02%	100	0.00%
	234,046	4.65%	228,606	4.82%

Total Annual Operating Budget	\$ 5,029,981	100.00%	\$ 4,743,622	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	10.0	10.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	45.0	42.0
Special Education - Teachers	9.0	10.0
Special Education - Clerical	4.0	4.0
Total General Fund	73.0	71.0
Federal	5.0	7.0
Special Education – Federal	6.0	6.0
ESSER	1.0	
Total Campus Staffing	85.0	84.0

Enrollment	692	652	
Total Annual Operating Costs per Student	\$ 7,269	\$ 7,275	0.09%

**Landis Elementary School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.65%	\$ 55,000	1.27%
6118 Extra duty pay - professionals	9,100	0.20%	9,900	0.23%
6119 Teachers / other professionals	3,166,295	68.26%	2,852,586	65.97%
6125 Substitutes - clerical	6,900	0.15%	4,335	0.10%
6126 Clerical and ancillary	259,610	5.60%	277,568	6.42%
6129 Part time and temporary	12,500	0.27%	17,000	0.39%
61XX Benefits and other payroll costs	905,915	19.53%	848,306	19.62%
	4,390,553	94.65%	4,064,695	94.00%

Non-Payroll costs: by functional area

11 Instruction	39,595	0.85%	42,500	0.98%
12 Instructional Resources	2,606	0.06%	-	0.00%
13 Curriculum & Instruction	4,797	0.10%	-	0.00%
23 School Leadership	1,203	0.03%	4,120	0.10%
31 Guidance, Counseling, & Eval.	55,642	1.20%	57,868	1.34%
33 Health Services	478	0.01%	-	0.00%
36 Co-Curricular Activities	-	0.00%	-	0.00%
51 Plant Maint. & Operations	143,676	3.10%	154,883	3.58%
	247,997	5.35%	259,371	6.00%

Total Annual Operating Budget	\$ 4,638,550	100.00%	\$ 4,324,066	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	10.0	10.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	41.0	37.0
Special Education - Teachers	7.0	6.0
Special Education - Clerical	5.0	4.0
Total General Fund	68.0	62.0
Federal	4.0	6.0
Special Education – Federal	1.0	1.0
ESSER	0.5	
Total Campus Staffing	73.5	69.0

Enrollment	528	555	
Total Annual Operating Costs per Student	\$ 8,785	\$ 7,791	-11.31%

Sneed Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.42%	\$ 55,000	0.81%
6118 Extra duty pay - professionals	9,100	0.13%	9,900	0.15%
6119 Teachers / other professionals	4,858,652	67.86%	4,535,977	66.98%
6125 Substitutes - clerical	6,900	0.10%	4,335	0.06%
6126 Clerical and ancillary	479,150	6.69%	499,740	7.38%
6129 Part time and temporary	12,500	0.17%	17,000	0.25%
61XX Benefits and other payroll costs	1,436,577	20.07%	1,317,689	19.46%
	6,833,112	95.44%	6,439,641	95.10%

Non-Payroll costs: by functional area

11 Instruction	81,923	1.14%	64,744	0.96%
12 Instructional Resources	6,292	0.09%	2,500	0.04%
13 Curriculum & Instruction	576	0.01%	5,108	0.08%
23 School Leadership	2,499	0.03%	3,900	0.06%
31 Guidance, Counseling, & Eval.	56,642	0.79%	58,868	0.87%
33 Health Services	1,250	0.02%	1,500	0.02%
36 Co-Curricular Activities	230	0.00%	300	0.00%
51 Plant Maint. & Operations	174,864	2.44%	193,233	2.85%
61 Community Services	1,924	0.03%	1,924	0.03%
	326,200	4.56%	332,077	4.90%

Total Annual Operating Budget	\$ 7,159,312	100.00%	\$ 6,771,718	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	4.0
Clerical	20.0	20.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	66.0	60.0
Special Education - Teachers	4.0	5.0
Special Education - Clerical	2.0	2.0
Total General Fund	99.0	95.0
Federal	5.0	7.0
Special Education – Federal	2.0	2.0
ESSER	1.5	
Total Campus Staffing	107.5	104.0

Enrollment	976	964	
Total Annual Operating Costs per Student	\$ 7,335	\$ 7,025	-4.24%

Best Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.59%	\$ 55,000	1.17%
6118 Extra duty pay - professionals	9,100	0.18%	9,900	0.21%
6119 Teachers / other professionals	3,492,812	68.07%	3,157,831	67.32%
6125 Substitutes - clerical	6,500	0.13%	4,335	0.09%
6126 Clerical and ancillary	303,955	5.92%	267,591	5.70%
6129 Part time and temporary	12,500	0.24%	17,000	0.36%
61XX Benefits and other payroll costs	1,015,586	19.79%	913,071	19.46%
	4,870,686	94.92%	4,424,728	94.32%

Non-Payroll costs: by functional area

11 Instruction	43,902	0.86%	43,216	0.92%
12 Instructional Resources	8,161	0.16%	5,800	0.12%
13 Curriculum & Instruction	7,761	0.15%	2,150	0.05%
23 School Leadership	5,016	0.10%	850	0.02%
31 Guidance, Counseling, & Eval.	55,642	1.08%	57,868	1.23%
33 Health Services	244	0.00%	400	0.01%
36 Co-Curricular Activities	69	0.00%	-	0.00%
51 Plant Maint. & Operations	139,776	2.72%	155,973	3.32%
61 Community Services	-	0.00%	-	0.00%
	260,571	5.08%	266,257	5.68%

Total Annual Operating Budget	\$ 5,131,257	100.00%	\$ 4,690,985	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	3.0
Clerical	11.0	11.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	44.0	41.0
Special Education - Teachers	6.0	5.0
Special Education - Clerical	8.0	7.0
Total General Fund	75.0	70.0
Federal	4.5	6.5
Special Education – Federal	1.0	2.0
ESSER	2.0	
Total Campus Staffing	82.5	78.5

Enrollment	638	624	
Total Annual Operating Costs per Student	\$ 8,043	\$ 7,518	-6.53%

**Outley Elementary School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.56%	\$ 55,000	1.13%
6118 Extra duty pay - professionals	9,100	0.17%	9,900	0.20%
6119 Teachers / other professionals	3,636,732	67.88%	3,337,176	68.46%
6125 Substitutes - clerical	6,500	0.12%	4,335	0.09%
6126 Clerical and ancillary	261,555	4.88%	275,895	5.66%
6129 Part time and temporary	12,500	0.23%	17,000	0.35%
61XX Benefits and other payroll costs	1,107,969	20.68%	904,062	18.55%
	5,064,589	94.53%	4,603,368	94.44%

Non-Payroll costs: by functional area

11 Instruction	58,032	1.08%	55,412	1.14%
12 Instructional Resources	7,115	0.13%	4,500	0.09%
13 Curriculum & Instruction	6,600	0.12%	2,600	0.05%
23 School Leadership	2,680	0.05%	2,750	0.06%
31 Guidance, Counseling, & Eval.	55,642	1.04%	57,868	1.19%
33 Health Services	1,500	0.03%	1,500	0.03%
36 Co-Curricular Activities	818	0.02%	-	0.00%
51 Plant Maint. & Operations	142,227	2.65%	146,513	3.01%
81 Facilities Acq & Const	18,403	0.34%	-	0.00%
	293,017	5.47%	271,143	5.56%

Total Annual Operating Budget	\$ 5,357,606	100.00%	\$ 4,874,511	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	3.0
Clerical	10.0	10.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	50.0	47.0
Special Education - Teachers	7.0	8.0
Special Education - Clerical	7.0	10.0
Total General Fund	80.0	81.0
Federal	3.0	4.0
Special Education – Federal	2.0	2.0
ESSER	2.0	
Total Campus Staffing	87.0	87.0

Enrollment	872	818	
Total Annual Operating Costs per Student	\$ 6,144	\$ 5,959	-3.01%

Hicks Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.55%	\$ 55,000	1.08%
6118 Extra duty pay - professionals	9,100	0.17%	9,900	0.19%
6119 Teachers / other professionals	3,698,504	67.58%	3,390,531	66.56%
6125 Substitutes - clerical	6,500	0.12%	4,335	0.09%
6126 Clerical and ancillary	351,239	6.42%	397,572	7.80%
6129 Part time and temporary	12,500	0.23%	17,000	0.33%
61XX Benefits and other payroll costs	1,066,482	19.49%	958,512	18.82%
	5,174,558	94.56%	4,832,850	94.88%
Non-Payroll costs: by functional area				
11 Instruction	68,070	1.24%	43,050	0.85%
12 Instructional Resources	6,875	0.13%	5,450	0.11%
13 Curriculum & Instruction	6,439	0.12%	4,372	0.09%
23 School Leadership	1,349	0.02%	1,300	0.03%
31 Guidance, Counseling, & Eval.	59,014	1.08%	58,468	1.15%
33 Health Services	-	0.00%	300	0.01%
36 Co-curr/extra-curr	425	0.01%	-	0.00%
51 Plant Maint. & Operations	155,557	2.84%	147,853	2.90%
61 Community Services	189	0.00%	200	0.00%
	297,918	5.44%	260,993	5.12%
Total Annual Operating Budget	\$ 5,472,476	100.00%	\$ 5,093,843	100.00%

Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	2.0
Clerical	14.0	15.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	47.0	44.0
Special Education - Teachers	6.0	8.0
Special Education - Clerical	8.0	8.0
Total General Fund	81.0	80.0
Federal	2.5	4.5
Special Education – Federal	5.0	5.0
ESSER	1.0	
Total Campus Staffing	89.5	89.5

Enrollment	688	658	
Total Annual Operating Costs per Student	\$ 7,954	\$ 7,741	-2.68%

Bush Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.50%	\$ 55,000	1.03%
6118 Extra Duty Pay - Tchrs & Othr	9,100	0.15%	9,900	0.19%
6119 Teachers / other professionals	4,061,370	67.09%	3,474,409	65.10%
6125 Substitutes - clerical	7,230	0.12%	4,335	0.08%
6126 Clerical and ancillary	354,108	5.85%	432,733	8.11%
6129 Part time and temporary	12,500	0.21%	17,000	0.32%
61XX Benefits and other payroll costs	1,275,108	21.06%	1,055,255	19.77%
	5,749,649	94.98%	5,048,632	94.60%

Non-Payroll costs: by functional area

11 Instruction	37,490	0.62%	38,850	0.73%
12 Instructional Resources	243	0.00%	250	0.00%
13 Curriculum & Instruction	16,027	0.26%	14,663	0.27%
23 School Leadership	9,396	0.16%	6,567	0.12%
31 Guidance, Counseling, & Eval.	55,642	0.92%	58,118	1.09%
33 Health Services	2,000	0.03%	2,000	0.04%
36 Co-Curricular Activities	8,077	0.13%	-	0.00%
51 Plant Maint. & Operations	170,974	2.82%	167,762	3.14%
61 Community Services	3,792	0.06%	-	0.00%
	303,641	5.02%	288,210	5.40%

Total Annual Operating Budget	\$ 6,053,290	100.00%	\$ 5,336,842	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	2.0
Clerical	16.0	16.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	53.0	47.0
Special Education - Teachers	7.0	9.0
Special Education - Clerical	3.0	3.0
Total General Fund	85.0	80.0
Federal	3.0	5.0
Special Education – Federal	5.0	5.0
ESSER	1.0	
Total Campus Staffing	94.0	90.0

Enrollment	740	745	
Total Annual Operating Costs per Student	\$ 8,180	\$ 7,164	-12.43%

**Collins Elementary School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.51%	\$ 55,000	0.97%
6118 Extra duty pay - professionals	9,100	0.15%	9,900	0.17%
6119 Teachers / other professionals	3,984,963	67.01%	3,780,510	66.36%
6125 Substitutes - clerical	6,800	0.11%	4,335	0.08%
6126 Clerical and ancillary	381,621	6.42%	454,317	7.97%
6129 Part time and temporary	12,500	0.21%	17,000	0.30%
61XX Benefits and other payroll costs	1,218,874	20.49%	1,072,481	18.82%
	5,644,091	94.90%	5,393,543	94.67%

Non-Payroll costs: by functional area

11 Instruction	52,687	0.89%	48,072	0.84%
12 Instructional Resources	-	0.00%	1,000	0.02%
13 Curriculum & Instruction	9,405	0.16%	8,300	0.15%
23 School Leadership	360	0.01%	2,000	0.04%
31 Guidance, Counseling, & Eval.	55,642	0.94%	58,668	1.03%
33 Health Services	-	0.00%	1,500	0.03%
36 Co-curr/extra-curr	8,270	0.14%	-	0.00%
51 Plant Maint. & Operations	176,775	2.97%	184,073	3.23%
61 Community Services	-	0.00%	-	0.00%
	303,139	5.10%	303,613	5.33%

Total Annual Operating Budget	\$ 5,947,230	100.00%	\$ 5,697,156	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	2.0
Clerical	16.0	16.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	53.0	50.0
Special Education - Teachers	9.0	10.0
Special Education - Clerical	10.0	11.0
Total General Fund	95.0	93.0
Federal	4.0	6.0
Special Education – Federal	7.0	7.0
ESSER	1.0	
Total Campus Staffing	107.0	106.0

Enrollment	809	758	
Total Annual Operating Costs per Student	\$ 7,351	\$ 7,516	2.24%

Horn Elementary School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.55%	\$ 55,000	1.11%
6118 Extra duty pay - professionals	9,100	0.17%	9,900	0.20%
6119 Teachers / other professionals	3,720,879	67.74%	3,292,495	66.24%
6125 Substitutes - clerical	6,705	0.12%	4,335	0.09%
6126 Clerical and ancillary	274,596	5.00%	277,923	5.59%
6129 Part time and temporary	12,500	0.23%	17,000	0.34%
61XX Benefits and other payroll costs	1,140,865	20.77%	1,015,514	20.43%
	5,194,878	94.57%	4,672,167	93.99%

Non-Payroll costs: by functional area

11 Instruction	53,906	0.98%	45,088	0.91%
12 Instructional Resources	6,058	0.11%	3,800	0.08%
13 Curriculum & Instruction	4,839	0.09%	3,050	0.06%
23 School Leadership	1,750	0.03%	1,150	0.02%
31 Guidance, Counseling, & Eval.	57,102	1.04%	58,068	1.17%
33 Health Services	1,000	0.02%	1,200	0.02%
36 Co-Curricular Activities	2,845	0.05%	-	0.00%
51 Plant Maint. & Operations	169,877	3.09%	185,653	3.73%
61 Community Services	1,000	0.02%	700	0.01%
	298,377	5.43%	298,709	6.01%

Total Annual Operating Budget	\$ 5,493,255	100.00%	\$ 4,970,876	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	2.0
Clerical	11.0	11.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	47.0	44.0
Special Education - Teachers	6.0	8.0
Special Education - Clerical	1.0	1.0
Total General Fund	71.0	69.0
Federal	3.0	5.0
Special Education – Federal	4.0	4.0
ESSER	-	-
Total Campus Staffing	78.0	78.0

Enrollment	690	657	
Total Annual Operating Costs per Student	\$ 7,961	\$ 7,566	-4.96%

Holmquist Elementary School
2024-25 General Fund Budget

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.56%	\$ 55,000	1.05%
6118 Extra duty pay - professionals	9,685	0.18%	9,900	0.19%
6119 Teachers / other professionals	3,743,464	68.93%	3,578,721	68.54%
6125 Substitutes - clerical	6,500	0.12%	4,335	0.08%
6126 Clerical and ancillary	280,470	5.16%	272,629	5.22%
6129 Part time and temporary	12,500	0.23%	17,000	0.33%
61XX Benefits and other payroll costs	1,063,851	19.59%	985,698	18.88%
	5,146,703	94.76%	4,923,283	94.30%

Non-Payroll costs: by functional area

11 Instruction	55,883	1.03%	55,808	1.07%
12 Instructional Resources	4,000	0.07%	1,500	0.03%
13 Staff Development	4,920	0.09%	6,200	0.12%
23 School Leadership	480	0.01%	500	0.01%
31 Guidance, Counseling, & Eval.	57,409	1.06%	59,728	1.14%
33 Health Services	1,100	0.02%	1,300	0.02%
51 Plant Maint. & Operations	160,677	2.96%	172,573	3.31%
61 Community Services	-	0.00%	200	0.00%
	284,469	5.24%	297,809	5.70%

Total Annual Operating Budget	\$ 5,431,172	100.00%	\$ 5,221,092	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	3.0
Clerical	10.0	10.0
Counselors	1.0	1.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	49.0	47.0
Special Education - Teachers	10.0	11.0
Special Education - Clerical	7.0	7.0
Total General Fund	82.0	81.0
Federal	4.5	6.5
Special Education – Federal	3.0	3.0
ESSER	2.5	
Total Campus Staffing	92.0	90.5

Enrollment	764	802	
Total Annual Operating Costs per Student	\$ 7,109	\$ 6,510	-8.42%

Martinez Early Learning Center
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 5,233	0.17%	\$ 35,000	0.97%
6118 Extra duty pay - professionals	9,100	0.29%	9,900	0.27%
6119 Teachers / other professionals	1,764,134	55.89%	2,033,583	56.49%
6125 Substitutes - clerical	6,500	0.21%	4,000	0.11%
6126 Clerical and ancillary	502,480	15.92%	637,461	17.71%
61XX Benefits and other payroll costs	676,659	21.44%	676,605	18.79%
	2,964,106	93.91%	3,396,549	94.35%

Non-Payroll costs: by functional area

11 Instruction	30,627	0.97%	33,160	0.92%
13 Staff Development	700	0.02%	3,000	0.08%
23 School Leadership	1,500	0.05%	3,000	0.08%
31 Guidance, Counseling, & Eval.	-	0.00%	300	0.01%
33 Health Services	376	0.01%	700	0.02%
36 Co-curr/extra-curr	222	0.01%	1,000	0.03%
51 Plant Maint. & Operations	158,850	5.03%	162,403	4.51%
	192,275	6.09%	203,563	5.65%

Total Annual Operating Budget	\$ 3,156,381	100.00%	\$ 3,600,112	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	22.0	27.0
Counselors	1.0	1.0
Librarians	-	-
Nurses	1.0	1.0
Teachers	22.0	26.0
Special Education - Teachers	3.0	4.5
Special Education - Clerical	-	2.0
Total General Fund	51.0	63.5
Federal	1.0	1.0
Special Education – Federal	6.0	6.0
ESSER	-	-
Total Campus Staffing	58.0	70.5

Enrollment	383	490
Total Annual Operating Costs per Student	\$ 8,241	\$ 7,347

**Jefferson Early Learning Center
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 5,233	0.16%	\$ 35,000	1.06%
6118 Extra duty pay - professionals	9,100	0.27%	9,900	0.30%
6119 Teachers / other professionals	1,903,860	57.19%	1,877,200	56.94%
6125 Substitutes - clerical	6,500	0.20%	4,000	0.12%
6126 Clerical and ancillary	560,681	16.84%	510,044	15.47%
61XX Benefits and other payroll costs	644,821	19.37%	658,417	19.97%
	3,130,195	94.04%	3,094,561	93.86%

Non-Payroll costs: by functional area

11 Instruction	27,781	0.83%	28,076	0.85%
12 Instructional Resources	600	0.02%	100	0.00%
13 Staff Development	2,000	0.06%	2,500	0.08%
23 School Leadership	500	0.02%	3,600	0.11%
31 Guidance, Counseling, & Eval.	1,000	0.03%	500	0.02%
33 Health Services	1,500	0.05%	-	0.00%
51 Plant Maint. & Operations	165,150	4.96%	167,673	5.09%
61 Community Services	-	0.00%	-	0.00%
	198,531	5.96%	202,449	6.14%

Total Annual Operating Budget	\$ 3,328,726	100.00%	\$ 3,297,010	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	2.0	2.0
Clerical	25.0	23.0
Counselors	1.0	1.0
Librarians	-	-
Nurses	1.0	1.0
Teachers	25.0	23.0
Special Education - Teachers	3.0	3.5
Special Education - Clerical	2.0	2.0
Total General Fund	59.0	55.5
Federal	3.0	3.0
Special Education – Federal	4.0	4.0
ESSER	-	-
Total Campus Staffing	66.0	62.5

Enrollment	457	414
Total Annual Operating Costs per Student	\$ 7,284	\$ 7,964

Owens Intermediate School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.60%	\$ 55,000	1.14%
6118 Extra duty pay - professionals	9,100	0.18%	9,900	0.20%
6119 Teachers / other professionals	3,507,197	69.49%	3,311,554	68.50%
6125 Substitutes - clerical	7,200	0.14%	4,700	0.10%
6126 Clerical and ancillary	291,785	5.78%	262,102	5.42%
6129 Part time and temporary	12,500	0.25%	17,000	0.35%
61XX Benefits and other payroll costs	900,787	17.85%	880,883	18.22%
	4,758,802	94.28%	4,541,139	93.93%

Non-Payroll costs: by functional area

11 Instruction	46,508	0.92%	50,500	1.04%
12 Instructional Resources	14,978	0.30%	8,000	0.17%
13 Curriculum & Instruction	8,149	0.16%	5,300	0.11%
23 School Leadership	960	0.02%	2,512	0.05%
31 Guidance, Counseling, & Eval.	57,411	1.14%	57,868	1.20%
33 Health Services	1,790	0.04%	-	0.00%
36 Co-Curricular Activities	49	0.00%	-	0.00%
51 Plant Maint. & Operations	157,476	3.12%	168,073	3.48%
61 Community Services	1,200	0.02%	1,200	0.02%
	288,521	5.72%	293,453	6.07%

Total Annual Operating Budget	\$ 5,047,323	100.00%	\$ 4,834,592	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	2.0
Clerical	11.0	10.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	44.0	43.0
Special Education - Teachers	9.0	8.0
Special Education - Clerical	4.0	4.0
Total General Fund	75.0	71.0
Federal	4.0	6.0
Special Education – Federal	4.0	4.0
ESSER	2.0	
Total Campus Staffing	85.0	81.0

Enrollment	731	681
Total Annual Operating Costs per Student	\$ 6,905	\$ 7,099
		2.82%

Klentzman Intermediate School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.56%	\$ 55,000	1.08%
6118 Extra duty pay - professionals	9,250	0.17%	9,900	0.19%
6119 Teachers / other professionals	3,606,072	66.77%	3,473,607	67.90%
6125 Substitutes - clerical	7,200	0.13%	4,700	0.09%
6126 Clerical and ancillary	325,921	6.03%	307,085	6.00%
6129 Part time and temporary	12,500	0.23%	17,000	0.33%
61XX Benefits and other payroll costs	1,083,987	20.07%	949,904	18.57%
	5,075,163	93.97%	4,817,196	94.16%

Non-Payroll costs: by functional area

11 Instruction	64,812	1.20%	69,877	1.37%
12 Instructional Resources	2,800	0.05%	2,800	0.05%
13 Curriculum & Instruction	2,769	0.05%	1,000	0.02%
23 School Leadership	4,470	0.08%	600	0.01%
31 Guidance, Counseling, & Eval.	56,342	1.04%	58,868	1.15%
33 Health Services	549	0.01%	500	0.01%
36 Co-curr/extra-curr	13,620	0.25%	-	0.00%
51 Plant Maint. & Operations	180,177	3.34%	165,303	3.23%
	325,539	6.03%	298,948	5.84%

Total Annual Operating Budget	\$ 5,400,702	100.00%	\$ 5,116,144	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	3.0
Clerical	12.0	12.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	46.0	45.0
Special Education - Teachers	9.0	11.0
Special Education - Clerical	6.0	6.0
Total General Fund	80.0	81.0
Federal	4.0	7.0
Special Education – Federal	5.0	5.0
ESSER	1.0	
Total Campus Staffing	90.0	93.0

Enrollment	805	798	
Total Annual Operating Costs per Student	\$ 6,709	\$ 6,411	-4.44%

Youngblood Intermediate School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.52%	\$ 55,000	1.02%
6118 Extra duty pay - professionals	9,100	0.16%	9,900	0.18%
6119 Teachers / other professionals	4,041,002	69.13%	3,690,320	68.19%
6125 Substitutes - clerical	6,590	0.11%	4,700	0.09%
6126 Clerical and ancillary	293,705	5.02%	327,102	6.04%
6129 Part time and temporary	12,500	0.21%	17,000	0.31%
61XX Benefits and other payroll costs	1,121,401	19.18%	986,518	18.23%
	5,514,531	94.34%	5,090,540	94.07%

Non-Payroll costs: by functional area				
11 Instruction	60,790	1.04%	52,001	0.96%
12 Instructional Resources	9,800	0.17%	9,800	0.18%
13 Curriculum & Instruction	5,720	0.10%	3,000	0.06%
23 School Leadership	2,771	0.05%	4,100	0.08%
31 Guidance, Counseling, & Eval.	55,642	0.95%	58,568	1.08%
33 Health Services	2,000	0.03%	2,000	0.04%
36 Co-curr/extra-curr	1,245	0.02%	-	0.00%
51 Plant Maint. & Operations	192,775	3.30%	191,653	3.54%
61 Community Services	42	0.00%	-	0.00%
	330,785	5.66%	321,122	5.93%

Total Annual Operating Budget	\$ 5,845,316	100.00%	\$ 5,411,662	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	3.0
Clerical	11.0	11.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	51.0	45.0
Special Education - Teachers	8.0	9.0
Special Education - Clerical	5.0	6.0
Total General Fund	82.0	78.0
Federal	5.0	7.0
Special Education – Federal	3.0	3.0
ESSER	1.0	
Total Campus Staffing	91.0	88.0

Enrollment	880	820	
Total Annual Operating Costs per Student	\$ 6,642	\$ 6,600	-0.64%

Mata Intermediate School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.56%	\$ 55,000	1.19%
6118 Extra duty pay - professionals	9,100	0.17%	9,900	0.21%
6119 Teachers / other professionals	3,636,131	67.82%	3,049,960	66.10%
6125 Substitutes - clerical	6,500	0.12%	4,700	0.10%
6126 Clerical and ancillary	297,700	5.55%	263,398	5.71%
6129 Part time and temporary	12,500	0.23%	17,000	0.37%
61XX Benefits and other payroll costs	1,075,040	20.05%	921,618	19.98%
	5,067,204	94.51%	4,321,576	93.67%

Non-Payroll costs: by functional area

11 Instruction	57,598	1.07%	50,139	1.09%
12 Instructional Resources	10,112	0.19%	6,102	0.13%
13 Curriculum & Instruction	3,759	0.07%	2,270	0.05%
23 School Leadership	3,070	0.06%	4,300	0.09%
31 Guidance, Counseling, & Eval.	55,757	1.04%	58,568	1.27%
33 Health Services	2,000	0.04%	2,000	0.04%
36 Co-Curricular Activities	3,629	0.07%	-	0.00%
51 Plant Maint. & Operations	158,576	2.96%	168,863	3.66%
	294,501	5.49%	292,242	6.33%

Total Annual Operating Budget	\$ 5,361,705	100.00%	\$ 4,613,818	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	2.0
Clerical	11.0	10.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	46.0	41.5
Special Education - Teachers	10.0	11.0
Special Education - Clerical	4.0	4.0
Total General Fund	78.0	72.5
Federal	3.0	4.5
Special Education – Federal	2.0	2.0
ESSER	1.0	
Total Campus Staffing	84.0	79.0

Enrollment	791	753	
Total Annual Operating Costs per Student	\$ 6,778	\$ 6,127	-9.61%

**Miller Intermediate School
2024-25 General Fund Budget**

	<u>Amended Budget 2023-24</u>	<u>% of Total</u>	<u>Proposed Budget 2024-25</u>	<u>% of Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 30,233	0.55%	\$ 55,000	1.09%
6118 Extra duty pay - professionals	14,450	0.26%	9,900	0.20%
6119 Teachers / other professionals	3,770,820	68.09%	3,408,604	67.37%
6125 Substitutes - clerical	8,000	0.14%	5,060	0.10%
6126 Clerical and ancillary	262,264	4.74%	269,591	5.33%
6129 Part time and temporary	12,500	0.23%	17,000	0.34%
61XX Benefits and other payroll costs	1,132,360	20.45%	981,310	19.40%
	5,230,627	94.45%	4,746,465	93.82%

Non-Payroll costs: by functional area

11 Instruction	51,266	0.93%	56,413	1.12%
12 Instructional Resources	4,324	0.08%	4,700	0.09%
13 Curriculum & Instruction	2,456	0.04%	2,700	0.05%
23 School Leadership	1,793	0.03%	2,500	0.05%
31 Guidance, Counseling, & Eval.	56,134	1.01%	58,468	1.16%
33 Health Services	1,437	0.03%	2,600	0.05%
36 Co-Curricular Activities	3,471	0.06%	-	0.00%
51 Plant Maint. & Operations	186,475	3.37%	185,443	3.67%
	307,356	5.55%	312,824	6.18%

Total Annual Operating Budget	\$ 5,537,983	100.00%	\$ 5,059,289	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	3.0	3.0
Clerical	10.0	10.0
Counselors	2.0	2.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	48.0	43.5
Special Education - Teachers	7.0	8.0
Special Education - Clerical	5.0	5.0
Total General Fund	77.0	73.5
Federal	4.0	5.5
Special Education – Federal	5.0	5.0
ESSER	2.0	
Total Campus Staffing	88.0	84.0

Enrollment	780	799	
Total Annual Operating Costs per Student	\$ 7,100	\$ 6,332	-10.82%

Budewig Intermediate School
2024-25 General Fund Budget

	<u>Amended Budget</u> <u>2023-24</u>	<u>% of</u> <u>Total</u>	<u>Proposed Budget</u> <u>2024-25</u>	<u>% of</u> <u>Total</u>
Payroll costs: by object				
6112 Substitutes - teachers	\$ 55,233	0.83%	\$ 75,000	1.20%
6118 Extra duty pay - professionals	9,100	0.14%	9,900	0.16%
6119 Teachers / other professionals	4,580,598	69.20%	4,327,970	69.06%
6125 Substitutes - clerical	7,200	0.11%	4,700	0.07%
6126 Clerical and ancillary	333,351	5.04%	350,112	5.59%
6129 Part time and temporary	12,500	0.19%	17,000	0.27%
61XX Benefits and other payroll costs	1,278,434	19.31%	1,141,098	18.21%
	6,276,416	94.82%	5,925,780	94.56%

Non-Payroll costs: by functional area

11 Instruction	83,827	1.27%	73,624	1.17%
12 Instructional Resources	6,500	0.10%	8,000	0.13%
13 Curriculum & Instruction	8,900	0.13%	3,000	0.05%
23 School Leadership	5,500	0.08%	8,250	0.13%
31 Guidance, Counseling, & Eval.	55,642	0.84%	57,868	0.92%
33 Health Services	1,700	0.03%	1,500	0.02%
36 Co-curr/extra-curr	495	0.01%	500	0.01%
51 Plant Maint. & Operations	180,176	2.72%	188,153	3.00%
	342,740	5.18%	340,895	5.44%

Total Annual Operating Budget	\$ 6,619,156	100.00%	\$ 6,266,675	100.00%
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Budgeted Staff:	<u>2023-24</u>	<u>2024-25</u>
Administrators	4.0	4.0
Clerical	12.0	12.0
Counselors	3.0	3.0
Librarians	1.0	1.0
Nurses	1.0	1.0
Teachers	59.0	54.5
Special Education - Teachers	17.0	16.0
Special Education - Clerical	7.0	7.0
Total General Fund	104.0	98.5
Federal	8.0	10.5
Special Education – Federal	5.0	4.0
ESSER	1.0	
Total Campus Staffing	118.0	113.0

Enrollment	1,134	1,085	
Total Annual Operating Costs per Student	\$ 5,837	\$ 5,776	-1.05%

Financial Section

Debt Service Fund



Debt Service Fund Overview

The Debt Service Fund accounts for payments of principal, interest, and related fees on the district's general obligation bonds. Under Texas Law, only these debt service payments can be charged to this fund. Revenue is received from a designated allocation of the property tax rate, State funding, and federal funding under the Qualified School Construction Bond (QSCB) program. The district does not currently generate revenue from the State under the Instructional Facilities Allotment (IFA) or the Existing Debt Allotment (EDA) programs. The only State funding for debt service the district receives is Additional State Aid for Homestead Exemption (ASAHE).

In May 2015, the voters approved a bond referendum totaling \$341,000,000. Major projects included in this referendum were: a Career Center, a Multi-Purpose Center, a Fine Arts addition at Kerr High School, Gymnasium Additions at each middle school, facilities for Pre-K expansion, school buses and other district renovations. The district has issued all debt authorized by this referendum with the fifth and final installment (\$55,335,000) issued in May 2021.

On November 2, 2021, voters approved three of four bond propositions on the ballot for the district totaling \$522,270,000. Proposition A was approved and includes funding for safety and

Proposition	Amount	For	Against
A-General Construction	\$482,585,000	3,783	2,451
B-Other Athletic Facility Upgrades & Maint.	9,095,000	3,115	3,069
D-Technology Equipment	30,590,000	3,563	2,625
Propositions Approved	<u>\$522,270,000</u>		

security, buses, rebuilding two existing elementary schools, an agricultural science center, fine arts, CTE equipment, and district wide modernization. Proposition B also passed and includes resurfacing, rebuilding of district tennis courts, scoreboard replacements, dugout replacements, resurfacing of ballfields and turf replacement. Technology was approved within Proposition D, including updating campus device inventories, providing student, teacher, and online testing devices, and a strategic replacement cycle. Proposition C, which included renovations and modernizations to the main competition stadium for the district, did not pass by a vote of 2,913 for and 3,273 against. This approved debt is currently estimated to be issued over nine years with an estimated impact on the tax rate of \$0.045. The district has issued three installments of debt totaling \$141,065,000 with \$381,205,000 currently remaining authorized and unissued.

