

ARLINGTON INDEPENDENT  
SCHOOL DISTRICT

ARLINGTON, TEXAS

**2009 - 2010**  
**OFFICIAL BUDGET**

EFFECTIVE  
SEPTEMBER 1, 2009 - AUGUST 31, 2010

*ISSUED BY:*

*Finance Department*  
*Tony Drollinger*  
*Executive Director of Finance*

## ACKNOWLEDGMENTS

Special thanks...

to Sharon Stewart for the desk top publishing.

to Mandy Rabalais for the cover design.

to John Knox and the employees of the Image Processing Department for the printing and binding.

# ARLINGTON INDEPENDENT SCHOOL DISTRICT

## BOARD OF TRUSTEES



Mr. Mike O'Donnell..... President  
Mrs. Gloria Peña..... Vice President  
Mr. Wayne Ogle..... Secretary  
Mr. Jim Ash..... Assistant Secretary

Mr. Peter Baron  
Mr. Bowie Hogg  
Mr. Aaron Reich

## ADMINISTRATIVE STAFF

Jerry McCullough.....Superintendent  
Marcelo Cavazos, Ph.D. .... Deputy Superintendent  
Cindy Powell, CPA.....Associate Superintendent, Finance  
Jimmy Walker.....Assistant Superintendent, Administration  
Steven Harvey.....Assistant Superintendent, Technology  
Marilyn Evans.....Assistant Superintendent, Personnel  
Tony Drollinger.....Executive Director, Finance  
Robert Carlisle.....Executive Director, Plant Services  
Karen Hill.....Executive Director, Secondary Instruction  
Debbie Williams.....Executive Director, Elementary Instruction  
Malcolm Turner..... Executive Director, Student Services  
Brent West..... Director, Accounting  
Betty Knox.....Director, Purchasing  
Joe Miller.....Director, Budget & Cash Management  
Amy Casas..... Director, Public Information  
Christine Durkin, CPA.....Internal Auditor



# ARLINGTON INDEPENDENT SCHOOL DISTRICT

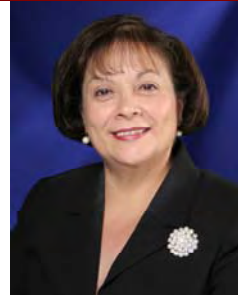
## *SEVEN CITIZENS ELECTED BY THE PEOPLE TO GOVERN THE ARLINGTON ISD*

Trustees are elected by the school district's registered voters to rotating three-year terms. Two or three places are filled in annual elections held each May. All school trustees serve the district without pay.



**MIKE O'DONNELL**  
*PRESIDENT*  
PLACE 5  
TERM ENDS: 2010

O'Donnell is a Director of Sales for Accent Graphics and a member of the Region 11 Legislative Advisory Committee.



**GLORIA PEÑA**  
*VICE-PRESIDENT*  
PLACE 1  
TERM ENDS: 2012

Peña is a Program Specialist for the US Army Corps of Engineers, a Director of the Texas Association of School Boards, member of multiple Arlington non-profit boards & a community volunteer.



**WAYNE OGLE**  
*SECRETARY*  
PLACE 7  
TERM ENDS: 2011

Ogle is a District Sales Manager for Mutual of Omaha, a Registered Principal for MOIS Inc. & is a frequent guest speaker at churches & special events throughout North Texas.



**JIM ASH**  
*ASSISTANT-SECRETARY*  
PLACE 4  
TERM ENDS: 2010

Ash is an Arlington attorney & Certified Public Accountant. He is a former Director and Past President of the Texas Association of School Boards.



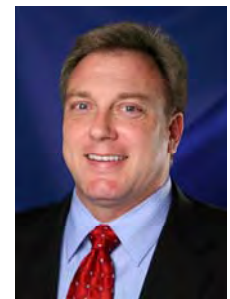
**PETER BARON**  
*MEMBER*  
PLACE 2  
TERM ENDS: 2012

Baron is a retired Marine Corps Officer & Naval Aviator. He teaches high school mathematics in a neighboring school district.



**BOWIE HOGG**  
*MEMBER*  
PLACE 6  
TERM ENDS: 2011

Hogg is a sales professional for Buxton Company while serving on the United Way of Tarrant County Board of Directors & a product of the Arlington schools.



**DR. AARON REICH**  
*MEMBER*  
PLACE 3  
TERM ENDS: 2012

Reich is President of TRINU Healthcare & also President of Positive Influence, a non-profit dedicated to parental/father figure involvement.



# ARLINGTON INDEPENDENT SCHOOL DISTRICT

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December 17, 2009

To the Citizens of the Arlington Independent School District:

The 2009-2010 budget adopted by the Arlington ISD Board of Trustees (the “Board”) provides the foundation for delivery of services to the students of Arlington ISD (the “District”). The budget documents the Board’s allocation of available resources among various educational programs, support functions, and student activities necessary to operate the District. Teachers, administrators, support staff and community volunteers contributed to the development of the proposed budget. The Board reviewed and debated the proposed budget, approved cuts to reduce the deficit, added funds for employee pay raises and ultimately adopted the budget as the financial blueprint for the new year. That official budget is contained within these pages. This Official Budget Book also contains information about services, programs, demographics, tax base, student performance, and other factors that impact the District’s finances.

***About Arlington ISD***

Arlington ISD is located in the heart of the Dallas-Ft. Worth Metroplex. The District serves more than 63,400 students from four cities and has a workforce of more than 8,200 employees, making it the eighth largest district in Texas. In addition to the City of Arlington, the District serves the Town of Pantego, the City of Dalworthington Gardens, and the Tarrant County portion of the City of Grand Prairie. Certified property values exceed \$20.7 billion.

***Overview of the 2009-2010 Budget***

- The Board has adopted budgets for the General Operating, Debt Service, Construction, and Food Service Funds. Budgeted expenditures for each fund are summarized in Table I below.

<b>Table I</b>			
<b>Summary of Budgeted Expenditures</b>			
<b>Fund</b>	<b>2008-09 Original Budget</b>	<b>2009-10 Original Budget</b>	<b>% Change From 2008-09</b>
General	\$427,014,661	\$438,635,549	(0.1)%
Debt Service	\$ 49,133,316	\$ 47,770,829	(4.1)%
Construction	\$ 3,246,705	\$ 0	(100)%
Food Service	\$ 25,157,680	\$ 26,227,294	4.1%

- The General Operating Fund has a budget deficit of \$12.1 million. Fund balance will be used to balance the budget.
- No expenditures are budgeted within the Construction Fund. Projects will be considered

and budgeted on a case-by-case basis during the year through budget amendments.

- Total revenues and Other Resources for the General Operating Fund are budgeted at \$426.6 million, an increase of \$16.4 million from last year’s budget. The primary causes for the increase in revenues are the net result of higher target revenues implemented by the legislature, an increase in student enrollment, the reclassification of the High School Allotment (a state supported program) from a special revenue fund to the General Operating Fund, and decreased interest revenue.
- The 2009-10 budget reflects a decrease of 151.07 positions compared to the 2009-10 budget. This reduction is primarily due to a change in the staffing ratio for secondary schools which eliminates teaching positions by slightly increasing class size. Based on 2009-10 student enrollment projections, 90 teaching positions will be eliminated through attrition at a savings of \$4.7 million. Additionally, a hiring review process was implemented during the prior year for all positions other than teaching positions. Senior administration reviews all positions that come open during the year to determine if the positions can be eliminated. Savings due to this review process are estimated at \$400,000 for the current year.
- Total expenditures for the General Operating Fund are budgeted at \$438.6 million, an increase of \$11,620,888 from the previous year. This increase is primarily due to the net result of state mandated pay raises for certain employees, a one-time compensation payment for all other employees, increased health and life insurance costs due to higher employee participation, and the state-mandated reclassification of the High School Allotment from a special revenue fund to the General Operating Fund. All programs were maintained at their current service levels.
- The total tax rate adopted for the 2009-10 fiscal year is \$1.272, the same rate levied in 2008-09. The tax rate is made up of two parts – a Maintenance & Operations (“M&O”) rate for the day-to-day operations of the District, and a Debt Service rate for the debt the District owes on general obligation bonds approved by District voters. The tax rates are summarized in Table II below.

<b>Table II Tax Rates</b>			
<b>Tax</b>	<b>2008-09</b>	<b>2009-10</b>	<b>Change</b>
Maintenance & Operations	\$1.0400	\$1.0400	(\$0.0000)
Debt Service	\$0.2320	\$0.2320	(\$0.0000)
<b>Total</b>	<b>\$1.2720</b>	<b>\$1.2720</b>	<b>(\$0.0000)</b>

- Although property taxes are the main source of revenue in the Debt Service Fund, interest earnings of \$100,798 and fund balance of \$615,319 will also be used to meet the 2009-10 bond principal and interest payments. Debt Service Fund Balance will be used so that the tax rate does not have to increase.
- Fund balance in the General Operating Fund is budgeted to be \$55.4 million at the end of the 2009-10 year, which is above the \$38 million level projected to be “optimum” for AISD at the end of the 2009-10 year, according to TEA guidelines.

## ***Major Budget Issues***

Four main issues influenced the development of the 2009-10 budget: a recurring deficit from the prior year; the state school finance system; employee compensation; and fund balance. Each of these issues is discussed in detail below.

***Recurring Deficit from Prior Year Budget.*** The 2009-10 budget began with a \$16.8 million deficit approved in last year's budget. The 2008-09 budget deficit was mainly due to a combination of revenue limitations imposed by the state funding system and the salary increase granted that year. Surplus fund balance was used to cover the deficit. Salaries are recurring expenditures, so those same costs occur again in all subsequent years. Unless revenues increase and/or expenditures decrease in the following year, a deficit that is approved in one year because of recurring expenditures will inherently exist in the new year budget. The 2009-10 budget contains a smaller deficit than the 2008-09 budget because of an increase in revenues as a result of higher student enrollment and House Bill 3646.

Student enrollment is expected to increase by 371 students in 2009-10, with 350 of those students participating in a new pre-kindergarten program funded through a state grant that will fund program expenditures. The District is allowed to report those same students in average daily attendance, which generates additional state aid.

Additionally, House Bill 3646 was passed by the 81<sup>st</sup> Texas State Legislature effective with the 2009-10 year. State funding formulas changed as a result of HB 3646, resulting in a gain for AISD of approximately \$12.8 million.

***State School Finance System.*** The state school finance system imposes revenue caps that hold districts to a fixed amount of total revenue per student, achieved through a combination of state aid and local property taxes. The system severely limits a district's ability to sustain service levels without obtaining voter approval for a tax increase, cutting the budget or incurring a deficit that has to be covered by fund balance.

The state school finance system was again overhauled by the state legislature in 2009. House Bill 3646 was passed in the Spring of 2009 and resulted in additional state revenue for the District. However, employee pay raises for educators were also mandated in HB 3646, which consumed approximately 60% of the revenue gains provided by the bill. HB 3646 is discussed in more detail in the General Operating Fund section of this document.

***Employee Compensation.*** Employee compensation is always a major consideration in the development of the annual operating budget, and this year was no different. Federal No Child Left Behind provisions require that classroom teachers and teaching assistants be "highly qualified," meaning they have satisfied prescribed education and training standards for the subject and grade level they teach. Area school districts compete for the same pool of highly qualified teachers, so salaries must be competitive in order to attract and retain highly qualified teachers.

The 2009-10 budget included a pay raise for educators (defined as teachers, counselors, nurses, librarians and speech pathologists), as mandated by the state legislature in HB 3646, which totaled \$6.6 million. An additional \$1.6 million was added to the budget to give employees other than those eligible for the mandated raise a one-time compensation payment equal to 2% of their salary. The one-time compensation payment was authorized in lieu of a salary increase. It will be paid to eligible employees as a supplement on their regular paychecks throughout the 2009-10 fiscal year and will terminate at the end of the fiscal year.

***Fund Balance.*** Fund balance played a critical role in the 2009-10 budget development. Given the revenue caps implemented with the school finance rules, many districts are facing difficult budget decisions. The rules provide limited options for generating new revenues. Districts must seek voter approval to raise their M&O tax rate, cut existing programs, and/or spend fund balance to balance their budgets.

Fortunately, AISD's fund balance is healthy enough to sustain current operations for the 2009-10 year without dropping below the levels the State and bond rating agencies consider safe for the District. Fund balance is expected to be \$67.5 million at the start of the 2009-10 fiscal year, \$26.5 million higher than the level the state considers optimum for AISD. In addition to the General Fund balance, AISD has \$18.3 million of natural gas lease revenues in a special revenue fund that is slated to be used for special projects. However, these funds could be used for general operations, if necessary. These two sources of funds together are within the range of 2-3 months' operating expenditures that bond rating agencies consider safe.

Generally, it is not considered good practice to spend fund balance on recurring expenditures such as payroll. However, given the large surplus of fund balance, some limited use of fund balance for recurring expenditures is appropriate and is actually prudent instead of asking voters for permission to levy a higher M&O tax rate. The Board voted to use surplus fund balance to cover the budget deficit of \$12.1 million for 2009-10.

### ***Budget Strategy***

The Board debated the issues outlined above and ultimately approved a combination of budget cuts and the use of fund balance to pay for mandatory pay raises for educators and a one-time compensation payment for all other employees, while maintaining current levels of service in the General Operating Fund. The budget does have a \$12.1 million deficit that will be taken from fund balance. Spending fund balance is not preferable and the Board did not make this decision lightly. The Board fully recognizes that measures will have to be taken in future years to balance the budget. Under HB 3646, the District will realize additional state aid over each of the next two years. This additional revenue will cause the budget deficit to decrease dramatically, assuming no salary increases are given and no new programs are added during this time frame. Efforts are also currently underway to reduce expenditures. The Board has appointed a Citizens Advisory Committee to review the budget and to make recommendations for cutting expenditures now and in the following year. Interim reports to the Board will be made during the current year, and final recommendations will be presented in May 2010 for the 2010-11 budget.

The Debt Service Fund budget was developed to provide for the principal and interest payments that are due on general obligation bonds during the 2009-10 fiscal year. The funds required to meet the District's debt service requirements will be generated through the debt service tax levy and investment earnings. The District will not be eligible for state facilities assistance because the property values used in the funding formula generated more money than the guaranteed yields. Surplus Debt Service Fund balance will be used so that the tax rate does not have to increase.

The Construction Fund budget provides for scheduled maintenance and capital projects. All of the projects approved in the last bond election, passed by voters in 1999, have been completed. Investment earnings on bond proceeds and savings on scheduled projects have provided resources for additional projects in the past. No expenditures are budgeted within the Construction Fund for the current year. Instead, maintenance projects and additional construction needs that may be identified during the year will be considered and budgeted on a case-by-case basis.

The Food Service Enterprise Fund budget is based on historical student participation trends and projected operations costs. The Food Service payroll budget includes provisions for employees to receive the same one time compensation payment approved for other District employees. Meal prices for regular, full priced lunches will increase by \$.25. All other meal prices will remain the same. The Food Service Enterprise Fund reflects a budgeted profit of \$147,356.

***Budget Priorities***

Prioritizing programs and needs is essential to developing an effective budget. AISD accepts input from a number of sources to determine its budget priorities. Formal community input on the General Operating Budget is received through the District’s Financial Futures Committee (FFC), the District-Level Instructional Decision-Making Committee (DIDC) and the Citizens Advisory Committee (CAC). Also, individual citizens give input on the budget during open forums at Board meetings.

The FFC was comprised of individuals representing the community and District employee support organizations. The committee was charged with reviewing the proposed 2009-10 General Operating budget and presenting recommendations to the Board regarding the budget. Based on recommendations from the FFC, the Board voted to reduce the original proposed budget by \$1.1 million, including eliminating teacher attendance incentives, reducing out-of-district staff development, continuing the hiring review process and eliminating employee travel allowances.

The DIDC also reviewed the proposed budget. Recommendations set forth by that committee included granting employee pay raises and increasing compensation for substitutes.

Details of the General Operating, Debt Service, Construction and Food Service budgets can be found in the sections that follow this transmittal.

***Acknowledgments***

The 2009-10 budget of the Arlington ISD was prepared through the efforts and input of many people. Teachers, secretaries, principals, and administrative staff all helped develop this budget. I would like to express special appreciation to the Financial Futures Committee and the District Instructional Decision-Making Committee for their input, and to the Board of Trustees for their commitment to producing a budget that promotes student achievement and that is fiscally responsible. I would also like to thank, in advance, the Citizens Advisory Committee for their dedication and input on identifying further budget reductions.

This budget represents the District’s financial plan for the 2009-10 fiscal year that will help us achieve our goal of becoming a TEA Recognized District. It reflects our vision that our District and its schools will be known for the exceptional academic achievements of our students, the value we bring to the community and its families, the excellence of our staff and leadership, and the support given by our diverse constituents. Arlington ISD truly is *more than a remarkable education*.

Respectfully,



Jerry McCullough  
Superintendent



ARLINGTON INDEPENDENT SCHOOL DISTRICT

*More Than a Remarkable Education*



**2009 - 2010 School Board  
Vision...Mission...Beliefs**



## Vision, Mission & Beliefs

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### Our Vision

Our District and its schools will be known for the exceptional academic achievements of our students, the value we bring to the community and its families, the excellence of our staff and leadership, and the support given by our diverse constituents.

### Our Mission

We teach our students to be reflective thinkers, lifelong learners, and productive citizens. We support our employees as they assure the best educational experience for each student. We need parental involvement and community engagement because they are essential in maximizing this experience.

### Our Beliefs

- ❖ We believe our students are more successful with the active support of their parents, AISD employees, and community members.
- ❖ We believe high expectations of our students yield positive self-worth, responsible behavior, and superior performance.
- ❖ We believe all school environments must be safe, secure, and positive places to learn, grow and work.
- ❖ We believe our students need an educational experience of diverse academic courses and extracurricular activities.
- ❖ We believe people of all backgrounds have inherent value and worth.
- ❖ We believe in accountability to ourselves and to our community.

# ARLINGTON INDEPENDENT SCHOOL DISTRICT

Goals for 2009 - 2010

Jerry McCullough, Superintendent

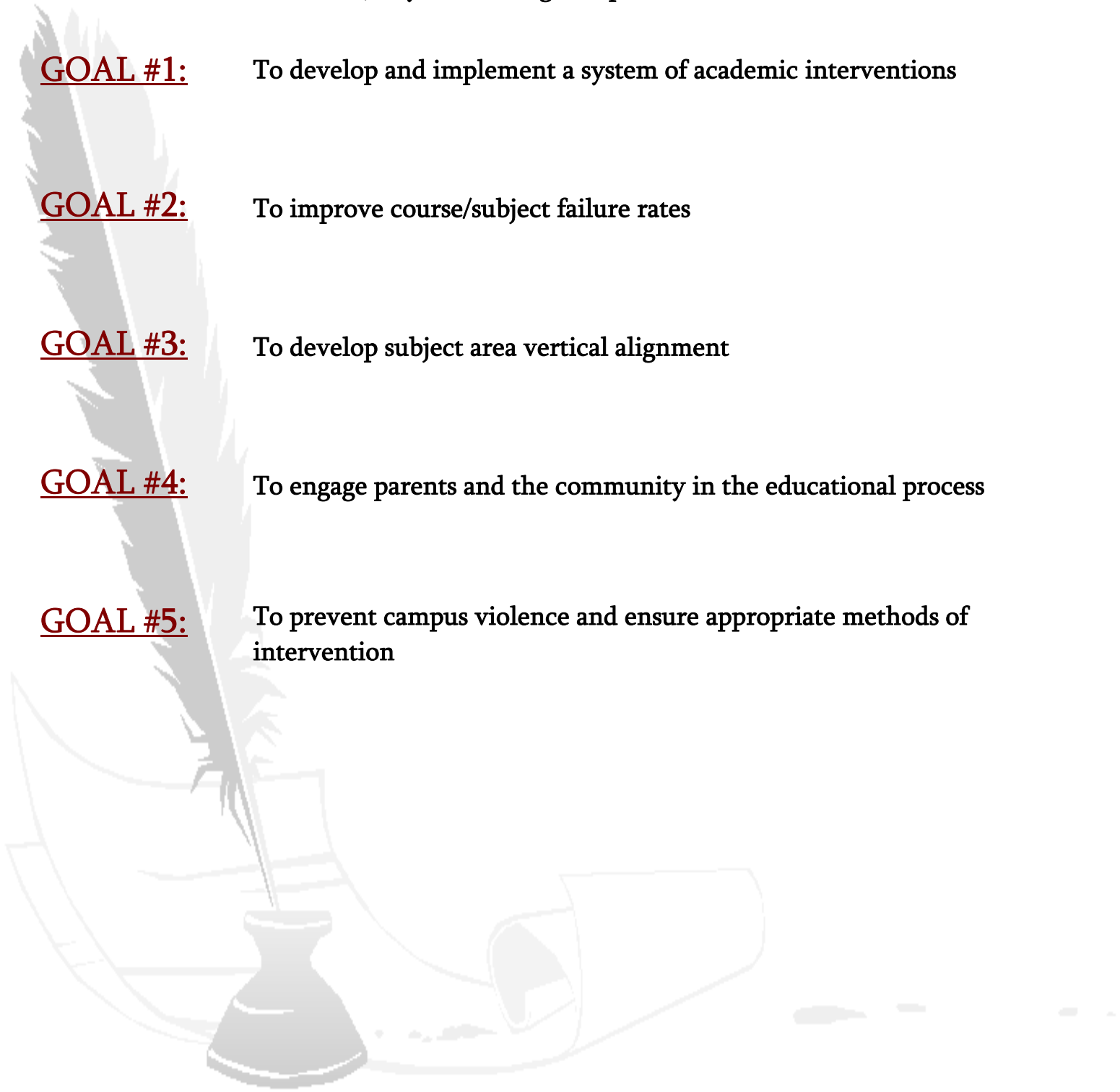
**GOAL #1:** To develop and implement a system of academic interventions

**GOAL #2:** To improve course/subject failure rates

**GOAL #3:** To develop subject area vertical alignment

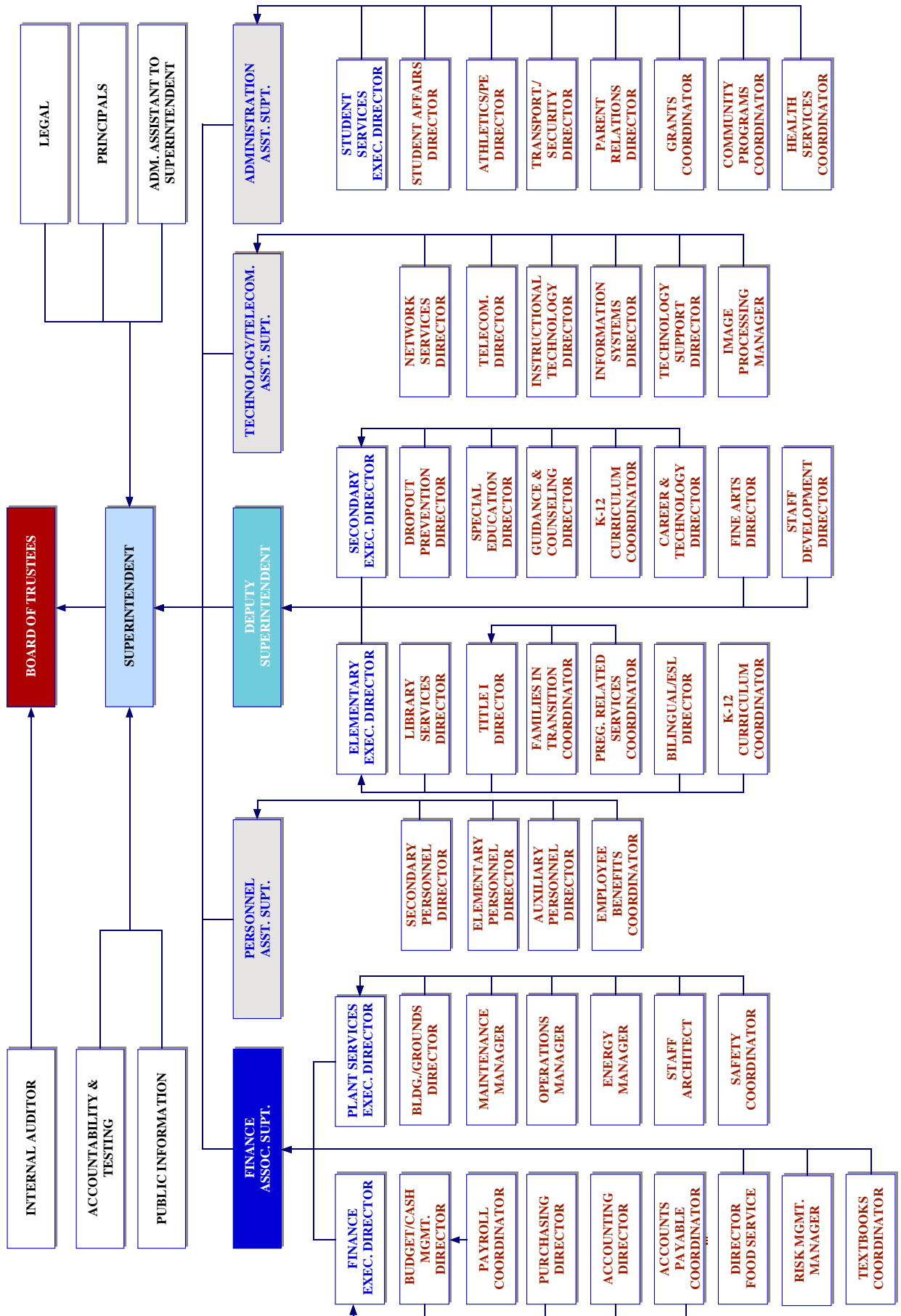
**GOAL #4:** To engage parents and the community in the educational process

**GOAL #5:** To prevent campus violence and ensure appropriate methods of intervention





# ARLINGTON INDEPENDENT SCHOOL DISTRICT ORGANIZATION CHART 2009-10





# ARLINGTON INDEPENDENT SCHOOL DISTRICT

## Who do I call with questions?

If you have questions about the budget or other aspects of the school district, call (682) 867- 4611 and ask for:

<b>Policy:</b>	<i>Jerry McCullough</i> Superintendent
<b>Administration:</b>	<i>Marcelo Cavazos, Ph.D.</i> Deputy Superintendent <i>Cindy Powell, CPA</i> Associate Superintendent – Finance <i>Jimmy Walker</i> Assistant Superintendent – Administration <i>Steven Harvey</i> Assistant Superintendent – Technology
<b>Personnel:</b>	<i>Marilyn Evans</i> Assistant Superintendent – Personnel
<b>Facilities:</b>	<i>Robert Carlisle</i> Executive Director – Plant Services
<b>Finance:</b>	<i>Tony Drollinger</i> Executive Director – Finance
<b>Curriculum:</b>	<i>Karen Hill</i> Executive Director – Secondary Instruction <i>Debbie Williams</i> Executive Director – Elementary Instruction <i>Malcolm Turner</i> Executive Director – Student Services
<b>Budget:</b>	<i>Joe Miller</i> Director – Budget/Cash Management
<b>Accounting:</b>	<i>Brent West</i> Director – Accounting
<b>Purchasing:</b>	<i>Betty Knox</i> Director – Purchasing
<b>Public Information:</b>	<i>Amy Casas</i> Director – Public Information



# ARLINGTON INDEPENDENT SCHOOL DISTRICT

## BUDGET PROCESS

- ✧ The budget process begins in January each year. Campuses are notified of their enrollment projections, basic allotment, and special program allotments. The basic allotment provides for the regular education program, excluding payroll and other campus operating costs. The special program allotments provide for the incremental cost of programs serving special student populations such as career/technology, gifted and talented, bilingual/ESL and special education. The Site-Based Decision-Making Team (“SBDM”) at each campus determines how the school’s allotments should be expended in order to achieve the goals set forth in their campus improvement plan. Budgets for payroll, utilities and other operating costs are established by central administration. The Personnel Department works with campus principals and follows District guidelines to assure adequate and equitable staffing throughout the District.
- ✧ Each campus and department electronically submits its proposed budget to central administration for review by personnel in the Budget, Accounting and Curriculum Departments. Changes and/or corrections are made to the budgets, as warranted.
- ✧ Budget updates are presented to the Board of Trustees, Financial Futures Committee (“FFC”), and the District Instructional Decision-Making Committee (“DIDC”) at work sessions at various times from May through July.
- ✧ The Tarrant Appraisal District releases certified property values on July 25<sup>th</sup>. Certified values are used to determine the property tax revenues that can be generated for the General Operating Fund and the Debt Service Fund.
- ✧ The Superintendent presents his proposed budget to the Board of Trustees in early August. The Board discusses the proposed budget and may direct additions and/or changes to the budget.
- ✧ The Board holds a state-mandated public hearing on the proposed budget and tax rate before considering adoption of the budget and tax rate.
- ✧ In accordance with State law, the Board of Trustees adopts the budget prior to August 31<sup>st</sup>. The budget is adopted through passage of a Board resolution that appropriates funds at the functional level. The M&O and Debt Service tax rates are adopted after the budget is adopted. The tax rates can be adopted at the same meeting in which the budget is adopted, as long as the budget is adopted first. All notification and public hearing requirements are complied with prior to adoption of the budget.
- ✧ Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to school districts. Budgeted amounts in the financial statements are as originally adopted or as amended by the Board of Trustees.
- ✧ With the exception of Special Revenue Funds, the Board of Trustees approves all budget amendments that change the amount of appropriation at the functional level. Budget amendments that alter Special Revenue Funds are approved by the granting agencies, in accordance with grant guidelines.
- ✧ Appropriations for the General Fund, Debt Service Fund, Capital Projects Fund, and the Food Service Fund lapse at year-end. Appropriations for the Special Revenue Funds (which are budgeted throughout the year as grantor agencies award funds) continue until completion of applicable projects, sometimes overlapping more than one fiscal year.

# BUDGET CALENDAR 2009-2010

October 2008 - September 2009

Oct 2008						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

October

- 6 *Send out request for suggestions/comments re 09-10 Bgt Process*
- 14 *SPEC PROGAMS - PLANNING MTG*
- 15 *SPEC PROGRAMS - PLANNING MTG*

Apr 2009						
S	M	T	W	T	F	S
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Nov 2008						
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30						

November

- 3 *Begin review of bgt preparation instruction document*  
*Due from Spec Prog Depts revised pages for bgt instr doc.*  
*Return bgt suggestions and comments to the bgt dept*

May 2009						
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31						

Dec 2008						
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26	27	28	29	30	31	

December

- 18 *Deliver bgt instruction book to print shop for printing over winter break*
- 22 *Begin Winter Break - Dec 22 - Jan 4*

Jun 2009						
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

January

- 5 *Return from Winter Break*
- 21 *Business Office: Final planning for Princ. Mtg.*
- 28 *Mtg Elem Principals/Staff to review Bgt Process 9:30-11:30 at PDC rm 301B*
- 29 *Mtg Secondary Principals/Staff to review budget process 9:30-11:30 at PDC rm 301B*
- 30 *Mtg Admin/Dept heads to review bgt process 9:30-11:30 at PDC rm 301B*

Jan 2009						
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Jul 2009						
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Feb 2009						
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22	23	24	25	26	27	28

February

- 2 *OPEN BUDGET SYSTEM FOR INPUT*
- 6 *Bgt System Training (how to input bgt data), at PDC - 2 sessions rm 802*
- 9 *Personnel to begin staffing conferences with Elem Schools, Feb 9 thru 20*

Aug 2009						
S	M	T	W	T	F	S
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30	31					

Mar 2009						
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22	23	24	25	26	27	28
29	30	31				

March

- 9 *Public Schools Week: Mar 09 thru 13*
- 13 *Budget requests due from Elementary Schools and Depts*  
  
*Request for new positions/employee upgrade due to Personnel Dept*

Sep 2009						
S	M	T	W	T	F	S
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20	21	22	23	24	25	26
27	28	29	30			

Oct 2008						
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12	13	14	15	16	17	18
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26	27	28	29	30	31	

March

- 16 *SPRING BREAK; March 16-20*
- 24 *Bgt/Acct: Bgt review training for staff*
- 25 *Dept Bgt Reviews: Mar. 25 - Apr.4*
- 30 *Bgt requests due from Secondary Schools*

Apr 2009						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Nov 2008						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

April

- 7 *Personnel to begin staffing conferences with JR High Schools, Apr 7 - 11*
- 13 *Personnel to begin secondary staffing conferences, Apr 13 - 24*
- 30 *Administration to complete review of all budgets*

May 2009						
S	M	T	W	T	F	S
						1 2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Dec 2008						
S	M	T	W	T	F	S
			1	2	3	4 5 6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

May

- 15 *Preliminary Property Values - Tarrant Appraisal District*

Jun 2009						
S	M	T	W	T	F	S
		1	2	3	4	5 6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

June

- 2 *FFC meeting: 6pm - PDC*
- 9 *FFC meeting: 6 pm - PDC*
- 10 *DIDC meeting: 4:15 pm - PDC*
- 11 *FFC meeting: 6 pm - PDC*

Jan 2009						
S	M	T	W	T	F	S
						1 2 3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 18 *FFC - Presentation of committee report to Board of Trustees*

Jul 2009						
S	M	T	W	T	F	S
						1 2 3 4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

July

- 25 *Certified Property Values - Tarrant Appraisal District*

Feb 2009						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

August

- 6 *BOARD MTG.: Discuss 2009-10 Official School Budget*
- Present 2008-09 Amended Official Budget and request adoption from Board*
- 9 *Run notice of Public Mtg. to discuss 09-10 Bgt. and proposed tax rate. Must publish at least 7 days before Public Mtg.*

Aug 2009						
S	M	T	W	T	F	S
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2	3	4	5	6	7	8
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Mar 2009						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- 20 *BOARD MTG: Request adoption of the 2009 -10 Bgt. and set Tax Rate*
- 27 *BOARD MTG - Request adoption of 2009-10 Bgt and set Tax Rate*

Sep 2009						
S	M	T	W	T	F	S
						1 2 3 4 5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			



## Financial and Operational Policies

The following financial and operational policies were used to guide the development of the Arlington Independent School District's 2009-10 budget.

### 1. *Balanced Budget*

Under normal circumstances, the General Operating Fund budget should be balanced. The combination of state, local, and federal revenues and other resources should be sufficient to cover the District's estimated expenditures. Fund balance should only be used to balance the budget when one-time expenditures are identified and the fund balance is adequate to absorb those expenditures. Fund balance should generally not be used for on-going expenditures such as payroll.

The 2009-10 budget adopted by the Board of Trustees contains a \$12.1 million deficit, and fund balance will be used to cover that deficit. As discussed in section 2 below, the deficit is considered to be manageable because the District is using surplus fund balance to cover it.

The District will prioritize future funding needs against available revenue sources and will monitor fund balance levels. The tax rate will be increased and/or the budget will be cut when necessary to balance expenditures against available revenues.

### 2. *Fund Balance*

The District strives to maintain an "*optimum*" fund balance. Optimum fund balance is defined as that amount which will provide a sufficient source of funds for operations during periods when the cash flow does not. Property taxes, the District's primary revenue source, are collected mainly in December and January of each fiscal year while state funds flow in the fall and in August. Expenditures occur at a fairly even pace over the twelve months of the fiscal year. When financial statements are prepared for the period ending August 31, fund balance should be close to the calculated amount necessary to fund the expenditures that will occur between the following September and December, when tax collections begin to flow in. Maintaining an optimum fund balance will allow the District to avoid the interest expense on money borrowed to meet cash flow needs.

The Board and administration have worked to boost fund balance in recent years due to concerns over impending changes the legislature was expected to make to the school finance system. Given the current surplus, some limited use of fund balance for District initiatives is appropriate and is actually prudent as opposed to asking voters to approve a higher M&O tax rate. Accordingly, the budget deficit of \$12.1 million will be covered with surplus fund balance. Since fund balance is considerably higher than the optimum balance, it can easily absorb the budget deficit without risking the stability of the District's cash flow.

Optimum fund balance for August 31, 2010, is estimated to be approximately \$38 million. The District expects its actual fund balance to be \$55.4 million at that date, \$17.4 million *higher* than optimum.

**3. Tax Rate**

The tax rate should be within a reasonable range of similar districts and should be adequate to produce the revenues necessary for the operation and debt service of the District. The tax rate will not exceed the rollback rate, unless the Board intends to call a rollback election to raise the M&O portion of the rate under the provisions of the state funding system.

The total tax rate set by the Board of Trustees for both general operations and debt service for 2009-2010 is \$1.272, which is the same rate as the prior year. This rate will provide the necessary revenues for general operations and debt service of the district. It does not exceed the rollback rate of \$1.27205. The M&O portion of the tax rate is \$1.04, which is the same as M&O rates of most other area school districts.

**4. Salary**

Employee compensation should be competitive with area districts and similar positions within the Dallas-Ft. Worth Metroplex in order to attract and retain highly qualified personnel.

The 2009-2010 general operating budget includes \$8.2 million to fund salary increases mandated by the state legislature and a one-time compensation payment for employees who are not subject to the mandated salary increase. HB 3646 required school districts to give educators (defined as teachers, counselors, librarians, nurses and speech pathologists) a pay raise equal to the greater of \$800 per educator or a uniform amount that equals \$60/WADA in total. The bill also directed districts to move educators up one level on the salary schedule in addition to applying the raise mandated in the bill. Mandated salary increases added \$6.6 million to the budget. In addition, the Board voted to give employees other than those eligible for the mandated raise a compensation adjustment equal to 2% of their annual salary. The one-time payment was authorized in lieu of a salary increase and will be paid to eligible employees as a supplement on their regular paychecks throughout the 2009-10 fiscal year. This payment will terminate at the end of the fiscal year. \$1.6 million was added to the budget for the 2% one-time compensation payment.

An independent salary consultant reviews salary schedules periodically and recommends adjustments where appropriate. Stipends for extra duty assignments and advanced educational certifications are also reviewed annually and, where appropriate, adjustments are made to reflect the market average.

**5. Student Achievement**

Scores on the Texas Assessment of Knowledge and Skills (“TAKS”), the state-wide assessment instrument, must continue to improve in order for the District to achieve “Recognized” status under the Texas state accountability system. To this end, funds are budgeted for district-wide programs that will enable students to improve test scores. Extended Year classes, tutoring, TAKS focus, ninth-grade success initiatives, and benchmark testing are examples of such programs. Each of these programs is designed to give students additional educational opportunities beyond the basic program.

# Accounting Information

## Reporting Entity

The Arlington Independent School District (“District”) is a public education agency operating under the applicable laws and regulations of the State of Texas and is governed by an elected board of trustees. The Board of Trustees (“Board”), a seven member group, has governance responsibilities over all activities related to public elementary and secondary education in the City of Arlington, the Town of Pantego, the City of Dalworthington Gardens, and a portion of the City of Grand Prairie. Because members of the Board are elected by the public, they have the authority to make decisions, appoint administrators and managers, and significantly influence operations; and they have primary accountability for fiscal matters. The District is not included in any other governmental “reporting entity” as defined by Governmental Accounting Standards Board (“GASB”) Statement No. 14, *The Financial Reporting Entity*. The District is not financially accountable for any other organizations; therefore, no component units are included within the reporting entity. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding entities.

## Summary of Significant Accounting Policies

The accounting policies of the Arlington Independent School District substantially comply with the rules prescribed in GASB pronouncements and in the *Financial Accountability System Resource Guide*, issued by the Texas Education Agency. The more significant of the District’s accounting policies are described below:

### 1. Government-wide and Fund Accounting

The accounts of the Arlington Independent School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues, and expenditures, or expenses, as appropriate. Resources for various purposes are classified, for accounting and reporting purposes, into funds that are in accordance with activities or objectives specified.

Annual financial statements are prepared in accordance with GASB Statement No.’s. 34, 37 and 38 which require two different presentations of the District’s accounts – a government-wide presentation and a fund presentation. The government-wide financial statements report information on all of the nonfiduciary activities of the District taken as a whole. The fund financial statements report information by fund type – governmental fund type, proprietary fund type and fiduciary fund type. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The fund types are discussed below.

#### Governmental Funds

General Fund - The General Fund is the District’s general operating fund. It is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes and state funding under the Foundation School Program. Expenditures include all costs associated with the day-to-day operations of the school district except for costs incurred by programs accounted for in the Special Revenue Funds,

Capital Projects Fund, Debt Service Fund, and Proprietary Funds. The General Fund is a budgeted fund, and any fund balances are considered resources available for current operations.

Special Revenue Funds - The purpose of the Special Revenue Funds is to account for the proceeds of specific program grants. These grants are awarded to the District with the purpose of accomplishing specific educational objectives as defined in the grant award. These are budgeted funds, and the budgets are approved by the grantor agencies. Project accounting is employed to maintain integrity for the various sources of funds. The Board of Trustees adopts budgets for these funds throughout the year as the grants are awarded to the District.

Debt Service Fund - The Debt Service Fund, which is a budgeted fund, accounts for the resources accumulated and payments made on long-term general obligation debt of governmental funds. Revenues include collections on general property taxes, state funding under the Instructional Facilities and Existing Debt Allotments, and earnings on investments of the fund. Expenditures of the fund are for retirement of bond principal and payment of interest on bonded debt. The fund balance represents amounts that will be used for retirement of bonds and payment of interest in the future.

Capital Projects Fund - The Capital Projects Fund accounts for all proceeds of bond issues and earnings on investments of the fund. Revenue from the sale of bonds is used for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities. This is a budgeted fund.

### **Proprietary Funds**

Enterprise Fund - The Enterprise Fund, which is a budgeted fund, accounts for the food service operation that is financed and operated in a manner similar to a private business, where the determination of net income is necessary or useful to sound financial administration. The cost of providing meals to the student population and other outside groups is recovered primarily through meal charges and reimbursements from the federal government.

Internal Service Fund – The Internal Service Fund accounts for the management of the District’s workers’ compensation programs. The costs of these activities are allocated to the other funds of the District on a cost reimbursement basis. This is not a budgeted fund.

### **Fiduciary Funds**

Agency Fund – The Agency Fund, which is an unbudgeted fund, accounts for the activities of student groups. The student activity funds account for monies collected principally through fund-raising efforts of the students and District-sponsored student groups. Collections and disbursements of these funds are generally controlled by the student group itself under the supervision of a member of the professional staff. These funds have no equity, assets are equal to liabilities, and the funds do not include revenues and expenditures for general operations of the District. The District’s main involvement with these funds is to provide stewardship by accounting for the funds.

## **2. Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fund financial statements for the proprietary fund. Under the accrual basis of accounting, revenues are recognized in the

accounting period in which they are earned and become measurable. Expenses are recognized in the accounting period in which they are incurred and become measurable.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. AISD considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues susceptible to accrual are principally certain inter-governmental revenues, property taxes and investment income. Expenditures are recognized in the period in which the fund liability is incurred and measurable, except for unmatured principal and interest on general long-term debt, which is recognized when due.

Proprietary fund financial statements for the Enterprise Fund are reported using an economic resources measurement focus. Operating revenues and expenses are distinguished from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

### **3. Budgetary Accounting**

The District is legally required to adopt budgets for the General Fund, Debt Service Fund, Capital Projects Fund, and Enterprise Fund. Each budget is presented on the modified accrual basis of accounting, except for the Enterprise Fund, which is presented on a full accrual basis. Both modified accrual basis and full accrual basis are consistent with generally accepted accounting principles. The budget is prepared and approved at the fund and function level. The budget must be amended by the Board when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.

**Arlington Independent School District  
2009-10 Budget - All Funds**

	General Operating <u>Fund</u>	Debt Service <u>Fund</u>	Construction <u>Fund</u>	Food Service Enterprise <u>Fund</u>	<u>Total</u>
<b>Revenues</b>					
5700 - Local & Intermediate Revenues	214,658,965	47,155,510	990,135	7,550,391	270,355,001
5800 - State Program Revenues	210,464,692	0	0	189,255	210,653,947
5900 - Federal Program Revenues	<u>1,438,010</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,438,010</u>
Total Revenues	426,561,667	47,155,510	990,135	7,739,646	482,446,958
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,635,004</u>	<u>18,635,004</u>
Total Revenues & Other Resources	<u>426,561,667</u>	<u>47,155,510</u>	<u>990,135</u>	<u>26,374,650</u>	<u>501,081,962</u>
<b>Expenditures</b>					
Function 11 - Instruction	285,514,040				285,514,040
Function 12 - Instructional Resources & Media Services	6,213,753				6,213,753
Function 13 - Curriculum & Staff Development	2,590,763				2,590,763
Function 21 - Instructional Administration	5,165,739				5,165,739
Function 23 - School Administration	25,219,998				25,219,998
Function 31 - Guidance & Counseling	19,022,575				19,022,575
Function 32 - Attendance & Social Work Services	1,773,019				1,773,019
Function 33 - Health Services	4,835,503				4,835,503
Function 34 - Pupil Transportation	10,892,352				10,892,352
Function 35 - Food Service	0			26,217,466	26,217,466
Function 36 - Co-curricular Activities	8,165,536				8,165,536
Function 41 - General Administration	6,314,169				6,314,169
Function 51 - Plant Maintenance & Operation	42,789,241			5,200	42,794,441
Function 52 - Security	5,223,129				5,223,129
Function 53 - Computer Processing	7,885,661				7,885,661
Function 61 - Community Services	101,034				101,034
Function 71 - Debt Service	791,038	47,770,829		4,628	48,566,495
Function 81 - Facility Acquisition & Construction	0				0
Function 95 - Student Tuition Non-public Schools	390,000				390,000
Function 97 - Payments to TIF	4,074,291				4,074,291
Function 99 - Other Intergovernmental Charges	<u>1,673,708</u>	_____	_____	_____	<u>1,673,708</u>
Total Expenditures	438,635,549	47,770,829	0	26,227,294	512,633,672
Other Uses	0	0	0	0	0
Total Expenditures and Other Uses	<u>438,635,549</u>	<u>47,770,829</u>	<u>0</u>	<u>26,227,294</u>	<u>512,633,672</u>
Budgeted Surplus/(Deficit)	(12,073,882)	(615,319)	990,135	147,356	(11,551,710)
Projected Beginning Fund Balance/Equity	67,512,483	11,094,516	21,740,153	8,470,130	
Projected Ending Fund Balance/Equity	55,438,601	10,479,197	22,730,288	8,617,486	

# General Operating Fund

The General Operating Fund is used to account for all transactions related to the District's day-to-day operations. It does not account for the federal, state or local grants that are designated for specific purposes. Amounts budgeted for bonded debt, construction, and the food service operations are also accounted for in separate funds. The General Operating Fund is by far the largest of the funds used to account for financial operations of the District and is most commonly used for comparative purposes.

## General Operating Fund

The General Operating Fund accounts for the day-to-day operations of the District. The principal sources of revenue for the General Fund are property taxes and state aid. The remainder of the General Fund revenue is comprised of investment earnings, student fees, and a small amount of federal aid for general operations. The largest expense paid from the General Fund is payroll for teachers and staff. Other significant costs charged to the General Fund include building utilities and maintenance, instructional materials, and campus support costs.