Debt Service Expenditures

The 2024-25 expenditure budget consists of the following amounts: \$27,890,000 for bond principal and sinking fund payments, \$15,591,449 for bond interest payments, and \$50,000 for other fees. Detailed debt service requirements are included in the Informational section of this document. The budget includes estimated debt service requirements for the fourth installment of the 2021 referendum with a planned issuance in May 2025.

These expenditure estimates are primarily based on debt that has already been issued. The Series 2009 and 2010 bonds were issued under the federal government's QSCB program. The 2009 QSCB bonds were issued as tax credit bonds - the federal government provides tax credits to the purchasers of the bonds which allowed the district to issue the bonds with a 0% interest rate. The 2010 QSCB bonds were issued as "direct pay to issuer" QSCB bonds. The district received a rebate of the interest paid on the bonds from the federal government effectively reducing the interest cost to 0%. The 2009 QSCB bonds were paid in full in 2024 utilizing the accumulated funds in the established sinking fund. The 2010 QSCB bonds mature in 2027 and require annual sinking fund deposits. For budgetary purposes, this sinking fund deposit is treated as a principal expenditure since the adopted tax rate must provide sufficient funds to cover the deposit.

Debt Service Fund Expenditures (continued)

Historically, the district’s administration and Board have structured debt with an aggressive principal retirement schedule that has allowed the district to minimize the effect of new debt issuance on the tax rate. Approximately 69% of the existing outstanding debt will be retired within the next 10 years which is well above the statewide average of 44%. Additionally, Alief’s total debt outstanding per student of \$10,746 is significantly lower than our neighboring area districts.

State Facilities Funding

House Bill 4 enacted during the 1997 Legislative session provided State funding for instructional school facilities (IFA), while additional State funding for existing debt (Existing Debt Allotment – EDA) was first granted during the 1999 Legislative session. The district’s property value per student per penny of tax is greater than the guaranteed levels under these programs, therefore the district currently generates no State funding for facilities under these programs. For many years, when the district did receive IFA/EDA, these funding sources covered approximately 50% of the debt service payments.

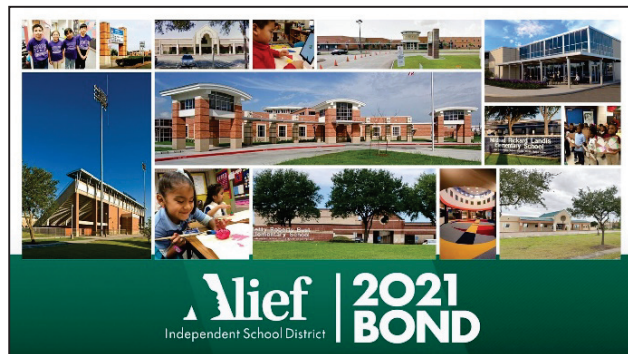
The district does earn Additional State Aid for Homestead Exemption (ASAHE) funding. This aid compensates districts for the local revenue loss associated with the State mandated changes to the homestead exemption and is therefore not a true gain in revenue, but rather a change in the funding source (State vs. local). Texas voters approved increasing the state homestead exemption in 2015 from \$15,000 to \$25,000 and voted to further increase it in May 2022 to \$40,000. Another increase in the exemption from \$40,000 to \$100,000 was approved by the voters in November 2023. The district receives ASAHE funding to compensate for revenue lost to repay debt issued prior to the homestead exemption changes approved in 2015 and 2022. ASAHE funding related to the additional exemption in 2023, will be based on debt issued **or to be issued** under an authorization approved by voters prior to 2023. ASAHE funding for 2023-24 is projected at \$3,836,635 and budgeted at \$3,561,231 for 2024-25.

Tax Rate and Fund Balance Impact

The estimated budgetary fund balance on August 31, 2024, is approximately \$5.6 million. The difference between the budgetary fund balance and actual fund balance are the deposits to the required sinking fund for the 2010 QSCB bonds. In the Annual Comprehensive Financial Report, these deposits are included in a restricted cash account and fund balance. For budgetary purposes, these deposits are treated as expenditures to adopt the appropriate tax rate necessary to make the sinking fund deposit.

As of August 31, 2024, fund balance is projected to be above the district’s benchmark of 1/12th of the preceding year’s expenditures of \$3.2 million; however, the district can utilize this fund balance in future years to assist in minimizing tax rate increases as the district continues to issue debt from the 2021 referendum.

The \$341,000,000 of bonds authorized in the 2015 referendum were issued over six years and, although anticipated to result in an 8.5 cent tax rate increase, resulted in an actual increase of only 5.0 cents over this time. The \$522,270,000 of bonds authorized in the 2021 referendum is anticipated to result in an overall 4.5 cent tax rate increase over nine years. Due interest rates that are lower than estimates and taxable value growth, the district has not increased the tax rate following the issuance of the first three installments of debt. The district has held the rate steady at \$0.205 for eight years, since 2017-18, and no increase in the rate is currently projected until the 2026-27 fiscal year. The district continues to have one of the lowest debt service tax rates in Harris County.

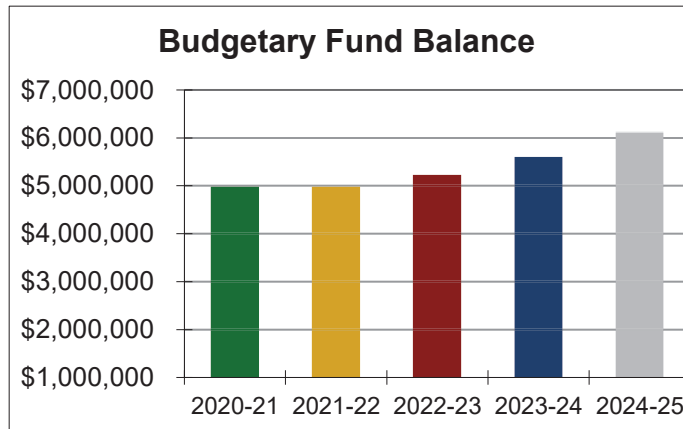


Debt Service Fund

Five Year Summary of Revenues & Expenditures Years Ended August 31, 2021 - August 31, 2025 (Budgeted)

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected Actual 2023-24	Proposed Budget 2024-25
Revenues					
Local sources	\$ 35,024,156	\$ 34,368,618	\$ 38,689,881	\$ 40,061,814	\$ 39,693,240
State sources	234,827	1,804,482	863,101	3,836,635	3,561,231
Federal sources	808,113	808,113	808,113	808,113	808,113
Total Revenues	36,067,096	36,981,213	40,361,095	44,706,562	44,062,584
Expenditures					
Debt Service:					
Principal	22,545,000	24,215,000	24,365,000	27,065,000	27,890,000
Principal - 2009 QSCB	-	-	-	16,297,000	-
Interest & fees	13,384,811	12,855,692	13,702,095	15,214,089	15,641,449
Total Expenditures	35,929,811	37,070,692	38,067,095	58,576,089	43,531,449
Revenues Over (Under) Expenditures	137,285	(89,479)	2,294,000	(13,869,527)	531,135
Other Financing Sources					
Deposit to sinking fund	-	-	-	-	970,000
Proceeds from sale of land	-	2,147,548	-	-	-
Proceeds from refunding	1,500,024	-	-	-	-
Revenue and Other Sources Over (Under) Expenditures	1,637,309	2,058,069	2,294,000	(13,869,527)	1,501,135
Fund Balances, beginning	27,034,232	28,671,541	30,729,610	33,023,610	19,154,083
Fund Balance, ending	\$ 28,671,541	\$ 30,729,610	\$ 33,023,610	\$ 19,154,083	\$ 20,655,218
Less: FB Reserved for QSCB	23,697,604	25,754,071	27,810,538	13,570,004	14,540,004
Budgetary Fund Balances	\$ 4,973,937	\$ 4,975,539	\$ 5,213,072	\$ 5,584,079	\$ 6,115,214

Note: One common method used to estimate appropriate debt service fund balance levels is to divide the preceeding year's principal and interest by 12. Alief I.S.D.'s benchmark at 08/31/24 using this method is approx. \$3.2 million so our fund balance is currently above this level.

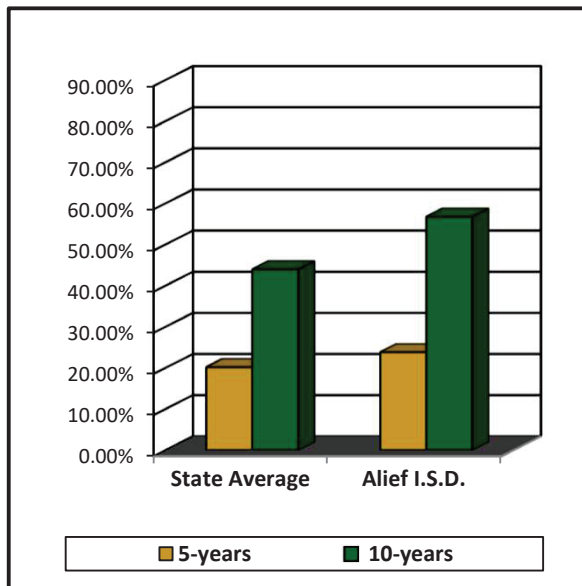


Note: The 2023-24 projected actual expenditures include retirement of the 2009 QSCB bonds from fund balance. The 2024-25 budgeted debt service payment includes the deposits to the 2010 QSCB sinking fund since for budgetary purposes, these deposits are treated the same as an expenditure and the district tax rate must be sufficient to provide funds for the deposits.

Debt Service Fund

Debt Retirement Summary

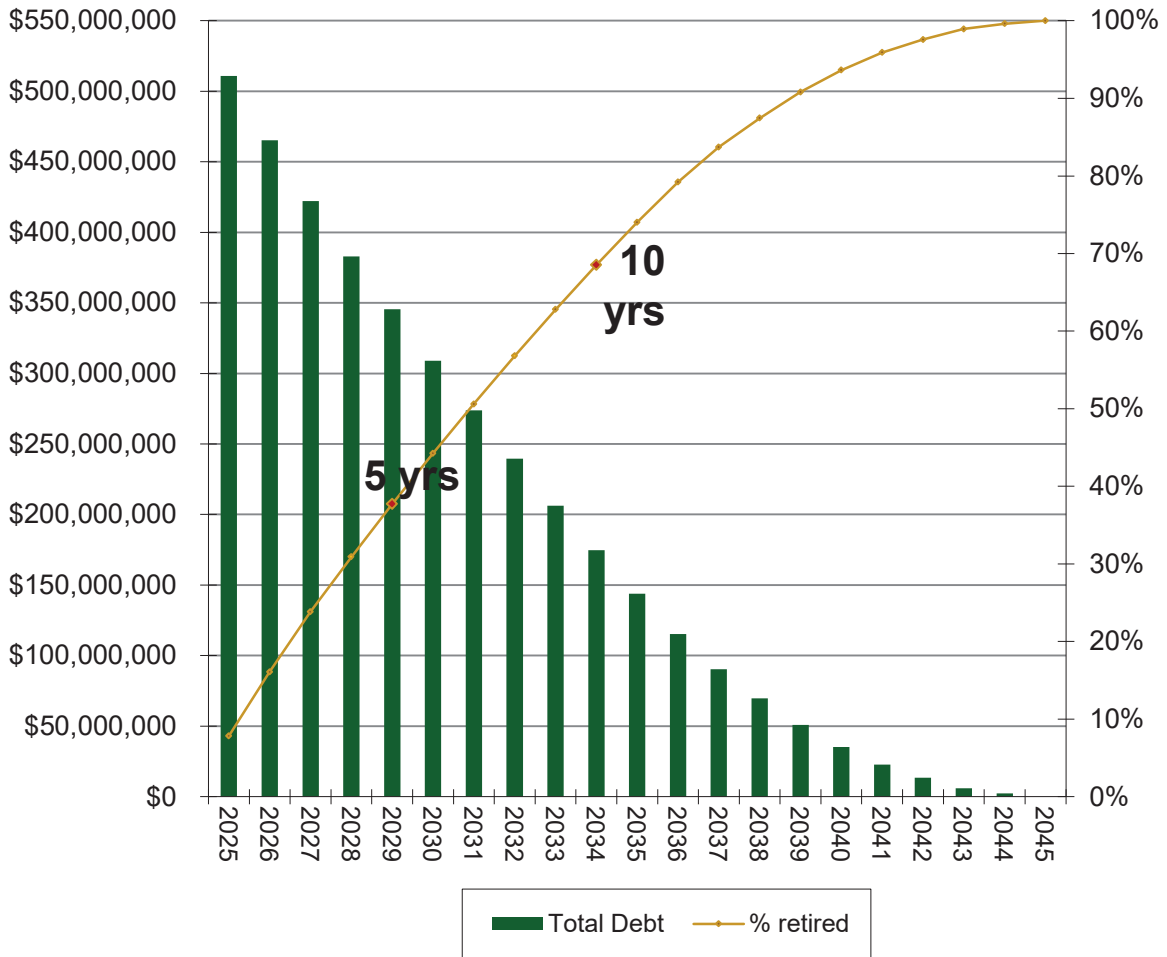
Fiscal Year Ended August 31,	Principal	Interest	Total	Percent Retired
2025	\$ 27,890,000	\$ 15,591,449	\$ 43,481,449	7.84%
2026	29,993,500	15,739,967	45,733,467	16.09%
2027	28,943,500	13,990,364	42,933,864	23.84%
2028	26,888,500	12,313,884	39,202,384	30.91%
2029	26,493,500	11,088,723	37,582,223	37.69%
2030	26,488,500	9,901,954	36,390,454	44.25%
2031	26,488,500	8,785,594	35,274,094	50.61%
2032	26,488,500	7,762,821	34,251,321	56.79%
2033	26,488,500	6,795,534	33,284,034	62.79%
2034	25,758,500	5,864,841	31,623,341	68.50%
2035	25,758,500	4,975,194	30,733,694	74.04%
2036	24,523,500	4,116,554	28,640,054	79.21%
2037	21,743,500	3,321,623	25,065,123	83.73%
2038	17,993,500	2,628,509	20,622,009	87.45%
2039	16,678,500	2,034,925	18,713,425	90.82%
2040	14,083,500	1,521,306	15,604,806	93.64%
2041	11,493,500	1,081,132	12,574,632	95.91%
2042	8,603,500	702,758	9,306,258	97.58%
2043	7,138,500	382,584	7,521,084	98.94%
2044	3,528,500	163,911	3,692,411	99.61%
2045	2,133,500	45,337	2,178,837	100.00%
Totals	\$ 425,600,000	\$ 128,808,964	\$ 554,408,964	



Note: Within the next five years, Alief I.S.D. will retire approximately 38% of the currently issued debt. The average debt retired within 5 years for Texas school districts is 21%. Alief also compares very favorably to the state average of debt retired with 10 years-69% vs. 44%. Overall, the Texas repayment schedules are below average - repayment of 25% over 5 years and 50% over ten years is considered a nationwide average. Alief is well above these target ratios also.

Alief Independent School District

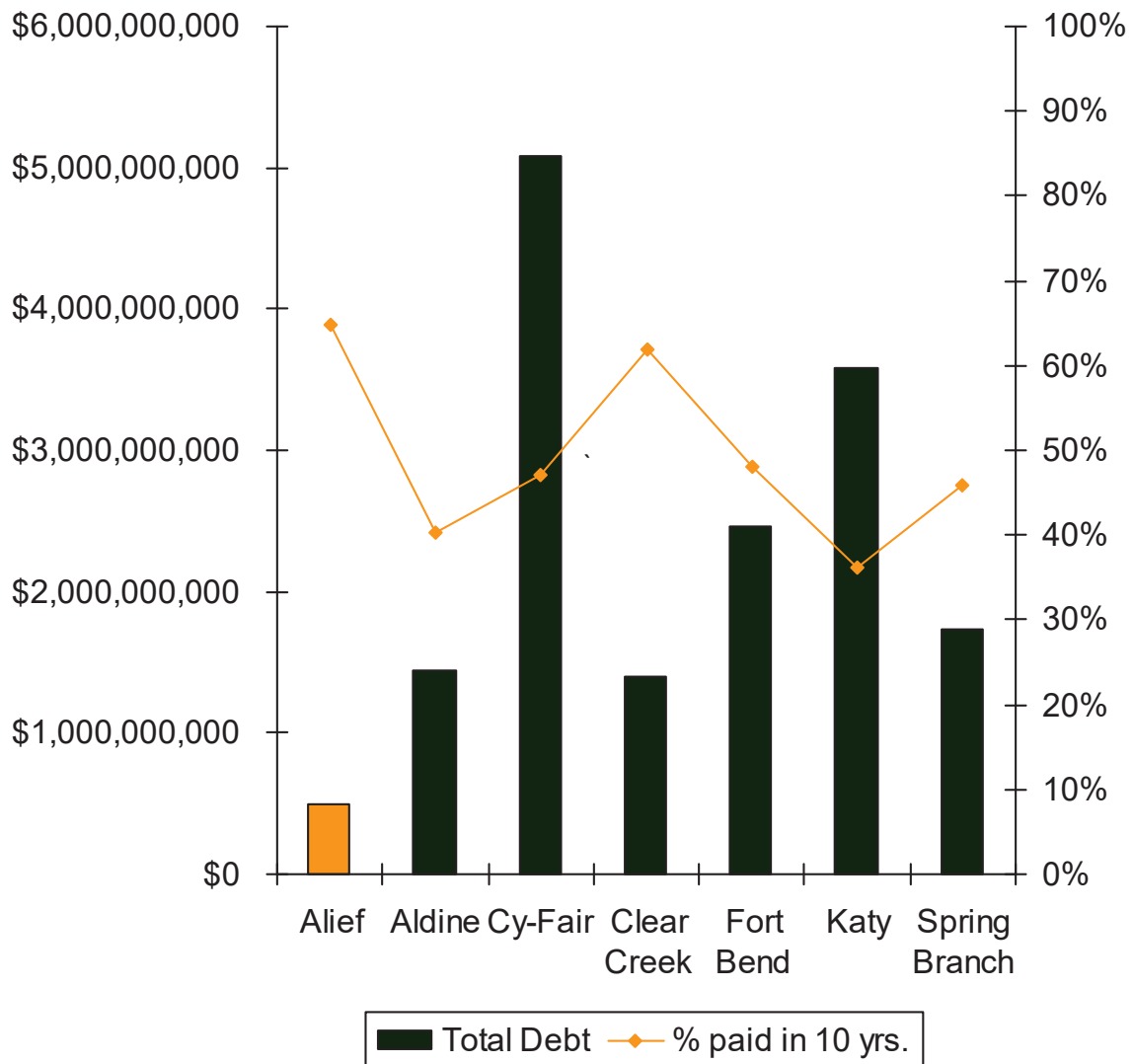
Total Debt and Percent Retired by Year



Note: This is a graph of the total debt outstanding including principal and interest at the end of each year between 2025 and 2045 – the year that all currently issued (and projected) debt will be retired. As a guideline, rating agencies look for a repayment schedule that retires 25 percent of principal a quarter through the life of the debt and 50 percent halfway through the life of the debt. Alief is well above this guideline.

Debt Comparison with Neighboring Districts

Total Debt and Percent Paid in 10 Years



Note: The information above is as of August, 31, 2023, because that is the most recent data available for other Districts.

Alief Independent School District

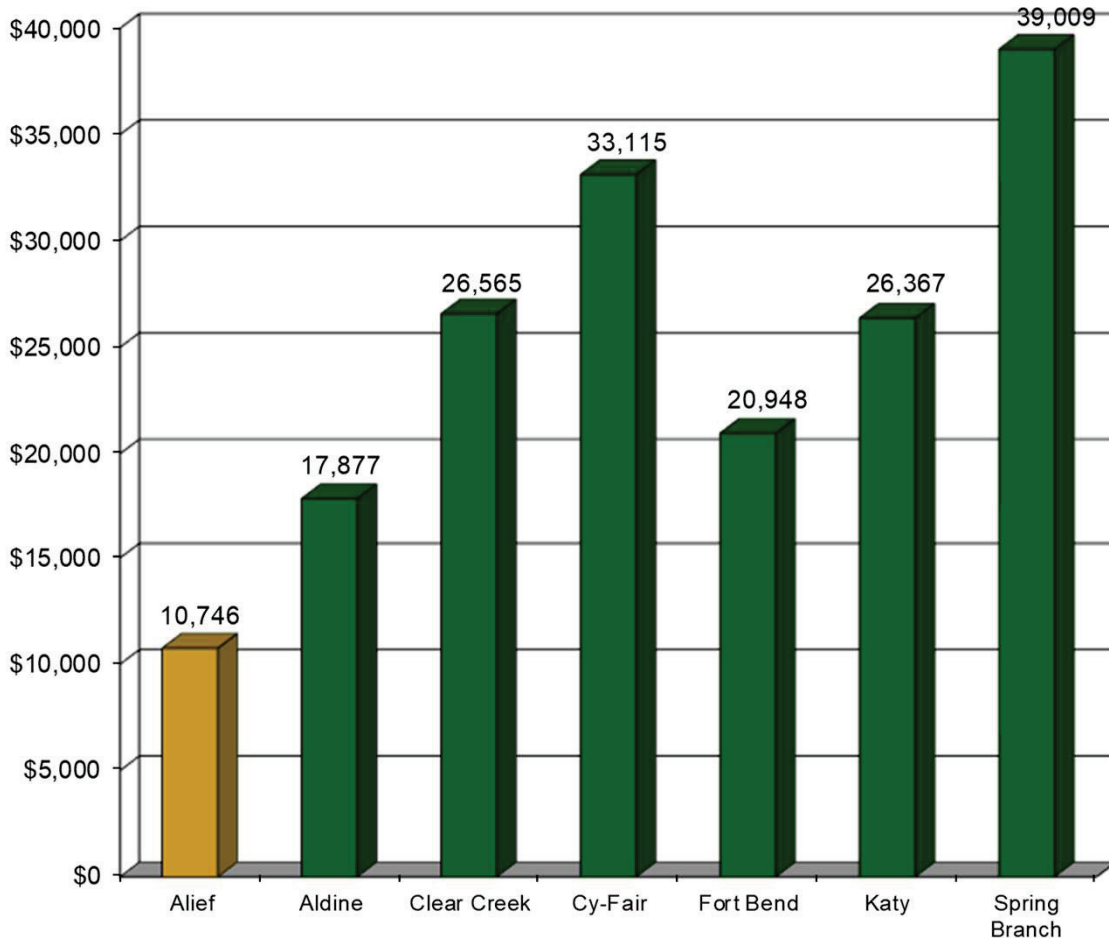
Debt Service Tax Rate Comparison Fort Bend and Harris County School Districts

District	County	Fiscal Year 2023-24		
		Total Rate	General	Debt Service
Lamar Consolidated	Fort Bend	1.1492	0.6692	0.4800
Dickinson	Galveston	1.1780	0.7380	0.4400
Spring	Harris	1.1092	0.6692	0.4400
Alvin	Brazoria	1.1923	0.7576	0.4347
Cypress-Fairbanks	Harris	1.0811	0.6811	0.4000
Tomball	Harris	1.0652	0.6692	0.3960
Katy	Harris	1.1194	0.7294	0.3900
Klein	Harris	1.0316	0.6716	0.3600
Humble	Harris	1.1075	0.7575	0.3500
Pearland	Brazoria	1.0473	0.6992	0.3481
Pasadena	Harris	1.1382	0.7982	0.3400
Goose Creek	Harris	1.0825	0.7575	0.3250
Channelview	Harris	0.9921	0.6788	0.3133
Spring Branch	Harris	1.0789	0.7744	0.3045
Aldine	Harris	1.0368	0.7338	0.3030
Galena Park	Harris	1.1319	0.8376	0.2943
La Porte	Harris	0.9739	0.6920	0.2819
Deer Park	Harris	1.1213	0.8513	0.2700
Fort Bend	Fort Bend	0.9892	0.7192	0.2700
Clear Creek	Galveston	0.9746	0.7046	0.2700
Alief	Harris	0.9867	0.7817	0.2050
Houston	Harris	0.8683	0.7016	0.1667
Average Tax Rate		1.0661	0.7306	0.3356
Alief Tax Rate		0.9867	0.7817	0.2050

Note: Under Section 45.003(e), Texas Education Code, a school district is able to issue unlimited tax bonds, provided that the district demonstrates its projected ability to pay such bonds plus the District's outstanding bonds (other than bonds authorized by an election held on or before April 1, 1991 and issued before September 1992, or bonds issued to refund such bonds) at a debt service tax rate of not more than \$0.50 per \$100 of assessed valuation. Alief's tax rate is well below this limit. The I&S portion remained at \$0.205.

Debt Comparisons with Neighboring Districts

Total Debt per Student



Note: Alief is much lower than many of the surrounding Districts for the total outstanding debt per student ratio primarily because we repay debt at a faster rate and enrollment trends have allowed for a lower debt issuance amount. Future debt service budgets will not be negatively impacted by fluctuating or escalating repayment schedules. The information above is as of August 31, 2023, because that is the most recent data available for other Districts. Total debt per student is calculated using total principal outstanding.

Alief Independent School District

Financial Projection: Debt Service Fund For the Years Ended August 31, 2021 - August 31, 2028

	2020-21	2021-22	2022-23	2023-24
Debt Service	Actual	Actual	Actual	Projected Actual
Tax Rate	\$0.2050	\$0.2050	\$0.2050	\$0.2050
Revenues				
5711 Current taxes	\$ 34,914,159	\$ 35,183,332	\$ 37,942,008	\$ 38,407,131
5712 Taxes - delinquent	(184,156)	(446,026)	(731,916)	(600,000)
5713-19 Taxes- P & I	290,177	277,920	316,468	277,920
5742 Investment earnings	3,976	(646,608)	1,163,321	1,976,763
5700 Total local revenue	35,024,156	34,368,618	38,689,881	40,061,814
5812 IFA	-	236,734	-	-
5812 EDA/ASAHE	234,827	1,567,748	863,101	3,836,635
5949 Fed. reimbursement - QSCB	808,113	808,113	808,113	808,113
5800 Total state/fed. revenue	1,042,940	2,612,595	1,671,214	4,644,748
5000 Total revenues	36,067,096	36,981,213	40,361,095	44,706,562
Expenditures				
6511 Bond principal	22,545,000	24,215,000	24,365,000	43,362,000
6521 Bond interest	13,351,204	12,822,751	13,702,095	15,164,089
6599 Debt service fees	33,607	32,941	-	50,000
6000 Total expenditures	35,929,811	37,070,692	38,067,095	58,576,089
Other Sources				
Deposit to sinking fund	-	-	-	-
Sale of Assets	-	2,147,548	-	-
Proceeds from refunding	1,500,024	-	-	-
Revenues/Other Sources Over (Under) Expend.	1,637,309	2,058,069	2,294,000	(13,869,527)
Fund Balance-Beg. Of Year	27,034,232	28,671,541	30,729,610	33,023,610
Fund Balance - End of Year	\$ 28,671,541	\$ 30,729,610	\$ 33,023,610	\$ 19,154,083
Less: FB Reserved for QSCB	23,697,604	25,754,071	27,810,538	13,570,004
Budgetary Fund Balance	\$ 4,973,937	\$ 4,975,539	\$ 5,213,072	\$ 5,584,079
Target Budgetary Fund Balance	\$ 2,730,326	\$ 3,040,521	\$ 3,260,597	\$ 3,172,258

2024-25	2025-26	2026-27	2027-28
Original Budget	Projected	Projected	Projected
\$0.2050	\$0.2050	\$0.2200	\$0.2200
\$ 38,915,320	\$ 40,429,251	\$ 45,079,347	\$ 46,983,063
(500,000)	(500,000)	(500,000)	(500,000)
277,920	277,920	277,920	277,920
1,000,000	850,000	600,000	375,000
39,693,240	41,057,171	45,457,267	47,135,983
-	-	-	-
3,561,231	3,927,999	3,698,717	4,247,504
808,113	808,113	428,480	-
4,369,344	4,736,112	4,127,197	4,247,504
44,062,584	45,793,283	49,584,464	51,383,487
27,890,000	29,993,500	48,148,750	33,856,250
15,591,449	16,550,783	17,399,718	18,230,237
50,000	50,000	50,000	50,000
43,531,449	46,594,283	65,598,468	52,136,487
970,000	970,000	-	-
-	-	-	-
-	-	-	-
1,501,135	169,000	(16,014,004)	(753,000)
19,154,083	20,655,218	20,824,218	4,810,214
\$ 20,655,218	\$ 20,824,218	\$ 4,810,214	\$ 4,057,214
14,540,004	15,510,004	-	-
\$ 6,115,214	\$ 5,314,214	\$ 4,810,214	\$ 4,057,214
\$ 4,881,341	\$ 3,627,621	\$ 3,882,857	\$ 5,466,539

Financial Section

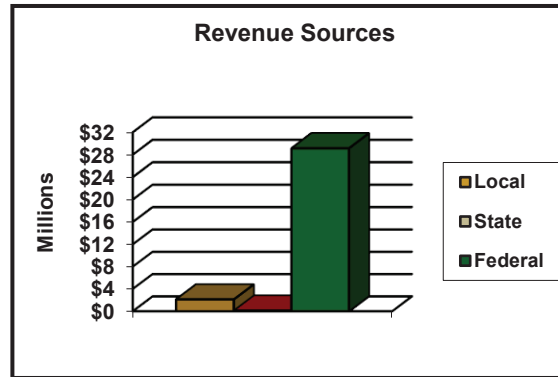
Food Service Fund

Food Service Fund Overview

The District’s food service operations are accounted for in the Food Service Special Revenue Fund. Although special revenue funds are generally not included in the annual budget adopted by the Board of Trustees, TEA regulations require inclusion of the food service fund.

Revenues

Approximately 93% of the revenue in this fund is received from the United States Department of Agriculture (USDA) under the National School Lunch Program, the School Breakfast Program and the Food Distribution Program. This revenue is classified as federal. For 2023-24, approximately 87.3% of students qualified to receive either free or reduced price lunch. All students are eligible to receive breakfast free of charge. Other minor revenue sources consist of local and state revenue. Local revenue is primarily from student payments for lunch and a la carte items. Revenue from the state is required matching funds and is less than 1% of total revenue.



Pandemic Operations

Revenues were significantly less in both 2019-20 and 2020-21 due to the pandemic. USDA immediately issued waivers which allowed districts to move to the Seamless Summer Feeding Program and modify operations. When the pandemic began, the Nutrition department quickly shifted to curbside operations. Given the shift in operations, the number of meals served dropped considerably resulting in a revenue loss of approximately \$8.4 million in 2019-20. The reimbursement received for curbside meals covered the cost of the food and the premium pay for those working at the distribution sites, so it was a break even operation. For the 2020-21 school year, the Nutrition department operated a hybrid model serving students who attended in person and offering curbside for those who chose to attend virtually. The revenue loss in 2020-21 as compared to 2018-19 was approximately \$13.3 million, however, this loss was partially offset by \$3.2 million in emergency funding reimbursement that the District received.

Return to Normal Operations

In 2021-22, with all students back in person for school, operations returned to “more normal.” However, staffing shortages affected the ability to open a la carte lines, so local revenues did not return to pre-pandemic levels. In 2022-23, more lines were opened as some of the vacancies were filled, so this revenue increased and returned to pre-pandemic levels. Federal reimbursement rates were temporarily increased in 2021-22 and remained in place for 2022-23 by \$.40 for lunch and \$.15 for breakfast (provided by the Keep Kids Fed Act), and the District received two supply chain assistance grants which significantly impacted federal revenues. It was anticipated that the temporary rate increases noted above would end and rates would decrease significantly for the 2023-24 year. However, USDA is required by law to calculate reimbursement rate increases based on inflation as determined by the Consumer Price Index, so the base reimbursement rates increased by 8% which offset the ending of the pandemic related rate increases. Enrollment declines also have to be factored into revenue projections and budgets as enrollment and attendance rates have a direct impact on the number of meals served.

Food Service Fund Overview (continued)

Revenues (continued)

This chart is a history of the federal meals reimbursement rates for the past five years.

Federal Meals Reimbursement Rates						
	2020-21	2021-22 (1)	2021-22 (2)	2022-23	2023-24	2024-25
Breakfast						
Free	\$ 2.2600	\$ 2.4625	\$ 2.6050	\$ 2.6700	\$ 2.7300	\$ 2.8400
Reduced	1.9600	2.4625	2.6050	2.3700	2.4300	2.5400
Paid	0.3200	2.4625	2.6050	0.5000	0.3800	0.3900
Lunch						
Free	3.6000	4.3175	4.5625	4.4300	4.3500	4.5400
Reduced	3.2000	4.3175	4.5625	4.0300	3.9500	4.1400
Paid	0.4200	4.3175	4.5625	0.8700	0.5000	0.5300
Snack	0.9600	1.0000	1.0000	1.0800	N/A	N/A
CACFP Supper						
Free (3)					4.5500	4.7300
(1) Rate effective 7/1/21 - 12/31/21						
(2) Rate effective 1/1/22-6/30/22 - mid year increase due to the pandemic						
(3) All meals are claimed at the free rate due to At Risk designation						

In 2023-24, the District transitioned from the snack program to the supper program. This resulted in increased participation as it is now available to all students after school. The program was implemented in high schools to allow students who stay after school for extra-curricular activities to participate if CACFP (Child and Adult Care Food Program) is offered at their campus. Also, in 2023-24, the District received the final round of the Supply Chain Assistance Grant of \$1.8M.