The 2009-10 General Operating budget is \$438.6 million and has a deficit of \$12.1 million, which will be taken from fund balance. The deficit is \$4.7 million less than last year’s deficit, but the District continues to struggle with the revenue constraints imposed by the state funding system. This is the fourth straight year that the District has adopted a deficit budget. Instructional programs and services are maintained at last year’s levels. The Board of Trustees adopted a property tax rate of \$1.04 to help fund the General Operating budget. A summary of the General Operating budget is presented in Table 1 below.

<b>Table I</b>			
<b>Summary of General Operating Fund Budget</b>			
<b>Fund</b>	<b>2008-09 Original Budget</b>	<b>2009-10 Original Budget</b>	<b>% Change From 2008-09</b>
Revenues & Other Resources	\$410,189,626	\$426,561,667	4.0 %
Expenditures & Other Uses	\$427,014,661	\$438,635,549	2.7 %
Budgeted Surplus/(Deficit)	\$( 16,825,035)	\$( 12,073,882)	(28.2)%
Projected Beginning Fund Balance	\$ 82,683,685	\$ 67,512,483	(18.4)%
Projected Ending Fund Balance	\$ 65,858,650	\$ 55,438,601	(15.8)%

The deficit budgets adopted each of the last four years are the result of limitations imposed by the Texas school finance system, and a general overview of the school finance system is helpful to understanding AISD’s 2009-10 general operating budget.

### *Texas School Finance System*

Texas school finances rely on a combination of local property taxes and state aid. Generally, the higher a school district’s property values, the less state aid the district will receive and vice versa. Equity and adequacy issues have plagued school finance in Texas for many years, and these issues have a dramatic effect on school district budgets.

The Texas State Legislature has enacted significant changes to the school finance system over the last four years. Most notably, the current funding structure:

- establishes revenue caps, referred to as “target revenue,” that define the total revenue (property taxes and state aid) a district can generate per student;
- limits the Maintenance & Operations (“M&O”) tax rate that districts can levy before requiring voter approval; and
- sets the maximum M&O tax rate at \$1.17.

The current funding structure was established in 2006, when the legislature enacted HB 1 to overhaul the school finance system after the Texas Supreme Court ruled that the previous system was unconstitutional. The 81<sup>st</sup> Legislature modified the system in spring 2009.

Property tax relief was the chief objective of the school finance reforms enacted in 2006. School districts were required to lower, or “compress,” their M&O tax rates by one-third over a two-year period. The majority of Texas school districts, including AISD, were taxing at the constitutional limit of \$1.50 when HB 1 was enacted. HB 1 forced those districts to compress their M&O rates to \$1.00 over a two-year period ending 2007-08.

State aid was increased to replace revenues lost because of the lower M&O tax rate. A new state business tax, along with higher tobacco and vehicle taxes, was enacted to provide the state with funds to buy down local property taxes.

“Revenue targets” were created to ensure that each district received the same total state and local revenue per student (no less and no more) at their compressed tax rate as they would have generated under the old law in either 2005-06 or 2006-07, whichever results in the higher revenues. These targets cap the amount of total revenue a district can generate at their compressed tax rate. Districts generating less total revenue under the new rules will receive additional state aid to boost total revenues to the target revenue. Districts generating more revenue under the new rules will see a reduction in their state aid to bring their total revenues down to the target revenue. The target revenues will change only if the legislature acts to change them, and the legislature did take such action in the spring of 2009.

HB 3646 was passed in the spring of 2009 to increase the target revenue for each district by a minimum of \$120 per student. The funding gains were not fully realized by districts, however, because the bill also mandated salary increases for educators. The mandated salary increases consumed approximately 60% of the revenue gains provided by HB 3646.

Over time, as local property values rise, a district can fund more of the target revenue from its property taxes, and the state reduces its share of the total funding dollar-for-dollar; thus, the system benefits the state not school districts. Under the current system, the burden of funding public education will again shift to local taxpayers over time and the state contribution will diminish.

The 2006 school finance reform bill did give districts the authority to raise their M&O tax rates by 4 cents from the compressed rate without voter approval. This provision was intended to address the issue of meaningful discretion that was a concern of the state supreme court in their ruling that the previous system was not constitutional. The court held that districts must have local control over their programs by having meaningful discretion over the tax rates they set. Each of the optional four pennies is “super-equalized” within the state funding formulas to generate the same revenue as a penny of tax generates for Austin ISD, which is one of the wealthier districts in Texas. The revenues generated by these optional four pennies of tax levy are on top of the target revenues earned at the compressed tax rate. Most districts have been forced to levy these additional four cents of tax just to keep pace with inflation, thus the additional revenue is not enriching district budgets as intended.

The maximum M&O tax rate that can be levied under the current funding rules without voter approval is \$1.04 (the \$1.00 compressed rate plus the optional \$.04 super pennies). The \$1.04 is known as the “rollback rate.” Districts can set their M&O rate as high as \$1.17, but any increase above the rollback rate automatically triggers a rollback election giving district voters the opportunity to approve or reject the higher rate. The higher tax rate can only be levied with voter approval.

The revenue limits created by the state legislature are having a dramatic impact in school districts across the state. There is no provision in the state funding system to address inflation. The target revenues have been established and they will not change unless the legislature enacts a change to the current formulas. Inflation is driving education expenditures higher each year. Districts are being forced to cut their budgets, spend fund balance and/or hold rollback elections to balance their budgets. More than 40% of all Texas school districts adopted deficit budgets last year.

### ***General Operating Fund Revenues & Other Resources***

Total revenues for the General Fund are budgeted at \$426.6 million, up \$16.4 million from last year. The increase is due to the higher target revenue implemented by the legislature; an increase in student enrollment; and the reclassification of the High School Allotment, a state-supported program, from a special revenue fund into the General Operating Fund. Forty-nine percent of AISD's general operating revenue will be generated through local property taxes this year; another 49% will come from state aid. Revenues are discussed in greater detail below.

***Property Taxes.*** Property tax revenues for the 2009 levy are budgeted at \$204.9 million, down \$2.5 million from last year's original budget. The decrease in taxes is due entirely to a drop in property values. Values are \$245 million, or 1.2%, less than last year. The M&O rate is unchanged at \$1.04. As explained in the previous section, district revenues are frozen at a target revenue determined through the HB 3646 formulas. Because AISD's property values declined, the District will generate less of its target revenue through property taxes. State aid will be increased to ensure the District receives its target revenue per student.

The budgets for delinquent taxes and penalty & interest combined have been decreased by \$200,000 to reflect recent collection trends.

***State Foundation Aid.*** State aid is budgeted at \$188.9 million, an increase of \$23.3 million from last year's budget. That increase is the result of higher student enrollment and changes in the state funding formulas implemented by HB 3646.

HB 3646 changed the structure of the state funding formulas by rolling several formula components into the basic Tier 1 portion of state aid. Target revenue was recalculated to provide the same dollars that were previously computed by the sum of the separate formula components. The basic allotment was also increased. Districts were guaranteed that the formula changes would result in a gain of at least \$120 per WADA. AISD's state aid increased by \$144 per WADA.

The state foundation aid system uses a complex series of formulas to determine a district's total revenue. The individual components of the system are explained below:

***Tier I*** is intended to fund the basic educational program for school districts. Tier I funding is computed through a series of formulas that are based on the number of students in attendance, participation in special programs, and local property values. These individual program allotments are summed to calculate the total cost of tier I, or basic educational program. Each district is required to fund a portion of the tier I foundation cost itself through property taxes. This "local share," as it is called, is calculated by multiplying local property values by \$1.00. The state pays the difference between the total tier I cost and the local share. Property rich districts (i.e., districts that have a high amount of property value per student) can generate more local share than districts with little property value per student; consequently, property rich districts receive less state aid than property poor

districts. These formulas help ensure that all Texas students have equal access to funds for basic educational services.

**Tier II** is known as the “guaranteed yield allotment,” and there are two levels of Tier II guarantees. The first level “super-equalizes” each of the first \$.06 levied above the compressed rate by guaranteeing that each of those six pennies will generate \$59.02 per student, the same revenue as a penny of tax effort earns Austin ISD (a wealthy school district). Property-wealthy districts are not subject to recapture on these six optional pennies. Level 2 guarantees that the remaining pennies of tax rate up to the \$1.17 cap (levied only with voter approval) will generate \$31.95 per student. The majority of districts within the DFW Metroplex, including AISD, set their M&O rates at \$1.04, so they are eligible for the “super-equalized” yield at level 1. AISD is not eligible for any level 2 funding.

**Salary provisions** are also included in the foundation formulas to replace a \$500 health insurance stipend that the state used to pay eligible employees through an allocation outside the foundation aid formulas.

**Target Revenues** were built into the state aid system to ensure that districts receive a fixed total amount of revenue (state aid and local property taxes) per student. The target revenues were implemented in 2006 to lock district revenues at the per-student amount they received under the old law in 2005-06 or 2006-07, whichever resulted in more money. HB 3646 increased the state allotments for 2009-10 to ensure that districts gained at least \$120 per student. If a district’s 2009-10 per student revenue is less than its target revenue, state aid will be increased to the target revenue. If a district’s 2009-10 per student revenue is more than the target revenue, state aid will be reduced to the target revenue. It is important to note that the target revenues cap total revenues that a district can generate at the compressed tax rate. Tier II revenues earned on tax rates above the compressed rate are not subject to the target revenue provisions.

AISD’s state aid budget is \$23.2 million more than last year for the following reasons:

	<b>Amount (in millions)</b>
Formula changes and yield changes	\$12.8
Reclassification of High School Allotment	\$ 4.3
Lower property values	\$ 2.4
Difference in Student Population	<u>\$ 3.7</u>
Net change in state foundation aid	\$23.2

**American Recovery & Reinvestment Act (“ARRA”).** A portion of the 2009-10 state aid will be provided from ARRA funds. The state legislature voted to use State Fiscal Stabilization Funds (“SFSF”) approved under the ARRA for public education funding to pay for the gains approved under HB 3646 and to back-fill funding gaps in the state’s education budget. These funds will be available to the state for two years. When they expire at the end of 2010-11, the state will have to find alternate sources to fund the formula increases provided by HB 3646.

**Investment income.** Declining interest rates caused the District to lower the budget for investment income by \$4.1 million from last year’s budget.

## ***Expenditures***

General Fund expenditures are budgeted at \$438.6 million, up \$11.6 million (or 2.7%) from last year's budget. The increase is a net result of salary increases, the state-mandated consolidation of the High School Allotment program into the General Operating Fund, and budget reductions. Following is an overview of the expenditure budget.

***Payroll.*** The largest expenditure for any school district is payroll. Payroll accounts for 88% of AISD's total operating expenditures, evidencing the fact that the school district business is very labor-dependent. AISD's 2009-10 payroll budget is \$387 million, up \$8.3 million from last year. Following is a summary of the most significant changes affecting payroll costs:

	<b>Amount (in millions)</b>
State-Mandated Salary Increase for Educators	\$ 6.6
2% One-time Compensation for Other Employees	\$ 1.6
Staffing Reduction	\$(4.7)
Consolidation of High School Allotment	\$ 2.9
Adjustment for Hiring Review	<u>\$ 1.5</u>
Total	<u>\$ 7.9</u>

***Mandated Salary Increase for Educators.*** HB 3646 required school districts to use a portion of their funding gain from the bill to give educators (defined as teachers, counselors, librarians, nurses and speech pathologists) a pay raise equal to the greater of \$800 per educator or an uniform amount that equals \$60/WADA in total. The bill also directed districts to move educators up one level on the salary schedule in addition to applying the raise mandated in the bill. Mandated salary increases added \$6.6 million to the budget.

***2% One-time Compensation for Other Employees.*** HB 3646 mandated a salary increase for educators, but it provided no funding to give raises to other employees. The Board voted to give employees other than those eligible for the mandated raise a compensation adjustment equal to 2% of their annual salary. The one-time payment was authorized in lieu of a salary increase. It will be paid to eligible employees as a supplement on their regular paychecks throughout the 2009-10 fiscal year and will terminate at the end of the fiscal year. \$1.6 million was added to the budget for the 2% one-time compensation payment.

***Staffing Reduction.*** The staffing ratio for secondary schools was changed to reduce the number of teachers and thus reduce the budget. Class sizes will increase slightly as a result of this change. Ninety teaching positions were eliminated by changing the staffing ratio. Estimated savings from the staffing reduction is \$4.7 million.

***Consolidation of High School Allotment.*** HB 3646 consolidated the High School Allotment funding into the Foundation School Program and directed districts to account for the program in their General Operating Funds. To date the state has required that the program, which is designed to increase college-readiness, be accounted for in a Special Revenue Fund. Expenditures for the High School Allotment program total \$4.3 million, and \$2.9 million of that total is budgeted in payroll. The total cost of the program is offset by an equal amount of revenue.

***Adjustment for Hiring Review.*** Last year's budget included a \$4 million reduction for the projected savings from a hiring review process. Each position, other than teaching positions, that came open

during the year was reviewed by senior administration to determine whether the position could be eliminated. Actual savings were \$2.1 million. Savings were less than projected because certain vacant instructional positions were replaced in order to maintain equity among schools and because turnover was less than expected. The hiring review will continue in the 2009-10 at an estimated savings of \$400,000.

**Utilities.** The largest operating expenditure incurred by the District, other than payroll costs, is for utilities. The budgets for water, telecommunications, electricity and natural gas total \$16.1 million, up \$696,738 from last year. Electricity costs were increased to more closely reflect actual consumption trends.

**Supplies and Materials.** At \$12.8 million, the total budget for Supplies and Materials is \$611,679 more than last year's budget. Maintenance and Operations Supplies are expected to cost less next year primarily due to a decrease in fuel prices. Approximately \$600,000 was added to the budgets for Reading Materials and General Supplies with the consolidation of the High School Allotment program into the General Operating Fund (see explanation in the *Consolidation of High School Allotment* section above).

**Other Operating Costs.** Miscellaneous Operating Costs are budgeted \$1 million higher than last year because of an increase in the property insurance coverage purchased by the District and higher contributions the District is required to pay into two tax increment finance zones for economic development.

**Debt Service.** Energy Retrofit Loan Payments will increase by \$291,770. Two low-interest loans have been obtained from the state's energy conservation office to fund energy retrofit projects throughout the District. The energy retrofits will reduce electricity consumption and will pay for themselves in five years.

**Capital Outlay.** As part of the overall effort to reduce the budget deficit, all capital outlay requests except for one special program item were deleted from the budget last year. Capital needs will be addressed through a bond package passed in November 2009.

### ***Fund Balance***

The 2009-10 budget contains a deficit of \$12.1 million, which will be taken from fund balance. The use of fund balance should not have a significant impact on this year or future years since fund balance is much higher than the amount the state considers as "optimum" for AISD. Fund balance is projected to be \$67.5 million at the start of the 2009-10 fiscal year, \$26.5 million higher than the level the state considers optimum for AISD. "Optimum fund balance" is the amount of cash that a district should have on hand at the start of a new fiscal year to cover its cash flow needs until that year's revenues begin to flow in. In AISD's case, 49% of total revenues will come from the state and one-half of those revenues will be received by the end of November. Forty-nine percent of the District's revenues will be generated through property taxes, which are primarily collected in late December and January.

Under the current school finance system, the only two ways a district can generate new revenues are through increased student enrollments or raising its tax rate above the \$1.04 rate by passing a rollback election. Districts have no control over student enrollment and enrollment increases generally result in additional costs to serve the additional students. AISD's student enrollment is expected to increase by 371 students this year. A majority of that growth, 350 students, is in a new pre-kindergarten program that will be funded through a state Pre-Kindergarten Early Start grant. The grant will fund the program expenditures, and AISD will count the students in average daily attendance to generate state aid. Also, the Board and administration believe that it is appropriate to spend down some of the District's surplus

fund balance before asking voters for approval to raise the tax rate. Since fund balance is expected to be \$26.5 million greater than “optimum” at September 1, 2009, it can absorb the budgeted deficit of \$12.1 million.

<b>Table II Fund Balance</b>		
	<b>2009-10</b>	<b>2008-09</b>
Projected Fund Balance at August 31	\$55,438,601	\$67,512,483
Projected Optimum Fund Balance at August 31	\$38,000,000	\$41,000,000

Fund balance is budgeted to be \$55.4 million at the end of the 2009-10 fiscal year after absorbing the \$12.1 million budget deficit. With optimum fund balance projected to be \$38 million at year-end, the District’s 2009-10 ending fund balance will still be considered healthy.

Credit rating agencies consider a school district’s fund balance to be adequate if it equals two- to three-months of operating expenditures, and the rating agencies will consider all available resources when evaluating fund balance. That range for AISD is \$73.4 million to \$110.2 million. AISD has \$18.3 million available in a Special Revenue Fund that is used to account for the proceeds from natural gas leases. Those funds are slated to be used for special projects, but they could be used for general operations if necessary, so the credit rating agencies will include them in their evaluation of AISD’s fund balance. When the natural gas proceeds are added to the projected general operating fund balance, total available resources exceed the minimum suggested level at August 31, 2010:

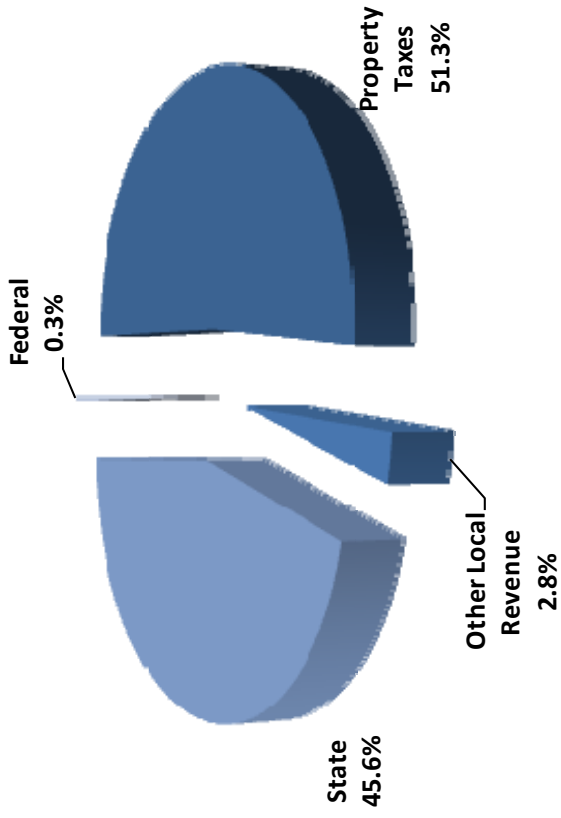
Projected General Fund Balance at 8/31/10	\$55,438,601
Natural Gas Fund Balance	<u>\$18,284,140</u>
Total Resources Available to AISD	\$73,722,741
Credit Rating Agency Min. Suggested Fund Balance	\$73,433,333

The District expects its budget deficit to decrease dramatically over the next two years, assuming that no salary increases are given and no new programs are added. Revenues are expected to increase because HB 3646 provides for increased state aid each of the next two years. Efforts are also underway to reduce expenditures. The Board has appointed a Citizens Advisory Committee to review the budget and make recommendations for areas that can be reduced both now and next year. The committee will work throughout the year, making interim reports to the Board. Final recommendations will be presented to the Board in May 2010, in time to incorporate changes into the 2010-11 budget.



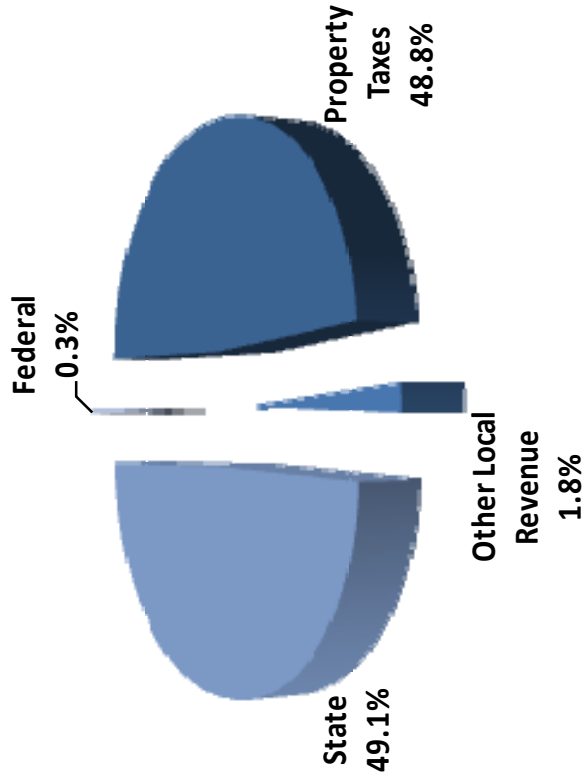
# General Operating Revenue Budget

(By Source)



**2008-09**

**\$410,189,626**

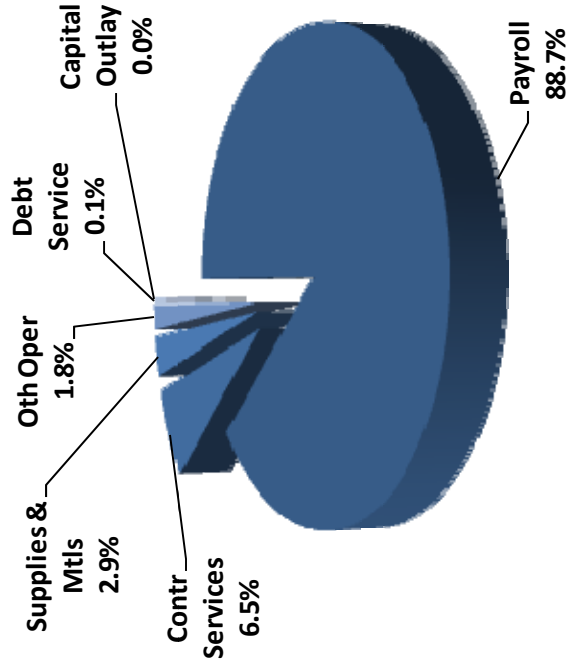


**2009-10**

**\$426,561,667**

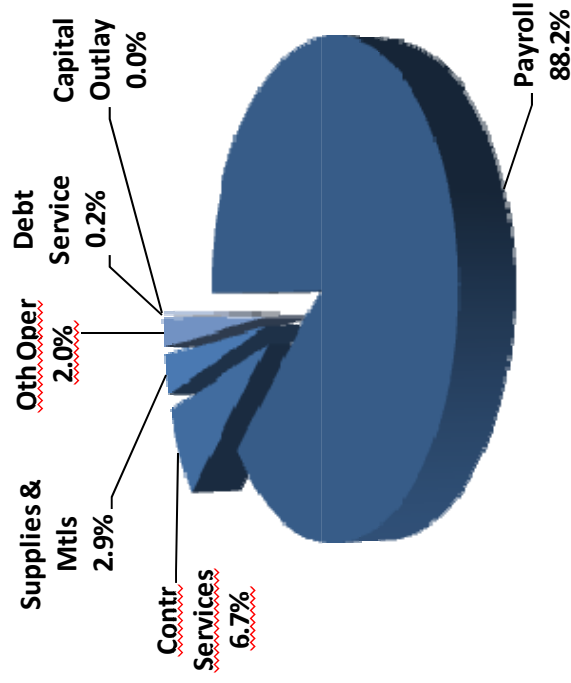
# General Operating Expenditure Budget

(By Category)



2008-09

\$427,014,661



2009-10

\$438,635,549



**Arlington Independent School District**  
**General Operating Fund Revenues and Expenditures - Summary by Object**

	(1)	(2)	(3)	(4)	(5)	(6)
	<b>Actual</b>	<b>Original</b>	<b>Current</b>	<b>Projected</b>	<b>Budget</b>	<b>09-10 Bdgt/ 08-09 Orig Bdgt Diff</b>
	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	
<b><u>Revenues &amp; Other Resources</u></b>						
Local & Intermediate	217,982,445	221,786,071	218,146,522	219,352,693	214,658,965	(7,127,106)
State	197,053,020	187,224,555	188,768,786	189,724,633	210,464,692	23,240,137
Federal	1,575,499	1,179,000	1,179,000	1,553,725	1,438,010	259,010
Other Resources	<u>102,458</u>	<u>0</u>	<u>4,715,677</u>	<u>4,568,896</u>	<u>0</u>	<u>0</u>
Total Rev & Other Resources	416,713,422	410,189,626	412,809,985	415,199,947	426,561,667	16,372,041
<b><u>Expenditures &amp; Other Uses</u></b>						
Payroll Costs	372,974,057	378,707,143	380,036,117	377,822,713	387,039,875	8,332,732
Purchased & Contracted Services	28,794,970	27,870,973	32,889,764	33,817,899	29,214,819	1,343,846
Supplies & Materials	17,143,131	12,203,648	14,787,257	12,861,959	12,815,327	611,679
Other Operating Costs	5,844,024	7,706,445	7,750,429	7,520,522	8,715,543	1,009,098
Debt Service	490,486	486,452	486,452	496,798	791,038	304,586
Capital Outlay	3,334,515	40,000	269,426	298,099	58,947	18,947
Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Exp & Other Uses	428,581,183	427,014,661	436,219,446	432,817,990	438,635,549	11,620,888
<b><u>Fund Balance</u></b>						
Beginning Fund Balance	96,998,287	85,130,526	85,130,526	85,130,526	67,512,483	
Revenues Over/(Under) Exp	<u>(11,867,761)</u>	<u>(16,825,035)</u>	<u>(23,409,461)</u>	<u>(17,618,043)</u>	<u>(12,073,882)</u>	
Ending Fund Balance	85,130,526	68,305,491	61,721,065	67,512,483	55,438,601	

**Arlington Independent School District  
General Operating Fund Revenues and Expenditures - By Object**

	(1)	(2)	(3)	(4)	(5)	(6)
	<b>Actual</b>	<b>Original</b>	<b>Current</b>	<b>Projected</b>	<b>Budget</b>	<b>09-10 Bdgt/ 08-09 Orig</b>
	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	<b><u>Bdgt Diff</u></b>
<b>Revenues</b>						
<b>Local Revenue</b>						
Current year taxes	200,099,858	207,422,850	207,722,850	208,242,934	204,882,384	(2,540,466)
Prior year taxes	3,032,124	1,400,000	1,400,000	1,863,327	1,500,000	100,000
Penalty & interest	2,255,120	1,500,000	1,500,000	1,703,899	1,200,000	(300,000)
Parking fees	96,856	100,000	100,000	95,890	95,000	(5,000)
Music fees	80,391	85,000	85,000	93,765	85,000	0
Towel fees	55,573	50,000	50,000	68,999	55,000	5,000
Lost & damaged textbooks	53,560	50,000	50,000	33,797	38,000	(12,000)
Evening school tuition	49,415	50,000	50,000	42,700	38,000	(12,000)
Summer school	384,306	375,000	375,000	316,539	375,000	0
Drivers ed	50,506	78,724	78,724	0	0	(78,724)
Transfer fees	252,215	250,000	250,000	269,763	250,000	0
Transportation fees	36,094	30,000	30,000	38,480	32,000	2,000
Investment income	6,699,225	5,500,000	1,500,000	1,546,929	1,400,000	(4,100,000)
Building rental	790,298	675,000	675,000	698,104	600,000	(75,000)
Gifts & grants	234,738	52,125	112,576	208,610	62,230	10,105
Athletic activities	672,045	629,000	629,000	680,581	597,000	(32,000)
Tax Increment Finance Zone	2,123,889	2,781,872	2,781,872	2,690,197	2,943,351	161,479
Miscellaneous revenue	<u>1,016,232</u>	<u>756,500</u>	<u>756,500</u>	<u>758,179</u>	<u>506,000</u>	<u>(250,500)</u>
<b>Total Local Revenue</b>	<b>217,982,445</b>	<b>221,786,071</b>	<b>218,146,522</b>	<b>219,352,693</b>	<b>214,658,965</b>	<b>(7,127,106)</b>
<b>State Revenue</b>						
Regular block grant	183,257,976	188,001,685	188,584,999	189,204,425	281,738,305	93,736,620
Special ed block grant	21,463,211	20,741,561	21,203,763	21,337,460	30,360,612	9,619,051
Career & Tech block grant	10,599,870	10,519,242	10,119,212	10,174,431	14,594,526	4,075,284
Gifted & talented oper grant	1,174,787	1,201,378	1,202,599	1,207,000	1,797,907	596,529
Compensatory ed	21,952,668	23,146,459	23,274,751	23,333,431	39,029,571	15,883,112
Bilingual ed	3,768,885	3,988,830	4,255,861	4,259,194	6,486,073	2,497,243
High School Allotment	0	0	0	0	4,285,398	4,285,398
Transportation	<u>2,804,780</u>	<u>2,804,780</u>	<u>2,804,780</u>	<u>2,804,780</u>	<u>2,874,900</u>	<u>70,120</u>
<b>Total cost of Tier I</b>	<b>245,022,177</b>	<b>250,403,935</b>	<b>251,445,965</b>	<b>252,320,721</b>	<b>381,167,292</b>	<b>130,763,357</b>
<b>Less local share</b>	<b>(160,325,142)</b>	<b>(169,018,318)</b>	<b>(169,018,318)</b>	<b>(169,018,318)</b>	<b>(204,333,224)</b>	<b>(35,314,906)</b>
<b>Tier II aid</b>	<b>18,828,374</b>	<b>18,842,096</b>	<b>19,132,272</b>	<b>19,327,172</b>	<b>9,259,390</b>	<b>(9,582,706)</b>
<b>Other FSP formula aid</b>	<b>67,537,604</b>	<b>65,400,639</b>	<b>65,612,664</b>	<b>65,376,128</b>	<b>2,812,266</b>	<b>(62,588,373)</b>
<b>Total found sch program aid</b>	<b>171,063,013</b>	<b>165,628,352</b>	<b>167,172,583</b>	<b>168,005,703</b>	<b>188,905,724</b>	<b>23,277,372</b>

**Arlington Independent School District  
General Operating Fund Revenues and Expenditures - By Object**

	(1)	(2)	(3)	(4)	(5)	(6)
	<b>Actual</b>	<b>Original</b>	<b>Current</b>	<b>Projected</b>	<b>Budget</b>	<b>09-10 Bdgt/ 08-09 Orig</b>
	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	<b><u>Bdgt Diff</u></b>
Prior year FSP (adj)	5,225,600	200,000	200,000	340,341	250,000	50,000
TRS On-behalf benefit	19,906,367	21,333,203	20,490,004	20,528,550	20,405,769	(927,434)
Medicare Part D On-behalf benefit	793,199	0	843,199	786,407	843,199	843,199
Other state revenue	<u>64,841</u>	<u>63,000</u>	<u>63,000</u>	<u>63,632</u>	<u>60,000</u>	<u>(3,000)</u>
<b>Total State Revenue</b>	<b>197,053,020</b>	<b>187,224,555</b>	<b>188,768,786</b>	<b>189,724,633</b>	<b>210,464,692</b>	<b>23,240,137</b>
<b><u>Federal Revenue</u></b>						
Federal progr indir cost reimb	380,829	330,000	330,000	340,000	478,010	148,010
Medicaid	1,096,839	750,000	750,000	1,132,093	880,000	130,000
R.O.T.C.	<u>97,831</u>	<u>99,000</u>	<u>99,000</u>	<u>81,632</u>	<u>80,000</u>	<u>(19,000)</u>
<b>Total Federal Revenue</b>	<b>1,575,499</b>	<b>1,179,000</b>	<b>1,179,000</b>	<b>1,553,725</b>	<b>1,438,010</b>	<b>259,010</b>
<b>Total Revenues</b>	<b>416,610,964</b>	<b>410,189,626</b>	<b>408,094,308</b>	<b>410,631,052</b>	<b>426,561,667</b>	<b>16,372,041</b>
<b><u>Other Resources</u></b>						
Sale of Real & Personal Prop	0	0	0	0	0	0
Sale of Minerals	0	0	0	0	0	0
Transfers In	32,243	0	0	18,896	0	0
Loan Proceeds	0	0	4,715,677	4,550,000	0	0
Proceeds from capital lease	<u>70,215</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Resources</b>	<b>102,458</b>	<b>0</b>	<b>4,715,677</b>	<b>4,568,896</b>	<b>0</b>	<b>0</b>
<b>Total Rev &amp; Other Resources</b>	<b><u>416,713,422</u></b>	<b><u>410,189,626</u></b>	<b><u>412,809,985</u></b>	<b><u>415,199,947</u></b>	<b><u>426,561,667</u></b>	<b><u>16,372,041</u></b>
<b><u>Other Information:</u></b>						
Average Daily Attendance	57,380	57,156	57,266	57,463	57,583	427

**Arlington Independent School District  
General Operating Fund Revenues and Expenditures - By Object**

	(1)	(2)	(3)	(4)	(5)	(6)
	<b>Actual</b>	<b>Original</b>	<b>Current</b>	<b>Projected</b>	<b>Budget</b>	<b>09-10 Bdgt/ 08-09 Orig</b>
	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	<b><u>Bdgt Diff</u></b>
<b><u>Expenditures</u></b>						
<b><u>Payroll Costs</u></b>						
Professional personnel	256,463,420	261,456,031	261,090,142	259,681,230	267,140,057	5,684,026
Support personnel	47,870,759	46,846,920	48,656,511	48,184,378	47,998,004	1,151,084
Substitutes	4,749,902	4,717,200	4,638,793	4,749,756	5,008,394	291,194
Teacher comp allot	1,519,798	1,457,164	1,457,164	1,363,897	1,365,175	(91,989)
Stipends/Extra duty/One-time comp	10,633,512	11,777,709	10,999,926	11,090,341	12,876,664	1,098,955
Hiring Incentive	262,007	265,000	265,000	257,967	265,000	0
Part-time/temporary	1,702,972	1,871,235	1,940,028	1,862,628	1,936,904	65,669
Employee allowances	543,321	543,275	544,380	534,596	112,950	(430,325)
Medicare/FICA	4,499,670	4,433,183	4,454,339	4,559,944	4,828,139	394,956
Health & life insurance	15,647,971	14,515,617	15,165,617	15,187,651	15,128,525	612,908
Workers compensation	1,701,911	2,435,000	2,435,000	2,350,000	2,250,000	(185,000)
Teacher retirement	4,007,502	4,356,843	4,357,221	4,140,501	4,447,323	90,480
TRS/Medicare Part D on-behalf	20,699,566	21,333,203	21,333,203	21,314,957	21,248,968	(84,235)
TRS Care	1,698,901	1,784,993	1,785,023	1,720,356	1,772,060	(12,933)
TRS - First 90 days	224,584	265,000	265,000	183,734	224,712	(40,288)
TRS Care - Surchg on Retirees	6,325	7,500	7,500	6,997	8,800	1,300
Unemployment	85,755	116,000	116,000	103,000	99,000	(17,000)
Other employee benefits	<u>656,181</u>	<u>525,270</u>	<u>525,270</u>	<u>530,779</u>	<u>329,200</u>	<u>(196,070)</u>
Total Payroll Costs	372,974,057	378,707,143	380,036,117	377,822,713	387,039,875	8,332,732
<b><u>Purch &amp; Contracted Services</u></b>						
Legal Services	490,521	380,000	380,000	760,000	390,000	10,000
Audit Services	94,000	112,000	112,000	112,000	112,000	0
Tarrant Appraisal District	1,421,905	1,546,708	1,596,708	1,520,037	1,596,708	50,000
Tarrant County (tax collection)	53,699	73,300	73,300	71,443	77,000	3,700
Other professional services	405,757	180,240	574,230	574,230	167,865	(12,375)
Tuition	409,607	335,000	321,500	467,236	725,000	390,000
Contracted maint & repair	4,260,729	4,205,124	8,836,642	8,674,249	4,535,101	329,977
Water	1,973,639	1,799,554	1,800,554	1,960,855	1,888,705	89,151
Telephone	591,319	606,699	613,467	624,852	585,547	(21,152)
Electricity	12,883,868	12,122,405	12,128,405	13,056,692	12,597,273	474,868
Gas	960,271	867,645	867,645	794,241	1,021,516	153,871
Rentals & operating leases	1,069,482	1,045,967	1,078,779	1,013,508	963,465	(82,502)
Other purch & contracted serv	<u>4,180,173</u>	<u>4,596,331</u>	<u>4,506,534</u>	<u>4,188,556</u>	<u>4,554,639</u>	<u>(41,692)</u>
Total Purch & Contracted Serv	28,794,970	27,870,973	32,889,764	33,817,899	29,214,819	1,343,846
<b><u>Supplies &amp; Materials</u></b>						
M & O supplies	5,492,549	4,848,753	4,902,469	4,809,158	4,566,130	(282,623)
Books & reading materials	1,566,384	1,073,421	1,345,942	1,376,734	1,238,348	164,927
General supplies	<u>10,084,198</u>	<u>6,281,473</u>	<u>8,538,847</u>	<u>6,676,067</u>	<u>7,010,849</u>	<u>729,376</u>
Total Supplies & Materials	17,143,131	12,203,648	14,787,257	12,861,959	12,815,327	611,679

**Arlington Independent School District  
General Operating Fund Revenues and Expenditures - By Object**

	(1)	(2)	(3)	(4)	(5)	(6)
	<b>Actual</b>	<b>Original</b>	<b>Current</b>	<b>Projected</b>	<b>Budget</b>	<b>09-10 Bdgt/ 08-09 Orig</b>
	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	<b><u>Bdgt Diff</u></b>
<b><u>Other Operating Costs</u></b>						
Travel	1,742,452	1,958,650	1,915,203	1,675,678	2,180,479	221,829
Property & liability insurance	1,150,964	1,249,259	1,249,514	1,263,300	1,525,030	275,771
Election costs	40,595	60,000	60,000	60,000	60,000	0
Miscellaneous operating costs	<u>2,910,013</u>	<u>4,438,536</u>	<u>4,525,713</u>	<u>4,521,544</u>	<u>4,950,034</u>	<u>511,498</u>
Total Other Operating Costs	5,844,024	7,706,445	7,750,429	7,520,522	8,715,543	1,009,098
<b><u>Debt Service</u></b>						
Lease/purchase agreements	106,368	112,408	112,408	112,408	125,224	12,816
Energy Retrofit Loan Payments	<u>384,118</u>	<u>374,044</u>	<u>374,044</u>	<u>384,390</u>	<u>665,814</u>	<u>291,770</u>
Total Debt Service	490,486	486,452	486,452	496,798	791,038	304,586
<b><u>Capital Outlay</u></b>						
Land purch, improve, fees	476,717	0	141,451	157,531	0	0
Bldg purch, constr, improve	38,313	40,000	0	0	0	(40,000)
Vehicles	1,739,488	0	17,851	17,851	0	0
Furn & equip > \$5,000	1,009,782	0	110,124	122,718	58,947	58,947
Lease purch of furn, bldg, equip	<u>70,215</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Outlay	3,334,515	40,000	269,426	298,099	58,947	18,947
Total Expenditures	428,581,183	427,014,661	436,219,446	432,817,990	438,635,549	11,620,888
Revenues Over/(Under) Exp	(11,867,761)	(16,825,035)	(23,409,461)	(17,618,043)	(12,073,882)	4,751,153

**Arlington Independent School District  
General Operating Fund Revenues and Expenditures - By Object**

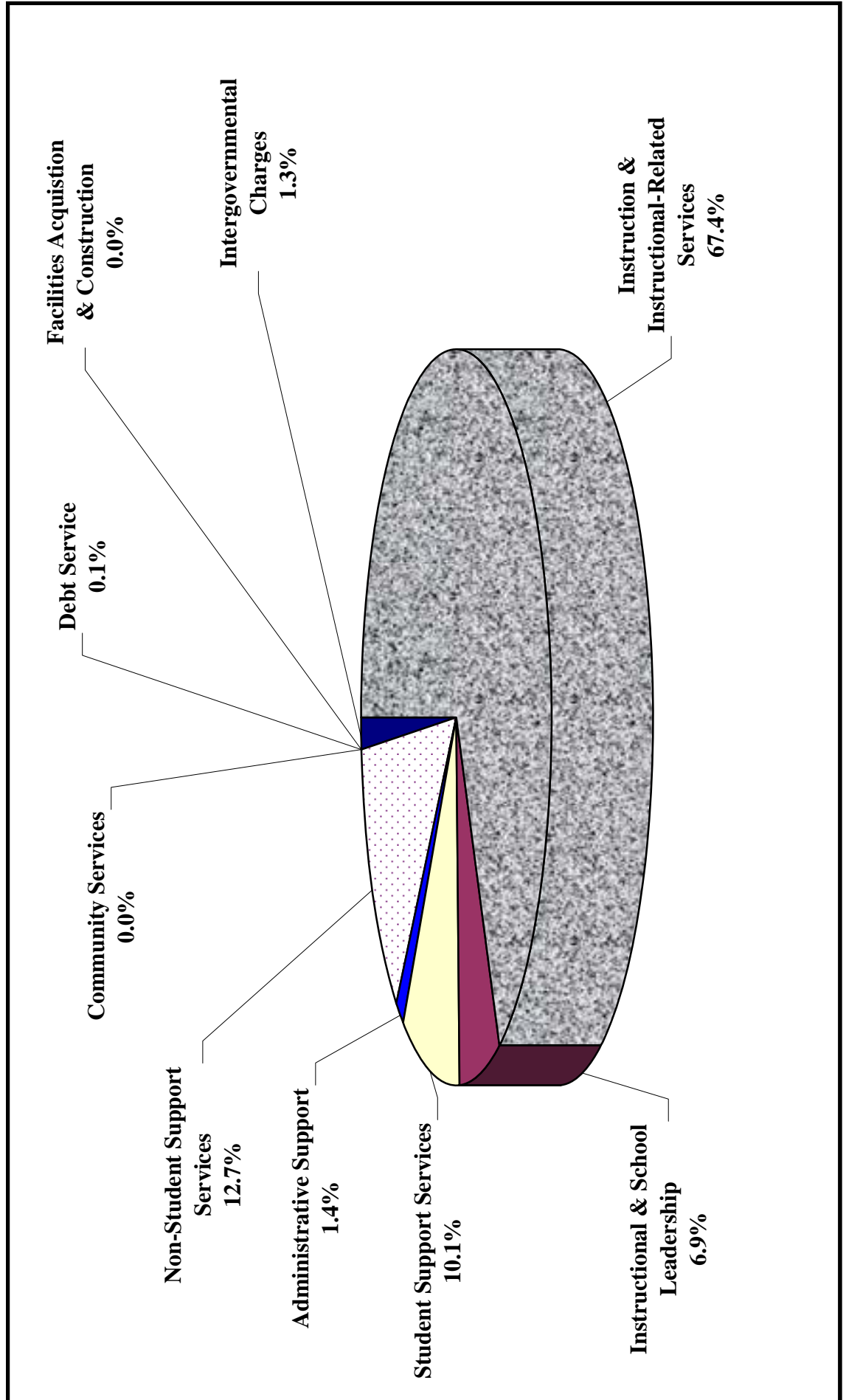
	(1)	(2)	(3)	(4)	(5)	(6)
	<b>Actual</b>	<b>Original</b>	<b>Current</b>	<b>Projected</b>	<b>Budget</b>	<b>09-10 Bdgt/ 08-09 Orig</b>
<b><u>Fund Balance</u></b>	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	<b><u>Bdgt Diff</u></b>
Beginning fund balance	96,998,287	85,130,526	85,130,526	85,130,526	67,512,483	
Revenues Over/(Under) Exp	(11,867,761)	(16,825,035)	(23,409,461)	(17,618,043)	(12,073,882)	
Ending Fund Balance	<u>85,130,526</u>	<u>68,305,491</u>	<u>61,721,065</u>	<u>67,512,483</u>	<u>55,438,601</u>	
Reserve for Inventory	2,154,480	1,900,000	1,900,000	1,900,000	1,900,000	
Reserve for Encumbrances	183,515	300,000	300,000	300,000	300,000	
Reserve for Prepaid items	0	300,000	300,000	300,000	300,000	
Unreserved, Undesignated	<u>82,792,531</u>	<u>65,805,491</u>	<u>59,221,065</u>	<u>65,012,483</u>	<u>52,938,601</u>	
	85,130,526	68,305,491	61,721,065	67,512,483	55,438,601	

The General Operating Fund is the fund most commonly used for comparative purposes by school districts in the State of Texas. All Texas school districts are required to use a uniform accounting system that classifies expenditures into various categories and this system allows for budget data to be sorted a number of ways. For example, the previous schedule presents the General Operating Fund budget sorted by the object category of expenditure. The following table presents the General Operating Fund budget sorted by the functional category. These are simply presentations of the same budget sorted by different classifications of expenditures that allow the user to view the general fund budget different ways. Additional information about these categories of expenditures is presented in the section entitled “Account Code Summary.”

**Arlington Independent School District  
2009-10 Budget  
General Operating Fund - Sorted by Function**

<b><u>Revenues</u></b>	<b><u>08-09 Budget</u></b>	<b><u>09-10 Budget</u></b>	<b><u>Difference</u></b>	<b><u>%</u></b>
5700 - Local & Intermediate Revenues	221,786,071	214,658,965	-7,127,106	-3.21%
5800 - State Program Revenues	187,224,555	210,464,692	23,240,137	12.41%
5900 - Federal Program Revenues	<u>1,179,000</u>	<u>1,438,010</u>	<u>259,010</u>	21.97%
Total Revenues	410,189,626	426,561,667	16,372,041	3.99%
<b><u>Other Resources</u></b>	0	0	0	
Total Revenues & Other Resources	<u>410,189,626</u>	<u>426,561,667</u>	<u>16,372,041</u>	
<b><u>Expenditures</u></b>				
Function 11 - Instruction	279,475,450	285,514,040	6,038,590	2.16%
Function 12 - Instructional Resources & Media Services	6,022,064	6,213,753	191,689	3.18%
Function 13 - Curriculum & Staff Development	2,167,140	2,590,763	423,623	19.55%
Function 21 - Instructional Administration	4,563,497	5,165,739	602,242	13.20%
Function 23 - School Administration	25,110,228	25,219,998	109,770	0.44%
Function 31 - Guidance & Counseling	17,538,866	19,022,575	1,483,709	8.46%
Function 32 - Attendance & Social Work Services	1,710,355	1,773,019	62,664	3.66%
Function 33 - Health Services	4,799,730	4,835,503	35,773	0.75%
Function 34 - Pupil Transportation	10,815,169	10,892,352	77,183	0.71%
Function 36 - Co-curricular Activities	8,148,646	8,165,536	16,890	0.21%
Function 41 - General Administration	6,175,462	6,314,169	138,707	2.25%
Function 51 - Plant Maintenance & Operation	41,233,378	42,789,241	1,555,863	3.77%
Function 52 - Security	4,966,346	5,223,129	256,783	5.17%
Function 53 - Computer Processing	7,898,669	7,885,661	-13,008	-0.16%
Function 61 - Community Services	110,242	101,034	-9,208	-8.35%
Function 71 - Debt Service (Capital Leases)	486,452	791,038	304,586	62.61%
Function 81 - Facilities Acquisition & Construction	40,000	0	-40,000	-100.00%
Function 95 - Student Tuition Non-public Schools	300,000	390,000	90,000	30.00%
Function 97 - Payments to TIF	3,832,959	4,074,291	241,332	6.30%
Function 99 - Other Intergovernmental Charges	<u>1,620,008</u>	<u>1,673,708</u>	<u>53,700</u>	3.31%
Total Expenditures	<u>427,014,661</u>	<u>438,635,549</u>	<u>11,620,888</u>	2.72%
Revenues Over/(Under) Exp	<u>(16,825,035)</u>	<u>(12,073,882)</u>		

**GENERAL OPERATING FUND  
EXPENDITURES BY FUNCTIONAL CATEGORY  
2009-10**





# **Debt Service Fund**

The Debt Service Fund is used to account for the principal and interest payments the District makes on general obligation bonds that were sold to furnish funds for the construction of school buildings and other capital projects. The revenues used to make the payments come from the debt service portion of the property tax rate, state facilities assistance, and interest earnings.