Expenditures

Food Service expenditures consist primarily of payroll (40%) and supplies and materials (55%). During the period of modified operations, all employees were paid for the hours they would have been scheduled to work. All district employees, regardless of funding source, continued to receive normal base pay which is why there is no significant decrease in payroll expenditures during the period of modified operations. For 2023-24, the District approved an 8% pay raise for employees in the lowest pay grades and also approved pay grade upgrades for multiple nutrition positions in order to be able to offer competitive rates and hopefully fill multiple positions that have remained vacant. In 2024-25, the District did not provide a permanent pay increase. Food service employees will receive a \$2K one time supplement funded through the ESSER grant to be paid in September and two \$500 supplements to be paid in December and May that will be funded by the general fund. The slight increase in the payroll budget is for the assumption that several unfilled positions that were converted to a new position/purpose will be filled. The District converted six unfilled Specialist I positions to Specialist III - Trainers and 3 Managers of Multiple Facilities were converted to Managers – Training. These changes were made due to feedback received from nutrition staff during the District Climate and Culture Focus Group for the nutrition department. Staff noted the hardship that is created when operating with multiple vacancies while also training new staff due to high turnover rates. These new positions will develop a training program so that existing cafeteria personnel will not be doing as much day to day on the job training.

Food Service Fund Overview (continued)

Expenditures (continued)

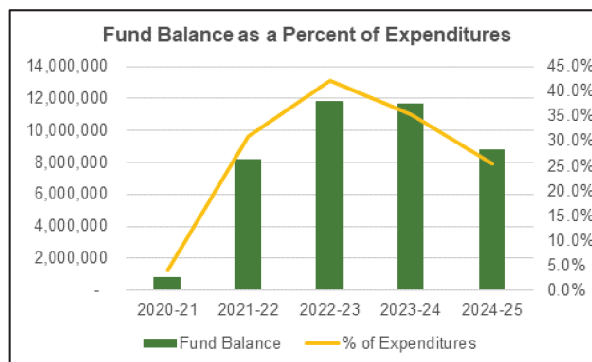
The majority of the supplies and materials budget consists of expenditures for food. Food expenditures in 2019-20 and 2020-21 were well below budget between the school closure and remote/virtual school options. Actual expenditures in 2022-23 increased due to inflation, additional food costs for increased a la carte sales, and \$200K for the replacement of cafeteria tables. The 2023-24 budget for food only included an additional 3% increase for inflation. This budget had to be amended during the year as prices increased approximately 12%. The 2024-25 budget for supplies and materials only factored in an inflation rate of 2% as the District is cautiously optimistic that food prices will stabilize. This increase is offset by a \$325K decrease in our commodity allocation (a decrease to both revenues and expenditures).

The capital outlay budget was significantly reduced in 2019-20 and 2020-21 due to the large reductions in revenue. As a result the regular replacement of aging kitchen equipment and vehicles were put on hold, so in 2022-23 and beyond, capital outlay has been increased for these types of purchases as well as serving line improvements at multiple campuses.

Rather than allocating allowable expenditures, such as utilities and property insurance, to the food service fund, the district uses the standard indirect cost rate to recognize these charges. Indirect costs reduce the federal revenue in the food service fund. The current rate for 2024-25 is 7.935%. In 2019-20 and 2020-21, indirect costs were not charged to the food service fund in order to preserve as much fund balance as possible. The 2023-24 projections and 2024-25 budget include indirect charges of approximately \$1.1M.

Fund Balance

The fund balance for Food Service should not exceed three months of average food service operating expenditures. Fund balance had been above the recommended amount in previous years, so previous budgets have included planned reductions in fund balance for capital outlay. Projects that have been funded include kitchen renovations or new kitchens at several campuses and most recently new serving lines. These projects were approved by the Texas Department of Agriculture in order to reduce our fund balance and improve services to our students.



None of our financial forecasts projected anything like what happened during the pandemic. Typically, the federal meals reimbursement revenue covers the cost of both payroll and food. While we were able to drastically cut food costs when normal operations stopped, the payroll cost remained constant which led to two years of combined losses of \$4.5M.

The original budget for 2021-22 was a balanced budget. At the time that the budget was prepared, we were unaware that meal reimbursement rates would be significantly increased or that we would receive two supply chain assistance grants. We also budgeted for much higher staffing fill rates. All of these factors led to an increase to fund balance of \$7.3M. The original 2022-23 budget included a projected increase of \$725K. However, multiple positions remained vacant, and we received an additional supply chain assistance grant. These factors led to an increase to fund balance of \$3.7M and ending fund balance of \$11.8M at August 31, 2023. Ending fund balance of \$11.8M is over 3 months of average food service operations (using 10 months of operations), so the 2023-24 budget included a planned fund balance reduction of \$600K.

Food Service Fund Overview (continued)

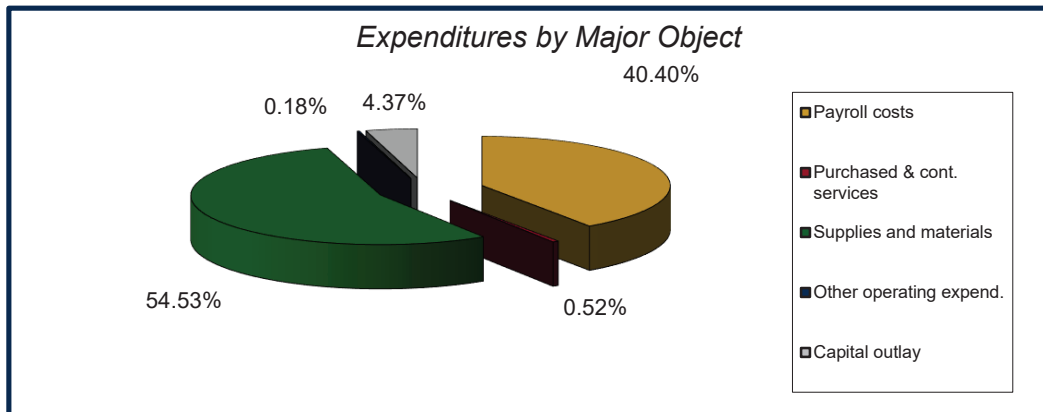
Fund Balance (continued)

However, there were delays to several of the planned serving line projects, the District received an unplanned 4th round of the Supply Chain Assistance Grant. The projected decrease to fund balance is \$145K and projected ending fund balance is \$11.7M at August 31, 2024, which is still above the recommended level. Therefore, the 2024-25 budget includes a planned fund balance reduction of \$1.5M. Predicting ongoing food price increases creates a budgeting challenge as the District tries to estimate expenditures and profit/loss while needing to spend down the excess fund balance. Long range forecasts include ongoing capital outlay expenditures and annual reductions to fund balance. These plans can be adjusted as necessary once an adequate fund balance level has been achieved.

Food Service Fund

Five Year Summary of Revenues and Expenditures Years Ended August 31, 2021 - August 31, 2025 (Budgeted)

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected Actual 2023-24	Proposed Budget 2024-25
Revenues					
Local sources	\$ 92,694	\$ 1,073,942	\$ 2,113,255	\$ 2,221,090	\$ 2,125,000
State sources	139,416	54,558	129,948	129,832	125,000
Federal sources	18,567,216	32,446,058	29,616,415	31,062,370	29,144,120
Total Revenues	18,799,326	33,574,558	31,859,618	33,413,292	31,394,120
Expenditures by function					
Food services					
6100 Payroll costs	11,765,481	12,034,153	12,566,578	13,664,101	13,854,807
6200 Purchased & cont. services	146,923	172,801	182,411	220,638	178,000
6300 Supplies and materials	7,791,486	13,938,089	15,166,355	18,658,148	18,699,963
6400 Other operating expend.	23,562	43,885	47,896	56,716	61,350
6600 Capital outlay	57,513	70,557	131,981	569,509	-
Total food services	19,784,965	26,259,485	28,095,221	33,169,112	32,794,120
Facilities acquisition & const.					
6600 Capital outlay	-	-	81,576	389,053	1,500,000
Total Expenditures	19,784,965	26,259,485	28,176,797	33,558,165	34,294,120
Revenues Over (Under) Expenditures	(985,639)	7,315,073	3,682,821	(144,873)	(2,900,000)
Fund Balances, beginning	1,799,912	814,273	8,129,346	11,812,167	11,667,294
Fund Balances, ending	\$ 814,273	\$ 8,129,346	\$ 11,812,167	\$ 11,667,294	\$ 8,767,294



Note: The 2024-25 budgeted expenditures includes \$1,500,000 in capital outlay expenditures to reduce the excess fund balance which is above the level recommended by the Texas Department of Agriculture. Planned fund balance reductions in 2023-24 were offset by a fourth round of the federal Supply Chain Assistance Grant.

Alief Independent School District

**Financial Projection: Food Service Fund
For the Years Ended August 31, 2021 - August 31, 2028**

	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Projected Actual
Food Service Fund				
Revenues				
5751 Food services - meals	\$ 79,251	\$ 915,592	\$ 1,362,823	\$ 1,327,874
5742 Investment earnings	5,362	48,792	538,964	659,506
5749 Miscellaneous	8,081	109,557	211,468	233,710
5700 Total local revenue	<u>92,694</u>	<u>1,073,941</u>	<u>2,113,255</u>	<u>2,221,090</u>
5829 Miscellaneous state revenue	<u>139,416</u>	<u>54,558</u>	<u>129,948</u>	<u>129,832</u>
5919 Misc fed revenue - summer school			763,988	800,000
5921 School breakfast program	3,264,336	5,120,731	4,914,386	5,167,351
5922 School lunch program	9,815,159	22,633,021	19,728,696	20,543,615
5923 USDA commodities	2,224,857	3,517,232	2,664,303	2,707,487
5939 Other federal revenue	<u>3,262,864</u>	<u>1,175,075</u>	<u>1,545,042</u>	<u>1,843,917</u>
5900 Total federal revenue	<u>18,567,216</u>	<u>32,446,059</u>	<u>29,616,415</u>	<u>31,062,370</u>
5000 Total revenues	<u>18,799,326</u>	<u>33,574,558</u>	<u>31,859,618</u>	<u>33,413,292</u>
Expenditures				
6111-6139 Salary & Wages	9,151,856	9,046,039	9,644,863	10,683,110
6141 Medicare	127,810	128,479	136,833	146,142
6142 Group Health	1,944,714	1,898,370	1,816,711	1,781,123
6146 TRS Stat Min	517,769	961,265	968,171	1,053,727
6145-6149 Misc Benefits	<u>23,334</u>	<u>-</u>	<u>-</u>	<u>-</u>
6100 Total payroll costs	<u>11,765,483</u>	<u>12,034,153</u>	<u>12,566,578</u>	<u>13,664,102</u>
6210-6249 Professional Services	67,283	15,476	41,738	23,051
6260-6299 Misc Contracted Services	<u>79,639</u>	<u>157,325</u>	<u>140,673</u>	<u>197,587</u>
6200 Total contracted svcs.	<u>146,922</u>	<u>172,801</u>	<u>182,411</u>	<u>220,638</u>
6300 Supplies & materials	7,791,485	13,938,088	15,166,355	18,658,147
6400 Other fees	23,562	43,886	47,896	56,716
6600 Capital outlay	<u>57,513</u>	<u>70,557</u>	<u>213,557</u>	<u>958,562</u>
6000 Total expenditures	<u>19,784,965</u>	<u>26,259,485</u>	<u>28,176,797</u>	<u>33,558,165</u>
Revenues Over (Under) Expenditures	(985,639)	7,315,073	3,682,821	(144,873)
Fund Balance-Beg. of Year	1,799,912	814,273	8,129,346	11,812,167
Fund Balance-End of Year	<u><u>\$ 814,273</u></u>	<u><u>\$ 8,129,346</u></u>	<u><u>\$ 11,812,167</u></u>	<u><u>\$ 11,667,294</u></u>

2024-25	2025-26	2026-27	2027-28
Original Budget	Projected	Projected	Projected
\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
600,000	600,000	600,000	600,000
175,000	175,000	175,000	175,000
2,125,000	2,125,000	2,125,000	2,125,000
125,000	125,000	125,000	125,000
800,000	800,000	800,000	800,000
5,224,101	5,300,000	5,400,000	5,500,000
20,735,901	21,150,000	21,600,000	22,000,000
2,384,118	2,400,000	2,400,000	2,400,000
-	-	-	-
29,144,120	29,650,000	30,200,000	30,700,000
31,394,120	31,900,000	32,450,000	32,950,000
10,781,600	11,000,000	11,300,000	11,600,000
174,512	175,000	175,000	175,000
1,850,480	1,825,000	1,825,000	1,825,000
1,048,215	1,050,000	1,050,000	1,050,000
-	-	-	-
13,854,807	14,050,000	14,350,000	14,650,000
23,000	20,000	20,000	20,000
155,000	150,000	150,000	150,000
178,000	170,000	170,000	170,000
18,699,963	19,000,000	19,400,000	19,800,000
61,350	60,000	60,000	60,000
1,500,000	500,000	500,000	500,000
34,294,120	33,780,000	34,480,000	35,180,000
(2,900,000)	(1,880,000)	(2,030,000)	(2,230,000)
11,667,294	8,767,294	6,887,294	4,857,294
\$ 8,767,294	\$ 6,887,294	\$ 4,857,294	\$ 2,627,294

Informational Section

Alief ISD is a Texas Education Agency Recognized school district. It was founded in 1917 and is located in southwest Houston - an urban community with thriving businesses, active churches and a variety of recreational facilities. The district encompasses 36.6 square miles.

An exemplary education is provided for students in prekindergarten through grade twelve. The district offers a wide range of educational opportunities in academics, the arts and career and technology education. Special education, gifted/talented, English as a second language (ESL) and an English-Spanish bilingual program are among the support strands available.

Alief is the most ethnically diverse of school districts of comparable size in Texas. Virtually every culture of the modern world is represented in its student enrollment of approximately 39,000; more than 80 languages and dialects are spoken. Guest speakers, culture clubs and ethnic fairs help promote multicultural appreciation.

Alief ISD's beautiful facilities, including 48 campuses, are a focal point of the community and represent a major property investment by its taxpayers. The district employs a full-time police department to protect this investment, as well as to help maintain a safe environment for students and staff.

Looking back: 100 years in Alief

The area within Alief ISD boundaries today is a bustling urban community, while only a few decades ago, it was a sparsely populated flatland.

In looking back, we find that some things, however, are still the same as they were many years ago for those of us who live and send our children to school in Alief today. Very old records tell us that even in its early days, Alief was a community that cared for its children. Parents wanted excellence in education in a safe environment, and that is still the mission of the district. Alief ISD is fortunate that parents, other community residents and organizations and business partners show their support by generously giving their time, materials, funds and much more to benefit students.

In contrast with the present, Alief (once known as Dairy) was a rural community of about 30 families in the early 1900s. The area was described as a flood-prone prairie, where farmers grew rice, cotton and corn and raised cattle. Going to Houston meant a 30-mile round trip by wagon on an unsurfaced pathway. When the area was flooded, the only way to get to town was by a small train that ran through Alief.

A three-story brick school was built in 1911, replacing the small schoolhouse previously used. Alief's Dairy School, District 46, officially became an independent school district in 1917, and like the village, it was renamed for the community's first postmistress, Alief Ozelda Magee.

Alief's second general store opened in 1915; the stores were popular gathering places for residents. By 1920 a few Alief citizens had automobiles. Electric service, however, wasn't available until 1935, and residents had to wait several more years for telephone lines to be installed.

The three-story school building was condemned in 1939, so children had to attend classes in a nearby frame structure called the auditorium. It was also used for church services, weddings and other community events. In 1940 a school annex was added.

Construction of the Alief campuses that exist today began with financing from bond issuances in the early 1960s. Alief Elementary School, later renamed for teacher Cynthia Youens, was the first to be built in 1964.

District Description and History (continued)

Even as recently as 1970, the Alief community was more pastureland than developed acreage. A few subdivisions of single-family dwellings dotted the map. Several of today's major thoroughfares, including the route of the Sam Houston Tollway, were gravel roads. The district only had three elementary schools and a combination junior-senior high school.

As with many areas close to a metropolis, however, sooner or later urbanization occurs. A huge tract of vacant land was sold in 1977, and the Brown & Root complex was built on part of it. Apartment buildings mushroomed over another large portion. There was also the construction of Royal Oaks, an upscale neighbor with homes in excess of \$1 million.

Alief's population almost quadrupled between 1970 and 1985, and business, big and small, multiplied in the community. Annexation of sizable chunks by the city of Houston began in 1977, and Metro bus routes were extended to the suburb. One of the most visible signs of this population boom has been the heavy congestion during peak traffic times. To assist east bound commuters in the morning and westbound commuters in the evening, the construction of the Westpark Tollway, built along the path of the old railroad tracks, made driving a breeze for those traveling between Highway 99, the Sam Houston Tollway and the Loop 610.

The community and the district have steadily continued to grow. The twenty-fourth elementary campus opened in 2007; the sixth intermediate, in 2003; and the fourth high school, in 2001. There are also two ninth-grade centers, six middle schools, an alternative learning center, a disciplinary alternative education program (Crossroads) and an Early College High School currently in the business of educating the children of Alief. Most recently, the district completed construction of the state of the art Marshall Center for Advanced Careers during 2018, opened the Center for Talent Development during 2021 and opened the Martinez Early Childhood Center and the Jefferson Early Childhood Center for the Fall of 2022.

Alief Independent School District

**Market Value and Assessed and Estimated
Actual Value of Taxable Property**

For the Eight Years ended August 31, 2021 through August 31, 2027

Fiscal Year Ended August 31,	Total Market Valuation	Taxable Assessed Valuation	Real Property		Personal Property	
			Assessed Real Property	Percent Real Prop. to Total Assessed Value	Assessed Personal Property	Percent Personal Prop. to Total Assessed Value
2021	20,849,991,543	17,620,337,654	16,302,336,397	92.52	1,318,001,257	7.48
2022	21,683,991,205	17,831,390,392	16,832,832,530	94.40	998,557,862	5.60
2023	25,780,959,945	19,137,866,654	17,773,719,519	92.87	1,364,147,135	7.13
2024	26,657,512,583	19,719,623,784	18,435,876,276	93.49	1,283,747,508	6.51
2025 - Projected	27,339,944,905	20,223,399,383	18,908,878,423	93.50	1,314,520,960	6.50
2026 - Projected	28,433,542,701	21,032,355,358	19,665,252,260	93.50	1,367,103,098	6.50
2027 - Projected	29,570,884,410	21,873,628,773	20,451,842,903	93.50	1,421,785,870	6.50
2028 - Projected	30,827,646,997	22,803,257,995	21,321,046,225	93.50	1,482,211,770	6.50

Note: All property is appraised by the Harris County Appraisal District. Once the certified roll has been received, the District can adopt a tax rate. The tax rate is calculated after determining the necessary level of expenditures to meet District educational goals and facility requirements and estimated State aid. Once the revenue required is known, and a collection percentage is estimated, the required level is multiplied by 100 and divided by the estimated taxable value to calculate the tax rate.

Alief Independent School District

Property Tax Rates, Levies, and Collections

For the Five Years ended August 31, 2021 through August 31, 2025

Fiscal Year Ended August 31,	Tax Rate	Tax Levy	Current Tax Collections	Delinquent Tax Collections	Total Taxes Collections
2021	\$ 1.2048	\$ 208,016,257	\$ 205,240,109	\$ 550,000	\$ 205,790,109
2022	1.2048	211,904,063	207,279,547	(3,000,000)	204,279,547
2023	1.1611	219,522,901	217,189,029	(1,850,000)	215,339,029
2024	0.9867	194,645,677	189,195,599	(1,572,080)	187,623,519
2025	1.0476	217,455,118	198,866,778	(3,250,000)	195,616,778

Note: The tax rates are per \$100 of assessed value. The delinquent tax collections are negative in recent years because of refunds due to value adjustments from the Harris County Appraisal District.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Alief Independent School District will hold a public meeting at 6:30 PM, August 19, 2024 in 4250 Cook Road, Houston, TX 77072. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.842600/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.205000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	0.57 % increase
Debt Service	-27.64 % decrease
Total Expenditures	-2.74 % decrease

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$25,043,602,598	\$25,629,410,550
Total appraised value* of new property**	\$72,111,934	\$137,512,798
Total taxable value*** of all property	\$19,958,561,603	\$20,223,399,383
Total taxable value*** of new property**	\$57,469,786	\$108,796,664

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$375,330,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.781700	\$0.205000	\$0.986700	\$5,203	\$7,168
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.783490	\$0.208090	\$0.991580	\$5,366	\$7,049
Proposed Rate	\$0.842600	\$0.205000	\$1.047600	\$5,770	\$7,323

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$236,320	\$235,025
Average Taxable Value of Residences	\$125,043	\$140,990
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.986700	\$1.047600
Taxes Due on Average Residence	\$1,233.80	\$1,477.01
Increase (Decrease) in Taxes		\$243.21

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$0.986700. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.986700.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$148,000,000
Interest & Sinking Fund Balance(s)	\$5,400,000

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2024 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

Alief Independent School District

281-498-8110

School District's Name

Phone (area code and number)

4250 Cook Road Houston, TX 77072

www.aliefisd.net

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 14,658,036,814
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 1,215,791,621
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 13,442,245,193
4.	Prior year total adopted tax rate.	\$ 0.986700 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 3,184,653,831	
	B. Prior year values resulting from final court decisions: - \$ 2,781,674,045	
	C. Prior year value loss. Subtract B from A. ³	\$ 402,979,786
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 5,070,225,487	
	B. Prior year disputed value: - \$ 1,582,614,654	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 3,487,610,833
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 3,890,590,619
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 17,332,835,812
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

⁵ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepoint goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ <u>173,177</u></p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:..+ \$ <u>43,811,545</u></p> <p>C. Value loss. Add A and B. ⁶</p>	<p>\$ <u>43,984,722</u></p>
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value. \$ <u>0</u></p> <p>B. Current year productivity or special appraised value:..... - \$ <u>0</u></p> <p>C. Value loss. Subtract B from A.</p>	<p>\$ <u>0</u></p>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	<p>\$ <u>43,984,722</u></p>
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	<p>\$ <u>17,288,851,090</u></p>
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	<p>\$ <u>170,589,093</u></p>
15.	<p>Taxes refunded for years preceding tax year prior year. Enter the amount of taxes refunded by the district for tax years preceding tax year the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸</p>	<p>\$ <u>9,002,035</u></p>
16.	<p>Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.</p>	<p>\$ <u>179,591,128</u></p>
17.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values.¹¹ \$ <u>0</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u></p> <p>C. Total current year value. Subtract B from A.</p>	<p>\$ <u>0</u></p>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>5,806,845,291</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>14,416,554,092</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$ <u>20,223,399,383</u></p>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 1,403,495,852
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 18,819,903,531
21.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 5,619,051
22.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 108,796,664
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ 114,415,715
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 18,705,487,816
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.960098 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates. ¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. ¹⁹
- Enrichment Tax Rate:** ²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. ²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. ²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. ²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*. ²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.672600 /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	\$ 0.109100 /\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.109100 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.050000 /\$100	

¹⁶ [Reserved for expansion]
¹⁷ [Reserved for expansion]
¹⁸ Tex. Tax Code §26.08(n)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ <u>0.781700</u> /\$100
29.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> Enter debt amount: \$ <u>43,531,449</u> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>581,200</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>4,369,344</u></p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$ <u>38,580,905</u>
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ <u>38,580,905</u>
32.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ <ul style="list-style-type: none"> A. Enter the current year anticipated collection rate certified by the collector.³¹ <u>100.00</u> % B. Enter the 2023 actual collection rate <u>100.00</u> % C. Enter the 2022 actual collection rate <u>100.00</u> % D. Enter the 2021 actual collection rate <u>100.00</u> % 	100.00 %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ <u>38,580,905</u>
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>18,819,903,531</u>
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.205000</u> /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ <u>0.986700</u> /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³¹ Tex. Tax Code §26.04(b)
³² Tex. Tax Code §26.08(g)
³³ Tex. Tax Code §26.045(d)
³⁴ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 18,819,903,531
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.000000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 0.986700 /\$100

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.986700 /\$100
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.000000 /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.986700 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.960098 /\$100

Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 0.986700 /\$100

As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. ³⁶

print here

Jamie Matelske

Printed Name of School District Representative

sign here

Jamie Matelske
School District Representative

8-5-2024
Date

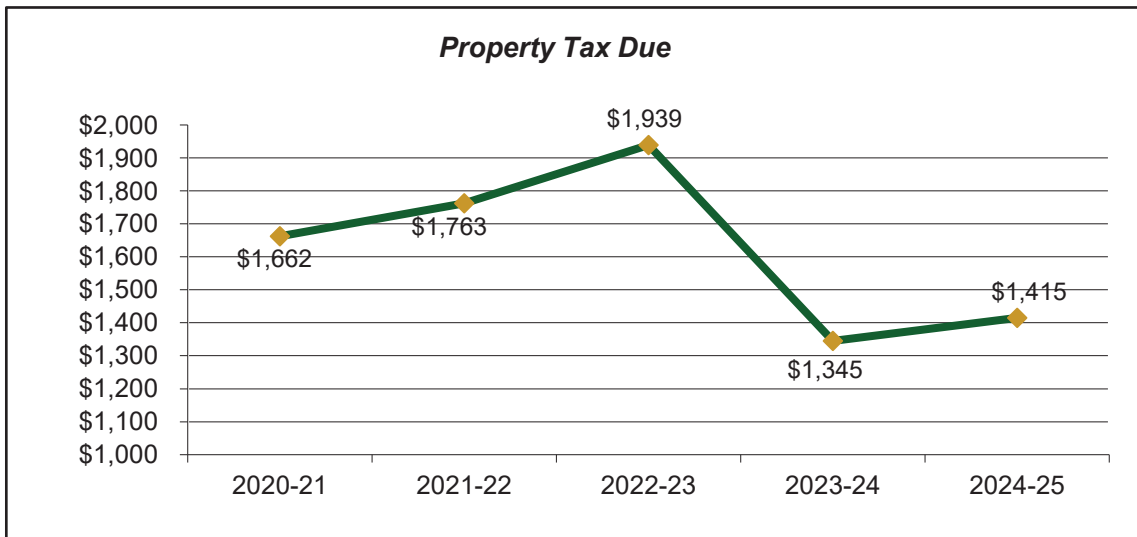
³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

³⁶ Tex. Tax Code §26.04(c)

Alief Independent School District

Impact of Budget on Taxpayers

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Assessed/Market value of a home	\$ 162,973	\$ 171,300	\$ 206,996	\$ 236,320	\$ 235,025
Less: Homestead exemption	<u>25,000</u>	<u>25,000</u>	<u>40,000</u>	<u>100,000</u>	<u>100,000</u>
Taxable value	137,973	146,300	166,996	136,320	135,025
Taxable value divided by 100	1,380	1,463	1,670	1,363	1,350
Total property tax rate	<u>1.2048</u>	<u>1.2048</u>	<u>1.1611</u>	<u>0.9867</u>	<u>1.0476</u>
Property tax due	<u><u>\$1,662</u></u>	<u><u>\$1,763</u></u>	<u><u>\$1,939</u></u>	<u><u>\$1,345</u></u>	<u><u>\$1,415</u></u>
Increase in taxes	\$43	\$101	\$176	-\$418	\$70
Property tax percent increase from prior year	2.7%	6.1%	10.0%	-23.7%	3.6%



Each year the Harris County Appraisal District appraises property based on market conditions such as sales in the surrounding areas. The above schedule shows how market conditions and adopted tax rates would affect the assessed value through 2024-25 based on the overall appraisal value trends in the District.

Alief Independent School District

Principal Taxpayers

<u>Taxpayer</u>	<u>2024-2025</u>	
	<u>Assessed Value (1)</u>	<u>Percentage of Total Assessed Value (2)</u>
CENTERPOINT ENERGY	\$ 205,822,967	1.0%
SHELL OIL	164,868,849	0.8%
REDSTONE HOUSTON LLC	130,072,454	0.0%
CAMDEN PROPERTY TRUST	126,911,466	0.6%
CHCA WEST HOUSTON LP	120,630,164	0.6%
FSP WESTCHASE LLC	97,280,978	0.5%
WEST8 RESIDENTIAL LP	91,246,211	0.5%
COLUMBIA TEXAS WESTCHASE PARK LAND LLC	75,293,890	0.4%
G & I IX ARTESIAN LP	78,447,498	0.4%
WAL MART	75,676,649	0.4%
Totals	<u>\$ 1,166,251,126</u>	5.1%

(1) Assessed (taxable) value equals appraised value after exemptions

(2) Total assessed value equals: \$ 20,223,399,383

Source: Harris County Appraisal District

Alief Independent School District

Enrollment Methodology and Forecasts

Enrollment projections are one of the most significant factors in the budget development and long-range financial planning process. Enrollment projections are designed to predict the student enrollment of the District based on geographic data, student data, migration data and historical data of student populations. The District uses two models to produce enrollment projections.

Cohort Survival

This method uses historical data to project the number of students based on a survival rate. The survival rate is based on three key elements: 1) Progressors – students who are promoted to the next grade level within the District. 2) Retained – students who are retained at their current grade within the District. 3) Migrants – students who are new, first-time students in the District.

Linear Regression Trend Analysis

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

The average of these two models forms the basis for our enrollment projections. By using both models, the District is considering the “trend,” yet realizing other survival factors which affect the enrollment growth. In addition to these statistical algorithms, we also, through the use of a comprehensive database, monitor the growth of every subdivision and apartment complex within the District. Information regarding the age and number of units, along with the number of students, allows us to develop profiles on these developments. Utilizing these profiles, we can anticipate enrollment trends of new developments as well as changes, such as renovations to aging apartment complexes that would affect the number of students coming to the district from a subdivision or apartment complex.

The chart below includes 8 years of enrollment history, current enrollment and enrollment forecasts.

	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
Pre-K	1,682	1,836	2,008	2,011	1,894	1,870	1,834	1,809
Kind	2,824	2,846	2,778	2,525	2,529	2,497	2,449	2,415
Grade 1	3,126	3,029	3,123	2,934	2,676	2,642	2,591	2,555
Grade 2	3,163	3,018	3,039	3,063	2,905	2,868	2,813	2,774
Grade 3	3,088	3,031	3,000	2,952	3,072	3,033	2,975	2,934
Grade 4	3,037	2,926	2,950	2,901	2,942	2,904	2,849	2,809
Grade 5	2,935	2,868	2,734	2,791	2,649	2,615	2,565	2,530
Elementary	19,855	19,554	19,632	19,177	18,667	18,428	18,077	17,826
Grade 6	3,156	2,743	2,776	2,656	2,602	2,569	2,520	2,485
Grade 7	3,017	3,025	2,721	2,730	2,605	2,572	2,523	2,488
Grade 8	3,035	2,916	2,998	2,721	2,704	2,669	2,619	2,582
Middle School	9,208	8,684	8,495	8,107	7,911	7,810	7,661	7,555
Grade 9	3,798	4,079	3,865	3,879	3,867	3,818	3,745	3,693
Grade 10	3,352	3,092	3,255	3,079	3,090	3,051	2,992	2,951
Grade 11	3,147	2,903	2,807	2,897	2,912	2,875	2,820	2,781
Grade 12	2,771	2,224	2,275	2,335	2,293	2,264	2,221	2,190
High School	13,068	12,298	12,202	12,190	12,162	12,007	11,778	11,614
Grand Total	42,131	40,536	40,329	39,474	38,740	38,245	37,516	36,995
Increase from Prior Yr	(3,561)	(1,595)	(207)	(855)	(734)	(495)	(729)	(521)
ADA	37,632	37,146	36,280	35,667	34,778	34,333	33,679	33,211
Change in ADA	(3,895)	(486)	(866)	(613)	(889)	(445)	(654)	(468)

Debt Service Fund

Debt Service Requirements to Maturity by Issue August 31, 2025

Fiscal Year Ending Aug. 31	Total		QSCB Bonds Series 2010		Schoolhouse and Refunding Bonds Series 2013		Refunding Bonds Series 2013A	
	Principal	Interest	Sinking req.	Interest	Principal	Interest	Principal	Interest
	2025	\$ 27,890,000	\$ 15,591,449	\$ 970,000	\$ 856,960	\$ 1,770,000	\$ 262,550	\$ 435,000
2026	29,993,500	15,739,967	970,000	856,960	1,755,000	192,050		
2027	28,943,500	13,990,364	970,000	428,480	730,000	146,000		
2028	26,888,500	12,313,884			730,000	124,100		
2029	26,493,500	11,088,723			730,000	102,200		
2030	26,488,500	9,901,954			730,000	80,300		
2031	26,488,500	8,785,594			730,000	57,944		
2032	26,488,500	7,762,821			730,000	35,131		
2033	26,488,500	6,795,534			730,000	11,862		
2034	25,758,500	5,864,841						
2035	25,758,500	4,975,194						
2036	24,523,500	4,116,554						
2037	21,743,500	3,321,623						
2038	17,993,500	2,628,509						
2039	16,678,500	2,034,925						
2040	14,083,500	1,521,306						
2041	11,493,500	1,081,132						
2042	8,603,500	702,758						
2043	7,138,500	382,584						
2044	3,528,500	163,911						
2045	2,133,500	45,337						
Totals	\$ 425,600,000	\$ 128,808,964	\$ 2,910,000	\$ 2,142,400	\$ 8,635,000	\$ 1,012,137	\$ 435,000	\$ 6,525

Fiscal Year Ending Aug. 31	Schoolhouse Bonds Series 2018		Schoolhouse and Refunding Bonds Series 2019		Schoolhouse and Refunding Bonds Series 2020		Schoolhouse and Refunding Bonds Series 2021	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2025	\$ 1,320,000	\$ 674,562	\$ 2,595,000	\$ 1,547,269	\$ 2,590,000	\$ 1,230,250	\$ 3,225,000
2026	1,320,000	608,562	2,595,000	1,417,519	2,590,000	1,100,750	2,895,000	1,431,175
2027	1,320,000	542,562	2,595,000	1,287,769	2,590,000	971,250	2,895,000	1,286,425
2028	1,315,000	489,837	2,595,000	1,158,019	2,590,000	841,750	2,895,000	1,141,675
2029	1,315,000	437,237	2,595,000	1,028,269	2,590,000	712,250	2,890,000	997,050
2030	1,315,000	378,067	2,595,000	898,519	2,590,000	582,750	2,890,000	852,550
2031	1,315,000	332,037	2,595,000	768,769	2,590,000	492,100	2,890,000	708,050
2032	1,315,000	292,587	2,595,000	651,994	2,590,000	440,300	2,890,000	592,450
2033	1,315,000	246,562	2,595,000	548,194	2,590,000	388,500	2,890,000	505,750
2034	1,315,000	199,717	2,595,000	444,394	2,590,000	336,700	2,890,000	433,500
2035	1,315,000	156,978	2,595,000	353,568	2,590,000	284,900	2,890,000	375,700
2036	1,315,000	112,597	2,595,000	275,718	2,590,000	233,100	2,890,000	317,900
2037	1,315,000	68,216	2,595,000	197,868	2,590,000	181,300	2,890,000	260,100
2038	1,315,000	23,013	2,595,000	120,018	2,590,000	129,500	2,890,000	202,300
2039			2,595,000	40,546	2,590,000	77,700	2,890,000	144,500
2040					2,590,000	25,900	2,890,000	86,700
2041							2,890,000	28,900
2042								
2043								
2044								
2045								
Totals	\$ 18,425,000	\$ 4,562,534	\$ 38,925,000	\$ 10,738,433	\$ 41,440,000	\$ 8,029,000	\$ 49,480,000	\$ 10,948,900

Refunding Bonds Series 2014		Schoolhouse Bonds Series 2015		Schoolhouse and Refunding Bonds Series 2016		Schoolhouse Bonds Series 2017	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
\$ 655,000	\$ 42,975	\$ 470,000	\$ 156,278	\$ 3,630,000	\$ 1,286,450	\$ 3,750,000	\$ 1,743,750
640,000	25,988	470,000	143,350	3,635,000	1,104,825	3,750,000	1,556,250
625,000	8,589	470,000	131,600	3,625,000	959,575	3,750,000	1,368,750
		470,000	119,262	3,170,000	841,800	3,750,000	1,181,250
		470,000	103,400	2,780,000	722,800	3,750,000	1,012,500
		470,000	86,950	2,780,000	611,600	3,750,000	881,250
		470,000	70,500	2,780,000	500,400	3,750,000	768,750
		470,000	53,463	2,780,000	389,200	3,750,000	656,250
		470,000	38,188	2,780,000	291,900	3,750,000	541,406
		470,000	22,913	2,780,000	208,500	3,750,000	424,219
		470,000	7,636	2,780,000	125,100	3,750,000	304,688
				2,780,000	41,700	3,750,000	182,813
						3,750,000	60,937
\$ 1,920,000		\$ 5,170,000		\$ 36,300,000		\$ 48,750,000	
\$ 77,552		\$ 933,540		\$ 7,083,850		\$ 10,682,813	

Schoolhouse Bonds Series 2022		Schoolhouse Bonds Series 2023		Schoolhouse Bonds Series 2024		Projected Schoolhouse Bonds Series 2025	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
\$ 1,470,000	\$ 1,121,850	\$ 3,610,000	\$ 3,157,000	\$ 1,400,000	\$ 1,308,800		\$ 612,055
1,470,000	1,048,350	3,610,000	2,976,500	1,400,000	1,238,800	\$ 2,893,500	2,038,888
1,470,000	974,850	3,610,000	2,796,000	1,400,000	1,168,800	2,893,500	1,919,714
1,470,000	901,350	3,610,000	2,615,500	1,400,000	1,098,800	2,893,500	1,800,541
1,470,000	827,850	3,610,000	2,435,000	1,400,000	1,028,800	2,893,500	1,681,367
1,465,000	754,475	3,610,000	2,254,500	1,400,000	958,800	2,893,500	1,562,193
1,465,000	681,225	3,610,000	2,074,000	1,400,000	888,800	2,893,500	1,443,019
1,465,000	615,300	3,610,000	1,893,500	1,400,000	818,800	2,893,500	1,323,846
1,465,000	556,700	3,610,000	1,713,000	1,400,000	748,800	2,893,500	1,204,672
1,465,000	498,100	3,610,000	1,532,500	1,400,000	678,800	2,893,500	1,085,498
1,465,000	439,500	3,610,000	1,352,000	1,400,000	608,800	2,893,500	966,324
1,465,000	380,900	3,605,000	1,171,625	1,400,000	538,800	2,133,500	861,401
1,465,000	322,300	3,605,000	991,375	1,400,000	468,800	2,133,500	770,727
1,465,000	263,700	3,605,000	811,125	1,400,000	398,800	2,133,500	680,053
1,465,000	205,100	3,605,000	648,900	1,400,000	328,800	2,133,500	589,379
1,465,000	146,500	3,605,000	504,700	1,400,000	258,800	2,133,500	498,706
1,465,000	87,900	3,605,000	360,500	1,400,000	195,800	2,133,500	408,032
1,465,000	29,300	3,605,000	216,300	1,400,000	139,800	2,133,500	317,358
		3,605,000	72,100	1,400,000	83,800	2,133,500	226,684
				1,395,000	27,900	2,133,500	136,011
						2,133,500	45,337
\$ 26,395,000		\$ 68,550,000		\$ 27,995,000		\$ 50,270,000	
\$ 9,855,250		\$ 29,576,125		\$ 12,988,100		\$ 20,171,805	

Outstanding Bond Issues and the Projects Funded

Schoolhouse Bond Series	Construction Amount Issued *	Amount Outstanding 8/31/25	Projects Funded	Appropriation		
2010-QSCB	16,480,000	2,910,000	Rees/Heflin HVAC	\$ 5,500,000		
			Hastings HVAC	3,695,000		
			Best Roof	992,000		
			Youens/Chancellor/Smith Parking	961,600		
			Districtwide Lighting Retrofit	890,000		
			Hastings Roof	763,000		
			Boone Roof	762,000		
			Smith Roof	720,000		
			Misc Projects <=/ \$100K	520,000		
			Chancellor Roof	470,000		
			AMS Grease Trap & Water Line	240,000		
			Mahanay Carpet	225,000		
			Martin/Hearne/Rees Site Lighting	201,400		
			Martin/Chancellor Alarm	190,000		
			Hearne/Mahanay Alarm	190,000		
			Liestman - PVC Water Piping	160,000		
						<u>\$ 16,480,000</u>
2013	15,036,000 *	8,635,000	Chancellor HVAC	\$ 3,566,420		
			Hastings HVAC Phase II	2,416,000		
			Crump Stadium Track	1,800,000		
			School Buses	1,500,000		
			Owens Roof Replacement	875,000		
			Misc Projects <=/ \$100K	775,000		
			Natatorium Pool Upgrade	765,580		
			Install Site Lighting	434,800		
			Chambers Parking Lot	427,000		
			Holub Parking Lot	400,000		
			Maintenance Parking Lot	293,200		
			Martin Carpet	275,000		
			Rees AC Replacement	275,000		
			Electric Service Installation	230,000		
			Districtwide Carpet & Vinyl	207,000		
			ALC Air Handler Replacement	200,000		
			Elsik Fire Alarm	186,000		
			Albright Exterior Panel Replacement	150,000		
			Outley Fire Alarm	140,000		
			Replace Motor Control Center	120,000		
						<u>\$ 15,036,000</u>

Outstanding Bond Issues and the Projects Funded

Schoolhouse Bond Series	Construction Amount Issued *	Amount Outstanding 8/31/25	Projects Funded	Appropriation
2015	9,839,000	5,170,000	Smith HVAC	\$ 4,500,000
			Mahanay HVAC	3,953,000
			School Buses	750,000
			Elsik Gym/Olle Roof	325,000
			Taylor Track Repairs	250,000
			Misc Projects <=/ \$100K	61,000
				<u>\$ 9,839,000</u>
2016	61,810,000 *	36,300,000	Career Center	37,100,000
			Kerr Fine Arts Addition	14,200,000
			Middle School Gym Additions	7,420,000
			Outley Addition	1,590,000
			School Buses	1,500,000
				<u>\$ 61,810,000</u>
2017	80,535,600	48,750,000	Career Center	\$ 39,500,000
			Middle School Gym Additions	15,580,000
			Outley Addition	4,450,000
			Safety Vestibules	5,900,000
			Elsik Softball Competition Field	334,000
			Fieldhouse Weight Room	500,000
			Olle Ensemble Room	306,000
			ADA Restrooms	1,335,600
			Facility Assessment	11,130,000
			School Buses	1,500,000
				<u>\$ 80,535,600</u>
2018	28,125,000	18,425,000	Facility Assessment	\$ 16,205,000
			Multi-Purpose Center	5,790,000
			Safety Vestibules	4,630,000
			School Buses	1,500,000
				<u>\$ 28,125,000</u>

Outstanding Bond Issues and the Projects Funded

Schoolhouse Bond Series	Construction Amount Issued *	Amount Outstanding 8/31/25	Projects Funded	Appropriation
2019	57,565,000 *	38,925,000	Multi-Purpose Center	\$ 18,050,000
			Restrooms	11,075,000
			Crump Stadium ADA Seating	602,000
			Youens Library Expansion	963,000
			Capital Improvements - Districtwide	18,337,000
			Entry Canopies	4,200,000
			Reception Areas	843,000
			Partitions, Curtains, Sound Systems	2,800,000
			School Buses	1,500,000
				<u>\$ 58,370,000</u>
2020	57,630,000 *	41,440,000	Pre-K Facilities	\$ 37,400,000
			Capital Improvements	18,730,000
			School Buses	1,500,000
				<u>\$ 57,630,000</u>
2021	64,652,000 *	49,480,000	Pre-K Facilities	\$ 47,600,000
			General Construction	9,317,000
			Capital Improvements	6,235,000
			School Buses	1,500,000
	<u>\$ 64,652,000</u>			
2022	31,000,000	26,395,000	Capital Improvements	\$ 29,000,000
			School Buses and Smart Tag	2,000,000
	<u>\$ 31,000,000</u>			

Outstanding Bond Issues and the Projects Funded

<u>Schoolhouse Bond Series</u>	<u>Construction Amount Issued *</u>	<u>Amount Outstanding 8/31/25</u>	<u>Projects Funded</u>	<u>Appropriation</u>
2023	85,135,000	68,550,000	Facility Assessment Projects	\$ 30,990,000
			Tennis Courts	2,310,000
			School Buses	2,400,000
			Security cameras for buses	675,000
			Police Vehicles & Equipment	500,000
			Secure Open Libraries	19,500,000
			Secure Cafeterias	900,000
			Secure Entries - Video Intercom	1,200,000
			Secure Entries - Cross Corridor Walls	3,280,000
			Scoreboards at MS/HS Gyms	230,000
			Music - Equipment & Instruments	2,500,000
			Dance Flooring & Equipment	850,000
			Sound Proof Practice Rooms	150,000
			Art Equipment	600,000
			CTE Equipment	300,000
			Updated Bookcases/Furn in Libraries	800,000
Entry Canopies	5,200,000			
Agriculture Science Center	7,500,000			
			<u>\$ 79,885,000</u>	
2024	30,180,000	27,995,000	Facility Assessment Projects	\$ 13,965,000
			Synthetic Turf at Aux & Taylor Fields	4,770,000
			Scoreboards at Outdoor Fields	280,000
			Dugouts at Hastings Softball Field	115,000
			School Buses	2,300,000
			Transportation Facilities Upgrade	3,650,000
			Transp security cameras & fencing	1,900,000
			Music - Equipment & Instruments	2,050,000
			CTE Equipment	350,000
			Updated Bookcases/Furn in Libraries	800,000
2025 Budgeted	50,270,000	50,270,000	Facility Assessment Projects	\$ 32,940,000
			Devices - Students, Teachers, Testing	3,500,000
			Strategic Tech Replacement Cycle	4,100,000
			School Buses	2,400,000
			Interactive Boards - Classrooms/Lib.	6,000,000
			Theater Stage Lighting Upgrade	1,330,000
			<u>\$ 50,270,000</u>	

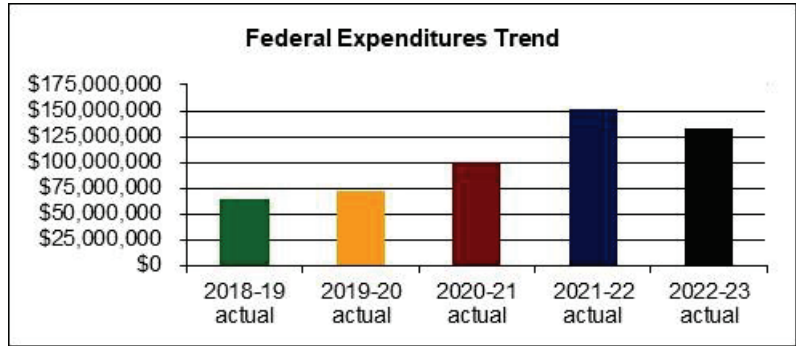
* If original issue amount issued included both construction & refunding bonds, only the construction portion was included in amount issued above.

Alief Independent School District

Summary of Federal Expenditures

Federal funds play a significant role in funding various programs provided by the District. The only Special Revenue Fund with a legally adopted budget presented in this document is the Food Service Fund. All other funds in this fund type use project accounting. However, many programs would not be possible or as effective without the federal awards the District receives.

Federal awards increased 12.4% in 2019-20 due to the COVID 19 pandemic and assistance that Districts received. Then in 2020-21 as the pandemic continued federal awards jumped by 39% as additional assistance poured in to help address a multitude of problems caused by the pandemic from local attendance / state funding loss, learning loss and losses in the food service fund.



Federal expenditures rose again by 51% in 2021-22 as the District continued to spend Elementary and Secondary Emergency Relief Funds (ESSER was granted in three parts - ESSER I, ESSER II and ESSER III). Federal expenditures dropped by 12% 2022-23 as we get further away from the pandemic.

The District's financial landscape would look very different without this federal assistance. The bulk of this COVID related assistance ends in September of 2024, so there will be significant federal expenditures through the 2023-24 fiscal year. After that we expect federal expenditures to return to pre pandemic levels which is approximately 50% of current levels. The following is a summary of federal awards received for the fiscal year ended August 31, 2023.

ESEA Title 1	\$ 16,585,169
IDEA - B, Formula	10,192,238
IDEA - B, High Cost Risk Pool	117,582
IDEA - B, Preschool	160,946
Carl D. Perkins Career & Technology	829,933
Title III Part A	2,351,703
Title II Part A - Supporting Effective Instruction Grant	2,539,649
Title IV, Part A, Subpart 1	1,342,355
Title IV Part B - 21st Century Learning Centers	1,364,133
Nita Lowey 21st CCLC Cycle 11	1,637,997
Summer School LEP	143,803
Texas Education for Homeless Children and Youth	214,245
School Violence Prevention Program	453,245
USDA Commodities	2,664,303
National School Lunch Program	5,135,114
School Breakfast Program	20,602,319
Child and Adult Food Care Program	85,955
Summer Feeding Program	763,988
Medicaid Administrative Claiming	40,284
COVID 19 - Emergency Connectivity Fund	4,292,221
COVID 19 - ARP Homeless I - TEHCY Supplement	75,682
COVID 19-TCLAS ESSER III	956,738
COVID 19 - ARP Homeless II	190,476
COVID 19 - CRRSAA ESSER II	12,642,282
COVID 19 - ARPA ESSER III	45,892,758
COVID 19 - Supply Chain Assistance	1,350,786
COVID 19 - Childcare Relief Funding	604,814
Pandemic EBT Administrative Cost Reimbursement	58,946
Texas Department of Agriculture Equipment Grant	49,355
	<u>\$ 133,339,019</u>

Salary and Benefits

Alief has always strived to provide competitive compensation and benefits to employees. This graph is a history of the salary decisions by the Board over the past ten years. Each 1% pay raise costs the District an additional \$3.0 million in salaries each year. Throughout the 23-24 budget season, the District remained optimistic that the legislature would provide significant increases to school funding that could be passed on through meaningful raises to staff. However, during the 2023 Legislative session or the two called special sessions, lawmakers were not able to pass any of the proposed legislation to increase school funding. Only because the District made significant personnel budget reductions for 23-24, we were able to use the additional state funding provided for in a previous Legislative session to give a raise to all employees. An 8% of the midpoint increase was given to the lowest paid employees in manual trades and clerical positions in order to remain competitive. All other employees including teachers received a 3% of the midpoint raise increasing starting teacher salary to \$62,000. The total cost of this increase was \$11.5 million. There was no guarantee of additional funding for 24-25, so the District was not able to provide a permanent raise. The 24-25 budget does include \$6M for two one-time supplements of \$500 each to be paid in December 2024 and May 2025.

	Starting Salary	Midpoint Raise %
2015-16	52,000	4.00%
2016-17	52,800	2.00%
2017-18	53,600	2.00%
2018-19	53,600	0.00%
2019-20	57,400	6.00%
2020-21	57,400	0.00%
2021-22	59,700	4.00%
2022-23 *	60,000	0.75%
2023-24	62,000	3.00% / 8.00%
2024-25	62,000	0.00%

* raise was only for teachers

This chart is a salary comparison to other districts in Region IV for 2023-24, and Alief is above the average for all years of service. We anticipate that this may not be the case when this is released for 2024-25. Many surrounding districts adopted deficit budgets for 2024-25 in order to provide a salary increase.

Experience	0 Years	5 Years	10 Years	15 Years	20 Years
Region IV Average Salary	59,837	61,787	64,091	66,395	68,819
Alief Salary	62,000	63,250	65,640	67,844	71,122
Difference between Alief and Average	2,163	1,463	1,549	1,449	2,303

In 2022-23 when the District was unable to give a salary increase, employees were facing rising inflation and costs. The Board was not able to acknowledge all employees with a compensation increase, so a one-time supplement of \$2,000 was approved to be paid from federal ESSER funds on September 30, 2022, to any employee who finished their contract in 2021-22 and returned for the 2022-23 school year. As inflation continued to rise, the Board once again approved additional federally funded supplements for 2023-24 to be paid on September 29, 2023. All qualified staff who returned from the previous year received \$1,500 and additional retention amounts were approved for teachers (\$2,000) and paraprofessionals/manual trades (\$1,000). Newly hired teachers for 2023-24 were eligible for a recruitment stipend of \$2,500 (\$3,000 if special education or bilingual certified). These one-time federally funded payments totaled \$16M. In light of not being able to provide a raise in 2024-25 and ESSER funds expiring in September 2024, the Board approved a final ESSER funded supplement of \$2,000 to be paid on September 13, 2024 to any employee who finished their contract in 2023-24 and returned for the 2024-25 school year. This one-time federally funded payment is budgeted to be \$11M.

Salary and Benefits (continued)

The chart below is a history of supplements paid using federal ESSER funding over the past three years.

Summary of Supplements Paid and Budgeted				
Date Paid	Amount	# of Employees	Total	Funding Source
9/30/2022	\$ 2,000	5,739	\$ 11,478,000	ESSER III
3/31/2023	500	6,245	3,122,500	ESSER II
9/30/2023	500-3,500	5,829	15,989,500	ESSER II & III
2/15/2024	1,000	6,142	6,142,000	ESSER III
Total Paid to Date			<u>\$ 47,662,000</u>	
Budgeted 2024-25				
9/15/2024	2,000	5,465	\$ 10,930,000	ESSER III
12/15/2024	500	6,000	3,000,000	General Fund
5/15/2025	500	6,000	3,000,000	General Fund
			<u>\$ 16,930,000</u>	

In 2021-22 Alief teacher's take home pay was the highest in the area when salaries are netted with the low cost of employee only health coverage. In 2022-23, Alief moved down to 5th on this list as other districts were able to give a larger permanent salary increase (see schedule on the following page). For 2023-24, Alief gained one spot to #4 on the list. For 2024-25, Alief moved down to 7th on the list. The District realizes the need to regain ground to meet the goal of recruiting and retaining highly qualified and effective personnel. When additional funding becomes available, increasing teacher salaries will be a top priority for the Board.

Rising health insurance costs have created a balancing act for many years between providing a quality health benefits plan and keeping premiums at affordable prices. Alief offers excellent health plans with employee premiums that are significantly lower than neighboring districts. For twelve years premiums for employees remained flat while the District's cost for health insurance increased significantly. The District is self-funded for health insurance, so when the costs for claims are more than premiums collected, the District has to cover the excess from the general fund. The District's monthly contribution for employee health insurance rose steadily from \$285 per month in 2016-17 up to \$550 per month in 2021-22 where it remains. (Prior to raising the monthly contribution, the general fund was actually paying more than \$285 per month due to supplemental transfers for claims). With health insurance costs on the rise and projections for this trend to continue, the District could no longer absorb these increases in costs. So for the first time in over 10 years, employee health insurance premiums increased for the plan year that began January 1, 2023. For employee only coverage, the managed care plans increased \$30 per month and the HMO plan increased \$60 per month. Additionally, deductibles and out of pocket maximums were increased. In 2023-24, there were no health plans changes or premium increases.

In the spring of 2024, the District went out for bid for health insurance and prescription coverage and the Board approved making the change from Aetna to Blue Cross Blue Shield for the plan year that begins January 1, 2025. The projection is that the District will save an estimated \$8M annually by making this switch (staying with Aetna would have been a \$4M annual savings). The savings in 2024-25 is projected to be approximately \$5.3M as these changes will not take effect until January 2025. The employee premiums for the Blue Essential HMO plan (previously called managed care plans) will remain flat with a broader network for employees to utilize. The employee premiums for those who choose the Blue Choice EPO plan will increase significantly as this plan operates at a much higher cost to the District. The budget for health insurance in the general fund is \$31.6M. The District will continue to offer a gold level plan that is rich in benefits and at a low employee cost compared to neighboring Districts.

Personnel Overview (continued)

Personnel Facts

Retention of quality staff is always one of the major goals of the District. The following statistics are from the District's 2022-23 Texas Academic Performance Report.

	<u>Number of Teachers</u>	<u>Percent of Total</u>
Beginning	211	7.1%
1-5	663	22.3%
6-10	658	22.2%
11-20	903	30.4%
Over 20	533	18.0%
Average Years Experience of Teachers:		11.8
Average Years Experience of Teachers with District:		9.2 years
Teacher Retention Rate		80.0%

Alief Independent School District

Comparison of Salary and Benefits Cost to Area Districts

District	Type of Insurance	2024-25 Starting Salary	Monthly Insurance Premium (Emp Only)	Annual Insurance Premiums Most Common Plan*	Starting Salary Less Annual Insurance Premiums	Difference from Alief
Humble	UBC - Cigna	\$ 64,350	\$ 50	\$ 600	\$ 63,750	\$ 1,758
Houston	Aetna	64,000	85	1,024	62,976	984
Galena Park	TRS Active Care Primary +	65,500	217	2,604	62,896	904
Katy	Aetna	64,130	109	1,308	62,822	830
Lamar	United Healthcare	64,100	146	1,753	62,347	355
Pasadena	Aetna	63,705	127	1,524	62,181	189
Alief	Blue Cross Blue Shield TX	63,000 *	84	1,008	61,992	-
Aldine	Aetna	64,000	193	2,316	61,684	(308)
Alvin	United Healthcare	64,175	210	2,520	61,655	(337)
Goose Creek	TX Schools Health Benefits Prog.	63,500	170	2,040	61,460	(532)
Spring Branch	TRS Active Care Primary +	64,375	258	3,096	61,279	(713)
Pearland	TRS Active Care Primary +	62,700	216	2,592	60,108	(1,884)
Clear Creek	TRS Active Care Primary +	62,500	218	2,616	59,884	(2,108)
Fort Bend	United Healthcare	62,000	177	2,124	59,876	(2,116)
Conroe	Blue Cross Blue Shield TX	61,600	156	1,872	59,728	(2,264)
Texas City	TRS Active Care Primary +	62,500	253	3,036	59,464	(2,528)
LaPorte	TRS Active Care Primary +	61,000	153	1,836	59,164	(2,828)
Cy-Fair	TRS Active Care Primary +	63,000	322	3,864	59,136	(2,856)
Tomball	TRS Active Care Primary +	61,000	218	2,616	58,384	(3,608)
Deer Park	TRS Active Care Primary +	61,000	228	2,736	58,264	(3,728)
Klein	TRS Active Care Primary +	61,075	242	2,904	58,171	(3,821)
Spring	Blue Cross Blue Shield TX	60,500	230	2,760	57,740	(4,252)

* The Alief ISD starting salary includes a \$1,000 supplement to be made in two payments during 2024-25. This is not a permanent salary increase.

Alief Independent School District

**2024-25 New Hire Teacher
Salary Placement Schedule**

Years of Experience	Bachelor's Degree	Master's Degree	Doctorate Degree
0	\$ 62,000	\$ 62,500	\$ 63,000
1	62,000	62,500	63,000
2	62,250	62,750	63,250
3	62,500	63,000	63,500
4	62,750	63,250	63,750
5	63,000	63,500	64,000
6	63,250	63,750	64,250
7	63,500	64,000	64,500
8	63,750	64,250	64,750
9	64,000	64,500	65,000
10	65,158	65,658	66,158
11	65,640	66,140	66,640
12	65,890	66,390	66,890
13	66,140	66,640	67,140
14	66,782	67,282	67,782
15	67,274	67,774	68,274
16	67,844	68,344	68,844
17	68,378	68,878	69,378
18	69,038	69,538	70,038
19	70,002	70,502	71,002
20	70,647	71,147	71,647
21	71,122	71,622	72,122
22	71,568	72,068	72,568
23	72,502	73,002	73,502
24	73,292	73,792	74,292
25	73,937	74,437	74,937

Alief Independent School District

**General Fund
Schedule of Payroll Expenditures by Function**

Function	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected Actual 2023-24	Proposed Budget 2024-25
11 Instruction	\$ 244,708,895	\$ 254,001,671	\$ 254,050,746	\$ 262,476,692	\$ 265,523,229
12 Instructional resources	5,121,871	4,728,255	4,906,730	5,481,176	5,487,597
13 Curriculum & staff dev.	4,949,432	5,053,346	4,912,882	4,676,677	5,648,632
21 Instructional leadership	5,690,026	6,068,115	6,165,141	5,937,746	5,918,470
23 School leadership	29,235,264	26,591,576	28,016,656	27,139,918	26,630,274
31 Guidance, counseling, & eval.	19,818,364	18,191,240	19,369,015	20,259,117	20,425,860
32 Attendance & social work	400,762	368,019	455,230	485,152	515,712
33 Health services	6,188,701	6,305,735	6,676,387	6,697,954	7,128,223
34 Student transportation	13,665,253	17,883,615	16,114,054	16,952,091	17,119,994
35 Food services	117,797	127,434	18,548	1,379	-
36 Co-Curricular/extracurricular	2,712,093	3,473,114	3,656,348	3,737,521	4,383,630
41 General administration	6,969,830	7,567,144	7,705,754	7,671,396	7,518,686
51 Plant maint. & operations	20,641,956	18,607,602	21,591,605	21,411,931	21,270,212
52 Security & monitoring serv.	6,660,097	5,992,309	6,527,130	7,099,464	9,615,373
53 Data processing services	2,776,294	2,954,702	3,130,911	3,124,191	3,245,539
61 Community services	2,641,794	2,193,576	2,097,374	1,453,402	503,818
81 Facilities acquisition & const.	721,356	554,081	525,053	501,295	590,773
Total General Fund Payroll Expenditures	\$ 373,019,785	\$ 380,661,534	\$ 385,919,564	\$ 395,107,102	\$ 401,526,022
Payroll Expenditures Reclassified to ESSER	26,908,148	22,400,000	8,500,000	-	-
Total General Fund Payroll Expend. Including ESSER	\$ 399,927,933	\$ 403,061,534	\$ 394,419,564	\$ 395,107,102	\$ 401,526,022
Percentage Increase (Including Reclass)		0.8%	-2.1%	0.2%	1.6%

* Expenditure reclassifications to ESSER make it difficult to compare actual and budgeted expenditure totals each year. Expenditure amounts reclassified to ESSER are included above for comparison purposes.

Alief Independent School District

**General Fund
Schedule of Payroll Expenditures by Object**

Object	Actual 2022-23	Amended Budget 2023-24	Projected Actual 2023-24	Proposed Budget 2024-25
6112 Substitute teachers	\$ 3,278,206	\$ 3,125,000	\$ 3,080,593	\$ 3,920,000
6118 Extra duty pay-teachers & other prof.	1,783,832	2,300,046	2,049,103	5,880,705
6119 Teachers & other prof. personnel	236,820,151	243,765,556	240,530,266	242,496,487
6121 Extra duty pay/Overtime-support pers.	3,042,355	3,899,208	3,875,343	3,832,673
6125 Substitutes for support personnel	245,367	363,700	157,228	245,000
6126 Clerical & ancillary workers	60,323,837	60,839,051	58,194,116	64,807,472
6129 Part-time & temp. salary costs	1,269,803	1,524,956	1,513,216	1,441,667
6134 Employee stipends	1,064,047	1,255,195	1,164,990	1,248,999
6141 Medicare costs	4,293,441	4,550,787	4,332,116	4,607,789
6142 Group health & life insurance	32,954,617	39,048,858	39,048,858	31,583,876
6143 Workers' compensation	1,700,000	1,610,337	1,610,337	1,640,584
6144 Teacher retirement on behalf payments	23,327,695	23,799,993	23,799,993	23,800,000
6145 Unemployment compensation	16,003	200,000	25,000	200,000
6146 Teacher retirement	13,100,367	13,841,594	14,000,000	14,136,150
6147 Vacation leave pay	458,936	350,000	337,511	300,000
6148 Sick leave pay	2,240,907	1,444,620	1,388,432	1,384,620
Total General Fund Payroll Expenditures	\$ 385,919,564	\$ 401,918,901	\$ 395,107,102	\$ 401,526,022
Payroll Expenditures (Object 6142) Reclassified to ESSER	8,500,000	-	-	-
Total General Fund Payroll Expenditures Including ESSER	\$ 394,419,564	\$ 401,918,901	\$ 395,107,102	\$ 401,526,022

* Expenditure reclassifications to ESSER make it difficult to compare actual and budgeted expenditure totals each year. Expenditure amounts reclassified to ESSER are included above for comparison purposes.

Alief Independent School District

Position Counts (FTE's) by Year

Position	Actual 20-21	Actual 21-22	Actual 22-23	Projected Actual 23-24	Proposed Budget 24-25
Administrators	240.0	233.0	226.0	216.0	204.0
Clerical	930.5	920.5	925.5	834.0	809.0
Counselors	117.5	109.0	105.0	105.0	105.0
Librarians	42.0	42.0	42.0	42.0	42.0
Manual Trades	1,052.5	1,049.5	1,047.5	1,035.5	1,032.5
Nurses	44.0	43.0	45.0	45.0	45.0
Professionals	153.0	125.5	131.5	115.0	113.0
Psych Services - Administrator	1.0	1.0	1.0	1.0	1.0
Psych Services - Professionals	64.0	63.0	67.0	67.0	67.0
Special Ed - Administrators	11.0	11.0	11.0	12.0	12.0
Special Ed - Clerical	298.0	311.0	304.0	318.0	343.0
Special Ed - Professionals	103.0	103.0	113.0	121.0	121.0
Special Ed - Teachers	334.0	350.0	379.0	393.0	424.0
Teachers	2,742.0	2,662.5	2,465.5	2,401.5	2,279.0
Total General Fund	6,132.5	6,024.0	5,863.0	5,706.0	5,597.5

The following is an explanation of the changes in staffing levels by position:

Administrators - - 12 net positions: - -12 campus positions including 3 high school, 1 middle school and 8 elementary assistant principals.

Clerical - -25 net positions: -25 day care workers (District day care was closed), +1 VIPS position that was previously ESSER funded, and -1 hardware technician position (to offset an upgraded position)

Manual Trades - -3 net positions: -1 custodians and -2 craftsmen.