## **DEBT SERVICE FUND**

The Debt Service Fund is used to account for funds accumulated to service the principal and interest payments due on general obligation bonds. District voters authorize debt when they pass bond packages to construct, renovate, and equip district facilities. Local property taxes, state facilities assistance and investment earnings are the primary sources of revenue for the fund. Expenditures are exclusively for retirement of bond principal and payment of interest on bonded debt.

### ***Revenues***

***Property Tax Revenue.*** The Arlington ISD must levy a tax each year to generate funds that, together with other Debt Service Fund resources, are sufficient to make the annual principal and interest payments due on bonded debt. The 2009-10 debt service tax rate has been set at \$0.232, which is the same as last year's rate. This year's rate will generate \$46.3 million in taxes.

***State Facilities Assistance.*** The state provides limited funding to assist school districts in servicing the debt they issue to construct facilities.

In 1997 the 75<sup>th</sup> Texas Legislature established the Instructional Facilities Allotment (IFA) to help school districts service the debt they incur to acquire or lease new facilities. A limited amount of funds are appropriated for the IFA each biennium, so funding priority is given to districts with the lowest property wealth. The 76<sup>th</sup> Texas Legislature expanded the facilities assistance program in 1999 by establishing the Existing Debt Allotment (EDA).

Districts are required to apply for IFA funding before bonds are actually sold. AISD qualified for IFA funding on the eligible portion of Series 1997 bonds. No subsequent AISD bond issues have qualified for IFA funding because the state awarded all of the available IFA funds to districts with less property wealth than AISD.

The IFA and EDA both guarantee that each penny of debt service tax effort will generate a certain amount of revenue per student to help service bonded debt, and both programs require a local share contribution from the districts. Generally, as a district's property-wealth-per-student rises, the local share assignment rises and the state contribution declines. The guaranteed yield is currently \$35 per student for both programs. Scheduled debt payments, average student attendance and property values are used to calculate the IFA and EDA. Tax collections also impact the EDA. Changes in any one of these variables affect the allotments.

The amount budgeted for the 2009-10 State Facilities Assistance allotments is \$0 because the property values used in the funding formulas generate more money than the guaranteed yields for both the Instructional Facilities and the Existing Debt allotments. This amount represents \$1.1 million less than last year's actual allotment.

### ***Expenditures***

Expenditures from the Debt Service Fund are made solely to meet the principal and interest payments owed on general obligation bonds issued by the District. Total debt service requirements for 2009-10 are \$47.8 million, \$1.6 million less than last year's actual payments.

### ***Fund Balance***

Fund balance is expected to be \$11.0 million at the start of the 2009-10 fiscal year. The District will use a small portion of fund balance (\$615,319) to make this year's debt payment in order to prevent the debt service tax rate from increasing.

### ***Debt Margin Calculation***

Following is the District's estimated debt margin at August 31, 2009, using the projected fund balance at that date.

2008 Assessed Valuation		\$20,905,800,393
Economic Debt Limit (10% of assessed valuation)		\$ 2,090,580,039
Total Bonded Debt - August 31, 2009	\$ 412,879,198	
Less: Debt Service Fund net assets	<u>\$ 11,493,475</u>	
Amount applicable to debt limit		<u>\$ 401,385,723</u>
Debt Margin		<u>\$ 1,689,194,316</u>

### ***Bond Rating***

Moody's Investors Services, Inc. rates the District's general obligation bonds Aa2. Bonds that are rated Aa2 are judged to be of very high quality by all standards.

**Arlington Independent School District  
2009-10 Budget  
Debt Service Fund**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Proj Actual</u></b>	<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
5700 - Local & Intermediate Revenues				
5710 - Local Tax Revenue				
Current Tax Collections	46,278,124	46,889,678	47,054,314	46,339,712
Prior Year Tax Collections	549,114	435,000	382,966	350,000
Penalty & Interest	<u>443,776</u>	<u>400,000</u>	<u>353,239</u>	<u>365,000</u>
Sub-total	47,271,014	47,724,678	47,790,519	47,054,712
5740 - Other Revenue from Local Sources				
Interest Revenue	669,619	531,060	194,385	100,798
Misc	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	669,619	531,060	194,385	100,798
5810 - Per Capita and Foundation Revenues				
Facilities Assistance	<u>4,533,687</u>	<u>888,717</u>	<u>1,069,005</u>	<u>0</u>
Sub-total	4,533,687	888,717	1,069,005	0
Total Revenues	52,474,320	49,144,455	49,053,909	47,155,510
7900 - Other Resources				
7910 -				
Sale of Bonds	<u>119,858,050</u>	<u>0</u>	<u>12,895,700</u>	<u>0</u>
Total Other Resources	119,858,050	0	12,895,700	0
Total Revenues and Other Resources	<u>172,332,370</u>	<u>49,144,455</u>	<u>61,949,609</u>	<u>47,155,510</u>
<b><u>Expenditures</u></b>				
Function 71 - Debt Service				
6500 Debt Service				
Principal	31,940,000	15,722,521	15,722,521	20,466,261
Interest	19,301,263	33,404,795	33,404,794	27,298,568
Fees & Other Debt Services expenditure	<u>973,200</u>	<u>6,000</u>	<u>260,000</u>	<u>6,000</u>
Sub-total	52,214,463	49,133,316	49,387,315	47,770,829
Total Debt Service Expenditures	52,214,463	49,133,316	49,387,315	47,770,829
8900 - Other Uses				
Debt Defeasance	118,844,460	0	12,647,727	0
Total Expenditures and Other Uses	<u>171,058,923</u>	<u>49,133,316</u>	<u>62,035,042</u>	<u>47,770,829</u>
Revenues Over/(Under) Exp	1,273,447	11,139	-85,433	-615,319
Beginning Fund Balance	9,906,502	11,179,949	11,179,949	11,094,516
Ending Fund Balance	11,179,949	11,191,088	11,094,516	10,479,197

**Arlington Independent School District  
Schedule of Outstanding Debt**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
02/15/2010	\$20,466,260.80	\$17,838,264.21	\$38,304,525.01
08/15/2010	<u>\$0.00</u>	<u>\$9,460,303.76</u>	<u>\$9,460,303.76</u>
	\$20,466,260.80	\$27,298,567.97	\$47,764,828.77
02/15/2011	\$29,630,000.00	\$9,460,303.76	\$39,090,303.76
08/15/2011	<u>\$0.00</u>	<u>\$8,731,773.76</u>	<u>\$8,731,773.76</u>
	\$29,630,000.00	\$18,192,077.52	\$47,822,077.52
02/15/2012	\$31,165,000.00	\$8,731,773.76	\$39,896,773.76
08/15/2012	<u>\$0.00</u>	<u>\$7,964,598.76</u>	<u>\$7,964,598.76</u>
	\$31,165,000.00	\$16,696,372.52	\$47,861,372.52
02/15/2013	\$32,640,000.00	\$7,964,598.76	\$40,604,598.76
08/15/2013	<u>\$0.00</u>	<u>\$7,156,376.89</u>	<u>\$7,156,376.89</u>
	\$32,640,000.00	\$15,120,975.65	\$47,760,975.65
02/15/2014	\$34,340,000.00	\$7,156,376.89	\$41,496,376.89
08/15/2014	<u>\$0.00</u>	<u>\$6,305,386.26</u>	<u>\$6,305,386.26</u>
	\$34,340,000.00	\$13,461,763.15	\$47,801,763.15
02/15/2015	\$36,095,000.00	\$6,305,386.26	\$42,400,386.26
08/15/2015	<u>\$0.00</u>	<u>\$5,446,439.38</u>	<u>\$5,446,439.38</u>
	\$36,095,000.00	\$11,751,825.64	\$47,846,825.64
02/15/2016	\$37,820,000.00	\$5,446,439.38	\$43,266,439.38
08/15/2016	<u>\$0.00</u>	<u>\$4,507,842.51</u>	<u>\$4,507,842.51</u>
	\$37,820,000.00	\$9,954,281.89	\$47,774,281.89
02/15/2017	\$23,550,000.00	\$4,507,842.51	\$28,057,842.51
08/15/2017	<u>\$0.00</u>	<u>\$3,921,114.38</u>	<u>\$3,921,114.38</u>
	\$23,550,000.00	\$8,428,956.89	\$31,978,956.89
02/15/2018	\$24,810,000.00	\$3,921,114.38	\$28,731,114.38
08/15/2018	<u>\$0.00</u>	<u>\$3,303,008.13</u>	<u>\$3,303,008.13</u>
	\$24,810,000.00	\$7,224,122.51	\$32,034,122.51
02/15/2019	\$26,120,000.00	\$3,303,008.13	\$29,423,008.13
08/15/2019	<u>\$0.00</u>	<u>\$2,672,626.88</u>	<u>\$2,672,626.88</u>
	\$26,120,000.00	\$5,975,635.01	\$32,095,635.01
02/15/2020	\$27,490,000.00	\$2,672,626.88	\$30,162,626.88
08/15/2020	<u>\$0.00</u>	<u>\$2,009,326.88</u>	<u>\$2,009,326.88</u>
	\$27,490,000.00	\$4,681,953.76	\$32,171,953.76
02/15/2021	\$23,645,000.00	\$2,009,326.88	\$25,654,326.88
08/15/2021	<u>\$0.00</u>	<u>\$1,420,036.88</u>	<u>\$1,420,036.88</u>
	\$23,645,000.00	\$3,429,363.76	\$27,074,363.76

**Arlington Independent School District  
Schedule of Outstanding Debt**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
02/15/2022	\$16,890,000.00	\$1,420,036.88	\$18,310,036.88
08/15/2022	<u>\$0.00</u>	<u>\$1,001,033.75</u>	<u>\$1,001,033.75</u>
	\$16,890,000.00	\$2,421,070.63	\$19,311,070.63
02/15/2023	\$15,050,000.00	\$1,001,033.75	\$16,051,033.75
08/15/2023	<u>\$0.00</u>	<u>\$628,031.25</u>	<u>\$628,031.25</u>
	\$15,050,000.00	\$1,629,065.00	\$16,679,065.00
02/15/2024	\$15,820,000.00	\$628,031.25	\$16,448,031.25
08/15/2024	<u>\$0.00</u>	<u>\$234,662.50</u>	<u>\$234,662.50</u>
	\$15,820,000.00	\$862,693.75	\$16,682,693.75
02/15/2025	\$3,600,000.00	\$234,662.50	\$3,834,662.50
08/15/2025	<u>\$0.00</u>	<u>\$146,600.00</u>	<u>\$146,600.00</u>
	\$3,600,000.00	\$381,262.50	\$3,981,262.50
02/15/2026	\$2,625,000.00	\$146,600.00	\$2,771,600.00
08/15/2026	<u>\$0.00</u>	<u>\$83,006.25</u>	<u>\$83,006.25</u>
	\$2,625,000.00	\$229,606.25	\$2,854,606.25
02/15/2027	\$1,705,000.00	\$83,006.25	\$1,788,006.25
08/15/2027	<u>\$0.00</u>	<u>\$42,512.50</u>	<u>\$42,512.50</u>
	\$1,705,000.00	\$125,518.75	\$1,830,518.75
02/15/2028	\$1,790,000.00	\$42,512.50	\$1,832,512.50
08/15/2028	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$1,790,000.00	\$42,512.50	\$1,832,512.50
Totals	<u>\$405,251,260.80</u>	<u>\$147,907,625.65</u>	<u>\$553,158,886.45</u>

Note: This schedule is not adjusted for accreted interest.

# **Construction Fund**

The Construction Fund accounts for all proceeds of bond issues and earnings on investments of the fund. Proceeds from the sale of bonds are used for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

## CONSTRUCTION FUND

The Arlington Independent School District has experienced tremendous growth over the past thirty years. In the last ten years the District has grown by about 6,200 students (or 11%) and enrollment is expected to reach 63,416 during the 2009-10 school year, a gain of 371 students. This growth is primarily due to a new pre-kindergarten program, funded through a new state Pre-Kindergarten Early Start grant, whereby the District will partner with several Head Start daycare centers to offer a half-day pre-kindergarten program at the centers. Overall, enrollment growth has slowed in recent years and enrollment is expected to be stable for the next ten years.

The Board understands that facilities and equipment play a vital role in the quality of education provided to students, and they are committed to planning for future capital needs. In March 2009 the Board of Trustees appointed a citizens committee to review the capital needs of the District and to make recommendations concerning the formulation of a bond package. The committee presented their final recommendations to the Board of Trustees in August 2009. In November 2009 a bond package with a single proposal totaling \$197.5 million was presented to the voters, which included buses, fine arts uniforms and band instruments, technology equipment, and facilities construction and repair. Of those individuals who voted, 64.31% passed the single proposition, indicating strong community support for the District and its programs. The capital items approved in the bond package are expected to provide for the District's facilities needs through at least the year 2015.

\$67.1 million of bonds approved in the November 3<sup>rd</sup> election will be sold in two separate bond sales during 2009-10, and work will begin on approved bond projects during the year. Projects planned for 2009-10 include:

- Addition of two science labs at each high school and replacement of the classrooms that will be converted into science labs;
- Purchase of land for future construction of a new elementary school;
- Various mechanical upgrades, roofing projects and remodel projects throughout the District;
- Replacement of old technology hardware throughout the District;
- Purchase of 24 new propane buses; and
- Purchase of fine arts instruments and uniforms.

The original 2009-10 Construction Fund budget does not include any revenues or expenditures related to the November 2009 bond election since the budget was adopted before the election results were known. The budget will be amended in Spring 2010 to reflect the bond proceeds and project expenditures that will be realized during the 2009-10 year.

Other maintenance projects and additional construction needs beyond those items included in the 2009 bond package may be identified during the year. These additional needs will be considered on a case-by-case basis. If necessary, Construction Fund balance could be used to pay for identified projects, in which case the Construction Fund budget would be amended during the year to appropriate fund balance for these purposes.

The Tax Increment Finance Zone Rebate included in the revenue budget represents the District's contractual annual rebate from tax revenues collected on properties located within a tax increment finance zone in which the District participates. The \$885,781 rebate budgeted for 2009-10 will be the ninth annual rebate received from the TIF collections. The rebates are being accumulated in the Construction Fund. Once the annual rebates are sufficient to sustain payments on a bond issue, bonds will be sold to

construct a natatorium on property that the District owns within the TIF. Rebates received through 2008-09 total about \$3.5 million.

Fund balance is budgeted to be \$22.7 million at year-end. \$11 million of fund balance is ear-marked for construction of an elementary school and \$3.5 million represents TIF rebates committed for the construction of the natatorium discussed above. Neither of these projects is planned to begin in the 2009-10 fiscal year.

**Arlington Independent School District  
2009-10 Budget  
Construction Fund**

	<b>2007-08</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Proj Actual</u></b>	<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
5700 - Local & Intermediate Revenues				
5740 - Other Revenue from Local Sources				
Interest Revenue	849,929	541,646	262,595	104,354
Tax Increment Finance Zone Rebate	463,362	691,958	589,687	885,781
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	1,313,291	1,233,604	852,282	990,135
7900 - Other Resources				
7911 - Sale of Bonds	0	0	0	0
7912 - Sale of Real & Personal Property	<u>574,010</u>	<u>0</u>	<u>65,899</u>	<u>0</u>
Sub-total	574,010	0	65,899	0
Total Constr Fund Rev & Other Resources	<u>1,887,301</u>	<u>1,233,604</u>	<u>918,181</u>	<u>990,135</u>
<b><u>Expenditures</u></b>				
Function 36 - Co-curricular Activities				
6600 Capital Outlay	472,751	0	0	0
Function 41 - General Administration				
6600 Capital Outlay	7,661	0	0	0
Function 51 - Plant Maintenance & Operation				
6200 Contracted Services	2,001,706	2,446,705	989,808	0
6300 Supplies & Materials	167,297	800,000	233,490	0
6600 Capital Outlay	<u>14,766</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	2,183,769	3,246,705	1,223,298	0
Function 71 - Debt Service (Capital Leases)				
6500 Debt Service	89,000	0	0	0
Function 81 - Facility Acquisition & Construction				
6200 Contracted Services	5,725	0	11,000	0
6300 Supplies & Materials	62,818	0	0	0
6600 Capital Outlay	<u>677,911</u>	<u>0</u>	<u>316,241</u>	<u>0</u>
Sub-total	746,454	0	327,241	0
Total Construction Fund Expenditures	3,499,635	3,246,705	1,550,539	0
Other uses				
Non-Operating Expenditure	0	0	0	0
Total Expenditures and Other Uses	<u>3,499,635</u>	<u>3,246,705</u>	<u>1,550,539</u>	<u>0</u>
Revenues Over/(Under) Exp	(1,612,334)	(2,013,101)	(632,358)	990,135
Beginning Fund Balance	23,984,845	22,372,511	22,372,511	21,740,153
Ending Fund Balance	22,372,511	20,359,410	21,740,153	22,730,288

# Arlington Independent School District

## Construction Fund 621 Project Status Report

For the Period Ending August 31, 2009

SCHOOL NAME	PROJECT DESCRIPTION	BOND BUDGET	OUTSTANDING ENCUMBRANCE	TOTAL EXPENDED	TOTAL ENCUMBERED AND EXPENDED	ESTIMATED BUDGET FOR 2009 - 2010
Seguin	New Campus	42,311,749.00		40,694,991.15	40,694,991.15	0.00
Seguin	Furniture,Fixtures&Equipment	9,278,251.00		5,658,410.59	5,658,410.59	0.00
Ferguson	New Campus	16,462,227.00		14,443,097.94	14,443,097.94	0.00
Ferguson	Furniture,Fixtures&Equipment	2,057,779.00		1,383,822.80	1,383,822.80	0.00
Pearcy	New Campus	8,858,567.00		7,382,889.36	7,382,889.36	0.00
Pearcy	Furniture,Fixtures&Equipment	1,107,321.00		894,944.81	894,944.81	0.00
Burgin	New Campus	8,858,567.00		7,889,257.98	7,889,257.98	0.00
Burgin	Furniture,Fixtures&Equipment	1,107,321.00		914,423.34	914,423.34	0.00
Arlington	Addition	3,513,332.00		3,699,280.16	3,699,280.16	0.00
Arlington	Asbestos Abatement	225,000.00		117,991.40	117,991.40	0.00
Bowie	Addition	21,064,402.00		19,983,990.44	19,983,990.44	0.00
Bowie	Furniture,Fixtures&Equipment	1,926,232.00		1,225,991.18	1,225,991.18	0.00
Houston	Addition	17,527,369.00		17,033,211.70	17,033,211.70	0.00
Houston	Furniture,Fixtures&Equipment	1,874,066.00		1,176,746.55	1,176,746.55	0.00
Houston	Asbestos Abatement	350,000.00		237,842.00	237,842.00	0.00
Various	Full Day Kindergarten	17,508,773.00		18,505,451.82	18,505,451.82	0.00
Various	Furniture,Fixtures&Equipment	1,331,227.00		1,144,968.05	1,144,968.05	0.00
Various	Gym Air Conditioning	7,155,806.00		1,971,175.62	1,971,175.62	0.00
Turning Point Jr.	Remodel building at Davis Dr.	2,696,925.00		1,592,184.68	1,592,184.68	0.00
Various	Technology Upgrade	10,700,000.00		11,984,473.48	11,984,473.48	0.00
<b>Sub-Total</b>		<b>175,914,914.00</b>	<b>0.00</b>	<b>157,935,145.05</b>	<b>157,935,145.05</b>	<b>0.00</b>
<b>OTHER PROJECTS</b>						
Arbitrage Rebate Paid	Bond Expense	0.00		174,068.39	174,068.39	0.00
Yield Reduction Payment	Bond Expense	0.00		89,000.27	89,000.27	0.00
Vavious	Copy Machines	0.00		943,128.00	943,128.00	0.00
Various	Aux. Buildings	0.00		1,292,568.84	1,292,568.84	0.00
Various	Maintenance Project Funding	0.00	3,169.67	4,727,081.23	4,730,250.90	0.00
Various	Architect Fees (623)	0.00		200,139.00	200,139.00	0.00
Various	Campus Safes	0.00		20,656.16	20,656.16	0.00
Various	Carpet Replacement	0.00		146,028.00	146,028.00	0.00
Various	Ladders and Carts	0.00		39,580.48	39,580.48	0.00
Various	Student desks	0.00		2,714.40	2,714.40	0.00
Various	Kronos hardware	0.00		175,940.50	175,940.50	0.00
Various	Restripe/Repair Athletic Tracks	0.00		44,000.00	44,000.00	0.00
Various	Elementary CCTV Systems	0.00		481,726.04	481,726.04	0.00
Various	Athletic Video Equipment	0.00		69,394.00	69,394.00	0.00
Various	IP Phone System	0.00		1,639,997.15	1,639,997.15	0.00
Prof. Development Center	Remodel/Conversion	0.00		2,681,884.37	2,681,884.37	0.00
New Elementary	Key/Little Area Elementary	0.00		0.00	0.00	0.00
Admin. Bldg.	Security Camera System/Plaza Entry	0.00		161,936.95	161,936.95	0.00
Annex V	Telephone System	0.00		14,571.00	14,571.00	0.00
Arlington	Replace Gym B Bleachers	0.00		32,143.00	32,143.00	0.00
Arlington	Wrestling Mat	0.00		14,990.00	14,990.00	0.00
Arlington	Repair Football Field Bleachers	0.00		53,191.00	53,191.00	0.00
Arlington	Replace track	0.00		157,510.50	157,510.50	0.00
Carter	Walk, Bleachers	0.00		49,233.76	49,233.76	0.00
Carter	Handicap ramps	0.00		4,980.00	4,980.00	0.00
Carter	Courtyard, walls, doors & sign	0.00		157,828.05	157,828.05	0.00
Martin	Parking, North & West lots	0.00		494,837.37	494,837.37	0.00
Hutcheson	Roof Repair	0.00		25,487.50	25,487.50	0.00
Gunn	Walk, Bleachers	0.00		35,117.07	35,117.07	0.00
Nichols	Fire Alarm System	0.00		94,380.00	94,380.00	0.00
Shackelford	Walk, Bleachers	0.00		12,900.42	12,900.42	0.00
Young	Walk, Bleachers	0.00		4,350.00	4,350.00	0.00
Workman	Pole Vault Pit	0.00		8,220.00	8,220.00	0.00
Workman	Resurface Track	0.00		89,319.00	89,319.00	0.00
Bebensee	Parking	0.00		5,174.25	5,174.25	0.00
Berry	Walk, Parking	0.00		56,131.23	56,131.23	0.00
Blanton	Roof Repair	0.00		22,187.50	22,187.50	0.00
Butler	Parking	0.00		8,521.00	8,521.00	0.00