Professionals - -2 day care directors

Special Ed Clerical - +25 positions at the campuses

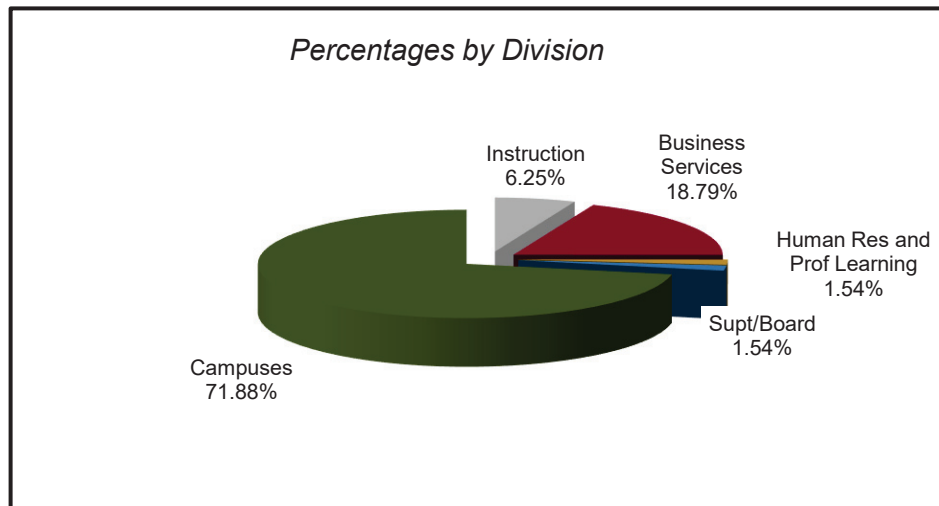
Special Ed Teachers - +31 positions: +23 special ed teachers at campuses and +8 ARD Facilitators.

Teachers - -122.5 (net) positions in the general fund: -18.5 teachers at the secondary level and -44.5 teachers at the elementary/intermediate level and -59 specialists (50% of 119 elementary and intermediate specialists are being split funded between the general fund and federal funds - no specialists positions were reduced)

Alief Independent School District

Budgeted Position Counts (FTE's) by Division and in Total

Position	Instruction	Business Services	Human Res. and Prof. Learning	Supt./ Board	Campuses	Total Proposed 2024-25
Administrators	28.0	19.0	10.0	7.0	140.0	204.0
Clerical	15.0	56.0	16.0	32.0	690.0	809.0
Counselors					105.0	105.0
Librarians					42.0	42.0
Manual Trades	1.0	1,031.5				1,032.5
Nurses					45.0	45.0
Professionals	24.5	63.5	13.0	12.0		113.0
Psych Services - Administrator	1.0					1.0
Psych Services - Professional	67.0					67.0
Special Ed - Administrator	12.0					12.0
Special Ed - Clerical	29.0				314.0	343.0
Special Ed - Professional	121.0					121.0
Special Ed - Teachers					424.0	424.0
Teachers					2,279.0	2,279.0
Total General Fund	298.5	1,170.0	39.0	51.0	4,039.0	5,597.5
Federal	48.5	6.0	19.0	48.0	234.0	355.5
Special Education - Federal	37.0			-	157.0	194.0
Total Staffing	384.0	1,176.0	58.0	99.0	4,430.0	6,147.0



Approximately 39,000 students and 6,000 employees have chosen Alief ISD as their preferred district for education or for their career.

Here are some reasons why you should join us:



Parents and Students, here's why you should join us,

- Alief ISD's federal graduation rate is 84.7 percent.
- Alief ISD students exceed the state average in enrollment in post-secondary institutions
- Alief ISD offers a variety of programs to accommodate the needs and interests of all of our students, including:
 - Career & Technical Education Program, which includes a variety of job training classes and certification programs
 - District College & Career Readiness Initiative, aimed at preparing all Alief ISD students for their post-secondary plans
 - Second Language Education programs, from the Dual Language Immersion Program where students are taught English and Spanish at an early age, to strong Bilingual and English as a Second Language Programs, assist our diverse student population. The district's 40,000 students speak more than 80 dialects
 - A diverse Athletics Program for our middle schools and many of our high schools
 - A variety of programs to encourage the growth of our students outside of the classroom setting, from the After School Program to Alief JUMPSTART
 - Alternative schools, including Kerr High School and Alief Early College High School, push students academically
 - Advanced academic programs that prepare students for post-secondary education, from Pre-AP and AP classes to AIMS and the AVID program
 - Special Education Department is renowned for providing top of the line services for special needs students in specialized programs
- Strong partnerships with large colleges in the Houston area to further prepare our students for college and career

- Alief ISD's programs encourage the involvement of the community, including volunteers, mentors, and business partners
- The Alief ISD Universal Breakfast Program means students eat breakfast for free, and a strong Nutrition Department that ensures our students are healthy. Alief also has one of the lowest lunch prices in southeast Texas
- District technology initiatives help prepare students for 21st century learning
- Strong Professional Learning Program means well-trained staff at each campus and facility
- Comprehensive safety and security measures across the district
- Alief ISD has one of the lowest tax rates in the greater Houston area.
- Financially sound district with multiple fiscal recognitions, including 4 stars in the Texas Comptroller's Financial Allocation Study for Texas (FAST) ratings, the Texas Comptroller's Platinum Leadership Circle Award for Transparency, and the Association of School Business Officials International's Meritorious Budget Award and Certificate of Excellence in Financial Reporting
- Your student will be surrounded by award-winning staff and community members in top schools.



For those interested in joining the public education sector, here's why you should join Alief ISD, Alief ISD starting teacher salary is \$62,000 for the 2024-25 school year

- Relevant staff and professional development opportunities and continual training to ensure our staff are highly qualified
- Very rich health support services
 - Strong Risk Management Program, which provides competitive insurance packages to employees, including one of the lowest insurance premiums
 - District Wellness Initiative includes access to Alief Cares Clinic, a wellness initiative in which only Alief ISD employees can benefit from convenient visits with no co-pay
- A variety of employee benefits and savings from business partners in the community
- Cutting edge technology provided through Tech Services Department
- Second to none support from departments ranging from Maintenance, Printing Services, and Transportation to Purchasing, and Management Information Systems
- Strong sense of community for those who are a part of the "Alief Proud Family"
 - Many Alief ISD alumni come back to give back to the district, Cross-department, cross-campus collaboration is common to ensure our students succeed!
 - Employees send their own children to Alief ISD schools

Alief Independent School District

Student and Community Information

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
<u>Students</u>					
Total Students:	45,616	45,692	42,131	40,536	40,329
Students by Grade:					
Pre-Kindergarten	2,227	2,259	1,682	1,836	2,008
Kindergarten	3,284	3,217	2,824	2,846	2,778
Grade 1	3,535	3,578	3,126	3,029	3,123
Grade 2	3,472	3,410	3,163	3,018	3,039
Grade 3	3,452	3,368	3,088	3,031	3,000
Grade 4	3,648	3,363	3,037	2,926	2,950
Grade 5	3,424	3,454	2,935	2,868	2,734
Grade 6	3,229	3,252	3,156	2,743	2,776
Grade 7	3,133	3,176	3,017	3,025	2,721
Grade 8	3,219	3,193	3,035	2,916	2,998
Grade 9	3,674	4,127	3,798	4,079	3,865
Grade 10	3,416	3,421	3,352	3,092	3,255
Grade 11	3,253	3,199	3,147	2,903	2,807
Grade 12	2,650	2,675	2,771	2,224	2,275
Average Daily Attendance	42,042	41,527	37,632	37,099	36,280
Ethnic Distribution:					
African American	28.9%	27.8%	27.1%	26.7%	25.3%
Hispanic	54.2%	56.6%	57.3%	58.8%	60.2%
White	3.8%	3.4%	3.4%	3.3%	3.4%
Native American	0.7%	0.7%	0.7%	0.7%	0.7%
Asian / Pacific Islander	11.9%	11.0%	11.1%	10.2%	10.1%
Two or More Races	0.5%	0.5%	0.4%	0.3%	0.3%
Economically Disadvantaged	84.4%	83.8%	87.0%	83.2%	86.6%
Free/Reduced Meal Rates	87.3%	86.4%	87.0%	83.1%	87.6%
English Language Learners	43.7%	44.6%	46.3%	5.0%	54.0%
Students w/ Disciplinary Placements	2.0%	2.1%	1.9%	0.3%	1.8%
Graduation Rates - 4 year rate	91.7%	90.1%	86.4%	85.5%	84.7%
<u>Community</u>					
District Population	263,396	296,944	285,158	281,359	274,804
Unemployment Rate	4.0%	9.8%	6.3%	4.6%	5.3%
Average Assessed Value per Residential Unit	\$ 145,272	\$ 155,160	\$ 162,973	\$ 171,300	\$ 206,996
Average Household Income	\$ 60,146	\$ 61,618	\$ 61,984	\$ 64,889	\$ 61,046
Median Age	32	32	33	33	34
Cost of Living Index	92	92	92	92	95

Alief Independent School District

Overview of STAAR Testing and Accountability Ratings

Some of the information included on the following pages regarding Accountability Ratings have not been updated from the 2021-22 year due to an ongoing lawsuit. STAAR scores for the most three years have been provided, but not for the purpose of accountability ratings. See the two articles below that have been published about the lawsuit.

Article published in the Texas Tribune on October 27, 2023:

A Travis county judge temporarily blocked the Texas Education Agency from releasing the year's annual school ratings after finding that the state's new rating system – which was to debut this fall – is unlawful and would harm districts across the state.

The ruling issues Thursday evening comes after dozens of school districts across the state sued the TEA to delay the ratings, claiming the state's new school evaluation methodology would result in unfair drops in their ratings. The agency had already postponed a planned September release of the ratings until sometime before the end of the year because it needed more time to adjust scores under the new system.

The agency said it plans to appeal the decision by Judge Catherine Mauzy, who set a trial date for Feb 12.

Article published in the Texas News on September 19, 2024:

A Travis county judge has again blocked the state from releasing A-F accountability grades. Judge Daniella DeSata Lyttle on Wednesday granted a coalition of school districts a temporary injunction preventing the Texas Education Agency from making the scores public.

Five school districts sued state Education Commissioner Mike Morath last month to challenge the rollout "because those ratings are based on a flawed assessment instrument (the new STAAR test) that is not valid and reliable," the lawsuit read.

It's the second year in a row that the state has not been able to release A-F ratings after its overhauled its method of grading STAAR tests, which the ratings are predominately based on.

"A fair rating system must be consistent, and it cannot arbitrarily change from year to year," the lawsuit states.

After a hearings earlier this week, Judge Lyttle sided with the plaintiffs, saying in her order that they "made sufficient showing that Defendant's implementation of the A-F accountability system for the 2023-24 school year is unlawful."

The order does not prevent Morath from using the data to apply for federal funds.

A handful of school districts released their own projected accountability ratings based on STAAR data. Dallas ISD projected it received a C, down from a B last year, but said it expected the number of high schools with A and B grades to increase.

Garland ISD said it expects a B grade. Both Irving ISD and Forth Worth ISD project they will receive C grades.

Morath told the court he plans to appeal the injunction. He said at a Dallas Chamber event Tuesday that the TEA "will prevail" in the lawsuit. A hearing has been scheduled for Feb 10.

Alief Independent School District

Overview of STAAR Testing and Accountability Ratings

Alief Independent School District sets goals to ensure academic success for all students. Campuses are focusing on building Meaningful Relationships and providing Meaningful Work for all students. Alief educators feel that this is the key to student success.

State of Texas Assessments of Academic Readiness

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

The most significant changes to the assessment program include:

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

Students are tested in the following content areas/grade levels:

Grades 3-8

- Reading Language Arts – Grades 3 – 8
- Math – Grades 3 – 8
- Science – Grades 5 and 8
- Social Studies – Grade 8

The Spanish STAAR is available in grades 3 through 5.

High School Courses

- Algebra I
- English I
- English II
- Biology
- US History

Alief received an Accountability Rating of B for the 2021-2022 school year. Campuses were awarded Distinction Designations for high performance when compared to other schools statewide with similar populations. 73% of Alief schools earned one or more Distinction Designation in English Language Arts, Math, Science, Social Studies, Closing the Performance Gap, Student Progress, and Postsecondary Readiness.

Graduation Rates

Graduation rate represents the percent of students graduating in four years. Alief's graduation rate for 2022 was 88.4%. Students represented are the class of 2021 and were expected to graduate by August 2021.

Alief Independent School District

Elementary STAAR Comparison: 2022-2024

3rd grade Testers-ALL			
Location	2022 Spring Reading Approaches and Above	2023 Spring Reading Approaches and Above	2024 Spring Reading Approaches and Above
ALEXANDER	62%	61%	53%
BEST	46%	43%	50%
BOONE	59%	62%	40%
BUSH	56%	68%	50%
CHAMBERS	60%	65%	55%
CHANCELLOR	70%	68%	66%
COLLINS	69%	67%	66%
CUMMINGS	70%	52%	64%
HEARNE	62%	62%	61%
HEFLIN	66%	73%	66%
HICKS	70%	65%	59%
HOLMQUIST	78%	73%	67%
HORN	50%	56%	55%
KENNEDY	61%	63%	59%
LANDIS	60%	56%	50%
LIESTMAN	64%	71%	68%
MAHANAY	84%	71%	71%
MARTIN	77%	76%	63%
OUTLEY	69%	67%	68%
PETROSKY	76%	79%	78%
REES	72%	81%	81%
SMITH	53%	54%	64%
SNEED	64%	57%	56%
YOUENS	49%	57%	51%

3rd grade Testers-ALL			
Location	2022 Spring Math Approaches and Above	2023 Spring Math Approaches and Above	2024 Spring Math Approaches and Above
ALEXANDER	52%	57%	43%
BEST	39%	32%	38%
BOONE	47%	46%	44%
BUSH	58%	65%	40%
CHAMBERS	53%	59%	55%
CHANCELLOR	53%	63%	66%
COLLINS	68%	75%	52%
CUMMINGS	43%	57%	61%
HEARNE	59%	61%	59%
HEFLIN	60%	59%	49%
HICKS	59%	61%	65%
HOLMQUIST	74%	64%	65%
HORN	48%	49%	50%
KENNEDY	53%	56%	52%
LANDIS	42%	45%	52%
LIESTMAN	61%	59%	68%
MAHANAY	80%	72%	64%
MARTIN	71%	78%	72%
OUTLEY	61%	64%	61%
PETROSKY	61%	66%	64%
REES	59%	78%	76%
SMITH	56%	65%	63%
SNEED	42%	51%	44%
YOUENS	42%	49%	49%

Alief Independent School District

Elementary STAAR Comparison: 2022-2024

4th grade Testers -ALL			
Location	2022 Spring Reading Approaches and Above	2023 Spring Reading Approaches and Above	2024 Spring Reading Approaches and Above
ALEXANDER	66%	54%	72%
BEST	50%	48%	43%
BOONE	66%	61%	69%
BUSH	62%	60%	60%
CHAMBERS	54%	62%	57%
CHANCELLOR	69%	69%	74%
COLLINS	60%	59%	46%
CUMMINGS	61%	70%	53%
HEARNE	61%	58%	52%
HEFLIN	78%	79%	76%
HICKS	77%	72%	73%
HOLMQUIST	68%	66%	69%
HORN	64%	71%	74%
KENNEDY	74%	72%	64%
LANDIS	71%	62%	68%
LIESTMAN	76%	73%	71%
MAHANAY	74%	82%	78%
MARTIN	72%	68%	65%
OUTLEY	71%	70%	73%
PETROSKY	80%	75%	86%
REES	89%	75%	72%
SMITH	61%	60%	57%
SNEED	63%	50%	52%
YOUENS	60%	56%	61%

4th grade Testers -ALL			
Location	2022 Spring Math Approaches and Above	2023 Spring Math Approaches and Above	2024 Spring Math Approaches and Above
ALEXANDER	61%	62%	68%
BEST	43%	41%	45%
BOONE	54%	51%	28%
BUSH	70%	69%	49%
CHAMBERS	50%	64%	53%
CHANCELLOR	61%	65%	66%
COLLINS	65%	69%	47%
CUMMINGS	58%	63%	45%
HEARNE	47%	59%	48%
HEFLIN	62%	56%	49%
HICKS	69%	65%	52%
HOLMQUIST	61%	71%	54%
HORN	62%	71%	54%
KENNEDY	61%	76%	55%
LANDIS	46%	40%	43%
LIESTMAN	56%	55%	65%
MAHANAY	68%	74%	72%
MARTIN	60%	69%	67%
OUTLEY	56%	59%	53%
PETROSKY	64%	70%	70%
REES	73%	62%	59%
SMITH	58%	61%	36%
SNEED	55%	47%	53%
YOUENS	43%	44%	56%

Alief Independent School District

Elementary STAAR Comparison: 2022-2024

5th grade All-Testers			
Location	2022 Spring Reading Approaches and Above	2023 Spring Reading Approaches and Above	2024 Spring Reading Approaches and Above
CHANCELLOR	80%	85%	82%
COLLINS	64%	79%	57%
YOUENS	68%	92%	74%

5th grade All-Testers			
Location	2022 Spring Math Approaches and Above	2023 Spring Math Approaches and Above	2024 Spring Math Approaches and Above
CHANCELLOR	58%	88%	77%
COLLINS	62%	66%	57%
YOUENS	43%	92%	92%

5th grade Testers			
Location	2022 Spring Science Approaches and Above	2023 Spring Science Approaches and Above	2024 Spring Science Approaches and Above
CHANCELLOR	54%	65%	51%
COLLINS	44%	57%	38%
YOUENS	38%	85%	64%

Alief Independent School District

Intermediate STAAR Comparison: 2022-2024

5th grade Testers ALL			
Location	2022 Spring Reading Approaches and Above	2023 Spring Reading Approaches and Above	2024 Spring Reading Approaches and Above
BUDEWIG	68%	65%	56%
KLENTZMAN	55%	53%	45%
MATA	69%	73%	65%
MILLER	79%	79%	70%
OWENS	49%	57%	47%
YOUNGBLOOD	66%	75%	66%

5th grade Testers			
Location	2022 Spring Math Approaches and Above	2023 Spring Math Approaches and Above	2024 Spring Math Approaches and Above
BUDEWIG	49%	56%	44%
KLENTZMAN	40%	43%	38%
MATA	58%	68%	55%
MILLER	66%	79%	71%
OWENS	43%	55%	51%
YOUNGBLOOD	57%	75%	51%

6th grade Testers ALL			
Location	2022 Spring Reading Approaches and Above	2023 Spring Reading Approaches and Above	2024 Spring Reading Approaches and Above
BUDEWIG	60%	64%	56%
KLENTZMAN	46%	57%	44%
MATA	58%	68%	72%
MILLER	72%	80%	74%
OWENS	51%	48%	48%
YOUNGBLOOD	57%	65%	68%

6th grade Testers			
Location	2022 Spring Math Approaches and Above	2023 Spring Math Approaches and Above	2024 Spring Math Approaches and Above
BUDEWIG	59%	65%	51%
KLENTZMAN	47%	58%	41%
MATA	66%	67%	65%
MILLER	75%	77%	74%
OWENS	58%	56%	55%
YOUNGBLOOD	60%	64%	64%

5th grade Testers			
Location	2022 Spring Science Approaches and Above	2023 Spring Science Approaches and Above	2024 Spring Science Approaches and Above
BUDEWIG	42%	41%	29%
KLENTZMAN	28%	30%	17%
MATA	46%	47%	33%
MILLER	60%	66%	49%
OWENS	36%	36%	29%
YOUNGBLOOD	50%	56%	32%

Alief Independent School District

Middle School STAAR Comparison: 2022-2024

6th grade Testers			
Location	2022 Spring Reading Approaches and Above	2023 Spring Reading Approaches and Above	2024 Spring Reading Approaches and Above
ALIEF M.S.	52%	61%	57%

6th grade Testers			
Location	2022 Spring Math Approaches and Above	2023 Spring Math Approaches and Above	2024 Spring Math Approaches and Above
ALIEF M.S.	60%	65%	56%

7th grade Testers ALL			
Location	2022 Spring Reading Approaches and Above	2023 Spring Reading Approaches and Above	2024 Spring Reading Approaches and Above
ALBRIGHT	78%	71%	73%
ALIEF M.S.	61%	59%	52%
HOLUB	67%	63%	58%
KILLOUGH	63%	55%	50%
O'DONNELL	66%	69%	55%
OLLE	60%	51%	49%

7th grade Testers			
Location	2022 Spring Math Approaches and Above	2023 Spring Math Approaches and Above	2024 Spring Math Approaches and Above
ALBRIGHT	66%	56%	39%
ALIEF M.S.	45%	51%	21%
HOLUB	56%	48%	38%
KILLOUGH	61%	47%	26%
O'DONNELL	57%	56%	38%
OLLE	44%	38%	21%

8th grade Testers -ALL			
Location	2022 Spring Reading Approaches and Above	2023 Spring Reading Approaches and Above	2024 Spring Reading Approaches and Above
ALBRIGHT	82%	80%	74%
ALIEF M.S.	71%	68%	67%
HOLUB	72%	71%	70%
KILLOUGH	75%	72%	65%
O'DONNELL	70%	70%	62%
OLLE	69%	56%	58%

8th grade Testers			
Location	2022 Spring Math Approaches and Above	2023 Spring Math Approaches and Above	2024 Spring Math Approaches and Above
ALBRIGHT	75%	72%	73%
ALIEF M.S.	59%	66%	64%
HOLUB	64%	65%	55%
KILLOUGH	73%	70%	66%
O'DONNELL	65%	68%	68%
OLLE	62%	59%	56%

Alief Independent School District

Middle School STAAR Comparison: 2022-2024

ALG I EOC Testers			
Location	2022 Spring ALG I Approaches and Above	2023 Spring ALG I Approaches and Above	2024 Spring ALG I Approaches and Above
ALBRIGHT	100%	100%	97%
ALIEF M.S.	97%	100%	100%
HOLUB	100%	100%	100%
KILLOUGH	99%	100%	100%
O'DONNELL	100%	100%	100%
OLLE	100%	98%	97%

8th grade Testers			
Location	2022 Spring Science Approaches and Above	2023 Spring Science Approaches and Above	2024 Spring Science Approaches and Above
ALBRIGHT	80%	78%	63%
ALIEF M.S.	65%	60%	57%
HOLUB	58%	63%	56%
KILLOUGH	68%	70%	60%
O'DONNELL	46%	71%	63%
OLLE	58%	56%	51%

8th grade Testers			
Location	2022 Spring Social Studies Approaches and Above	2023 Spring Social Studies Approaches and Above	2024 Spring Social Studies Approaches and Above
Albright	49%	54%	40%
AMS	39%	43%	40%
Holub	48%	48%	43%
Killough	49%	52%	47%
O'Donnell	36%	43%	32%
Olle	48%	40%	41%

Alief Independent School District

High School STAAR Comparison: 2022-2024

English I			
Location	2022 Spring E1 Approaches and Above	2023 Spring E1 Approaches and Above	2024 Spring E1 Approaches and Above
HASTINGS	42%	49%	40%
ELSIK	44%	52%	46%
TAYLOR	42%	50%	49%
KERR	97%	100%	100%
E.C.H.S.	99%	100%	100%

English II			
Location	2022 Spring E2 Approaches and Above	2023 Spring E2 Approaches and Above	2024 Spring E2 Approaches and Above
HASTINGS	52%	54%	55%
ELSIK	54%	52%	59%
TAYLOR	52%	53%	60%
KERR	100%	100%	100%
E.C.H.S.	99%	100%	100%

Algebra I			
Location	2022 Spring A1 Approaches and Above	2023 Spring A1 Approaches and Above	2024 Spring A1 Approaches and Above
HASTINGS	49%	61%	57%
ELSIK	61%	72%	71%
TAYLOR	53%	62%	71%
KERR	93%	97%	100%
E.C.H.S.	100%	100%	100%

US History			
Location	2022 Spring US History Approaches and Above	2023 Spring US History Approaches and Above	2024 Spring US History Approaches and Above
HASTINGS	81%	92%	92%
ELSIK	85%	93%	93%
TAYLOR	86%	94%	95%
KERR	100%	100%	100%
E.C.H.S.	100%	100%	100%

Biology			
Location	2022 Spring Biology Approaches and Above	2023 Spring Biology Approaches and Above	2024 Spring Biology Approaches and Above
HASTINGS	66%	76%	79%
ELSIK	67%	77%	83%
TAYLOR	65%	79%	85%
KERR	99%	100%	100%
E.C.H.S.	99%	100%	100%

Alief Independent School District

Accountability Ratings and 2021-2022 STAAR Passing Percentages by Campus

Campus	Campus Rating	All RLA	All Math	All Science	All Social Studies
Middle Schools					
Albright	A	83%	75%	83%	53%
Alief	C	68%	59%	69%	42%
Holub	B	73%	66%	62%	53%
Killough	B	75%	75%	73%	54%
O'Donnell	B	73%	69%	75%	41%
Olle	B	71%	61%	63%	52%
Elementary Schools					
Alexander	B	67%	59%	.	.
Best	C	48%	46%	.	.
Boone	C	64%	53%	.	.
Bush	B	62%	70%	.	.
Chambers	B	70%	66%	.	.
Chancellor	B	75%	60%	57%	.
Collins	C	67%	70%	45%	.
Cummings	B	68%	56%	.	.
Hearne	C	67%	58%	.	.
Heflin	B	75%	66%	.	.
Hicks	B	76%	64%	.	.
Holmquist	B	75%	69%	.	.
Horn	B	59%	58%	.	.
Kennedy	A	70%	60%	.	.
Landis	C	69%	49%	.	.
Liestman	B	71%	63%	.	.
Mahanay	A	88%	83%	.	.
Martin	B	75%	67%	.	.
Outley	B	73%	64%	.	.
Petrosky	A	78%	65%	.	.
Rees	B	80%	68%	.	.
Smith	B	61%	63%	.	.
Sneed	B	68%	54%	.	.
Youens	C	62%	49%	40%	.
Intermediate Schools					
Budewig	B	66%	58%	45%	.
Klentzman	C	54%	49%	33%	.
Mata	B	66%	65%	50%	.
Miller	B	78%	73%	61%	.
Owens	C	54%	56%	40%	.
Youngblood	B	67%	64%	53%	.
		All RLA	All Alg I	All Bio	All US History
High Schools					
Early College	A	99%	98%	99%	100%
Elsik	Not Rated:Senate Bill 1365	52%	68%	71%	85%
Hastings	Not Rated:Senate Bill 1365	49%	55%	69%	82%
Kerr	A	99%	99%	99%	95%
Taylor	C	52%	64%	68%	86%

Data Source: TEA 2022 STAAR Performance Data Table

2022-23 Texas Academic Performance Report (TAPR)

District Name: ALIEF ISD

District Number: 101903

Texas Education Agency
2022-23 STAAR Performance (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

School Year	Region State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB/EL (Current & Monitored)
Grade 3 Reading																
At Approaches Grade Level or Above	2023	76%	77%	67%	73%	62%	67%	80%	*	*	39%	57%	68%	62%	66%	64%
	2022	76%	76%	67%	69%	63%	100%	80%	80%	*	43%	72%	69%	60%	67%	66%
	2023	50%	52%	38%	44%	32%	46%	58%	*	*	19%	43%	39%	33%	36%	34%
	2022	51%	52%	41%	47%	35%	47%	58%	80%	*	29%	50%	44%	33%	41%	38%
	2023	20%	21%	15%	17%	13%	0%	29%	*	*	6%	24%	16%	13%	14%	15%
	2022	30%	31%	22%	26%	17%	29%	15%	37%	20%	*	12%	23%	17%	21%	19%
Grade 3 Mathematics																
At Approaches Grade Level or Above	2023	73%	74%	64%	61%	63%	74%	81%	*	*	41%	71%	66%	60%	63%	66%
	2022	71%	71%	60%	56%	58%	68%	79%	80%	*	39%	63%	63%	49%	59%	61%
	2023	45%	46%	32%	30%	29%	36%	58%	*	*	20%	43%	35%	25%	31%	33%
	2022	43%	44%	32%	28%	29%	41%	58%	60%	*	22%	31%	34%	25%	32%	33%
	2023	19%	20%	13%	13%	10%	0%	34%	*	*	7%	33%	15%	9%	12%	13%
	2022	21%	22%	14%	11%	12%	19%	15%	31%	20%	*	9%	15%	9%	13%	15%
Grade 4 Reading																
At Approaches Grade Level or Above	2023	77%	77%	69%	71%	65%	80%	82%	80%	*	44%	72%	72%	61%	68%	67%
	2022	77%	77%	71%	72%	68%	72%	85%	*	90%	41%	62%	74%	63%	70%	70%
	2023	48%	48%	37%	37%	33%	38%	57%	60%	*	21%	53%	40%	29%	35%	35%
	2022	54%	55%	45%	47%	42%	53%	61%	*	70%	23%	52%	50%	36%	45%	43%
	2023	22%	22%	14%	17%	11%	20%	15%	27%	20%	*	7%	16%	11%	14%	12%
	2022	28%	30%	23%	27%	20%	22%	12%	38%	*	50%	28%	26%	17%	22%	21%
Grade 4 Mathematics																
At Approaches Grade Level or Above	2023	71%	72%	66%	58%	65%	70%	85%	60%	*	41%	68%	69%	58%	65%	68%
	2022	70%	70%	63%	57%	61%	69%	85%	*	90%	36%	66%	66%	53%	61%	64%
	2023	48%	49%	41%	37%	38%	48%	66%	60%	*	22%	55%	44%	34%	40%	42%
	2022	43%	44%	34%	29%	31%	34%	12%	64%	*	19%	31%	38%	24%	33%	35%
	2023	22%	23%	16%	13%	13%	21%	31%	37%	20%	*	8%	16%	10%	15%	17%
	2022	23%	24%	17%	14%	15%	19%	12%	40%	*	30%	10%	20%	10%	17%	18%
Grade 5 Reading																

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	School Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	EB/EL (Current & Monitored)	
At Approaches Grade Level or Above	2023	81%	81%	72%	75%	68%	78%	59%	86%	*	78%	45%	68%	75%	65%	71%	
	2022	81%	81%	67%	68%	65%	70%	73%	82%	60%	75%	37%	56%	70%	61%	68%	
	2023	57%	57%	47%	51%	41%	57%	41%	68%	*	56%	24%	49%	50%	38%	46%	
	2022	58%	58%	43%	46%	38%	49%	48%	60%	60%	38%	21%	29%	45%	38%	43%	
	2023	28%	29%	21%	23%	17%	26%	18%	37%	*	22%	6%	12%	23%	15%	20%	
	2022	36%	38%	25%	26%	21%	33%	27%	41%	40%	13%	9%	16%	27%	20%	25%	
Grade 5 Mathematics																	
At Approaches Grade Level or Above	2023	80%	79%	69%	64%	67%	71%	59%	87%	*	78%	49%	73%	72%	60%	68%	
	2022	77%	76%	56%	51%	54%	62%	67%	84%	40%	50%	34%	56%	60%	46%	56%	
	2023	51%	51%	37%	29%	34%	46%	24%	68%	*	56%	23%	35%	41%	25%	36%	
	2022	48%	49%	27%	24%	24%	31%	36%	57%	20%	38%	16%	16%	31%	19%	27%	
	2023	21%	22%	15%	11%	11%	16%	6%	44%	*	33%	7%	3%	17%	8%	14%	
	2022	25%	26%	12%	10%	10%	13%	15%	38%	20%	13%	6%	9%	14%	8%	12%	
Grade 5 Science																	
At Approaches Grade Level or Above	2023	65%	64%	53%	49%	49%	68%	35%	75%	*	78%	34%	54%	56%	44%	52%	
	2022	66%	66%	47%	43%	46%	52%	55%	70%	60%	38%	26%	36%	51%	38%	47%	
	2023	36%	35%	26%	22%	22%	35%	29%	51%	*	44%	21%	24%	29%	17%	25%	
	2022	38%	39%	21%	19%	18%	27%	27%	48%	40%	13%	15%	11%	24%	15%	21%	
	2023	16%	15%	10%	8%	7%	15%	12%	28%	*	22%	5%	7%	12%	6%	9%	
	2022	18%	19%	8%	6%	7%	11%	9%	22%	20%	0%	6%	9%	10%	5%	8%	
Grade 6 Reading																	
At Approaches Grade Level or Above	2023	77%	77%	68%	71%	65%	75%	73%	79%	80%	67%	38%	63%	70%	64%	68%	
	2022	70%	70%	62%	64%	57%	64%	58%	78%	*	73%	36%	53%	65%	54%	60%	
	2023	52%	54%	42%	47%	37%	46%	40%	58%	80%	17%	20%	33%	44%	37%	41%	
	2022	43%	44%	34%	36%	29%	33%	39%	51%	*	55%	23%	11%	36%	28%	33%	
	2023	22%	24%	15%	17%	11%	17%	17%	32%	60%	0%	7%	13%	16%	12%	14%	
	2022	23%	24%	15%	17%	11%	16%	6%	29%	*	36%	8%	5%	16%	11%	14%	
Grade 6 Mathematics																	
At Approaches Grade Level or Above	2023	75%	75%	69%	67%	67%	80%	80%	85%	80%	67%	47%	76%	70%	67%	68%	
	2022	73%	73%	65%	63%	62%	63%	70%	87%	*	73%	43%	68%	68%	58%	65%	

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	School Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	EB/EL (Current & Monitored)	
At Meets Grade Level or Above	2023	40%	40%	33%	31%	29%	33%	40%	59%	40%	0%	19%	37%	35%	27%	32%	
	2022	39%	40%	30%	28%	25%	34%	27%	61%	*	27%	22%	16%	33%	24%	29%	
	2023	16%	17%	13%	11%	10%	18%	17%	35%	20%	0%	9%	15%	14%	10%	12%	
	2022	16%	18%	12%	9%	9%	12%	6%	35%	*	18%	8%	5%	13%	9%	11%	
Grade 7 Reading																	
At Approaches Grade Level or Above	2023	78%	78%	67%	70%	63%	64%	74%	83%	*	78%	42%	62%	71%	58%	67%	
	2022	80%	81%	71%	73%	68%	79%	79%	85%	*	80%	46%	71%	75%	61%	72%	
	2023	55%	55%	40%	42%	35%	42%	40%	66%	*	56%	25%	24%	44%	30%	40%	
	2022	56%	58%	46%	47%	41%	63%	45%	70%	*	60%	29%	31%	49%	36%	45%	
At Masters Grade Level	2023	27%	28%	15%	15%	12%	16%	9%	36%	*	44%	6%	14%	18%	9%	14%	
	2022	37%	39%	27%	29%	22%	38%	31%	53%	*	50%	12%	16%	30%	20%	26%	
	Grade 7 Mathematics																
	At Approaches Grade Level or Above	2023	63%	63%	54%	52%	51%	51%	60%	82%	*	78%	33%	39%	57%	49%	53%
2022		61%	63%	60%	56%	58%	63%	64%	89%	*	90%	41%	58%	63%	52%	60%	
2023		37%	38%	30%	26%	27%	30%	23%	62%	*	56%	22%	26%	33%	23%	29%	
2022		31%	34%	32%	29%	28%	40%	32%	66%	*	50%	25%	24%	34%	24%	31%	
At Masters Grade Level	2023	11%	12%	8%	6%	6%	2%	3%	30%	*	11%	6%	4%	9%	6%	7%	
	2022	13%	15%	13%	13%	9%	19%	11%	39%	*	10%	13%	2%	14%	9%	12%	
	Grade 8 Reading																
	At Approaches Grade Level or Above	2023	83%	83%	75%	77%	71%	77%	81%	89%	*	82%	49%	74%	78%	64%	74%
2022		83%	84%	77%	79%	74%	82%	80%	89%	-	100%	50%	68%	82%	63%	77%	
2023		58%	58%	47%	49%	42%	54%	53%	74%	*	64%	28%	19%	51%	36%	46%	
2022		58%	60%	48%	48%	44%	55%	45%	67%	-	55%	28%	47%	52%	34%	47%	
At Masters Grade Level	2023	28%	29%	19%	19%	14%	26%	17%	44%	*	36%	7%	7%	21%	13%	18%	
	2022	37%	40%	28%	28%	25%	27%	25%	50%	-	18%	12%	21%	31%	18%	24%	
	Grade 8 Mathematics																
	At Approaches Grade Level or Above	2023	76%	76%	72%	69%	71%	65%	74%	94%	*	89%	50%	64%	74%	68%	72%
2022		71%	72%	70%	67%	69%	76%	72%	91%	-	90%	43%	55%	73%	62%	71%	
2023		46%	46%	36%	35%	33%	35%	38%	71%	*	56%	29%	28%	40%	28%	36%	
2022		40%	41%	41%	37%	37%	51%	39%	77%	-	80%	27%	23%	44%	32%	41%	

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School Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	EB/EL (Current & Monitored)			
At Masters Grade Level		2023	17%	18%	11%	9%	8%	13%	18%	40%	*	22%	11%	8%	13%	7%	11%	9%
		2022	14%	15%	13%	11%	16%	28%	37%	-	20%	11%	3%	14%	10%	13%	12%	12%
Grade 8 Science																		
At Approaches Grade Level or Above		2023	74%	75%	73%	75%	69%	77%	72%	91%	*	82%	51%	63%	76%	65%	73%	70%
		2022	74%	76%	71%	71%	67%	75%	65%	93%	-	100%	47%	68%	75%	59%	71%	68%
At Meets Grade Level or Above		2023	47%	49%	44%	44%	38%	56%	36%	77%	*	73%	31%	41%	48%	34%	43%	39%
		2022	45%	48%	41%	40%	36%	45%	35%	74%	-	82%	28%	32%	46%	29%	41%	37%
At Masters Grade Level		2023	17%	19%	15%	15%	11%	15%	6%	42%	*	9%	7%	7%	17%	10%	14%	11%
		2022	24%	26%	20%	18%	16%	27%	15%	50%	-	27%	15%	15%	23%	11%	20%	17%
Grade 8 Social Studies																		
At Approaches Grade Level or Above		2023	62%	62%	52%	52%	48%	57%	54%	78%	*	73%	36%	46%	55%	45%	52%	48%
		2022	61%	61%	49%	49%	44%	51%	60%	74%	-	73%	32%	44%	53%	36%	49%	44%
At Meets Grade Level or Above		2023	33%	34%	24%	24%	20%	22%	17%	53%	*	36%	22%	15%	27%	16%	23%	20%
		2022	31%	32%	22%	22%	18%	21%	20%	46%	-	27%	26%	21%	25%	12%	22%	18%
At Masters Grade Level		2023	16%	18%	11%	11%	8%	10%	6%	33%	*	18%	10%	4%	13%	7%	11%	9%
		2022	18%	20%	12%	11%	9%	19%	10%	34%	-	27%	15%	3%	14%	6%	12%	10%
End of Course English I																		
At Approaches Grade Level or Above		2023	72%	71%	59%	66%	55%	59%	53%	75%	*	62%	40%	56%	63%	51%	60%	49%
		2022	65%	65%	51%	57%	46%	48%	40%	70%	88%	65%	27%	45%	56%	41%	53%	41%
At Meets Grade Level or Above		2023	52%	51%	37%	44%	31%	39%	33%	56%	*	38%	22%	23%	41%	28%	37%	25%
		2022	47%	48%	33%	37%	28%	36%	19%	52%	75%	53%	18%	22%	37%	25%	34%	23%
At Masters Grade Level		2023	13%	14%	7%	8%	5%	8%	7%	19%	*	23%	7%	2%	8%	4%	6%	3%
		2022	11%	12%	5%	5%	3%	5%	5%	15%	25%	24%	4%	2%	6%	3%	5%	2%
End of Course English II																		
At Approaches Grade Level or Above		2023	74%	73%	61%	67%	56%	56%	48%	73%	70%	75%	37%	61%	62%	57%	61%	44%
		2022	72%	72%	58%	63%	54%	51%	66%	71%	71%	65%	36%	46%	63%	45%	58%	40%
At Meets Grade Level or Above		2023	54%	53%	38%	43%	33%	36%	27%	54%	70%	50%	23%	26%	41%	31%	38%	20%
		2022	55%	56%	42%	47%	37%	40%	37%	57%	43%	45%	29%	22%	46%	30%	42%	22%

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	School Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disady	EB/EL (Current & Monitored)
At Masters Grade Level	2023	9%	9%	4%	5%	3%	4%	0%	12%	10%	25%	7%	3%	5%	3%	4%	1%
	2022	9%	10%	5%	6%	3%	8%	6%	16%	0%	0%	9%	0%	6%	3%	5%	1%
End of Course Algebra I																	
At Approaches Grade Level or Above	2023	79%	79%	73%	71%	72%	70%	64%	90%	*	67%	51%	59%	74%	71%	73%	70%
	2022	76%	76%	64%	63%	62%	59%	51%	87%	*	44%	36%	53%	68%	55%	65%	62%
At Meets Grade Level or Above	2023	43%	46%	34%	34%	29%	40%	31%	70%	*	47%	19%	7%	38%	27%	34%	31%
	2022	43%	45%	31%	29%	27%	27%	24%	68%	*	25%	20%	26%	34%	23%	31%	29%
At Masters Grade Level	2023	23%	26%	18%	17%	14%	22%	14%	52%	*	20%	9%	0%	21%	12%	18%	16%
	2022	27%	30%	19%	18%	14%	18%	11%	55%	*	19%	9%	13%	21%	14%	19%	17%
End of Course Biology																	
At Approaches Grade Level or Above	2023	88%	87%	81%	84%	78%	83%	85%	90%	*	90%	66%	65%	83%	77%	81%	75%
	2022	83%	83%	72%	76%	68%	62%	68%	86%	86%	92%	57%	62%	75%	63%	73%	63%
At Meets Grade Level or Above	2023	56%	56%	41%	48%	35%	40%	42%	69%	*	80%	27%	38%	46%	31%	41%	30%
	2022	55%	56%	42%	45%	36%	41%	32%	67%	86%	69%	30%	23%	46%	32%	43%	32%
At Masters Grade Level	2023	21%	23%	15%	15%	10%	15%	18%	42%	*	30%	7%	3%	17%	9%	14%	9%
	2022	21%	24%	16%	17%	12%	16%	5%	41%	57%	46%	7%	9%	19%	11%	16%	10%
End of Course U.S. History																	
At Approaches Grade Level or Above	2023	94%	94%	93%	93%	93%	90%	80%	95%	83%	100%	79%	89%	93%	93%	93%	88%
	2022	89%	89%	85%	88%	84%	88%	83%	87%	100%	100%	62%	96%	88%	77%	86%	74%
At Meets Grade Level or Above	2023	70%	71%	67%	71%	62%	66%	57%	80%	67%	100%	47%	56%	68%	62%	66%	47%
	2022	68%	69%	62%	67%	56%	70%	67%	73%	80%	92%	42%	65%	66%	49%	63%	39%
At Masters Grade Level	2023	38%	41%	34%	37%	29%	35%	40%	54%	17%	33%	19%	17%	36%	30%	33%	16%
	2022	42%	44%	36%	40%	31%	38%	38%	51%	40%	42%	17%	31%	40%	25%	37%	17%
SAT/ACT All Subjects																	
At Approaches Grade Level or Above	2023	90%	92%	95%	92%	93%	92%	* 100%	*	-	*	*	*	96%	75%	95%	79%
	2022	92%	94%	94%	91%	89%	100%	* 100%	*	*	*	-	-	94%	91%	93%	97%
At Meets Grade Level or Above	2023	61%	67%	69%	68%	57%	65%	* 89%	* 89%	-	*	*	*	71%	29%	70%	47%
	2022	64%	70%	66%	61%	54%	75%	* 84%	* 84%	*	*	-	-	67%	64%	64%	52%

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At Masters Grade Level		2023 12%	15%	8%	7%	2%	4%	*	20%	-	*	*	9%	0%	9%	5%
		2022 13%	17%	7%	1%	0%	0%	*	17%	*	-	-	7%	3%	5%	10%
All Grades All Subjects																
At Approaches Grade Level or Above		2023 76%	76%	68%	69%	65%	71%	68%	84%	71%	45%	64%	71%	62%	68%	64%
At Meets Grade Level or Above		2022 74%	74%	64%	65%	61%	66%	64%	83%	77%	40%	58%	68%	54%	64%	60%
		2023 49%	50%	39%	40%	34%	43%	37%	64%	54%	23%	33%	42%	30%	38%	33%
		2022 48%	49%	38%	38%	33%	42%	34%	62%	54%	24%	28%	41%	28%	37%	32%
At Masters Grade Level		2023 20%	21%	14%	14%	11%	16%	13%	34%	22%	8%	9%	16%	10%	13%	11%
		2022 23%	25%	17%	17%	13%	19%	14%	36%	25%	9%	11%	19%	11%	16%	14%
All Grades ELA/Reading																
At Approaches Grade Level or Above		2023 77%	77%	66%	71%	62%	69%	67%	80%	74%	41%	64%	69%	59%	66%	60%
At Meets Grade Level or Above		2022 75%	75%	64%	67%	60%	65%	64%	78%	77%	39%	58%	68%	54%	65%	59%
		2023 53%	53%	40%	44%	35%	44%	40%	61%	49%	22%	34%	43%	32%	40%	33%
		2022 53%	54%	41%	44%	36%	46%	37%	59%	55%	25%	32%	44%	32%	41%	34%
At Masters Grade Level		2023 20%	21%	13%	14%	10%	15%	10%	27%	26%	6%	10%	14%	9%	12%	10%
		2022 25%	27%	17%	19%	14%	20%	15%	32%	25%	9%	12%	19%	12%	17%	15%
All Grades Mathematics																
At Approaches Grade Level or Above		2023 75%	75%	68%	65%	66%	70%	69%	87%	75%	44%	66%	70%	63%	67%	67%
At Meets Grade Level or Above		2022 72%	73%	63%	60%	61%	65%	63%	87%	72%	38%	58%	67%	54%	63%	63%
		2023 45%	46%	36%	33%	32%	40%	34%	67%	46%	22%	32%	39%	27%	35%	34%
		2022 42%	44%	33%	30%	29%	36%	31%	66%	47%	21%	24%	36%	24%	32%	32%
At Masters Grade Level		2023 19%	20%	14%	12%	10%	16%	13%	38%	16%	8%	10%	15%	9%	13%	13%
		2022 20%	22%	14%	12%	11%	16%	13%	38%	19%	9%	9%	16%	10%	14%	14%
All Grades Science																
At Approaches Grade Level or Above		2023 77%	77%	71%	72%	68%	77%	70%	86%	83%	50%	60%	73%	65%	70%	67%
At Meets Grade Level or Above		2022 76%	76%	64%	65%	61%	63%	62%	84%	81%	41%	54%	68%	55%	65%	60%
		2023 47%	48%	38%	40%	32%	43%	37%	66%	67%	26%	33%	42%	28%	37%	31%
		2022 47%	49%	36%	36%	31%	37%	31%	64%	59%	23%	21%	40%	26%	36%	30%

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At Masters Grade Level	2023	18%	20%	14%	13%	10%	15%	12%	38%	43%	20%	7%	6%	16%	9%	13%	10%
	2022	21%	23%	15%	14%	12%	17%	9%	39%	42%	28%	7%	10%	18%	9%	15%	12%
All Grades Social Studies																	
At Approaches Grade Level or Above	2023	78%	78%	73%	73%	70%	76%	66%	88%	63%	87%	55%	64%	75%	69%	73%	65%
	2022	75%	75%	69%	70%	65%	73%	73%	82%	100%	87%	46%	67%	72%	58%	68%	57%
At Meets Grade Level or Above	2023	52%	52%	46%	48%	41%	47%	35%	69%	50%	70%	33%	32%	49%	39%	45%	31%
	2022	50%	51%	44%	45%	39%	50%	45%	63%	80%	61%	33%	40%	48%	32%	43%	28%
At Masters Grade Level	2023	27%	29%	23%	24%	18%	24%	22%	45%	13%	26%	14%	9%	25%	19%	22%	12%
	2022	30%	32%	25%	26%	21%	30%	25%	44%	40%	35%	16%	15%	28%	16%	25%	13%
STAAR Performance Rates by Enrolled Grade at Meets Grade Level or Above																	
3rd Graders																	
Reading and Mathematics	2023	37%	38%	24%	26%	19%	33%	33%	49%	*	*	15%	33%	26%	19%	23%	23%
	2022	36%	37%	25%	25%	21%	33%	23%	46%	60%	*	19%	22%	27%	20%	24%	24%
	2023	37%	38%	24%	26%	19%	33%	33%	49%	*	*	15%	33%	26%	19%	23%	23%
Reading and Mathematics Including EOC	2022	36%	37%	25%	25%	21%	33%	23%	46%	60%	*	19%	22%	27%	20%	24%	24%
	2023	50%	52%	38%	44%	32%	46%	67%	58%	*	*	19%	43%	39%	33%	36%	34%
	2022	51%	52%	41%	47%	35%	47%	46%	58%	80%	*	29%	50%	44%	33%	41%	38%
Math Including EOC	2023	45%	46%	32%	30%	29%	36%	33%	58%	*	*	20%	43%	35%	25%	31%	33%
	2022	43%	44%	32%	28%	29%	41%	38%	58%	60%	*	22%	31%	34%	25%	32%	33%
4th Graders																	
Reading and Mathematics	2023	38%	39%	28%	26%	24%	33%	31%	50%	60%	*	16%	45%	30%	21%	27%	27%
	2022	36%	37%	27%	24%	25%	32%	12%	48%	*	60%	15%	28%	31%	18%	26%	27%
	2023	38%	39%	28%	26%	24%	33%	31%	50%	60%	*	16%	45%	30%	21%	27%	27%
Reading Including EOC	2022	36%	37%	27%	24%	25%	32%	12%	48%	*	60%	15%	28%	31%	18%	26%	27%
	2023	48%	48%	37%	37%	33%	38%	38%	57%	60%	*	21%	53%	40%	29%	35%	35%
	2022	54%	55%	45%	47%	42%	53%	24%	61%	*	70%	23%	52%	50%	36%	44%	43%
Math Including EOC	2023	48%	49%	41%	37%	38%	48%	62%	66%	60%	*	22%	55%	44%	34%	40%	42%
	2022	43%	44%	34%	29%	31%	34%	12%	64%	*	60%	19%	31%	38%	24%	33%	35%
5th Graders																	
Reading and Mathematics	2023	43%	43%	30%	26%	26%	40%	18%	60%	*	44%	18%	25%	34%	20%	29%	30%
	2022	41%	42%	23%	22%	19%	27%	30%	46%	20%	25%	14%	16%	26%	16%	23%	23%

Texas Education Agency
2022-23 STAAR Performance (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

	School Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	EB/EL (Current & Monitored)
Reading and Mathematics Including EOC	2023	43%	43%	30%	26%	40%	18%	60%	*	44%	18%	25%	34%	20%	29%	30%
	2022	41%	42%	23%	19%	27%	30%	46%	20%	25%	14%	16%	26%	16%	23%	23%
	2023	57%	57%	47%	41%	57%	41%	68%	*	56%	24%	49%	50%	38%	46%	44%
	2022	58%	58%	43%	38%	49%	48%	60%	60%	38%	21%	29%	45%	38%	43%	40%
	2023	51%	51%	37%	34%	46%	24%	68%	*	56%	23%	35%	41%	25%	36%	38%
	2022	48%	49%	27%	24%	31%	36%	57%	20%	38%	16%	16%	31%	19%	27%	29%
6th Graders																
Reading and Mathematics Including EOC	2023	35%	36%	26%	28%	22%	28%	50%	40%	0%	16%	24%	29%	21%	26%	25%
	2022	31%	32%	21%	17%	22%	15%	45%	*	27%	19%	5%	23%	17%	20%	21%
	2023	35%	36%	26%	22%	28%	33%	50%	40%	0%	16%	24%	29%	21%	26%	25%
Reading Including EOC	2022	31%	32%	21%	17%	22%	15%	45%	*	27%	19%	5%	23%	17%	20%	21%
	2023	52%	53%	42%	37%	46%	40%	58%	80%	17%	20%	33%	44%	37%	41%	39%
	2022	43%	44%	34%	29%	33%	39%	51%	*	55%	23%	11%	36%	28%	33%	31%
	2023	40%	41%	33%	29%	33%	40%	59%	40%	0%	19%	37%	35%	27%	32%	33%
2022	40%	41%	30%	25%	34%	27%	61%	*	27%	22%	16%	32%	24%	29%	30%	
7th Graders																
Reading and Mathematics Including EOC	2023	37%	38%	24%	22%	21%	14%	53%	*	56%	21%	18%	27%	18%	24%	23%
	2022	32%	34%	26%	25%	37%	29%	57%	*	50%	22%	13%	29%	19%	26%	25%
	2023	38%	39%	26%	23%	28%	14%	57%	*	56%	21%	18%	29%	18%	25%	25%
Reading Including EOC	2022	33%	35%	28%	26%	39%	28%	60%	*	50%	22%	13%	31%	19%	27%	26%
	2023	55%	55%	40%	42%	42%	40%	66%	*	56%	25%	23%	44%	30%	40%	37%
	2022	56%	58%	46%	47%	63%	45%	70%	*	60%	29%	31%	49%	36%	45%	42%
	2023	43%	44%	32%	27%	33%	23%	66%	*	56%	22%	26%	36%	23%	31%	32%
2022	37%	39%	33%	30%	43%	34%	68%	*	50%	26%	24%	36%	24%	32%	32%	
8th Graders																
Reading and Mathematics Including EOC	2023	31%	31%	28%	28%	24%	29%	57%	*	44%	22%	12%	31%	20%	27%	23%
	2022	27%	29%	28%	27%	33%	33%	48%	-	50%	23%	13%	31%	19%	28%	25%
	2023	44%	45%	35%	34%	40%	39%	68%	*	55%	22%	12%	39%	24%	34%	30%
Reading Including EOC	2022	41%	43%	35%	34%	43%	40%	63%	-	55%	23%	18%	40%	22%	35%	31%
	2023	58%	58%	47%	49%	54%	53%	74%	*	64%	28%	19%	51%	36%	46%	40%
	2022	58%	60%	48%	49%	55%	45%	67%	-	55%	28%	47%	52%	35%	47%	42%

Texas Education Agency
2022-23 STAAR Performance (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

	School Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disady	EB/EL (Current & Monitored)	
Math Including EOC	2023	51%	53%	44%	41%	39%	46%	42%	79%	*	64%	29%	27%	48%	32%	43%	40%	
	2022	48%	50%	48%	44%	43%	58%	45%	85%	-	82%	28%	26%	52%	35%	48%	45%	
3rd - 8th Graders																		
Reading and Mathematics Including EOC	2023	37%	38%	27%	26%	23%	32%	27%	53%	50%	37%	18%	26%	29%	20%	26%	25%	
	2022	34%	35%	25%	24%	22%	31%	24%	48%	50%	43%	18%	16%	28%	18%	24%	24%	
	2023	39%	40%	28%	27%	24%	34%	28%	56%	53%	40%	18%	26%	31%	21%	27%	27%	
Reading Including EOC	2022	36%	38%	27%	26%	23%	33%	25%	52%	50%	44%	18%	17%	30%	19%	26%	25%	
	2023	53%	54%	42%	45%	37%	47%	45%	64%	68%	53%	22%	38%	45%	34%	41%	38%	
	2022	53%	55%	43%	46%	38%	50%	42%	61%	69%	59%	25%	37%	46%	34%	42%	39%	
Math Including EOC	2023	47%	47%	36%	33%	33%	40%	36%	66%	53%	48%	22%	37%	40%	28%	35%	36%	
	2022	43%	44%	34%	31%	30%	40%	32%	66%	50%	52%	21%	24%	37%	25%	33%	34%	

* Indicates results are masked due to small numbers to protect student confidentiality.

- Indicates there are no students in the group.

Texas Education Agency
2022-23 Progress (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

School Year	State	Region04	District	African American	Hispanic White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disadv	EB/EL (Current & Monitored)
Grade 4 ELA/Reading	2023	55%	55%	51%	49%	55%	42%	60%	50%	*	43%	55%	51%	49%	50%
Grade 4 Mathematics	2023	63%	64%	67%	66%	65%	85%	77%	80%	*	58%	65%	68%	63%	66%
Grade 5 ELA/Reading	2023	65%	65%	57%	55%	66%	59%	70%	*	33%	41%	59%	59%	51%	56%
Grade 5 Mathematics	2023	71%	70%	61%	59%	56%	59%	78%	*	56%	61%	62%	57%	61%	62%
Grade 6 ELA/Reading	2023	51%	52%	51%	48%	53%	40%	63%	60%	25%	38%	53%	52%	47%	49%
Grade 6 Mathematics	2023	54%	54%	67%	65%	71%	71%	73%	80%	42%	59%	71%	66%	67%	65%
Grade 7 ELA/Reading	2023	71%	72%	62%	58%	66%	56%	77%	*	67%	46%	67%	65%	53%	58%
Grade 7 Mathematics	2023	56%	56%	51%	48%	49%	43%	73%	*	61%	44%	33%	53%	47%	50%
Grade 8 ELA/Reading	2023	63%	62%	59%	56%	56%	69%	74%	*	59%	49%	48%	62%	49%	56%
Grade 8 Mathematics	2023	74%	74%	72%	70%	65%	64%	85%	*	89%	62%	72%	72%	72%	71%
End of Course English I	2023	57%	56%	53%	49%	56%	62%	63%	-	81%	46%	42%	54%	48%	49%
End of Course English II	2023	74%	73%	67%	63%	66%	58%	77%	83%	78%	56%	71%	69%	66%	55%
End of Course Algebra I	2023	76%	78%	72%	70%	75%	82%	81%	*	81%	73%	72%	73%	72%	72%
All Grades Both Subjects	2023	64%	64%	61%	58%	62%	60%	73%	76%	60%	51%	62%	57%	60%	58%
All Grades ELA/Reading	2023	63%	62%	57%	54%	60%	56%	69%	72%	56%	45%	59%	51%	56%	53%
All Grades Mathematics	2023	66%	66%	65%	63%	64%	64%	78%	82%	64%	59%	58%	63%	65%	64%
School Progress - Accelerated Learning by Grade and Subject															
Grade 4 ELA/Reading	2023	33%	32%	30%	28%	52%	-	34%	*	20%	11%	33%	25%	29%	28%
Grade 4 Mathematics	2023	27%	27%	30%	32%	33%	40%	40%	*	16%	33%	32%	28%	30%	32%
Grade 5 ELA/Reading	2023	37%	36%	29%	28%	31%	38%	28%	-	18%	8%	30%	27%	29%	28%
Grade 5 Mathematics	2023	48%	45%	37%	37%	20%	38%	50%	-	30%	36%	38%	33%	37%	37%
Grade 6 ELA/Reading	2023	26%	25%	26%	25%	33%	38%	26%	*	13%	32%	27%	24%	26%	26%
Grade 6 Mathematics	2023	35%	34%	40%	39%	54%	50%	36%	*	27%	58%	40%	40%	40%	38%
Grade 7 ELA/Reading	2023	39%	38%	30%	28%	25%	38%	34%	-	16%	25%	31%	26%	30%	27%
Grade 7 Mathematics	2023	22%	20%	16%	15%	13%	10%	29%	-	11%	0%	16%	14%	16%	15%
Grade 8 ELA/Reading	2023	39%	37%	32%	30%	20%	40%	36%	*	19%	55%	37%	21%	32%	31%
Grade 8 Mathematics	2023	49%	48%	46%	45%	34%	27%	67%	*	25%	45%	48%	42%	46%	46%
End of Course English I	2023	26%	25%	27%	23%	38%	17%	30%	-	22%	*	28%	24%	27%	22%
End of Course English II	2023	41%	40%	32%	29%	24%	43%	43%	-	26%	42%	36%	25%	33%	25%
End of Course Algebra I	2023	58%	57%	52%	52%	59%	43%	69%	-	38%	78%	52%	53%	53%	53%
All Grades Both Subjects	2023	38%	37%	33%	32%	34%	35%	38%	14%	17%	21%	35%	29%	33%	31%
All Grades ELA/Reading	2023	35%	34%	29%	28%	32%	37%	34%	*	0%	18%	32%	25%	29%	27%
All Grades Mathematics	2023	40%	39%	36%	36%	35%	33%	45%	*	31%	23%	38%	34%	36%	36%

* Indicates results are masked due to small numbers to protect student confidentiality.
 - Indicates there are no students in the group.

Texas Education Agency
2022-23 Bilingual Education/English as a Second Language (Current EB Students/EL) (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

School Year	State	Region 04	District	Total Bilingual Education	BE-Trans Early Exit	BE-Trans Late Exit	BE-Dual Two-Way	BE-Dual One-Way	ALP Bilingual (Exception)	Total ESL	ESL Content-Based	ESL Pull-Out (Waiver)	ALP ESL	EB/EL with Parental Denial	Never EB/EL	Total EB/EL (Current)	Monitored & Former EB/EL
All Grades All Subjects																	
STAAR Performance Rate by Subject and Performance Level																	
At Approaches Grade Level or Above																	
2023	76%	76%	68%	64%	57%	*	84%	61%	83%	59%	63%	58%	59%	53%	71%	61%	93%
2022	74%	74%	64%	60%	52%	-	75%	79%	81%	51%	55%	48%	55%	38%	67%	54%	90%
At Meets Grade Level or Above																	
2023	49%	50%	39%	34%	25%	*	54%	28%	60%	26%	31%	24%	27%	26%	43%	29%	74%
2022	48%	49%	38%	31%	23%	-	42%	51%	57%	22%	27%	19%	24%	19%	42%	25%	68%
At Masters Grade Level																	
2023	20%	21%	14%	13%	7%	*	24%	12%	31%	7%	10%	6%	7%	7%	16%	9%	33%
2022	23%	25%	17%	15%	9%	-	22%	32%	32%	8%	12%	6%	9%	6%	19%	11%	33%
All Grades ELA/Reading																	
At Approaches Grade Level or Above																	
2023	77%	77%	66%	64%	57%	*	87%	59%	83%	53%	59%	49%	64%	48%	73%	57%	93%
2022	75%	75%	64%	63%	56%	-	77%	79%	82%	47%	55%	41%	55%	30%	69%	53%	91%
At Meets Grade Level or Above																	
2023	53%	53%	40%	35%	26%	*	59%	28%	59%	25%	32%	22%	31%	27%	47%	29%	79%
2022	53%	54%	41%	35%	27%	-	49%	50%	59%	22%	31%	17%	27%	16%	47%	27%	75%
At Masters Grade Level																	
2023	20%	21%	13%	13%	6%	*	27%	13%	28%	5%	9%	3%	9%	7%	15%	8%	27%
2022	25%	27%	17%	18%	11%	-	29%	34%	37%	8%	14%	4%	12%	6%	20%	12%	29%
All Grades Mathematics																	
At Approaches Grade Level or Above																	
2023	75%	75%	68%	68%	61%	*	86%	63%	84%	63%	68%	62%	58%	59%	67%	65%	90%
2022	72%	73%	63%	61%	52%	-	78%	80%	83%	56%	58%	53%	61%	48%	63%	58%	87%
At Meets Grade Level or Above																	
2023	45%	46%	36%	35%	27%	*	53%	29%	62%	28%	33%	26%	27%	29%	36%	31%	63%
2022	42%	44%	33%	30%	21%	-	40%	52%	58%	24%	29%	20%	27%	26%	33%	27%	60%
At Masters Grade Level																	
2023	19%	20%	14%	14%	8%	*	22%	10%	34%	10%	13%	8%	7%	9%	13%	11%	32%
2022	20%	22%	14%	13%	8%	-	18%	30%	32%	9%	13%	7%	9%	8%	13%	11%	32%
All Grades Science																	
At Approaches Grade Level or Above																	
2023	77%	77%	71%	51%	43%	-	66%	-	78%	67%	63%	68%	63%	47%	74%	63%	96%
2022	76%	76%	64%	43%	36%	-	58%	-	69%	54%	50%	55%	59%	17%	68%	51%	93%
At Meets Grade Level or Above																	
2023	47%	48%	38%	25%	17%	-	39%	-	52%	25%	26%	24%	28%	19%	43%	25%	77%
2022	47%	49%	36%	18%	12%	-	25%	-	42%	21%	20%	21%	23%	4%	38%	20%	72%
At Masters Grade Level																	
2023	18%	20%	14%	10%	5%	-	16%	-	27%	6%	7%	5%	3%	5%	15%	7%	38%
2022	21%	23%	15%	7%	4%	-	11%	-	15%	6%	7%	6%	8%	0%	16%	6%	36%
All Grades Social Studies																	
At Approaches Grade Level or Above																	
2023	78%	78%	73%	-	-	-	-	-	-	59%	65%	60%	37%	67%	76%	59%	93%
2022	75%	75%	69%	-	-	-	-	-	-	49%	47%	53%	33%	53%	75%	48%	85%
At Meets Grade Level or Above																	
2023	52%	52%	46%	-	-	-	-	-	-	24%	24%	26%	11%	18%	53%	24%	73%
2022	50%	51%	44%	-	-	-	-	-	-	19%	13%	23%	9%	23%	53%	19%	61%
At Masters Grade Level																	
2023	27%	29%	23%	-	-	-	-	-	-	8%	7%	8%	4%	6%	27%	8%	43%
2022	30%	32%	25%	-	-	-	-	-	-	7%	3%	9%	5%	5%	33%	7%	36%
School Progress - Annual Growth																	
All Grades Both Subjects																	
2023	64%	64%	61%	57%	52%	-	68%	65%	68%	57%	59%	56%	56%	54%	63%	57%	73%
All Grades ELA/Reading																	
2023	63%	62%	57%	50%	44%	-	68%	57%	62%	52%	53%	50%	55%	50%	60%	51%	73%

Texas Education Agency
2022-23 Bilingual Education/English as a Second Language (Current EB Students/EL) (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

School Year	State	Region 04	District	Total Bilingual Education	BE-Trans Early Exit	BE-Trans Late Exit	BE-Dual Two-Way	BE-Dual One-Way	ALP Bilingual (Exception)	Total ESL	ESL Content-Based	ESL Pull-Out	ALP ESL (Waiver)	EB/EL with Parental Denial	Never EB/EL	Total EB/EL (Current)	Monitored & Former EB/EL	
All Grades Mathematics	2023	66%	66%	65%	64%	60%	-	69%	73%	74%	63%	66%	62%	56%	58%	66%	63%	75%
School Progress - Accelerated Learning																		
All Grades Both Subjects	2023	38%	37%	33%	31%	28%	-	59%	38%	36%	31%	31%	30%	31%	22%	36%	31%	63%
All Grades ELA/Reading	2023	35%	34%	29%	26%	23%	-	59%	32%	32%	26%	26%	25%	33%	22%	35%	26%	65%
All Grades Mathematics	2023	40%	39%	36%	35%	32%	-	60%	44%	40%	36%	36%	37%	30%	23%	37%	35%	61%

* Indicates results are masked due to small numbers to protect student confidentiality.