# Arlington Independent School District

## Construction Fund 621 Project Status Report

For the Period Ending August 31, 2009

SCHOOL NAME	PROJECT DESCRIPTION	BOND BUDGET	OUTSTANDING ENCUMBRANCE	TOTAL EXPENDED	TOTAL ENCUMBERED AND EXPENDED	ESTIMATED BUDGET FOR 2009 - 2010
Crouch	Parking	0.00		3,828.00	3,828.00	0.00
Crow	Parking	0.00		26,886.54	26,886.54	0.00
Crow	Grease Trap Replace	0.00		11,945.00	11,945.00	0.00
Duff	Replace Parking Lot	0.00		79,823.00	79,823.00	0.00
Dunn	ADA, Parking	0.00		16,198.00	16,198.00	0.00
Ellis	Roof Repair	0.00		19,687.50	19,687.50	0.00
Farrell	Parking	0.00		7,653.00	7,653.00	0.00
Fitzgerald	Walk	0.00		7,405.00	7,405.00	0.00
Foster	Parking	0.00		31,479.27	31,479.27	0.00
Goodman	Drive, Resurface Parking	0.00		63,069.48	63,069.48	0.00
Hill	Parking	0.00		95,476.99	95,476.99	0.00
Johns	Parking	0.00		46,520.91	46,520.91	0.00
Key	Parking	0.00		4,610.00	4,610.00	0.00
Kooken	Walk, Parking	0.00		18,530.00	18,530.00	0.00
Kooken	Play Area	0.00		14,682.05	14,682.05	0.00
Little	Walk, Parking	0.00		144,193.00	144,193.00	0.00
Miller	Parking	0.00		76,244.00	76,244.00	0.00
Moore	Parking	0.00		3,330.00	3,330.00	0.00
Moore	Fire Alarm	0.00		80,611.00	80,611.00	0.00
Morton	Resurface, Parking	0.00		59,994.18	59,994.18	0.00
Morton	Playground	0.00		27,562.75	27,562.75	0.00
Operation Services-Admin	Parking	0.00		75,056.30	75,056.30	0.00
Pope	Resurface, Parking	0.00		77,409.65	77,409.65	0.00
Rankin	Parking	0.00		54,063.02	54,063.02	0.00
Roark	Parking	0.00		98,911.69	98,911.69	0.00
Sherrod	Parking	0.00		84,997.67	84,997.67	0.00
Short	Parking	0.00		13,198.00	13,198.00	0.00
S. Davis	Parking	0.00		253,831.94	253,831.94	0.00
Starret	Parking	0.00		7,675.00	7,675.00	0.00
Swift	Parking	0.00		1,695.00	1,695.00	0.00
Thornton	Parking	0.00		64,028.29	64,028.29	0.00
Webb	Parking	0.00		22,678.00	22,678.00	0.00
Webb	Replace sign	0.00		5,437.25	5,437.25	0.00
Webb	Roof Repair	0.00		43,787.50	43,787.50	0.00
Webb	Resurface Track	0.00		40,120.00	40,120.00	0.00
Williams	Parking	0.00		56,215.00	56,215.00	0.00
Wimbish	Parking	0.00		118,324.00	118,324.00	0.00
Wood	Parking, Drainage, Play	0.00		154,662.59	154,662.59	0.00
Bailey	Roof	0.00		406,817.00	406,817.00	0.00
Duff	Roof	0.00		362,072.00	362,072.00	0.00
Thornton	Roof	0.00		363,088.00	363,088.00	0.00
Cravens Stadium	Stadium renovation	0.00		1,792,718.60	1,792,718.60	0.00
Cravens Stadium	Track Resurface	0.00		46,565.00	46,565.00	0.00
Wilemon Stadium	Stadium renovation	0.00		1,682,494.77	1,682,494.77	0.00
Wilemon Stadium	Track Resurface	0.00		46,680.00	46,680.00	0.00
Site 246	22ac. GreatSW Parkway/Mayfield	0.00		1,912,079.46	1,912,079.46	0.00
Site 245 Investigation	3.01ac., 5401 Park Springs	0.00		7,508.00	7,508.00	0.00
Elementary Site 244	12.549ac., Camp Wisdow/Lakeridge	0.00		268,840.85	268,840.85	0.00
Elementary Site 242	9.3ac., Baird Farm Rd.	0.00		656.63	656.63	0.00
Elementary Site 241	19.3ac, Timberlake Dr.	0.00		1,042,047.22	1,042,047.22	0.00
Elementary Site 240	14.2ac, 3210 W Pioneer Pkwy	0.00		643,367.38	643,367.38	0.00
Maintenance Site 239	2500 S. Cooper	0.00		90,236.07	90,236.07	0.00
Little	Lot purchased, add to campus	0.00		278,800.26	278,800.26	0.00
Knox	50% of 8 classroom addition	0.00		766,463.68	766,463.68	0.00
Hilldale Annex	Office renovations	0.00		92,700.54	92,700.54	0.00
Martin	Mobile Communication System	0.00		234,607.68	234,607.68	0.00
Beckham	Engineering Survey	0.00		25,474.00	25,474.00	0.00
<b>Sub-Total</b>		<u>0.00</u>	<u>3,169.67</u>	<u>26,305,954.14</u>	<u>26,309,123.81</u>	<u>0.00</u>
<b>TOTAL</b>		<u>175,914,914.00</u>	<u>3,169.67</u>	<u>184,241,099.19</u>	<u>184,244,268.86</u>	<u>0.00</u>

# Arlington Independent School District

## Construction Fund 624 Project Status Report

For the Period Ending August 31, 2009

SCHOOL NAME	PROJECT DESCRIPTION	BOND BUDGET	OUTSTANDING ENCUMBRANCE	TOTAL EXPENDED	TOTAL ENCUMBERED AND EXPENDED	ESTIMATED BUDGET FOR 2009 - 2010
Duff	Remodel/Carpet/Tile	452,328.00		389,633.30	389,633.30	0.00
Duff	Roof	544,079.00		0.00	0.00	0.00
Ellis	Roof/Carpet/Tile	904,123.00		556,185.47	556,185.47	0.00
Farrell	Carpet/Tile	190,575.00		166,218.98	166,218.98	0.00
Fitzgerald	Parking, sidewalks, etc.	18,480.00		0.00	0.00	0.00
Foster	Roof	610,008.00		461,814.79	461,814.79	0.00
Foster	Parking, sidewalks, etc.	21,211.00		0.00	0.00	0.00
Goodman	Remodel/Carpet/Tile/Fencing	398,388.00		396,566.69	396,566.69	0.00
Goodman	Parking, sidewalks, etc.	140,333.00		0.00	0.00	0.00
Hill	Roof/Carpet/Tile	259,343.00		209,265.05	209,265.05	0.00
Hill	Parking, sidewalks, etc.	31,818.00		0.00	0.00	0.00
Johns	Roof/Carpet/Tile	682,852.00		914,672.27	914,672.27	0.00
Johns	Parking, sidewalks, etc.	21,211.00		0.00	0.00	0.00
Johns	Exterior Lighting	17,325.00		0.00	0.00	0.00
Key	Carpet/Tile	105,288.00		92,538.31	92,538.31	0.00
Kooken	Carpet/Tile	92,828.00		68,262.65	68,262.65	0.00
Kooken	Parking, sidewalks, etc.	49,665.00		0.00	0.00	0.00
Little	Parking, sidewalks, etc.	64,581.00		0.00	0.00	0.00
Miller	Parking, sidewalks, etc.	31,818.00		0.00	0.00	0.00
Moore	Roof/Carpet/Tile	808,110.00		527,966.41	527,966.41	0.00
Morton	Carpet/Tile	89,407.00		44,605.19	44,605.19	0.00
Morton	Parking, sidewalks, etc.	83,160.00		0.00	0.00	0.00
Pope	Parking, sidewalks, etc.	62,370.00		0.00	0.00	0.00
Lamar	Carpet/Tile	794,063.00		1,434,113.45	1,434,113.45	0.00
Martin	Parking, sidewalks, etc.	281,820.00		0.00	0.00	0.00
Turning Point High	Security System	15,000.00		0.00	0.00	0.00
Various	Carpet/Tile - Construction Management	0.00		31,887.87	31,887.87	0.00
Bailey	Carpet/Tile	64,449.00		90,872.24	90,872.24	0.00
Bailey	Roof	1,161,520.00		0.00	0.00	0.00
Barnett	Covered walk	70,000.00		65,829.44	65,829.44	0.00
Carter	Remodel/Carpet/Tile/Lighting	1,305,729.00		1,305,906.26	1,305,906.26	0.00
Gunn	Roof/Interior Bleachers	1,244,911.00		707,688.73	707,688.73	0.00
Gunn	Parking, sidewalks, etc.	92,400.00		0.00	0.00	0.00
Hutcheson	Remodel/Roof/Carpet/Tile/Bleachers	3,206,409.00		2,817,215.86	2,817,215.86	0.00
Shackelford	Interior Bleachers	24,255.00		0.00	0.00	0.00
Shackelford	Parking, sidewalks, etc.	94,710.00		0.00	0.00	0.00
Young	Roof	134,196.00		204,664.00	204,664.00	0.00
Young	Parking, sidewalks, etc.	122,430.00		0.00	0.00	0.00
Atherton	Roof/Carpet/Tile	471,903.00		270,729.18	270,729.18	0.00
Bebensee	Carpet/Tile	260,453.00		217,851.98	217,851.98	0.00
Berry	Remodel/Roof/Carpet/Tile	768,578.00		566,434.66	566,434.66	0.00
Berry	Parking, sidewalks, etc.	37,760.00		0.00	0.00	0.00
Blanton	Remodel/Roof/Carpet/Tile/Windows	1,873,959.00		1,494,284.92	1,494,284.92	0.00
Crow	Remodel/Roof/Carpet/Tile	954,782.00		916,644.68	916,644.68	0.00
Rankin	Remodel/Carpet/Tile/Fencing	369,856.00		353,261.14	353,261.14	0.00
Rankin	Parking, sidewalks, etc.	25,454.00		0.00	0.00	0.00
Roark	Remodel/Roof/Carpet/Tile	997,978.00		956,316.62	956,316.62	0.00
Roark	Parking, sidewalks, etc.	21,211.00		0.00	0.00	0.00
Sherrrod	Fencing	31,185.00		0.00	0.00	0.00
Sherrrod	Parking, sidewalks, etc.	31,818.00		0.00	0.00	0.00
Short	Roof	511,720.00		463,289.88	463,289.88	0.00
Short	Carpet/Tile	29,030.00		0.00	0.00	0.00
South Davis	Remodel/Carpet/Tile/Fencing	516,281.00		514,632.96	514,632.96	0.00
South Davis	Parking, sidewalks, etc.	21,211.00		0.00	0.00	0.00
Speer	Remodel/Roof/Carpet/Tile/Fencing	540,208.00		475,918.44	475,918.44	0.00
Starrett	Carpet/Tile	260,453.00		201,327.01	201,327.01	0.00
Thornton	Remodel/Carpet/Tile	208,601.00		781,851.85	781,851.85	0.00
Thornton	Parking, sidewalks, etc.	31,818.00		0.00	0.00	0.00
Thornton	Fencing	13,860.00		0.00	0.00	0.00
Turning Point Elem.	Remodel/Parking/Sidewalks/HVAC	159,755.00		174,754.18	174,754.18	0.00
Webb	Roof/Carpet/Tile	1,759,759.00		1,079,024.52	1,079,024.52	0.00
Webb	Parking, sidewalks, etc.	70,455.00		0.00	0.00	0.00
Williams	Parking, sidewalks, etc.	21,211.00		0.00	0.00	0.00
Wimbish	Remodel/Roof/Carpet/Tile	358,546.00		438,646.79	438,646.79	0.00
Wimbish	Parking, sidewalks, etc.	62,370.00		0.00	0.00	0.00
Wood	Parking, sidewalks, etc.	208,321.00		0.00	0.00	0.00
Wilemon/Cravens Field	Renovations	2,338,875.00		0.00	0.00	0.00
	Sub-Total	27,248,604.00	0.00	19,390,875.77	19,390,875.77	0.00
<b>OTHER PROJECTS</b>						
Bond Expense	Debt Service Fees	0.00		104,945.35	104,945.35	0.00

# Arlington Independent School District

## Construction Fund 624 Project Status Report

For the Period Ending August 31, 2009

SCHOOL NAME	PROJECT DESCRIPTION	BOND BUDGET	OUTSTANDING ENCUMBRANCE	TOTAL EXPENDED	TOTAL ENCUMBERED AND EXPENDED	ESTIMATED BUDGET FOR 2009 - 2010
Arlington	Furniture	0.00		3,848.68	3,848.68	0.00
Seguin	Furniture	0.00		13,641.97	13,641.97	0.00
Corey	Furniture-Curriculum Department	0.00		16,285.77	16,285.77	0.00
Remynse	Furniture	0.00		21,955.92	21,955.92	0.00
Ousley	Roof Repair	0.00		298,800.00	298,800.00	0.00
Fitzgerald	Roof Repair	0.00		504,900.00	504,900.00	0.00
Amos	Roof Repair	0.00	5,411.00	517,589.00	523,000.00	5,411.00
Venture	9th Grade addition	0.00		411,124.01	411,124.01	0.00
Various	CCTV System Upgrade to Digital	0.00		191,561.16	191,561.16	0.00
Various	Aux. Building Purchase	0.00	382,309.00	1,384,849.27	1,767,158.27	382,309.00
Various	Technology Upgrade Program	0.00		1,300,000.00	1,300,000.00	0.00
Various	IP Phone System	0.00		863,742.71	863,742.71	0.00
Various	Maintenance Project Funding	0.00	85,218.30	704,155.96	789,374.26	0.00
Various	Future Bond Program Expense	0.00	12,000.00	11,000.00	23,000.00	12,000.00
Various	High School Science Lab Renovation	0.00	407,995.51	174,119.49	582,115.00	407,995.51
Service Center	Fuel Tank	0.00		169,129.50	169,129.50	0.00
Lamar	Replace competition tennis courts	0.00		71,408.00	71,408.00	0.00
Lamar	Roof Replacement Deductible	0.00		100,000.00	100,000.00	0.00
	Sub-Total	0.00	892,933.81	6,863,056.79	7,755,990.60	807,715.51
	<b>TOTAL</b>	<b>27,248,604.00</b>	<b>892,933.81</b>	<b>26,253,932.56</b>	<b>27,146,866.37</b>	<b>807,715.51</b>

# **Enterprise Fund**

The Enterprise Fund is used to account for the Food Service operation of the District. The District receives revenues from breakfast and lunch sales in addition to the federal reimbursements obtained through the National School Lunch and Breakfast Programs. The accounting and management of the Food Service program more closely resembles a commercial operation than a government service, therefore, a separate enterprise fund is used to account for its operations.

## **ENTERPRISE FUND**

The Food Service Fund is treated as an Enterprise Fund because it is an on-going concern that is financed and operated in a manner similar to a private business. The Food Service Fund is expected to sustain its operations without any assistance from the General Fund.

The Food & Nutrition Services Department enhances each student's ability to learn and grow by providing nutritious, appealing breakfast and lunch meals. Each of the District's 74 campuses has a cafeteria to serve its students, and more than 500 people are employed to operate the Food Services program. The department serves approximately 9.4 million reimbursable meals each year, and the average number of meals served each day is 55,343.

### ***Major Revenue Sources***

The Food Service operation derives its revenues from two main sources: Breakfast and lunch sales, and reimbursements received through the National School Lunch, Breakfast and Commodities Programs. The amounts budgeted for these items will generate 28% of the resources and 71% of the resources, respectively. The remaining 1% of revenue will be generated from State matching funds, investment earnings and catering revenues. The 2009-10 Food Service budget includes \$5.3 million for breakfast and lunch sales, \$2.1 million for sales of a la carte items, and \$18.6 million for reimbursements from the National School Lunch, School Breakfast, Snack and Commodities programs. The District has seen a steady shift in revenues from meal sales to federal reimbursements over the last few years as the number of students qualifying for free and reduce-priced meals has increased.

Student lunch prices have been set at \$2.00 in elementary schools and \$2.25 at the secondary campuses. Prices for regular, full-priced lunches were raised by \$.25 for the 2009-10 year, the first increase in five years. For many years meal prices remained unchanged because the annual increases in the federal reimbursement rates and the steady growth in the number of meals eligible for federal reimbursement kept pace with increasing food costs. However, based on projected increases in food prices for the 2009-10 year, the price of paid lunches needed to be increased to keep the Enterprise Fund solvent.

### ***Major Expenses***

Food Service expenditures can be categorized into two major types – payroll costs and food costs. Payroll costs for 2009-10 are budgeted at \$11 million, a 6% increase compared to the previous year's projected actual payroll costs. Food Service employees received the same 2% one-time compensation payment locally funded employees received. The remaining increase was due primarily to a higher health insurance budget (due to expected increased participation) and a higher Workers' Compensation budget (to reflect rising cost trends). Food costs, which are categorized as "supplies and materials," are expected to increase by 10% compared to last year's projected actual expenditures.

### ***Fund Equity***

The Food Service division strives to break even each year, but expects a slight increase in retained earnings for 2009-10. Retained earnings are expected to be \$8.6 million at year-end, a 1.7% increase compared to the projected actual retained earnings for the prior year.

**Arlington Independent School District  
2009-10 Budget  
Food Service Enterprise Fund**

<b><u>Revenues</u></b>	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Proj Actual</u></b>	<b><u>Budget</u></b>
5700 - Local & Intermediate Revenues				
5740 - Other Revenue from Local Sources				
Catering Services	235,865	135,000	141,464	135,000
Miscellaneous	<u>19,512</u>	<u>4,000</u>	<u>58,082</u>	<u>4,000</u>
Sub-total	255,377	139,000	199,546	139,000
5750 - Enterprise Activity Revenue				
Student Breakfast & Lunch	4,413,935	4,043,435	4,012,830	4,889,541
Adult Breakfast & Lunch	409,106	391,624	398,181	400,000
Student A La Carte	<u>2,054,965</u>	<u>2,052,443</u>	<u>2,031,880</u>	<u>2,121,850</u>
Sub-total	6,878,006	6,487,502	6,442,891	7,411,391
Total Local & Intermediate Revenues	7,133,383	6,626,502	6,642,437	7,550,391
5800 - State Program Revenues				
5820 - Miscellaneous State Revenues				
State Matching Funds	<u>191,546</u>	<u>189,255</u>	<u>192,303</u>	<u>189,255</u>
Total State Revenues	191,546	189,255	192,303	189,255
Total Food Service Enterprise Revenue	7,324,929	6,815,757	6,834,740	7,739,646
7000 - Other Resources				
7900 - Other State Distributed Federal Revenue				
School Breakfast Program	3,363,048	3,269,271	3,805,186	3,425,362
National School Lunch Program	12,379,299	13,429,118	13,440,330	13,720,612
National School Snack Program	0	0	45,619	20,000
U.S.D.A. Donated Commodities	1,358,164	1,372,466	1,172,251	1,441,030
Interest Revenue	114,114	140,000	27,332	28,000
Miscellaneous	<u>26,633</u>	<u>0</u>	<u>3,104</u>	<u>0</u>
Sub-total	17,241,258	18,210,855	18,493,822	18,635,004
Total Other Resources	17,241,258	18,210,855	18,493,822	18,635,004
Total Revenue and Other Resources	<u>24,566,187</u>	<u>25,026,612</u>	<u>25,328,562</u>	<u>26,374,650</u>

**Arlington Independent School District  
2009-10 Budget  
Food Service Enterprise Fund**

<u>Expenses</u>	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>
Function 35 - Food Service				
6100 Payroll Costs	10,035,100	11,041,527	10,388,108	10,977,578
6200 Contracted Services	1,715,581	1,514,152	1,478,733	1,500,316
6300 Supplies & Materials	12,241,627	12,204,168	12,087,305	13,264,372
6400 Other Operating Expenses	<u>381,964</u>	<u>388,005</u>	<u>484,180</u>	<u>475,200</u>
Sub-total	24,374,272	25,147,852	24,438,326	26,217,466
 Function 51 - Plant Maintenance & Operation				
6200 Contracted Services	3,078	5,200	3,757	5,200
 Function 71 - Debt Service (Capital Leases)				
6500 Debt Service	832	4,628	638	4,628
 Total Food Service Expenses	24,378,182	25,157,680	24,442,721	26,227,294
 Other Uses	0	0	0	0
 Total Expenditures and Other Uses	<u>24,378,182</u>	<u>25,157,680</u>	<u>24,442,721</u>	<u>26,227,294</u>
 Revenues Over/(Under) Exp	188,005	-131,068	885,841	147,356
 Beginning Equity	7,396,284	7,584,289	7,584,289	8,470,130
 Ending Equity	7,584,289	7,453,221	8,470,130	8,617,486

# **PERFORMANCE INDICATORS**

## PERFORMANCE INDICATORS

The State of Texas has developed an accountability system known as the Academic Excellence Indicator System (AEIS) to measure the performance of school districts and individual campuses. The system links educational outcomes (such as test scores, drop-out rates, and completion rates) with costs (such as instruction, administration, and facilities) and decisions made (budgetary, curricula, and staffing) to achieve those outcomes. The AEIS reports can be used to compare each district's performance to that of other districts and state-wide averages. The AEIS reports for all school districts can be viewed at [www.tea.state.tx.us/perfreport](http://www.tea.state.tx.us/perfreport).

The most recent AEIS reports released by TEA are for the 2008-09 year. The student and staff data within that report are from school year 2008-09. The financial data within the report are from the 2007-08 fiscal year-end audit reports. The AEIS performance indicators are summarized on page 66. The individual AEIS financial criterion clearly demonstrate that Arlington ISD operates efficiently and the student performance criterion prove that AISD uses its resources effectively. The following points highlight AISD's performance:

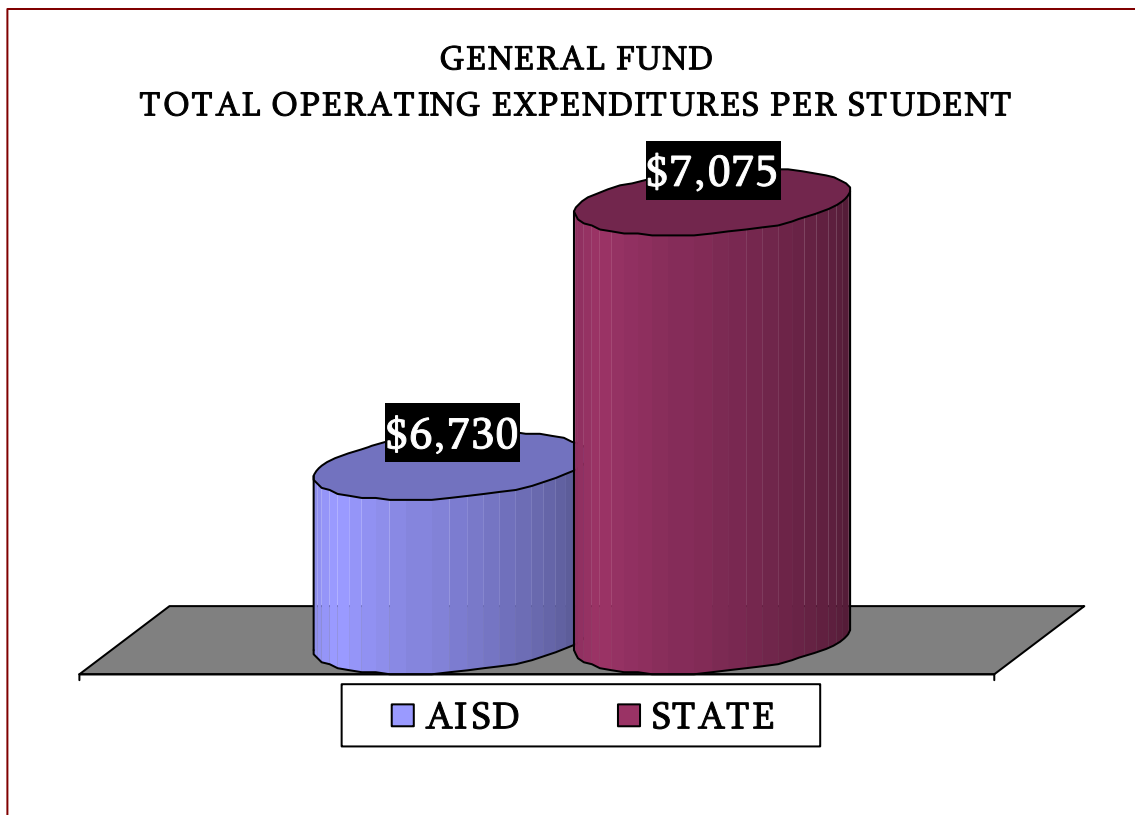
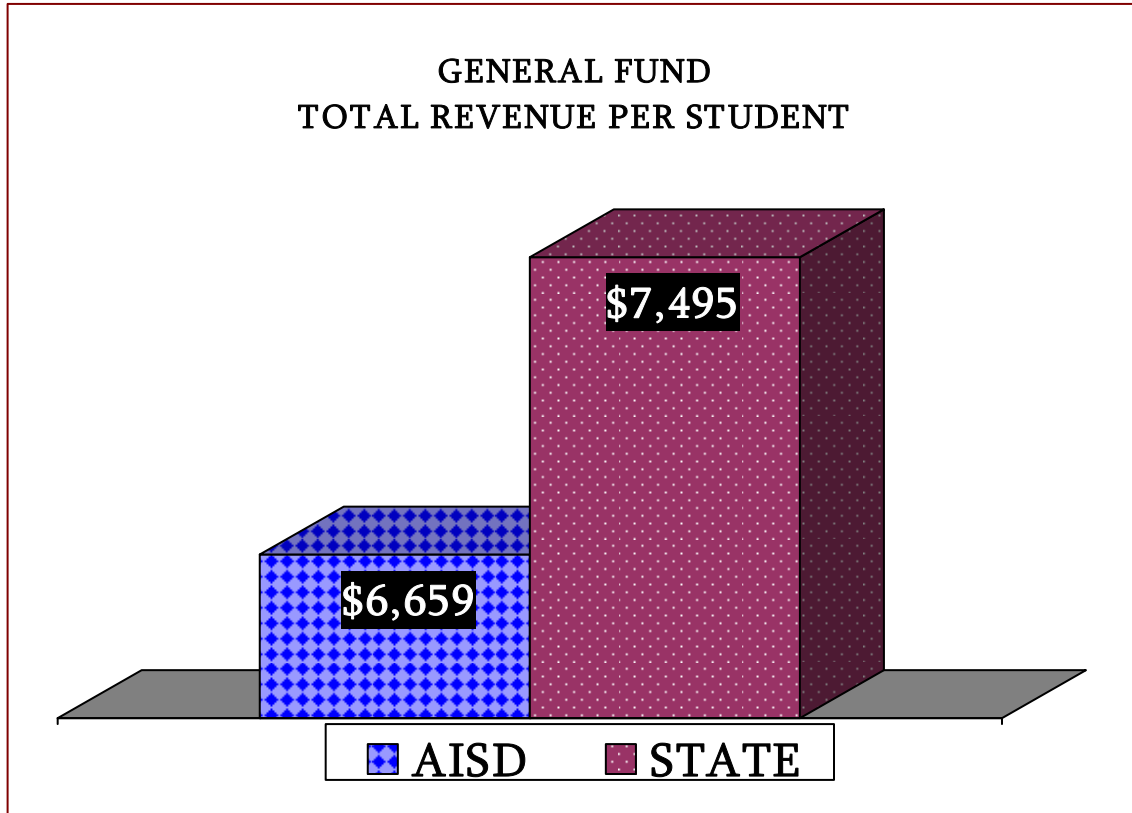
- ✧ AISD's total tax rate (for both maintenance and operations and debt service taxes) was \$1.272 in 2008-2009, compared to the state-wide average of \$1.209. The maintenance and operations portion of the District's tax rate was \$1.040, while the state average was \$1.052. The debt service portion of the District's tax rate was \$0.232, compared to the state average of \$0.157. AISD's debt service rate is higher than the state-wide average because of the bonded debt issued by the District to provide for enrollment growth in the 1980's and 1990's.
- ✧ The District's standardized property wealth per student is \$324,583 and the state-wide average is \$363,600. Property wealth is a key component of state funding. A district with higher property values receives less state funding than districts with lower property values.
- ✧ Arlington ISD's total per-student General Fund revenue was \$6,659, which was \$836 less than the state-wide average of \$7,495. Per-student revenue is lower than the state average because the District receives less state aid per student than the state-wide average.
- ✧ Total General Fund operating expenditures per student were \$6,730 for AISD and \$7,075 for the state-wide average. Arlington ISD would have to have spent an additional \$21.7 million just to reach the state-wide average in 2007-2008.
- ✧ Arlington ISD spent 66% of its general operating resources on direct classroom instruction compared to the state-wide average of 59.4%.
- ✧ The District's Instructional Expenditure Ratio is 69%, well above the state average of 64.4%. The Instructional Ratio is the percent of total operating expenditures spent in the following functional categories: Instruction, Instructional Resources, Curriculum and Staff Development, and Guidance and Counseling.

- ✧ Arlington ISD spent 1.7% of its general operating expenditures on central administration costs, about half the state-wide average of 3.75%.
- ✧ Teachers make up 50.3% of AISD's staff. The state average is 50.7%.
- ✧ Arlington ISD's central administration staff makes up 0.4% of the total staff. This is comparable to the state-wide average of 1%.
- ✧ The results of the District's budget strategies are evident in student performance. The overall passing rates on the Texas Assessment of Knowledge and Skills ("TAKS") tests are very close to the state-wide averages on all areas tested. The student attendance rate of 95.5% was the same as the state average and the completion rate of 88.8% was higher than the state average of 88.0%.

**ARLINGTON INDEPENDENT SCHOOL DISTRICT**  
**Academic Excellence Indicator System**  
**2008-2009 District Profile**

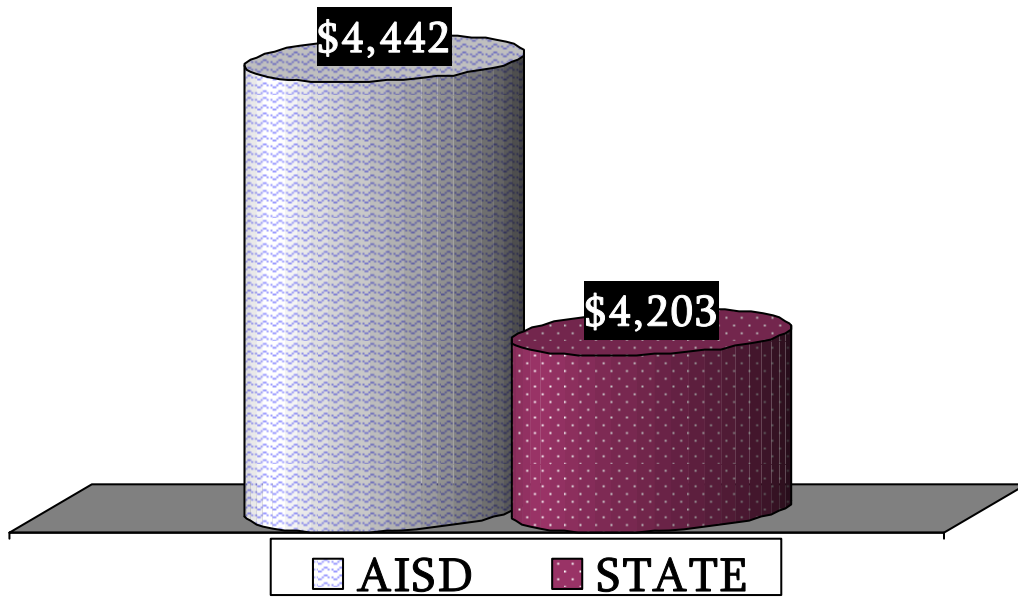
<b>TAX INFORMATION</b>	<u>AISD</u>	<u>State</u>
Maintenance & Operation Tax Rate	\$1.040	\$1.052
Debt Service Tax Rate	\$0.232	\$0.157
Total Tax Rate	\$1.272	\$1.209
Property Value Per Pupil	\$324,583	\$363,600
<b>ACTUAL REVENUE INFORMATION</b>		
<b>(General Fund)</b>		
Total Revenues Per Pupil	\$6,659	\$7,495
Revenues by Source		
Local Tax	49.3%	41.86%
Other Local & Intermediate	3.0%	3.18%
State	47.3%	53.55%
Federal	0.4%	1.42%
<b>DISTRIBUTION OF OPERATING EXPENDITURES BY FUNCTION:</b>		
<b>(General Fund)</b>		
Instruction	66.0%	59.40%
Instructional-Related Services	1.9%	2.87%
Instructional Leadership	1.3%	1.28%
School Leadership	5.8%	6.39%
Support Services - Student	5.5%	4.67%
Student Transportation	2.6%	3.33%
Food Services	0.0%	0.85%
Cocurricular/Extracurricular Activities	1.9%	2.80%
Central Administration	1.7%	3.75%
Plant Maintenance and Operations	10.6%	12.35%
Security and Monitoring Services	1.1%	0.86%
Data Processing Services	1.7%	1.45%
<b>PER PUPIL OPERATING EXPENDITURES BY FUNCTION:</b>		
<b>(General Fund)</b>		
Total Operating Expenditures	\$6,730	\$7,075
Instruction	\$4,442	\$4,203
Instructional Leadership	\$84	\$90
School Leadership	\$391	\$452
Central Administration	\$116	\$265
Other Operating Costs	\$1,697	\$2,065
<b>INTRUCTIONAL EXPENDITURE RATIO</b>	69.0%	64.4%
<b>STAFF DISTRIBUTION</b>		
Teachers	50.3%	50.7%
Professional Support	9.3%	8.4%
Campus Administration (School Leadership)	3.5%	2.8%
Central Administration	0.4%	1.0%
Educational Aides	11.6%	9.7%
Auxiliary Staff	24.9%	27.4%
<b>TAKS % Passing (All Students)</b>		
Reading/English Language Arts - 2009	89.0%	91.0%
Math - 2009	78.0%	82.0%
Writing - 2009	92.0%	93.0%
Science - 2009	77.0%	78.0%
Social Studies - 2009	93.0%	93.0%
<b>ATTENDANCE RATE - 2007-2008</b>	95.5%	95.5%
<b>COMPLETION RATE - 2007-2008</b>	88.8%	88.0%

# ARLINGTON INDEPENDENT SCHOOL DISTRICT

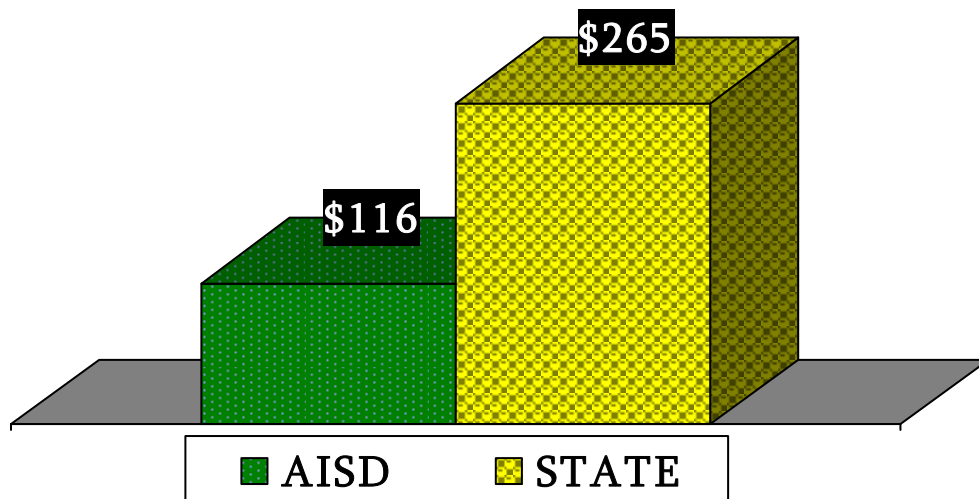


# ARLINGTON INDEPENDENT SCHOOL DISTRICT

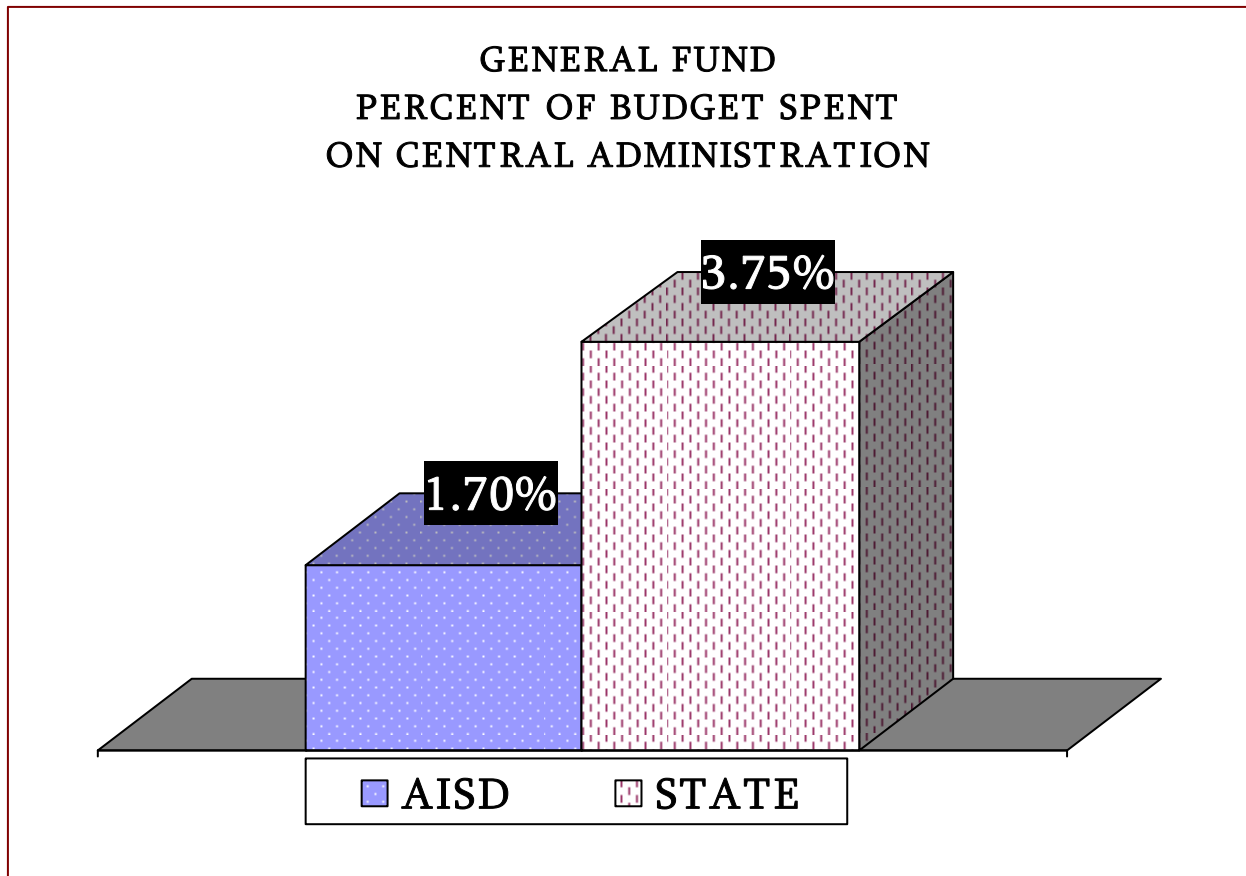
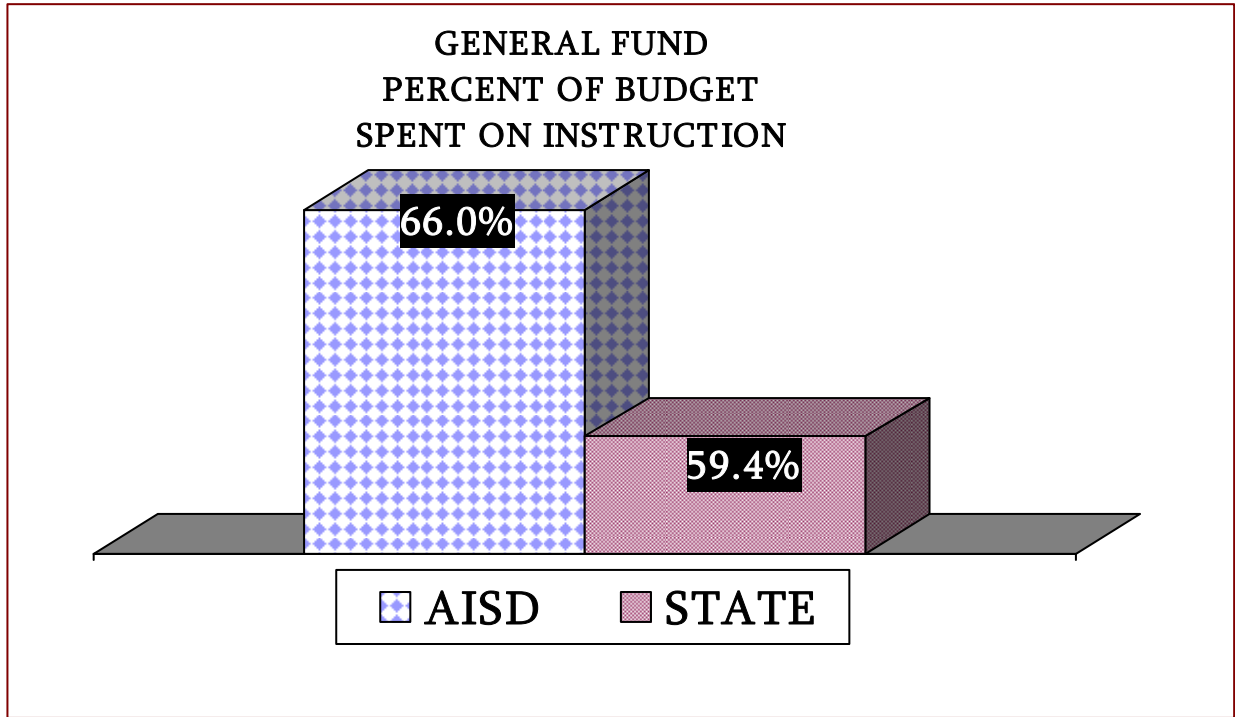
GENERAL FUND  
INSTRUCTIONAL EXPENSE PER STUDENT



GENERAL FUND  
CENTRAL ADMINISTRATION EXPENSE  
PER STUDENT

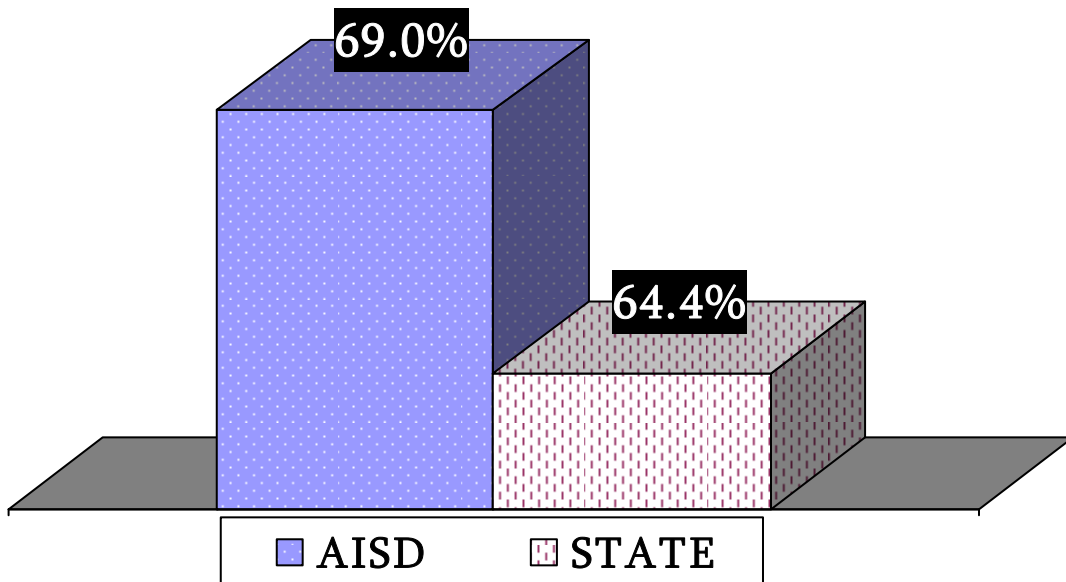


# ARLINGTON INDEPENDENT SCHOOL DISTRICT



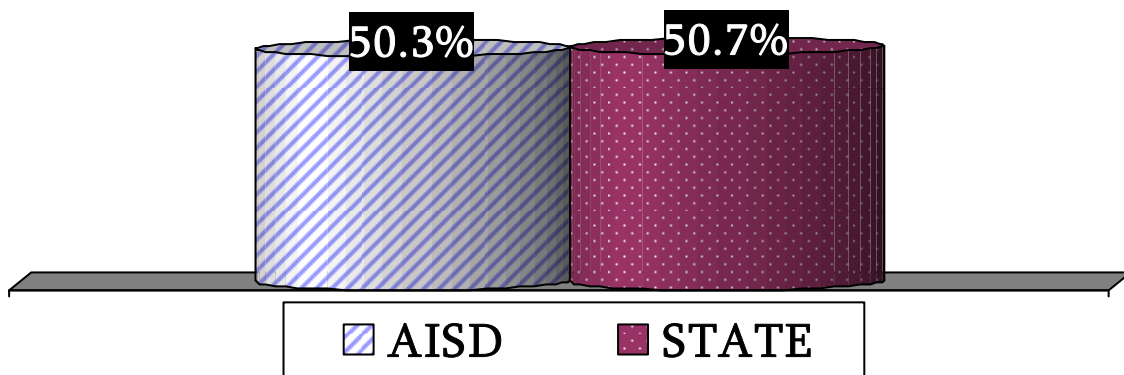
# ARLINGTON INDEPENDENT SCHOOL DISTRICT

## INSTRUCTIONAL EXPENDITURE RATIO

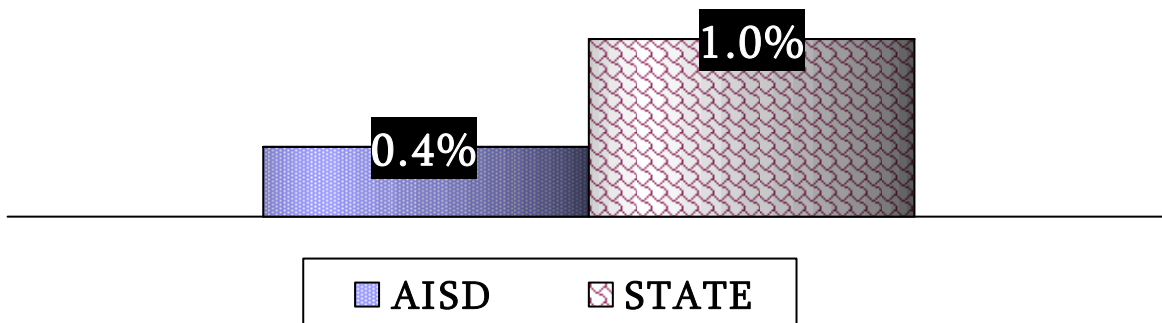


# ARLINGTON INDEPENDENT SCHOOL DISTRICT

## PERCENT OF STAFF TEACHERS



## PERCENT OF STAFF CENTRAL ADMINISTRATION





# PERSONNEL



**ARLINGTON INDEPENDENT SCHOOL DISTRICT  
PERSONNEL REPORT**

	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Classroom Teachers	4,215.0	4,236.0	4,228.5
Campus Administration	476.0	474.0	474.0
Campus Support	1,672.0	1,766.5	1,790.5
<b>CAMPUS PERSONNEL</b>	<b>6,363.0</b>	<b>6,476.5</b>	<b>6,493.0</b>
Central Administration	20.0	20.0	18.0
Central Instructional Administration	46.0	46.0	51.5
Central Support	288.0	297.0	290.0
<b>CENTRAL PERSONNEL</b>	<b>354.0</b>	<b>363.0</b>	<b>359.5</b>
Food Service	523.5	525.0	526.0
Maintenance	681.0	683.0	640.0
Transportation	326.0	325.0	323.0
Cafeteria Monitors	153.0	145.5	150.0
<b>AUXILIARY PERSONNEL</b>	<b>1,683.5</b>	<b>1,678.5</b>	<b>1,639.0</b>
<b>TOTAL EMPLOYEES</b>	<b>8,400.5</b>	<b>8,518.0</b>	<b>8,491.5</b>