- Indicates there are no students in the group.

Blank cell indicates there are no data available in the group.

Texas Education Agency
2022-23 STAAR Participation (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

State	Region 04	District	African American	Hispanic White	American Indian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disady	EB/EL (Current & Monitored)
All Tests													
Assessment Participant	99%	99%	99%	99%	99%	100%	97%	98%	98%	99%	98%	99%	99%
Included in Accountability	93%	93%	88%	88%	85%	88%	73%	95%	92%	84%	72%	89%	86%
Not Included in Accountability: Mobile	4%	4%	6%	5%	7%	5%	19%	2%	4%	13%	15%	5%	5%
Not Included in Accountability: Other Exclusions	2%	2%	5%	6%	6%	7%	8%	0%	2%	1%	11%	4%	7%
Not Tested	1%	1%	1%	1%	1%	0%	0%	3%	2%	2%	2%	1%	1%
Absent	1%	1%	1%	1%	1%	0%	0%	3%	2%	2%	2%	1%	1%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Reading													
Assessment Participant	99%	99%	99%	99%	99%	100%	97%	98%	98%	99%	99%	99%	99%
Included in Accountability	92%	92%	86%	86%	83%	86%	78%	95%	91%	84%	70%	88%	84%
Not Included in Accountability: Mobile	4%	4%	6%	5%	7%	5%	18%	3%	4%	13%	15%	5%	5%
Not Included in Accountability: Other Exclusions	3%	3%	7%	8%	9%	10%	5%	0%	4%	2%	14%	6%	10%
Not Tested	1%	1%	1%	1%	1%	0%	0%	3%	2%	2%	1%	1%	1%
Absent	1%	1%	1%	1%	1%	0%	0%	3%	2%	2%	1%	1%	1%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Mathematics													
Assessment Participant	99%	99%	99%	99%	99%	100%	97%	99%	99%	99%	98%	99%	99%
Included in Accountability	94%	93%	89%	89%	86%	89%	71%	93%	94%	85%	73%	91%	88%
Not Included in Accountability: Mobile	5%	4%	6%	6%	8%	5%	21%	3%	4%	13%	16%	5%	6%
Not Included in Accountability: Other Exclusions	1%	1%	3%	4%	5%	6%	7%	0%	1%	0%	9%	3%	5%
Not Tested	1%	1%	1%	1%	1%	0%	0%	3%	1%	1%	2%	1%	1%
Absent	1%	1%	1%	1%	1%	0%	0%	3%	2%	2%	1%	1%	1%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Science													
Assessment Participant	99%	98%	98%	98%	98%	100%	97%	97%	99%	95%	97%	98%	98%
Included in Accountability	93%	93%	88%	88%	84%	88%	58%	97%	92%	84%	72%	90%	87%
Not Included in Accountability: Mobile	4%	4%	6%	5%	8%	5%	25%	0%	4%	9%	14%	4%	5%
Not Included in Accountability: Other Exclusions	1%	1%	4%	5%	6%	3%	17%	0%	1%	1%	10%	4%	6%
Not Tested	1%	2%	2%	2%	2%	0%	3%	3%	3%	5%	3%	2%	2%

Texas Education Agency
2022-23 STAAR Participation (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	Econ Disady	EB/EL (Current & Monitored)
Absent	1%	1%	2%	2%	2%	2%	4%	0%	0%	3%	3%	5%	1%	3%	2%	2%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Social Studies																
Assessment Participant	99%	99%	98%	99%	98%	98%	100%	99%	100%	100%	98%	96%	99%	97%	98%	98%
Included in Accountability	94%	94%	91%	93%	90%	90%	88%	92%	80%	100%	93%	79%	97%	76%	92%	89%
Not Included in Accountability: Mobile	4%	4%	5%	6%	5%	6%	8%	3%	10%	0%	4%	18%	1%	14%	4%	5%
Not Included in Accountability: Other Exclusions	1%	1%	2%	0%	3%	1%	4%	4%	10%	0%	1%	0%	0%	7%	2%	4%
Not Tested	1%	1%	2%	1%	2%	2%	0%	1%	0%	0%	2%	4%	1%	3%	2%	2%
Absent	1%	1%	2%	1%	2%	2%	0%	1%	0%	0%	2%	4%	1%	3%	2%	2%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Accelerated Testers																
SAT/ACT Participant	93%	93%	99%	99%	98%	100%	*	99%	-	*	*	*	99%	93%	99%	97%
2022 STAAR Participation (All Grades)																
All Tests																
Assessment Participant	99%	99%	98%	98%	98%	99%	99%	99%	100%	98%	98%	97%	99%	98%	99%	99%
Included in Accountability	93%	93%	89%	91%	90%	88%	89%	90%	100%	96%	92%	83%	97%	73%	92%	88%
Not Included in Accountability: Mobile	5%	4%	6%	6%	4%	9%	6%	5%	0%	1%	3%	13%	1%	16%	4%	5%
Not Included in Accountability: Other Exclusions	1%	2%	4%	1%	5%	2%	4%	4%	0%	0%	2%	1%	1%	9%	3%	6%
Not Tested	1%	1%	2%	2%	2%	1%	1%	1%	0%	2%	2%	3%	1%	2%	1%	1%
Absent	1%	1%	1%	2%	2%	1%	1%	0%	0%	2%	2%	3%	1%	2%	1%	1%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Reading																
Assessment Participant	99%	99%	98%	98%	98%	99%	99%	99%	100%	98%	97%	97%	99%	98%	98%	99%
Included in Accountability	92%	92%	87%	91%	88%	87%	88%	88%	100%	96%	91%	83%	96%	71%	91%	85%
Not Included in Accountability: Mobile	5%	4%	6%	6%	4%	9%	6%	5%	0%	1%	3%	12%	1%	15%	4%	5%
Not Included in Accountability: Other Exclusions	2%	3%	5%	1%	7%	4%	6%	7%	0%	1%	3%	1%	2%	12%	4%	9%
Not Tested	1%	1%	2%	2%	2%	1%	1%	1%	0%	2%	3%	3%	1%	2%	2%	1%
Absent	1%	1%	2%	2%	2%	1%	1%	1%	0%	2%	2%	3%	1%	2%	2%	1%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Mathematics																
Assessment Participant	99%	99%	99%	99%	99%	99%	100%	100%	100%	99%	98%	98%	99%	99%	99%	99%
Included in Accountability	93%	93%	90%	92%	88%	92%	90%	91%	100%	97%	94%	84%	98%	74%	93%	89%

Texas Education Agency
2022-23 STAAR Participation (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed (Current)	Special Ed (Former)	Continuously Enrolled	Non-Continuously Enrolled	EB/EL (Current & Monitored)	
Not Included in Accountability: Mobile	5%	5%	7%	7%	4%	10%	8%	6%	0%	1%	3%	14%	1%	18%	4%	
Not Included in Accountability: Other Exclusions	1%	1%	2%	0%	3%	1%	2%	2%	0%	0%	1%	0%	0%	7%	2%	
Not Tested	1%	1%	1%	1%	1%	1%	0%	0%	0%	1%	2%	2%	1%	1%	1%	
Absent	1%	1%	1%	1%	1%	1%	0%	0%	0%	1%	1%	2%	1%	1%	1%	
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
Science																
Assessment Participant	98%	98%	98%	97%	97%	98%	99%	99%	100%	97%	97%	98%	98%	97%	98%	98%
Included in Accountability	93%	93%	89%	91%	90%	89%	92%	92%	100%	97%	92%	83%	97%	75%	93%	89%
Not Included in Accountability: Mobile	4%	4%	6%	6%	3%	9%	5%	6%	0%	0%	3%	14%	1%	15%	3%	5%
Not Included in Accountability: Other Exclusions	1%	1%	3%	0%	4%	0%	2%	2%	0%	0%	1%	1%	0%	8%	2%	4%
Not Tested	2%	2%	2%	3%	3%	2%	1%	1%	0%	3%	3%	2%	2%	3%	2%	2%
Absent	1%	1%	2%	3%	3%	2%	1%	1%	0%	3%	3%	2%	2%	3%	2%	2%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Social Studies																
Assessment Participant	98%	98%	98%	99%	98%	99%	94%	99%	100%	96%	99%	95%	99%	98%	99%	98%
Included in Accountability	94%	94%	93%	94%	93%	95%	85%	94%	100%	92%	94%	82%	98%	81%	96%	92%
Not Included in Accountability: Mobile	4%	3%	5%	5%	3%	4%	6%	3%	0%	4%	3%	12%	1%	14%	2%	4%
Not Included in Accountability: Other Exclusions	1%	1%	1%	0%	1%	0%	4%	2%	0%	0%	1%	0%	0%	3%	1%	2%
Not Tested	2%	2%	2%	1%	2%	1%	6%	1%	0%	4%	1%	5%	1%	2%	1%	2%
Absent	1%	2%	2%	1%	2%	1%	6%	1%	0%	4%	1%	5%	1%	2%	1%	2%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Accelerated Testers																
SAT/ACT Participant	89%	90%	98%	97%	97%	100%	*	99%	*	*	-	-	98%	92%	98%	97%

* Indicates results are masked due to small numbers to protect student confidentiality.

- Indicates there are no students in the group.

2022-23 Attendance, Graduation, and Dropout Rates (TAPR)

ALIEF ISD (101903) - HARRIS COUNTY

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Attendance Rate													
2021-22	92.2%	92.5%	92.5%	92.4%	92.0%	92.0%	92.1%	96.1%	92.4%	91.6%	90.8%	92.6%	93.0%
2020-21	95.0%	94.8%	93.4%	93.4%	92.6%	93.6%	94.5%	97.1%	93.7%	93.5%	92.5%	93.2%	93.2%
Chronic Absenteeism													
2021-22	25.7%	24.1%	24.0%	26.3%	25.5%	25.5%	23.6%	8.8%	23.1%	26.4%	31.8%	23.1%	21.4%
2020-21	15.0%	15.4%	21.4%	22.1%	23.6%	21.4%	18.4%	8.0%	21.3%	18.5%	25.5%	21.4%	21.4%
Annual Dropout Rate (Gr 7-8)													
2021-22	0.7%	0.9%	0.6%	0.4%	0.7%	0.0%	0.0%	0.2%	0.0%	2.9%	0.7%	0.5%	0.8%
2020-21	0.9%	1.1%	1.1%	1.3%	1.1%	0.0%	3.8%	0.7%	0.0%	0.0%	1.7%	1.0%	1.3%
Annual Dropout Rate (Gr 9-12)													
2021-22	2.2%	2.3%	2.1%	2.2%	2.3%	1.8%	1.0%	0.8%	0.0%	1.5%	1.9%	1.8%	3.3%
2020-21	2.4%	2.4%	3.0%	2.7%	3.4%	3.8%	3.3%	1.5%	0.0%	4.7%	3.6%	2.9%	5.4%
4-Year Longitudinal Rate (Gr 9-12)													
Class of 2022													
Graduated	89.7%	89.1%	86.6%	88.5%	84.6%	76.9%	94.1%	92.1%	85.7%	66.7%	72.3%	87.0%	74.2%
Received TxCHSE	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Continued HS	3.5%	3.7%	4.6%	3.1%	5.6%	9.2%	5.9%	2.8%	14.3%	13.3%	17.5%	4.5%	4.2%
Dropped Out	6.4%	6.9%	8.7%	8.5%	9.8%	13.8%	0.0%	4.9%	0.0%	20.0%	10.2%	8.5%	21.6%
Graduates and TxCHSE	90.0%	89.4%	86.7%	88.5%	84.6%	76.9%	94.1%	92.3%	85.7%	66.7%	72.3%	87.1%	74.2%
Graduates, TxCHSE, and Continuers	93.6%	93.1%	91.3%	91.5%	90.2%	86.2%	100.0%	95.1%	100.0%	80.0%	89.8%	91.5%	78.4%
Class of 2021													
Graduated	90.0%	90.0%	88.0%	91.6%	84.5%	79.5%	90.0%	93.6%	100.0%	93.3%	89.9%	89.4%	72.8%
Received TxCHSE	0.3%	0.2%	0.2%	0.3%	0.1%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.2%	0.2%
Continued HS	3.9%	3.8%	5.3%	3.8%	7.5%	4.1%	0.0%	1.5%	0.0%	0.0%	4.5%	4.3%	10.3%
Dropped Out	5.8%	5.9%	6.5%	4.3%	7.9%	16.4%	10.0%	4.6%	0.0%	6.7%	5.6%	6.1%	16.7%
Graduates and TxCHSE	90.3%	90.3%	88.1%	91.9%	84.6%	79.5%	90.0%	93.8%	100.0%	93.3%	89.9%	89.5%	73.0%
Graduates, TxCHSE, and Continuers	94.2%	94.1%	93.5%	95.7%	92.1%	83.6%	90.0%	95.4%	100.0%	93.3%	94.4%	93.9%	83.3%
5-Year Extended Longitudinal Rate (Gr 9-12)													
Class of 2021													
Graduated	92.2%	92.3%	92.2%	94.3%	90.4%	82.2%	90.0%	95.5%	100.0%	93.8%	92.3%	92.8%	79.9%
Received TxCHSE	0.4%	0.3%	0.2%	0.3%	0.1%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.2%	0.2%
Continued HS	1.0%	1.1%	0.3%	0.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.3%	1.0%
Dropped Out	6.3%	6.3%	7.3%	5.2%	9.0%	17.8%	10.0%	4.2%	0.0%	6.3%	7.2%	6.8%	19.0%
Graduates and TxCHSE	92.7%	92.6%	92.4%	94.7%	90.5%	82.2%	90.0%	95.8%	100.0%	93.8%	92.3%	93.0%	80.1%
Graduates, TxCHSE, and Continuers	93.7%	93.7%	92.7%	94.8%	91.0%	82.2%	90.0%	95.8%	100.0%	93.8%	92.8%	93.2%	81.0%

Texas Education Agency
2022-23 Attendance, Graduation, and Dropout Rates (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Class of 2020													
Graduated	92.2%	91.8%	92.4%	93.4%	90.8%	91.3%	42.9%	97.8%	*	75.0%	91.4%	92.9%	80.9%
Received TxCHSE	0.5%	0.4%	0.5%	0.6%	0.5%	1.4%	0.0%	0.0%	*	0.0%	0.0%	0.5%	0.0%
Continued HS	1.1%	1.0%	0.3%	0.1%	0.5%	1.4%	0.0%	0.0%	*	0.0%	0.7%	0.1%	0.8%
Dropped Out	6.2%	6.7%	6.8%	5.8%	8.2%	5.8%	57.1%	2.2%	*	25.0%	7.9%	6.4%	18.3%
Graduates and TxCHSE	92.7%	92.3%	92.8%	94.1%	91.3%	92.8%	42.9%	97.8%	*	75.0%	91.4%	93.5%	80.9%
Graduates, TxCHSE, and Continuers	93.8%	93.3%	93.2%	94.2%	91.8%	94.2%	42.9%	97.8%	*	75.0%	92.1%	93.6%	81.7%
6-Year Extended Longitudinal Rate (Gr 9-12)													
Class of 2020													
Graduated	92.7%	92.3%	92.6%	93.5%	91.2%	91.3%	42.9%	97.8%	*	75.0%	91.4%	93.0%	81.6%
Received TxCHSE	0.5%	0.5%	0.6%	0.8%	0.6%	1.4%	0.0%	0.0%	*	0.0%	0.0%	0.6%	0.0%
Continued HS	0.5%	0.5%	0.0%	0.0%	0.0%	1.4%	0.0%	0.0%	*	0.0%	0.7%	0.0%	0.0%
Dropped Out	6.2%	6.8%	6.8%	5.7%	8.3%	5.8%	57.1%	2.2%	*	25.0%	7.9%	6.4%	18.4%
Graduates and TxCHSE	93.2%	92.8%	93.1%	94.3%	91.7%	92.8%	42.9%	97.8%	*	75.0%	91.4%	93.6%	81.6%
Graduates, TxCHSE, and Continuers	93.8%	93.2%	93.2%	94.3%	91.7%	94.2%	42.9%	97.8%	*	75.0%	92.1%	93.6%	81.6%
Class of 2019													
Graduated	92.6%	91.8%	94.0%	94.9%	93.1%	86.3%	55.6%	97.9%	*	100.0%	90.7%	94.2%	82.3%
Received TxCHSE	0.6%	0.6%	0.3%	0.5%	0.3%	0.0%	0.0%	0.2%	*	0.0%	0.6%	0.3%	0.0%
Continued HS	0.6%	0.6%	0.1%	0.0%	0.2%	0.0%	0.0%	0.0%	*	0.0%	0.0%	0.1%	0.5%
Dropped Out	6.2%	7.0%	5.6%	4.7%	6.5%	13.8%	44.4%	1.9%	*	0.0%	8.7%	5.4%	17.2%
Graduates and TxCHSE	93.2%	92.4%	94.3%	95.3%	93.4%	86.3%	55.6%	98.1%	*	100.0%	91.3%	94.5%	82.3%
Graduates, TxCHSE, and Continuers	93.8%	93.0%	94.4%	95.3%	93.5%	86.3%	55.6%	98.1%	*	100.0%	91.3%	94.6%	82.8%
4-Year Federal Graduation Rate Without Exclusions (Gr 9-12)													
Class of 2022	89.7%	89.1%	85.5%	87.3%	83.6%	73.5%	88.9%	91.5%	85.7%	66.7%	71.0%	86.1%	72.5%
Class of 2021	90.0%	90.0%	86.4%	89.5%	82.8%	79.5%	90.0%	93.2%	100.0%	93.3%	78.5%	87.8%	70.8%
RHSP/DAP Graduates (Longitudinal Rate)													
Class of 2022	59.5%	76.5%	100.0%	*	*	-	-	*	-	-	-	100.0%	*
Class of 2021	87.5%	98.8%	100.0%	*	*	*	-	*	-	-	-	100.0%	*
FHSP-E Graduates (Longitudinal Rate)													
Class of 2022	3.7%	3.3%	13.5%	15.4%	13.7%	10.0%	18.8%	9.9%	0.0%	20.0%	14.2%	14.9%	18.2%
Class of 2021	3.8%	3.9%	21.3%	19.8%	22.6%	19.6%	33.3%	20.0%	16.7%	28.6%	14.3%	21.7%	23.7%
FHSP-DLA Graduates (Longitudinal Rate)													
Class of 2022	84.3%	82.5%	64.6%	60.4%	63.1%	66.0%	68.8%	77.7%	66.7%	50.0%	6.7%	64.0%	42.6%
Class of 2021	81.9%	80.1%	54.0%	52.2%	50.3%	53.6%	44.4%	68.2%	83.3%	71.4%	2.5%	53.5%	42.1%
RHSP/DAP/FHSP-E/FHSP-DLA Graduates (Longitudinal Rate)													

Texas Education Agency
2022-23 Attendance, Graduation, and Dropout Rates (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Class of 2022	88.0%	85.8%	78.3%	75.9%	76.8%	76.0%	87.5%	87.6%	66.7%	70.0%	20.8%	79.0%	61.1%
Class of 2021	85.7%	84.1%	75.3%	72.1%	72.9%	74.1%	77.8%	88.2%	100.0%	100.0%	16.8%	75.3%	66.1%
RHSP/DAP Graduates (Annual Rate)													
2021-22	23.6%	25.8%	*	-	*	-	-	-	-	-	-	*	-
2020-21	43.8%	55.8%	75.0%	*	*	*	-	*	-	-	*	66.7%	*
FHSP-E Graduates (Annual Rate)													
2021-22	3.9%	3.3%	13.0%	15.7%	13.1%	9.4%	18.8%	8.2%	0.0%	18.2%	13.6%	14.3%	16.5%
2020-21	3.8%	3.9%	20.8%	18.7%	22.3%	23.8%	40.0%	19.0%	12.5%	26.7%	16.8%	21.1%	22.1%
FHSP-DLA Graduates (Annual Rate)													
2021-22	82.3%	80.3%	62.1%	59.4%	58.7%	62.3%	68.8%	78.6%	60.0%	45.5%	5.7%	62.4%	41.4%
2020-21	80.4%	78.6%	51.4%	50.2%	48.0%	47.6%	40.0%	63.8%	75.0%	73.3%	2.2%	50.9%	35.3%
RHSP/DAP/FHSP-E/FHSP-DLA/Texas First-DLA Graduates (Annual Rate)													
2021-22	86.0%	83.6%	75.1%	75.1%	71.9%	71.7%	87.5%	86.8%	60.0%	63.6%	19.3%	76.7%	57.9%
2020-21	84.1%	82.4%	72.2%	68.9%	70.3%	71.9%	80.0%	82.9%	87.5%	100.0%	18.7%	72.0%	57.7%

Texas Education Agency
2022-23 Graduation Profile (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

	District Count	District Percent	State Count	State Percent
Graduates (2021-22 Annual Graduates)				
Total Graduates	2,593	100.0%	368,686	100.0%
By Ethnicity:				
African American	732	28.2%	45,227	12.3%
Hispanic	1,375	53.0%	191,125	51.8%
White	53	2.0%	103,171	28.0%
American Indian	16	0.6%	1,159	0.3%
Asian	401	15.5%	18,794	5.1%
Pacific Islander	5	0.2%	569	0.2%
Two or More Races	11	0.4%	8,641	2.3%
By Graduation Type:				
Minimum H.S. Program	0	0.0%	433	0.1%
Recommended H.S. Program/Distinguished Achievement Program	1	0.0%	134	0.0%
Foundation H.S. Program (No Endorsement)	645	24.9%	51,023	13.8%
Foundation H.S. Program (Endorsement)	338	13.0%	14,179	3.8%
Foundation H.S. Program (DLA)	1,609	62.1%	302,917	82.2%
Special Education Graduates				
Special Education Graduates	140	5.4%	32,447	8.8%
Economically Disadvantaged Graduates	1,954	75.4%	194,571	52.8%
Emergent Bilingual (EB)/English Learner (EL) Graduates	485	18.7%	40,398	11.0%
At-Risk Graduates	2,066	79.7%	159,689	43.3%
CTE Completers	957	36.9%	107,502	29.2%

Texas Education Agency
2022-23 College, Career, and Military Readiness (CCMR) (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

Academic Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
College, Career, or Military Ready (Annual Graduates)													
College, Career, and Military Ready Graduates (Student Achievement)													
College Ready Graduates													
2021-22	70.0%	66.7%	55.5%	50.3%	52.2%	52.8%	50.0%	77.3%	60.0%	45.5%	63.6%	56.5%	36.7%
2020-21	65.2%	61.9%	44.4%	37.9%	39.4%	51.6%	70.0%	69.7%	75.0%	46.7%	25.1%	44.0%	21.0%
College Ready (Annual Graduates)													
2021-22	52.9%	51.5%	36.9%	32.2%	30.0%	37.7%	37.5%	69.1%	40.0%	36.4%	2.1%	36.6%	13.0%
2020-21	52.7%	50.2%	40.2%	34.4%	33.9%	45.3%	70.0%	67.9%	75.0%	46.7%	2.7%	39.7%	18.1%
TSI Criteria Graduates in English Language Arts (Annual Graduates)													
2021-22	57.1%	55.2%	41.5%	40.3%	33.1%	43.4%	56.3%	70.8%	60.0%	63.6%	2.1%	41.5%	8.5%
2020-21	56.1%	52.0%	43.1%	40.4%	36.2%	53.1%	60.0%	67.4%	62.5%	46.7%	2.1%	42.3%	10.9%
TSI Criteria Graduates in Mathematics (Annual Graduates)													
2021-22	48.2%	47.5%	36.0%	32.9%	27.2%	39.6%	43.8%	71.1%	40.0%	36.4%	3.6%	35.4%	17.7%
2020-21	45.7%	43.0%	40.6%	36.2%	32.8%	51.6%	60.0%	70.7%	62.5%	40.0%	1.1%	39.6%	17.6%
TSI Criteria Graduates in Both Subjects (Annual Graduates)													
2021-22	42.2%	41.1%	29.3%	26.2%	20.9%	35.8%	31.3%	62.6%	20.0%	36.4%	0.7%	29.1%	5.6%
2020-21	40.4%	37.7%	34.0%	30.3%	25.8%	43.8%	50.0%	63.7%	62.5%	40.0%	0.5%	33.1%	9.4%
AP / IB Met Criteria in Any Subject (Annual Graduates)													
2021-22	20.5%	24.0%	13.7%	8.3%	11.3%	13.2%	12.5%	31.7%	20.0%	27.3%	1.4%	13.0%	6.2%
2020-21	21.3%	24.9%	14.7%	7.9%	13.1%	23.4%	20.0%	30.3%	25.0%	20.0%	1.1%	14.3%	7.7%
Associate Degree (Annual Graduates)													
2021-22	2.4%	2.2%	2.4%	2.2%	2.1%	5.7%	6.3%	3.0%	0.0%	0.0%	0.0%	2.7%	0.4%
2020-21	2.6%	2.4%	3.9%	3.5%	3.5%	3.1%	20.0%	5.3%	12.5%	6.7%	0.0%	4.2%	0.0%
Dual Course Credits in Any Subject (Annual Graduates)													
2021-22	24.0%	20.6%	17.6%	15.6%	11.6%	17.0%	12.5%	43.1%	0.0%	0.0%	0.7%	17.2%	4.1%
2020-21	25.9%	22.2%	18.6%	15.0%	14.0%	14.1%	60.0%	38.6%	50.0%	26.7%	1.6%	18.8%	3.2%
Onramps Course Credits (Annual Graduates)													
2021-22	4.4%	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2020-21	4.4%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Career / Military Ready Graduates													
Career or Military Ready (Annual Graduates)													
2021-22	33.5%	29.7%	31.0%	29.4%	32.6%	32.1%	18.8%	29.4%	20.0%	18.2%	62.9%	32.1%	26.8%
2020-21	24.2%	22.1%	10.3%	10.4%	10.4%	17.2%	0.0%	9.5%	12.5%	6.7%	23.0%	10.4%	3.7%
Approved Industry-Based Certification (Annual Graduates)													
2021-22	28.0%	24.5%	27.9%	25.0%	29.5%	28.3%	18.8%	28.7%	20.0%	9.1%	12.9%	28.9%	22.3%

Texas Education Agency
2022-23 College, Career, and Military Readiness (CCMR) (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

Academic Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
2020-21	18.4%	16.8%	8.6%	7.9%	8.8%	10.9%	0.0%	8.8%	12.5%	6.7%	0.5%	8.6%	2.7%
Graduates with Level I or Level II Certificate (Annual Graduates)													
2021-22	0.7%	0.5%	0.4%	0.4%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%
2020-21	0.7%	0.4%	0.1%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
Graduate with Completed IEP and Workforce Readiness (Annual Graduates)													
2021-22	2.5%	2.6%	2.4%	3.7%	2.3%	1.9%	0.0%	0.5%	0.0%	9.1%	44.3%	2.5%	4.3%
2020-21	2.4%	2.3%	0.3%	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	3.7%	0.4%	0.0%
Graduates Under an Advanced Diploma Plan and Identified as a Current Special Education Student (Annual Graduates)													
2021-22	5.0%	4.4%	1.0%	1.1%	1.2%	1.9%	0.0%	0.2%	0.0%	0.0%	19.3%	1.2%	1.9%
2020-21	4.4%	4.0%	1.3%	1.8%	1.0%	6.3%	0.0%	0.7%	0.0%	0.0%	18.7%	1.3%	1.0%

Texas Education Agency
2022-23 CCMR-Related Indicators (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

	Academic Year	State	Region 04	District	African American	Hispanic	White	American Indian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
TSIA Results (Graduates >= Criterion) (Annual Graduates)													
Reading	2021-22	22.8%	15.6%	16.5%	17.5%	14.9%	20.8%	18.8%	19.7%	0.0%	0.0%	17.1%	3.9%
	2020-21	25.9%	17.6%	19.8%	18.0%	15.9%	21.9%	30.0%	34.2%	12.5%	1.1%	20.1%	6.7%
Mathematics	2021-22	18.7%	14.4%	16.3%	17.2%	13.4%	20.8%	6.3%	24.9%	0.0%	1.4%	16.7%	8.5%
	2020-21	19.4%	14.6%	19.7%	20.7%	15.9%	25.0%	30.0%	28.2%	25.0%	1.1%	19.6%	11.6%
Both Subjects	2021-22	12.6%	8.0%	8.4%	8.1%	7.8%	17.0%	0.0%	10.5%	0.0%	0.0%	8.6%	1.6%
	2020-21	14.4%	9.5%	11.5%	11.0%	9.1%	15.6%	20.0%	19.2%	20.0%	0.5%	12.0%	4.7%
Completed and Received Credit for College Prep Courses (Annual Graduates)													
English Language Arts	2021-22	11.7%	8.5%	2.5%	3.4%	2.4%	5.7%	0.0%	0.7%	0.0%	0.7%	2.6%	1.6%
	2020-21	8.6%	5.5%	0.5%	0.6%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.5%
Mathematics	2021-22	14.0%	11.7%	4.8%	5.7%	5.5%	3.8%	6.3%	1.0%	20.0%	1.4%	4.7%	6.0%
	2020-21	10.3%	6.7%	3.3%	3.7%	4.1%	3.1%	0.0%	0.5%	6.7%	0.5%	3.3%	1.5%
Both Subjects	2021-22	7.5%	5.6%	1.4%	2.2%	1.2%	1.9%	0.0%	0.2%	20.0%	0.0%	1.4%	0.8%
	2020-21	4.9%	2.8%	0.4%	0.4%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.2%
API/B Results (Participation) (Grades 11-12)													
All Subjects	2022	23.0%	25.5%	20.8%	19.6%	16.5%	15.2%	20.0%	40.2%	0.0%	30.8%	20.1%	8.7%
	2021	21.1%	23.9%	17.8%	15.8%	13.9%	15.9%	23.1%	35.8%	20.0%	21.9%	16.9%	3.9%
English Language Arts	2022	13.2%	14.3%	9.9%	11.7%	7.3%	9.1%	8.6%	16.2%	0.0%	19.2%	9.7%	1.2%
	2021	12.1%	13.7%	10.0%	10.4%	7.7%	11.4%	15.4%	17.4%	13.3%	6.3%	9.0%	0.6%
Mathematics	2022	6.9%	8.2%	4.7%	3.0%	2.4%	4.8%	5.7%	15.9%	0.0%	11.5%	4.2%	0.8%
	2021	6.1%	7.5%	4.2%	2.0%	3.1%	3.0%	0.0%	12.4%	6.7%	3.1%	3.7%	0.6%
Science	2022	9.6%	11.0%	8.3%	9.2%	4.7%	6.1%	5.7%	21.0%	0.0%	7.7%	7.8%	2.8%
	2021	8.7%	9.9%	7.3%	6.3%	5.3%	5.3%	11.5%	16.4%	0.0%	15.6%	7.1%	1.3%
Social Studies	2022	12.5%	14.6%	10.1%	10.1%	7.2%	11.5%	2.9%	20.8%	0.0%	7.7%	10.0%	2.5%
	2021	11.6%	14.0%	8.4%	7.4%	6.3%	8.3%	15.4%	17.9%	13.3%	6.3%	7.9%	1.4%
API/B Results (Examinees >= Criterion) (Grades 11-12)													
All Subjects	2022	53.3%	54.5%	36.0%	25.0%	33.1%	24.0%	28.6%	51.6%	-	50.0%	33.4%	39.8%
	2021	48.6%	51.3%	28.3%	15.0%	21.8%	38.1%	0.0%	48.2%	*	28.6%	25.7%	23.8%
English Language Arts	2022	53.2%	53.6%	34.1%	31.1%	22.5%	13.3%	*	60.2%	-	60.0%	32.5%	20.0%
	2021	42.7%	44.9%	23.6%	16.1%	15.3%	33.3%	*	45.0%	*	*	21.5%	0.0%
Mathematics	2022	50.4%	51.9%	42.4%	30.4%	20.8%	25.0%	*	60.3%	-	*	41.4%	40.0%
	2021	49.4%	51.4%	37.7%	18.2%	14.9%	*	-	63.2%	*	*	35.1%	14.3%
Science	2022	44.7%	47.2%	15.0%	10.8%	13.6%	30.0%	*	18.7%	-	*	14.7%	14.7%
	2021	41.4%	44.4%	11.6%	4.0%	6.1%	28.6%	*	22.7%	-	20.0%	10.0%	0.0%

Texas Education Agency
2022-23 CCMR-Related Indicators (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

Academic Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Social Studies	2022	41.9%	23.8%	17.6%	15.3%	21.1%	* 40.6%	-	*	*	*	21.3%	9.7%
	2021	42.2%	21.4%	13.4%	13.0%	27.3%	* 38.3%	*	*	*	*	20.8%	6.7%
SAT/ACT Results (Annual Graduates)													
Tested	2021-22	71.5%	69.4%	73.4%	60.9%	71.7%	62.5%	90.8%	80.0%	63.6%	36.4%	69.7%	55.9%
	2020-21	70.8%	92.4%	90.4%	92.3%	89.1%	90.0%	95.6%	100.0%	100.0%	54.5%	92.0%	96.6%
Above Criterion for All Examinees	2021-22	32.1%	24.1%	17.7%	16.3%	28.9%	30.0%	50.3%	*	71.4%	3.9%	22.9%	3.9%
	2020-21	32.9%	22.0%	16.1%	15.3%	36.8%	55.6%	48.8%	62.5%	26.3%	0.0%	21.4%	3.3%
Average SAT Score (Annual Graduates)													
All Subjects	2021-22	1001	944	917	906	950	970	1066	*	1170	751	938	800
	2020-21	1002	914	885	884	998	1037	1040	1050	897	700	908	774
English Language Arts and Writing	2021-22	506	469	461	452	473	484	519	*	584	368	466	386
	2020-21	504	454	445	440	501	500	502	518	459	352	450	378
Mathematics	2021-22	496	475	456	454	477	486	547	*	586	383	472	415
	2020-21	498	460	440	444	497	537	537	533	438	348	458	396
Average ACT Score (Annual Graduates)													
All Subjects	2021-22	19.5	18.7	17.3	19.0	*	-	23.6	-	-	*	17.1	15.6
	2020-21	20.0	18.8	18.2	17.5	15.0	-	23.6	21.0	16.0	-	18.8	21.5
English Language Arts	2021-22	19.2	18.3	16.6	19.3	*	-	22.4	-	-	*	16.6	14.0
	2020-21	19.6	18.5	18.2	17.0	14.0	-	22.1	22.0	15.5	-	18.5	19.0
Mathematics	2021-22	19.3	19.1	17.2	19.3	*	-	25.0	-	-	*	17.8	18.4
	2020-21	19.9	18.6	17.8	17.0	17.0	-	24.4	19.0	16.0	-	18.4	24.0
Science	2021-22	19.8	18.7	17.8	17.7	*	-	24.4	-	-	*	17.1	16.2
	2020-21	20.3	19.1	18.0	18.3	16.0	-	24.5	20.0	17.0	-	19.2	23.0

Texas Education Agency
2022-23 Other Postsecondary Indicators (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

Academic Year	State	Region 04	District	African American	Hispanic	White	American Indian	Asian	Pacific Islander	Two or More Races	Special Ed	Econ Disadv	EB/EL
Advanced/Dual-Credit Course Completion (Grades 9-12)													
Any Subject	2021-22	44.2%	44.7%	28.4%	23.7%	20.7%	27.1%	48.1%	23.8%	32.1%	4.0%	29.1%	12.3%
	2020-21	42.5%	39.7%	27.7%	22.4%	23.3%	23.0%	49.5%	34.8%	31.5%	3.6%	27.1%	9.6%
English Language Arts	2021-22	16.6%	18.5%	8.2%	5.5%	8.1%	5.4%	18.9%	0.0%	9.6%	0.3%	8.3%	1.6%
	2020-21	16.3%	16.2%	8.5%	5.8%	5.3%	11.5%	20.5%	4.5%	7.4%	0.1%	8.2%	0.7%
Mathematics	2021-22	19.9%	20.2%	15.7%	12.8%	11.1%	13.3%	28.2%	5.3%	16.7%	1.7%	15.8%	6.3%
	2020-21	19.3%	17.8%	15.1%	11.9%	10.6%	9.6%	30.6%	23.8%	14.1%	1.1%	14.7%	5.7%
Science	2021-22	21.1%	19.4%	13.2%	9.6%	10.7%	11.2%	25.5%	10.5%	8.3%	2.0%	13.4%	4.1%
	2020-21	20.6%	17.2%	13.0%	10.1%	9.2%	6.0%	25.5%	20.0%	14.9%	1.9%	12.4%	3.5%
Social Studies	2021-22	22.8%	23.2%	12.9%	8.5%	11.2%	12.2%	30.0%	5.0%	17.3%	0.6%	13.1%	2.3%
	2020-21	22.8%	21.5%	13.5%	9.2%	10.9%	12.0%	31.1%	19.0%	10.3%	1.0%	13.1%	1.4%
Graduates Enrolled in Texas Institution of Higher Education (TX IHE)													
	2020-21	46.7%	49.3%	38.6%	29.3%	32.3%	40.0%	63.5%	50.0%	40.0%	10.6%	38.3%	21.9%
	2019-20	46.1%	46.7%	36.6%	27.0%	42.6%	*	62.1%	*	57.1%	8.6%	35.3%	15.7%
Graduates in TX IHE Completing One Year Without Enrollment in a Developmental Education Course													
	2020-21	-	-	-	-	-	-	-	-	-	-	-	-
	2019-20	-	-	-	-	-	-	-	-	-	-	-	-

Texas Education Agency
2022-23 Student Information (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

Student Information	Membership				Enrollment			
	District		State		District		State	
	Count	Percent	Count	Percent	Count	Percent	Count	Percent
Total Students	40,301	100.0%	5,504,150	100.0%	40,329	100.0%	5,518,432	100.0%
Students by Grade:								
Early Childhood Education	203	0.5%	17,201	0.3%	218	0.5%	25,110	0.5%
Pre-Kindergarten	1,790	4.4%	243,493	4.4%	1,790	4.4%	244,284	4.4%
Pre-Kindergarten: 3-year Old	0	0.0%	40,199	0.7%	0	0.0%	40,535	0.7%
Pre-Kindergarten: 4-year Old	1,790	4.4%	203,294	3.7%	1,790	4.4%	203,749	3.7%
Kindergarten	2,778	6.9%	367,180	6.7%	2,778	6.9%	367,633	6.7%
Grade 1	3,122	7.7%	399,048	7.2%	3,123	7.7%	399,419	7.2%
Grade 2	3,037	7.5%	395,639	7.2%	3,039	7.5%	395,969	7.2%
Grade 3	3,000	7.4%	393,583	7.2%	3,000	7.4%	393,871	7.1%
Grade 4	2,949	7.3%	393,765	7.2%	2,950	7.3%	394,020	7.1%
Grade 5	2,734	6.8%	395,111	7.2%	2,734	6.8%	395,384	7.2%
Grade 6	2,776	6.9%	399,341	7.3%	2,776	6.9%	399,557	7.2%
Grade 7	2,720	6.7%	409,362	7.4%	2,721	6.7%	409,566	7.4%
Grade 8	2,997	7.4%	425,589	7.7%	2,998	7.4%	425,758	7.7%
Grade 9	3,863	9.6%	477,875	8.7%	3,865	9.6%	478,101	8.7%
Grade 10	3,255	8.1%	436,752	7.9%	3,255	8.1%	437,002	7.9%
Grade 11	2,806	7.0%	385,894	7.0%	2,807	7.0%	386,246	7.0%
Grade 12	2,271	5.6%	364,317	6.6%	2,275	5.6%	366,512	6.6%
Ethnic Distribution:								
African American	10,183	25.3%	705,310	12.8%	10,192	25.3%	706,775	12.8%
Hispanic	24,291	60.3%	2,915,219	53.0%	24,304	60.3%	2,921,416	52.9%
White	1,361	3.4%	1,410,571	25.6%	1,364	3.4%	1,416,240	25.7%
American Indian	291	0.7%	17,920	0.3%	291	0.7%	17,976	0.3%
Asian	4,012	10.0%	280,306	5.1%	4,015	10.0%	280,742	5.1%
Pacific Islander	52	0.1%	8,696	0.2%	52	0.1%	8,718	0.2%
Two or More Races	111	0.3%	166,128	3.0%	111	0.3%	166,565	3.0%
Sex:								
Female	19,258	47.8%	2,688,496	48.8%	19,267	47.8%	2,693,780	48.8%
Male	21,043	52.2%	2,815,654	51.2%	21,062	52.2%	2,824,652	51.2%
Economically Disadvantaged	34,919	86.6%	3,415,987	62.1%	34,933	86.6%	3,421,217	62.0%
Non-Educationally Disadvantaged	5,382	13.4%	2,088,163	37.9%	5,396	13.4%	2,097,215	38.0%
Section 504 Students	1,079	2.7%	407,619	7.4%	1,079	2.7%	407,904	7.4%
EB Students/EL	21,747	54.0%	1,269,408	23.1%	21,747	53.9%	1,270,533	23.0%
Students w/ Disciplinary Placements (2021-22)	838	1.8%	87,162	1.5%				

Texas Education Agency
2022-23 Student Information (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

Student Information	District		Membership		State		District		Enrollment	
	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent
Students w/ Dyslexia	1,611	4.0%	302,409	5.5%	1,612	4.0%	302,615	5.5%		
Foster Care	58	0.1%	13,415	0.2%	58	0.1%	13,453	0.2%		
Homeless	970	2.4%	72,534	1.3%	971	2.4%	72,654	1.3%		
Immigrant	3,229	8.0%	122,390	2.2%	3,230	8.0%	122,504	2.2%		
Migrant	6	0.0%	13,769	0.3%	6	0.0%	13,810	0.3%		
Title I	40,301	100.0%	3,555,650	64.6%	40,329	100.0%	3,563,890	64.6%		
Military Connected	128	0.3%	199,203	3.6%	128	0.3%	199,325	3.6%		
At-Risk	34,525	85.7%	2,935,164	53.3%	34,532	85.6%	2,938,753	53.3%		
Students by Instructional Program:										
Bilingual/ESL Education	21,891	54.3%	1,278,846	23.2%	21,891	54.3%	1,279,697	23.2%		
Career and Technical Education	9,903	24.6%	1,459,380	26.5%	9,903	24.6%	1,459,687	26.5%		
Career and Technical Education (9-12 grades only)	8,388	68.8%	1,203,083	72.3%	8,388	68.7%	1,203,363	72.2%		
Gifted and Talented Education	1,874	4.7%	453,585	8.2%	1,875	4.6%	453,689	8.2%		
Special Education	4,894	12.1%	693,061	12.6%	4,916	12.2%	702,785	12.7%		
Students with Disabilities by Type of Primary Disability:										
Total Students with Disabilities	4,894		693,060							
By Type of Primary Disability										
Students with Intellectual Disabilities	2,140	43.7%	305,800	44.1%						
Students with Physical Disabilities	689	14.1%	138,820	20.0%						
Students with Autism	1,234	25.2%	107,586	15.5%						
Students with Behavioral Disabilities	738	15.1%	130,018	18.8%						
Students with Non-Categorical Early Childhood	93	1.9%	10,836	1.6%						
Mobility (2021-22):										
Total Mobile Students	9,715	23.4%	893,031	16.8%						
By Ethnicity:										
African American	3,354	8.1%	176,665	3.3%						
Hispanic	5,090	12.2%	462,284	8.7%						
White	364	0.9%	180,620	3.4%						
American Indian	61	0.1%	3,221	0.1%						
Asian	779	1.9%	38,716	0.7%						
Pacific Islander	12	0.0%	2,067	0.0%						
Two or More Races	55	0.1%	29,458	0.6%						
Count and Percent of Special Ed Students who are Mobile	1,082	22.1%	131,925	18.6%						
Count and Percent of EB Students/EL who are Mobile	4,667	23.0%	191,469	17.1%						
Count and Percent of Econ Dis Students who are Mobile	7,571	21.8%	604,295	18.7%						
Student Attrition (2021-22):										
Total Student Attrition	7,299	24.2%	751,495	18.1%						

Texas Education Agency
2022-23 Student Information (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

Student Information	-Non-Special Education Rates-		-Special Education Rates-	
	District	State	District	State
Retention Rates by Grade:				
Kindergarten	0.3%	1.5%	0.6%	4.5%
Grade 1	4.9%	2.5%	3.6%	3.6%
Grade 2	4.1%	1.6%	2.4%	2.0%
Grade 3	3.0%	0.8%	1.0%	0.9%
Grade 4	0.7%	0.5%	0.4%	0.5%
Grade 5	0.6%	0.3%	0.0%	0.4%
Grade 6	0.6%	0.3%	0.0%	0.4%
Grade 7	0.5%	0.4%	0.3%	0.5%
Grade 8	0.4%	0.4%	0.4%	0.5%
Grade 9	20.8%	8.7%	22.4%	12.6%

	---- District ----		---- State ----	
	Count	Percent	Count	Percent
Data Quality:				
Underreported Students	197	1.0%	7,322	0.3%

Class Size Averages by Grade and Subject
 (Derived from teacher responsibility records):

Class Size Information	District	State
Elementary:		
Kindergarten	20.3	18.7
Grade 1	20.6	19.1
Grade 2	21.4	19.1
Grade 3	21.1	19.3
Grade 4	19.2	19.4
Grade 5	21.6	20.8
Grade 6	21.9	19.2
Secondary:		
English/Language Arts	15.0	16.2
Foreign Languages	18.1	18.8
Mathematics	15.7	17.5
Science	17.5	18.5
Social Studies	17.5	18.9

Texas Education Agency
2022-23 Staff Information (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

Staff Information	District		State	
	Count	Percent	Count	Percent
Total Staff	6,130.2	100.0%	763,729.4	100.0%
Professional Staff:	3,808.1	62.1%	489,326.8	64.1%
Teachers	2,966.6	48.4%	371,646.7	48.7%
Professional Support	594.7	9.7%	82,878.8	10.9%
Campus Administration (School Leadership)	169.2	2.8%	25,300.5	3.3%
Central Administration	77.7	1.3%	9,500.8	1.2%
Educational Aides:	714.5	11.7%	86,185.9	11.3%
Auxiliary Staff:	1,607.5	26.2%	188,216.7	24.6%
Librarians and Counselors (Headcount):				
Full-time Librarians	36.0	n/a	4,258.0	n/a
Part-time Librarians	4.0	n/a	646.0	n/a
Full-time Counselors	123.0	n/a	13,815.0	n/a
Part-time Counselors	30.0	n/a	1,240.0	n/a
Total Minority Staff:	4,972.0	81.1%	406,630.8	53.2%
Teachers by Ethnicity:				
African American	1,220.1	41.1%	44,033.4	11.8%
Hispanic	835.7	28.2%	110,015.9	29.6%
White	654.9	22.1%	203,967.5	54.9%
American Indian	6.0	0.2%	1,274.2	0.3%
Asian	196.5	6.6%	7,310.0	2.0%
Pacific Islander	0.0	0.0%	514.6	0.1%
Two or More Races	53.4	1.8%	4,531.1	1.2%
Teachers by Sex:				
Males	701.7	23.7%	90,752.5	24.4%
Females	2,264.9	76.3%	280,894.2	75.6%
Teachers by Highest Degree Held:				
No Degree	130.2	4.4%	7,591.2	2.0%
Bachelors	1,970.6	66.4%	268,238.6	72.2%
Masters	822.5	27.7%	92,878.9	25.0%
Doctorate	43.3	1.5%	2,938.0	0.8%
Teachers by Years of Experience:				
Beginning Teachers	210.6	7.1%	36,179.6	9.7%
1-5 Years Experience	662.9	22.3%	97,667.0	26.3%
6-10 Years Experience	657.6	22.2%	76,209.5	20.5%
11-20 Years Experience	902.7	30.4%	101,173.2	27.2%

Texas Education Agency
2022-23 Staff Information (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

Staff Information	District		State	
	Count	Percent	Count	Percent
21-30 Years Experience	457.5	15.4%	49,550.0	13.3%
Over 30 Years Experience	75.4	2.5%	10,867.4	2.9%
Number of Students per Teacher				
	13.6	n/a	14.8	n/a

Staff Information	District	State
Experience of Campus Leadership:		
Average Years Experience of Principals	9.6	6.1
Average Years Experience of Principals with District	9.0	5.3
Average Years Experience of Assistant Principals	7.6	5.2
Average Years Experience of Assistant Principals with District	7.4	4.4
Average Years Experience of Teachers:		
Average Years Experience of Teachers with District:	11.8	11.0
Average Years Experience of Teachers with District:	9.2	6.9
Average Teacher Salary by Years of Experience (regular duties only):		
Beginning Teachers	\$50,840	\$53,300
1-5 Years Experience	\$60,477	\$56,516
6-10 Years Experience	\$62,478	\$59,732
11-20 Years Experience	\$66,918	\$63,389
21-30 Years Experience	\$72,024	\$67,876
Over 30 Years Experience	\$77,141	\$72,560
Average Actual Salaries (regular duties only):		
Teachers	\$64,401	\$60,717
Professional Support	\$74,907	\$72,022
Campus Administration (School Leadership)	\$91,805	\$85,167
Central Administration	\$111,434	\$112,702
Instructional Staff Percent:		
Instructional Staff Percent:	66.1%	65.1%
Turnover Rate for Teachers:		
Turnover Rate for Teachers:	20.1%	21.4%
Staff Exclusions:		
Shared Services Arrangement Staff:	0.0	1,277.2
Professional Staff	0.0	171.8
Educational Aides	0.0	389.8
Auxiliary Staff		
Contracted Instructional Staff:		
Contracted Instructional Staff:	18.0	2,105.4

Texas Education Agency
2022-23 Staff Information (TAPR)
 ALIEF ISD (101903) - HARRIS COUNTY

	----- District -----		----- State -----	
Designation	Headcount	Average Payout	Headcount	Average Payout
Teacher Incentive Allotment:				
Recognized	*	*	5,474	\$5,974
Exemplary	*	*	4,862	\$11,898
Master	-	-	2,224	\$21,920

	----- District -----		----- State -----	
Program Information	Count	Percent	Count	Percent
Teachers by Program (population served):				
Bilingual/ESL Education	38.5	1.3%	22,050.2	5.9%
Career and Technical Education	117.8	4.0%	19,907.7	5.4%
Compensatory Education	1.5	0.0%	11,928.5	3.2%
Gifted and Talented Education	0.6	0.0%	6,181.8	1.7%
Regular Education	2,384.3	80.4%	262,398.5	70.6%
Special Education	424.0	14.3%	36,110.2	9.7%
Other	0.0	0.0%	13,069.7	3.5%

- Indicates there is no data for the item.
- * Indicates results are masked due to small numbers.
- ** When only one student disability or assessment group is masked, then the second smallest student disability or assessment group is masked regardless of size.
- n/a Indicates data reporting is not applicable for this group.
- ? Indicates that the data for this item were statistically improbable or were reported outside a reasonable range.

Link to: PEIMS Financial Standard Reports 2021-22 Financial Actual Report
 (To open link in a new window, press the "Ctrl" key and click on the link.)

Alief Independent School District

Schools FIRST Rating

Senate Bill 218 of the 77th Legislature (2001) authorized the implementation of the Financial Integrity Rating System of Texas, which is officially referred to as Schools FIRST. The 2023-2024 Schools FIRST rating is based upon an analysis of staff and student data reported for the 2022-2023 school year, and budgetary and actual financial data for the 2022-2023 fiscal year. Senate Bill 218 also requires each school district to prepare an Annual Financial Accountability Management Report. Our report covers many business-related issues but focuses on the Schools FIRST rating worksheet.

This is the 22nd year of Schools FIRST. There were some significant changes as authorized by House Bill (HB) 5, Section 49, 83rd Legislature, Regular Session 2013. HB 5 amended section 39.082 of the Texas Education Code to require the Commissioner of Education to include processes in the financial accountability rating system for anticipating the future financial solvency of each school district and open-enrollment charter school. Texas Administrative Code, Title 19, Part 2, Chapter 109, Subchapter AA, Division 1, Rule §109.1001 Financial Accountability Ratings was updated in August of 2015. The Schools FIRST accountability rating system for 2023-2024 assigns one of four financial accountability ratings to Texas school districts, with the highest being “Superior” and the lowest being “Substandard Achievement.” Districts that receive the “Substandard Achievement” rating under Schools FIRST must file a corrective action plan with the Texas Education Agency.

The rating worksheet for the 2023-2024 rating year contains twenty-one indicators. A negative response to any of the first five critical indicators results in the district receiving a rating of “Substandard Achievement.” A ceiling indicator adds additional criteria to designated indicators 4, 5, 6, 16, 17, 20 and 21. If the additional ceiling criteria is not met by the school district a predetermined maximum number of points and highest applicable School FIRST rating that may be earned is assigned to the school district. The point values range from 0 to 10 for indicators 7, 8, 9, 10, 11, 12, 13, 14, and 18 while indicators 15 and 19 result in 0 or 5 points. The rating is assigned based on the answers to the critical indicators, the ceiling indicators and the aggregate number of points earned for indicators 7-20.

Alief ISD’s rating under Schools FIRST for the year ended August 31, 2023, was “**Superior**”. Alief ISD has received the highest rating since the system was implemented. This report briefly describes data used to calculate the rating and a description of each indicator. It also includes additional required disclosures from the amendments as well as other information affecting the District’s financial accountability.

Financial Integrity Rating Worksheet
 School Year 2022-2023
 Fiscal Year Ended August 31, 2023

County District #101-903
 District Name: Alief ISD

Indicator	Description	Y/N or Points
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school districts fiscal year end date of June 30 or August 31, respectively?	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	Yes
5	Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.)	Ceiling Passed
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)	Ceiling Passed
7	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	10
8	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?	10
10	Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?	Not Scored

Glossary

This glossary contains definitions of terms and acronyms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms, which are not primarily financial accounting terms, have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACAC – Alief Center for Advanced Careers.

ACFR – Annual Comprehensive Financial Report.

ACT – American College Test.

ACP – Alternative Certification Program.

ADA – Average daily attendance (ADA) is the average number of students in daily attendance. A large component of state funding is based on ADA.

ADSY – Additional Day School Year.

AEIS – Academic Excellence Indicator System.

AECHS – The Alief Early College High School (AECHS) is a campus in the District that provides students typically underrepresented in higher education the opportunity to obtain a high school diploma and earn up to 60 college hours simultaneously.

AFR – Annual Financial Report

AIMS – Instructional program at all intermediate and several elementary campuses targeted towards gifted and talented students.

AISD – Alief Independent School District.

ALC – The Alternative Learning Center (ALC) is a campus in the District that was designed to meet the needs of students from all grade levels with unique disciplinary and behavioral concerns.

AMM – Approaches, Meets, Masters. STAAR performance standards relate levels of test performance to the expectations defined as: Approaches Grade Level, Meets Grade Level, and Masters Grade Level.

AP – Advanced Placement (AP) Tests for various subjects can be taken by high school students in order to earn college credit.

ARB – Appraisal Review Board

ASAHE – Additional State Aid for Homestead Exemption

ASATR – Additional State Aid for Tax Reduction.

ASBO – Association of School Business Officials International.

AVID – Advancement Via Individual Determination.

Abatement - A complete or partial cancellation of a levy imposed by a governmental unit. Abatements usually apply to tax levies, special assessments and service charges. School accountants usually consider an abatement to be a reduction of a previously recorded expenditure or receipt item by such things as refunds, rebates and collections for loss or damage to school property.

Account - A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object or source.

Accounting Period - A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

Administration - Those activities which have as their purpose the general regulation, direction and control of the affairs of the local education agency that are system-wide and not confined to one school, subject or narrow phase of school activity.

Allocation - A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities or objects.

Appraisal - (1) The act of appraising. (2) The estimated value resulting from such action.

Appraise - To make an estimate of value, particularly of the value of property. Note, if the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for the above term.

Appropriation Account - A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Assess - To value property officially for the purpose of taxation. Note, the term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets - Property owned by a local education agency which has a monetary value.

Arbitrage - The investment of the proceeds from the sale of bonds in a taxable instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

Balanced Budget - A balanced budget refers to a budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists. More generally, it refers to a budget that has no budget deficit, but could possibly have a budget surplus.

Bill - (1) A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution. (2) A statement of an amount owing for goods and services sold on open account.

Board of Education - The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards and local basic administrative unit boards.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bonded Debt - The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt or Bonded Indebtedness."

Bonds Authorized and Unissued - Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

Bonds Issued - Bonds sold.

Bonds Payable - The face value of bonds issued and unpaid.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

Budgetary Accounts - Those accounts necessary to reflect budget operations and conditions, such as estimate revenues, appropriations, encumbrances, the net balance and other related information.

CCCR – Not Conforming to Classroom/Campus Rules.

CCMR – College, Career and Military Ready

COVID-19 (Coronavirus) – An infectious disease caused by SARS-CoV virus.

CPTD – Comptroller Property Tax Division.

CTE – Career and Technology Education.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the fiscal period. It is usually a part of the current budget. A capital program is sometimes referred to as a capital budget.

Capital Outlays - Expenditures over \$5,000 which result in the acquisition of or addition to fixed assets.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cocurricular Activities - Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

Community Services - Those services which are provided for the community as a whole or some segment of the community and which are not restricted to the public schools or adult education programs.

Consultant - A resource person who provides assistance to the regular personnel through conference, demonstration, research or other means. There are two types of consultants; those retained on a temporary basis and those who are permanently employed.

Contracted Services - Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

Current - As used in this manual, the term has reference to the fiscal year in progress.

Current Budget - The annual budget prepared for and effective during the present fiscal year.

Current Expenditures per Pupil - Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

Current Year's Tax Levy - Taxes levied for the current fiscal period.

DCA – District Common Assessment.

DAEP – Disciplinary Alternative Education Program.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund - A fund used to account for the accumulation of resources and payment of principal and interest on all bonds.

Deficit - The excess of the obligations of a fund over the fund's resources.

Delinquent Taxes - Taxes remaining unpaid on and after the date on which they become delinquent by statute.

ECHS – Early College High School provides students typically underrepresented in higher education the opportunity to obtain a high school diploma and earn up to 60 college hours simultaneously.

EDA – The Existing Debt Allotment (EDA) was passed during the last Legislative session and provides additional State funding for existing debt.

EOC - End of Course exam.

ESL – English as a Second Language.

ESSER – Elementary and Secondary School Emergency Relief. Congress passed three stimulus bills that provided nearly \$190.5 billion to the ESSER Fund. Each states' funding is based on the same proportion share that they receive under the ESEA, Title-I, Part A.

Estimated Revenue - When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

Expenditures - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay and debt service. (Transfers between funds, encumbrances and payments of cash in settlement of liabilities already accounted as expenditures are not considered as expenditures.)

Expenses - Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which are presumed to benefit the current fiscal period. Note, legal provisions sometimes make it necessary to treat as expenses some charges whose benefits extend over future periods. For example, purchases of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a period longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefits extend also to other periods.

FAFSA – Free Application for Federal Student Aid

FASB – Financial Accounting Standard Board.

FFA – Future Farmers of America.

Fiscal Year - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations.

Fixed Assets - Land, building, machinery, furniture and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

Food Service - Those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities.

Function - As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, Instructional Administration, Plant Maintenance and Operations.

Fund - A sum of money or other resources set-aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Fund Balance - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

GAAP – Generally Accepted Accounting Principles.

GASB – Government Accounting Standards Board.

General Fund - A fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

General Obligation Bonds – Bonds backed by the full faith and credit of the government.

Graduation Rate – Students graduating “on time” in four years with their 9th grade established cohort group.

HB – House Bill.

HCAD – Harris County Appraisal District.

HCC – Houston Community College.

Hold Harmless – Provisions in state aid formulas that are meant to restrict declines in revenues for districts.

HVAC – Heating, Ventilation & Air Conditioning.

IAQ – Indoor Air Quality.

IDEA – Individual with Disabilities Education Act

IFA – The Instructional Facilities Allotment (IFA) Program was enacted during the 1997 Legislative session and provides state funding for instructional school facilities. However, there is a limit on funding for each biennium so Districts must apply for funding.

IRDO – Insubordination.

ISD – Independent School District.

ISIP – Istation Indicators of Progress.

I&S – Interest and sinking (I&S) is a term that is used interchangeably with debt service fund in discussing the components of the tax rate.

Instruction - The activities dealing directly with the teaching of students or improving the quality of teaching.

Interest - A fee charged a borrower for the use of money.

Interest and Sinking Rate – The portion of the tax rate used to fund debt service expenditures.

Inventory - A detailed list or record showing quantities, descriptions, values, frequency, units of measure and unit prices of property on hand.

JROTC – Junior Reserve Officers' Training Corps (of the United States Army).

LEP - Limited English Proficiency (LEP).

Levy - (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Long-Term Loan - A loan which extends for more than 5 years from the date the loan was obtained and is not secured by serial or term bonds. Such loans are not legal in Texas under the general statutes.

MIS – Management Information Systems.

M&O – Maintenance and operations (M&O) is a term that is used interchangeably with general fund in discussing the components of the tax rate.

Measurable and Available – Measurable and available is a term used to describe revenues. Revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

OMB – Office of Management and Budget.

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.

PASS – Prevention and Safe Schools.

PATS – Physical Aggression Towards Students.

PBMAS – Performance Based Monitoring Analysis System. PBMAS is an automated data system that reports annually on the performance of school districts and charter schools in selected program areas (bilingual education/English as a second language, career and technical education, special education and certain Title programs under the No Child Left Behind Act).

PEIMS – Public Education Information Management System. PEIMS is a data collection system developed by the Texas Education Agency.

PO – Purchase Order.

PTO – Parent Teacher Organization.

Pandemic – An epidemic occurring worldwide, or over a very wide area, crossing international boundaries and usually affecting a large number of people.

Payroll - A list of individual employees entitled to pay, with the amounts due to each for personal services rendered.

Personal Property – Any property that is not real property and that is movable or not attached to the land.

Personnel, Full-Time - School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

Personnel, Part-Time - Personnel who occupy positions, the duties of which require less than full-time service. This includes those employed full-time for part of the school year, part-time for all of the school year and part-time for part of the school year. See also Personnel, Full-Time.

Plant Maintenance (Plant Repairs and Repairs and Replacements of Equipment) - Those activities which are concerned with keeping the grounds, buildings and equipment at their original condition or completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Principal of a School - The administrative head of a school (not school district) to who has been delegated the major responsibility for the coordination and supervision of the activities of the school.

Principal of Bonds - The face value of bonds.

Program - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

Program Budget - A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object number, on the one hand and the performance budget on the other.

QSCB - Qualified School Construction Bonds – As a component of the American Recovery and Reinvestment Act of 2009, Congress authorized the creation of the QSCB program. The program allows school districts to obtain interest-free or very-low interest financing for qualified construction projects. The program provides an incentive in the form of federal tax credits to lenders who purchase bonds from issuing school districts.

RPAF – Regular Program Adjustment Factor.

Real Property – Land together with all of the property on it that cannot be moved, together with any attached rights.

Refunding Bonds - Bonds issued to pay off bonds already outstanding.

Reimbursement - Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm or corporation.

Reserve - An amount set aside for a specified purpose, or an account which records a portion of the fund balance that is to be segregated for some future use and, therefore, is not available for further appropriation and expenditure.

SAT – Standardized Aptitude Test.

SHARS – School Health and Related Services.

SLE – Second Language Education.

SLP – Speech Language Pathologist.

STAAR – State of Texas Assessments of Academic Readiness.

STEM – Science, Technology, Engineering & Mathematics.

Salary - The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the school district. Payments for sabbatical leave are also considered as salary.

School - A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

School, Elementary - A school classified as elementary by State and local practice and composed of any span of grades not above grade six. In this District this term includes kindergartens and pre-kindergartens if they are under the control of the local board of education.

School, Intermediate - A separately organized elementary school intermediate between early elementary and middle school. In this District intermediate schools include grades four and five.

School, Middle - A separately organized secondary school intermediate between elementary, intermediate, and senior high school. In this District middle schools include grades six through eight.

School, Public - A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported by public funds.

School, Secondary - In this handbook a secondary school comprises any span of grades beginning with the next grade following the elementary/intermediate school and ending with or below grade 12, including middle schools, the different type of high schools and alternative high schools.

School, Senior High - A school offering the final years of high school work necessary for graduation; invariably preceded by a middle school in the same system.

School, Summer - The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

Serial Bonds - Bonds whose principal is to be repaid in periodic installments over the life of the issue.

Special Revenue Funds – Funds that are used to account for funds awarded to the District for the purpose of accomplishing specific educational tasks as defined by grantors in contracts or other agreements.

State Aid for Education - Any grant made by a State government for the support of education.

Student Wealth – Assessed value of property divided by school enrollment.

Supplemental Taxes - Taxes levied subsequent to the initial levy to add property omitted from the original tax roll(s).

Supply - A material item of an expendable nature that is consumed, worn out or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

TAC – Texas Administrative Code.

TAFSA – Texas Application for State Financial Aid.

TAKS - The Texas Assessment of Knowledge & Skills Test was created to replace the TAAS test for students.

TASB – Texas Association of School Boards (TASB).

TEA – Texas Education Agency (TEA).

TEKS – Texas Essential Knowledge and Skills.

TIA – Teacher Incentive Allotment.

TRS – The Teacher Retirement System (TRS) of Texas is a public employee retirement system (PERS) that is multiple employer defined benefit pension plan. State law provides for a state contribution rate of 6.0% and a member contribution rate of 6.9%.

TUT – Tutorials for students.

Taxes - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

USDA – United States Department of Agriculture.

Unencumbered Balance of Appropriation - That portion of an appropriation not yet expended or encumbered; the balance remaining after deducting from the appropriation the accumulated expenditures and outstanding encumbrances.

Unexpended Balance of Appropriation - That portion of an appropriation not yet expended; the balance remaining after deducting from the appropriation the accumulated expenditures.

Unit Cost - Expenditures for a function, activity or service divided by the total number of units for which the function, activity or service was provided.

WADA – Weighted Average Daily Attendance.

Zero-Based Budgeting - The process of preparing an operating plan or budget that starts with no authorized funds. In a zero-based budget, each activity to be funded must be justified every time a new budget is prepared.