*NOTE: Schedule presents total staffing for all fund sources*

*(General Operating Fund, all Special Revenue Funds, and Food Service Fund).*

*SOURCE: TEAMS 10/1/07 (2007-08), TEAMS 10/1/08 (2008-09), and TEAMS 10/2/09 (2009-10)*

**ARLINGTON INDEPENDENT SCHOOL DISTRICT**

<b>PERSONNEL REPORT CAMPUS PERSONNEL</b>	<b>2007-08 TOTAL</b>	<b>2008-089 TOTAL</b>	<b>2009-10 TOTAL</b>
<b><u>Classroom Teachers</u></b>	<b>4,215.0</b>	<b>4,236.0</b>	<b>4,236.0</b>
<b><u>Campus Administration</u></b>			
Elementary Principals	51.0	51.0	51.0
Elementary Assistant Principals	56.0	56.0	57.0
Elementary Secretary/Clerical	125.0	124.0	121.0
Jr. High Principals	12.0	12.0	12.0
Jr. High Assistant Principals	24.0	24.0	25.0
Jr. High Secretary/Clerical	49.0	49.0	48.0
High School Principals	6.0	6.0	6.0
High School Assistant Principals	42.0	43.0	43.0
High School Secretary/Clerical	88.0	86.0	88.0
Alternative School Principals/Coordinator	5.0	5.0	5.0
Alternative School Asst. Principals	5.0	5.0	5.0
Alternative Sch. Secretary/Clerical	13.0	13.0	13.0
	<b>476.0</b>	<b>474.0</b>	<b>474.0</b>
<b><u>Campus Support</u></b>			
Athletic Coordinators	6.0	6.0	6.0
Attendance Officers	8.0	8.0	7.0
Audiologists	2.0	2.0	2.0
Coordinator - School-Age Parents	1.0	1.0	1.0
Counselors	127.0	131.0	138.0
Head Football Coach	0.0	1.0	1.0
Special Ed. Counselors	20.0	20.0	20.0
Intervention Specialists - Safe & Drug Free Program	8.0	8.0	7.0
Diagnosticians/Associate Psychologists	65.0	67.0	68.0
Family Involvement Specialists	4.0	5.0	6.0
Parent Educators - Family Literacy	11.0	12.0	12.0
Specialists - Bilingual/ESL	14.0	14.0	14.0
Specialists - Curriculum and Title I	33.0	40.0	45.0
Librarians	69.0	69.0	69.0
Psychologists	1.0	1.0	1.0
Occupational/Physical/Music Therapists	8.0	13.0	13.0
Reading Recovery Teacher Leaders	2.0	2.0	2.0
Registered Nurses	76.0	76.0	76.0
School Store Manager and Assistant Managers	3.0	2.0	2.0
Social Workers	11.0	11.0	13.0
Speech Pathologists	60.0	60.5	60.5
21st Century Learning Grant	0.0	17.0	17.0
Classroom Teacher Assistants	958.0	1,014.0	1,023.0
Guidance Technicians	71.0	71.0	72.0
Clinic Assistants	18.0	19.0	19.0
Computer Lab Managers	71.0	71.0	71.0
Deaf Education Interpreters	11.0	11.0	11.0
Lan Techs	6.0	6.0	6.0
Library Assistants	8.0	8.0	8.0
	<b>1,672.0</b>	<b>1,766.5</b>	<b>1,790.5</b>
<b>TOTAL CAMPUS PERSONNEL</b>	<b>6,363.0</b>	<b>6,476.5</b>	<b>6,500.5</b>

NOTE: Schedule presents total staffing for all fund sources

(General Operating Fund, all Special Revenue Funds, and Food Service Fund).

SOURCE: TEAMS 10/1/07 (2007-08), TEAMS 10/1/08 (2008-09), and TEAMS 10/2/09 (2009-10)

**ARLINGTON INDEPENDENT SCHOOL DISTRICT**

PERSONNEL REPORT CENTRAL PERSONNEL	2007-08 TOTAL	2008-09 TOTAL	2009-10 TOTAL
<b><u>Central Administration</u></b>			
Superintendent	1.0	1.0	1.0
Deputy Superintendent	2.0	2.0	2.0
Associate Superintendent	4.0	4.0	2.0
Attorney	1.0	1.0	1.0
Assistant Superintendent	6.0	6.0	6.0
Internal Auditor	3.0	3.0	3.0
Administrative Assistant	3.0	3.0	3.0
	<b>20.0</b>	<b>20.0</b>	<b>18.0</b>
<b><u>Central Instructional Administration</u></b>			
Athletics	5.0	5.0	6.5
Bilingual/ESL	3.0	3.0	3.0
Career Technology	6.0	6.0	6.0
Effective School Leadership	2.0	0.0	0.0
Elementary Instruction	2.0	2.0	2.0
Fine Arts	3.0	4.0	4.0
Instructional Technology	13.0	13.0	13.0
Secondary Instruction	2.0	2.0	2.0
Special Education	5.0	5.0	5.0
Title I	5.0	6.0	10.0
	<b>46.0</b>	<b>46.0</b>	<b>51.5</b>
<b><u>Central Support</u></b>			
Business Department	39.0	39.0	39.0
Community Programs	3.0	3.0	3.0
Counseling/PRS/Families in Transition	8.0	10.0	8.0
Curriculum Coordinators	33.0	34.0	34.0
Drop Out Prevention	3.0	3.0	4.0
Food Service	25.0	25.0	25.0
Grants Office	2.0	3.0	3.0
Health Services	2.0	2.0	2.0
Library Services	6.0	6.0	6.0
Ombudsman/Parent Relations/Drug-Free Program	3.0	3.0	3.0
Personnel Department	27.0	27.0	25.0
Plant Maintenance & Operation	17.0	17.0	17.0
Professional Development	5.0	7.0	7.0
Public Information Services	6.0	7.0	5.0
Records Management	3.0	3.0	3.0
Security	2.5	3.5	3.5
Special Education Special Services	22.0	22.0	22.0
Student Affairs/Student Services	7.0	7.0	7.0
Technology Department	57.0	57.0	56.0
Testing & Research	8.0	9.0	8.0
Textbooks	2.0	2.0	2.0
Transportation	7.5	7.5	7.5
	<b>288.0</b>	<b>297.0</b>	<b>290.0</b>
<b>TOTAL CENTRAL PERSONNEL</b>	<b>354.0</b>	<b>363.0</b>	<b>359.5</b>

*NOTE: Schedule presents total staffing for all fund sources*

*SOURCE: TEAMS 10/1/07 (2007-08), TEAMS 10/1/08 (2008-09), and TEAMS 10/2/09 (2009-10)*

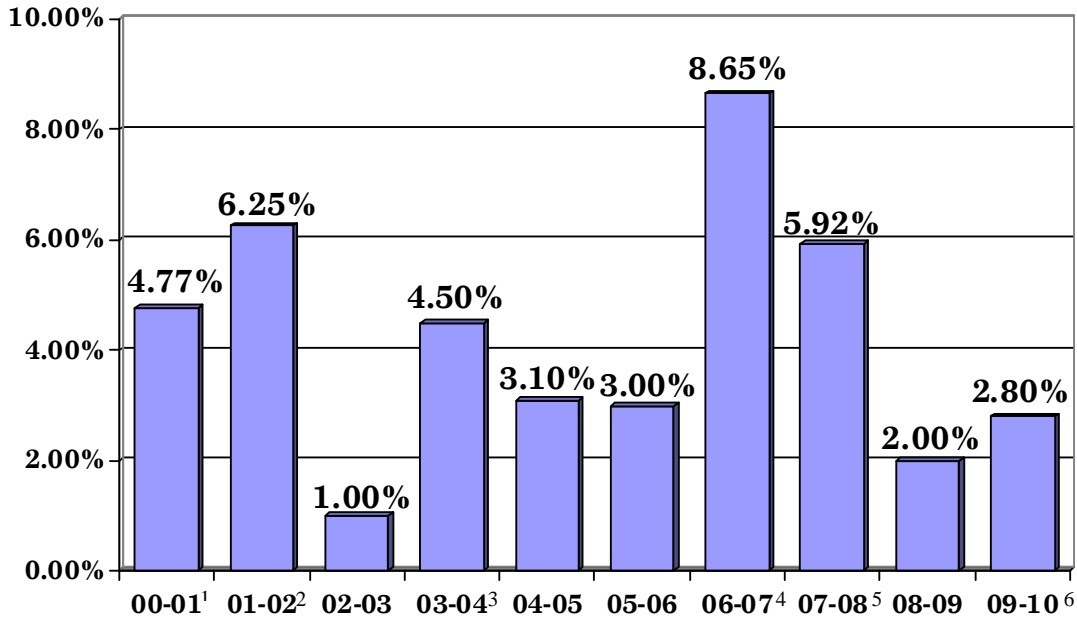
**ARLINGTON INDEPENDENT SCHOOL DISTRICT**

<b>PERSONNEL REPORT</b>		<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
<b>AUXILIARY PERSONNEL</b>		<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>
<b><u>Auxiliary</u></b>				
Food Service:	Specialists	407.5	403.0	403.0
	Managers	71.0	72.0	72.0
	Manager Trainees/Leads	30.0	34.0	35.0
	Warehouse Foreman	2.0	2.0	2.0
	Drivers	11.0	11.0	11.0
	Catering	2.0	3.0	3.0
		<b>523.5</b>	<b>525.0</b>	<b>526.0</b>
Maintenance:	Custodians:	447.0	441.0	403.0
	(includes limited duty employees)			
	Warehouse	18.0	18.0	17.0
	Security	80.0	86.0	86.0
	Plumbing	15.0	15.0	15.0
	Electrical	16.0	16.0	16.0
	Grounds	36.0	36.0	35.0
	Print Shop	3.0	3.0	3.0
	Telecommunications	3.0	3.0	2.0
	Textbooks	3.0	3.0	2.0
	Laundry	7.0	7.0	7.0
	Heating & A/C	25.0	25.0	25.0
	Building Maintenance	26.0	28.0	26.0
	Dispatchers	2.0	2.0	3.0
		<b>681.0</b>	<b>683.0</b>	<b>640.0</b>
Transportation:	Bus Drivers	232.0	233.0	234.0
	Bus Attendants	63.0	61.0	60.0
	Foremen/Routers	3.0	3.0	3.0
	Safety Technician	1.0	1.0	1.0
	Paid Busing	1.0	1.0	1.0
	Mechanics	26.0	26.0	24.0
		<b>326.0</b>	<b>325.0</b>	<b>323.0</b>
Cafeteria Monitors:		<b>153.0</b>	<b>145.5</b>	<b>150.0</b>
<b>TOTAL AUXILIARY PERSONNEL</b>		<b>1,683.5</b>	<b>1,678.5</b>	<b>1,639.0</b>

*NOTE: Schedule presents total staffing for all fund sources*

*SOURCE: TEAMS 10/1/07 (2007-08), TEAMS 10/1/08 (2008-09), and TEAMS 10/2/09 (2009-10)*

## History of Salary Increases



1 – Average increase for teachers was over 4.77%. All other employees received 3% of mid-point.

2 – Beginning in 2001-02, the percentage increase was based on prior year, not the mid-point.

3 – Employees that made \$25,000 or less the previous year received a 5% increase.

4 – Average increase for teachers was 8.65%. All other employees received 5.4%.

5 – Average increase for teachers was 5.92%. All other employees received 3.5%.

6 – Salary increase for teachers was mandated in House Bill 3646 and averaged 2.8%. Instead of a salary increase, all other employees received a one-time compensation payment equal to 2% of their salary, which will terminate at the end of the 2009-10 year.

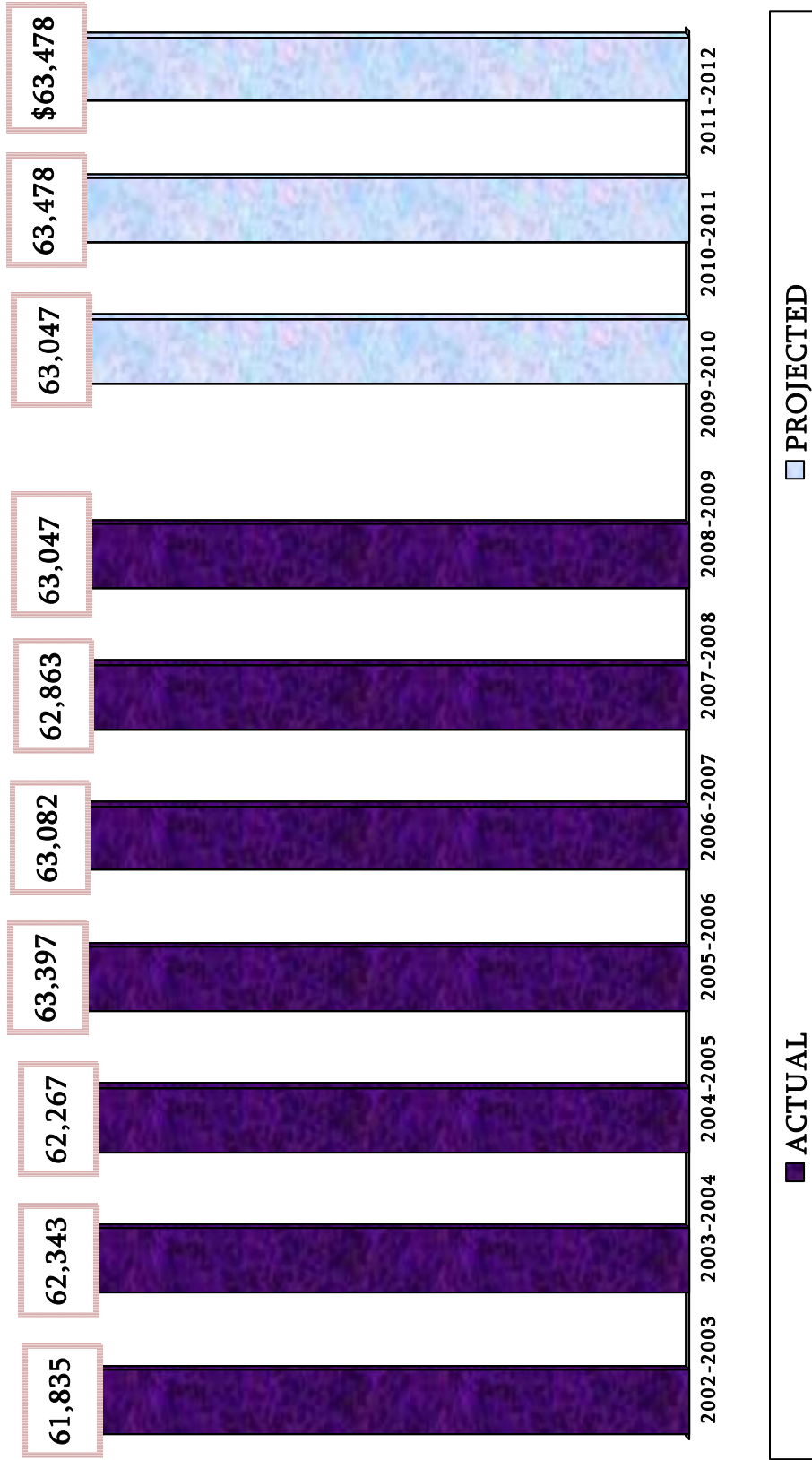


# STUDENT DATA

# ARLINGTON INDEPENDENT SCHOOL DISTRICT

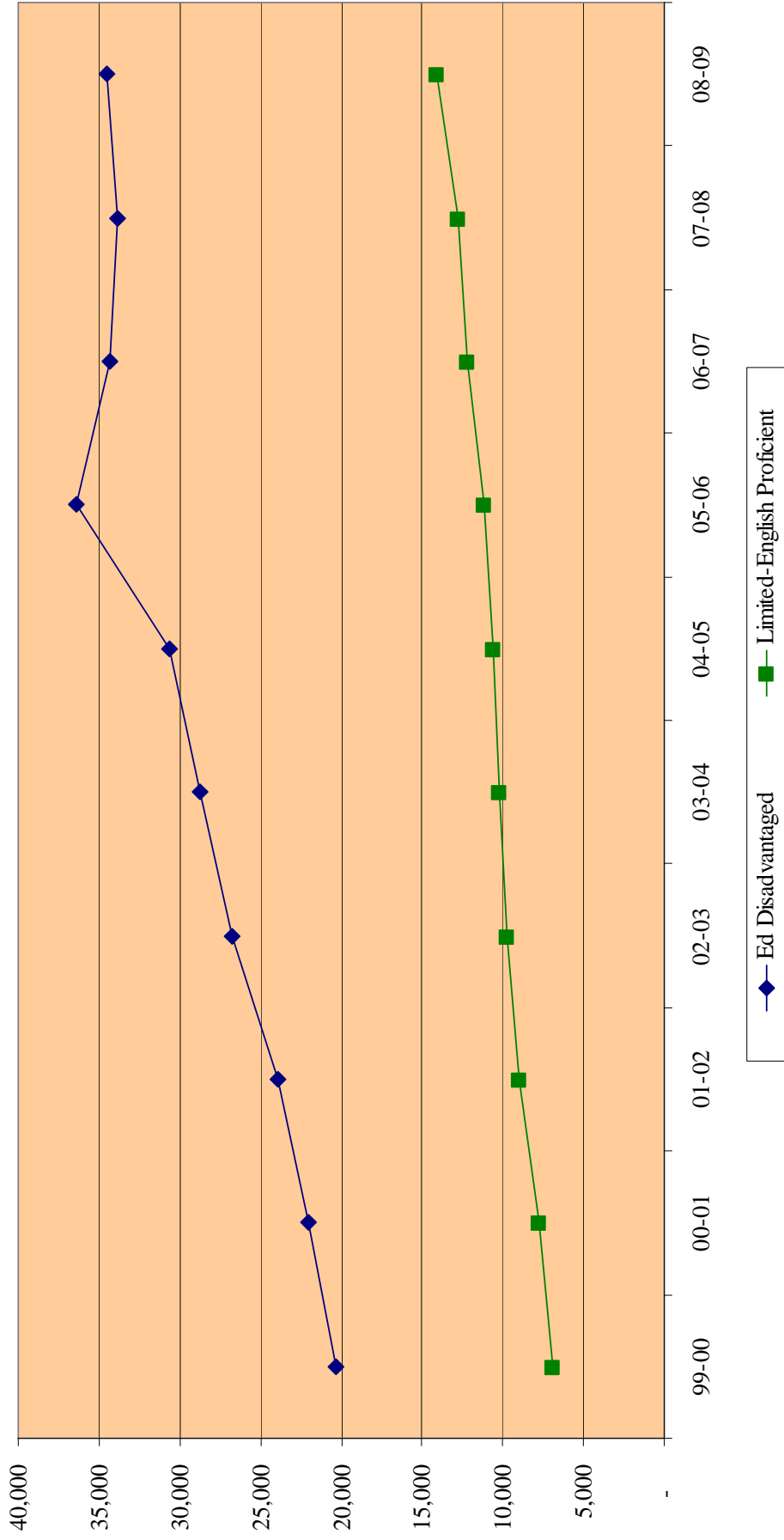
## ENROLLMENT TRENDS

(as of October PEIMS snapshot date)



# ARLINGTON INDEPENDENT SCHOOL DISTRICT

## Educationally Disadvantaged & Limited-English-Proficient Students





ARLINGTON ISD  
 PERFORMANCE INDICATORS  
 DISTRICT STANDINGS

	<u>2007-08</u>	<u>2008-09</u>
<i><u>Arlington ISD</u></i>		
District Rating	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.5%	95.5%
Completion Rate	86.2%	88.8%
<b>TAKS Score</b>		
Reading	88.0%	89.0%
Writing	90.0%	92.0%
Social Studies	91.0%	93.0%
Math	77.0%	78.0%
Science	72.0%	77.0%

**ARLINGTON ISD  
PERFORMANCE INDICATORS  
HIGH SCHOOLS**

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Arlington High</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	93.9%	94.5%
Completion Rate	88.3%	89.4%
<b>TAKS Score</b>		
Reading	85.0%	91.0%
Social Studies	92.0%	94.0%
Math	68.0%	68.0%
Science	75.0%	77.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Bowie HS</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	94.9%	94.8%
Completion Rate	88.7%	89.6%
<b>TAKS Score</b>		
Reading	86.0%	90.0%
Social Studies	91.0%	93.0%
Math	66.0%	67.0%
Science	67.0%	71.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Lamar HS</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	93.2%	93.2%
Completion Rate	89.3%	86.7%
<b>TAKS Score</b>		
Reading	83.0%	89.0%
Social Studies	94.0%	94.0%
Math	70.0%	71.0%
Science	77.0%	81.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Martin HS</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	95.8%	95.8%
Completion Rate	95.2%	95.7%
<b>TAKS Score</b>		
Reading	93.0%	96.0%
Social Studies	98.0%	98.0%
Math	84.0%	83.0%
Science	88.0%	90.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Sam Houston HS</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	93.0%	92.9%
Completion Rate	73.7%	83.4%
<b>TAKS Score</b>		
Reading	75.0%	81.0%
Social Studies	88.0%	90.0%
Math	53.0%	58.0%
Science	59.0%	62.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Seguin HS</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	93.6%	93.6%
Completion Rate	88.1%	94.3%
<b>TAKS Score</b>		
Reading	84.0%	86.0%
Social Studies	92.0%	94.0%
Math	66.0%	68.0%
Science	72.0%	73.0%

**ARLINGTON ISD  
PERFORMANCE INDICATORS  
JUNIOR HIGH SCHOOLS**

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Bailey JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.2%	96.2%
Dropout Rate	0.0%	0.0%
<b>TAKS Score</b>		
Reading	95.0%	94.0%
Writing	93.0%	96.0%
Social Studies	95.0%	97.0%
Math	91.0%	91.0%
Science	83.0%	87.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Barnett JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.4%	96.4%
Dropout Rate	0.1%	0.0%
<b>TAKS Score</b>		
Reading	94.0%	94.0%
Writing	93.0%	95.0%
Social Studies	88.0%	89.0%
Math	81.0%	82.0%
Science	61.0%	72.0%

	<i>Acceptable</i>	<i>Recognized</i>
<b><u>Boles JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.7%	96.7%
Dropout Rate	0.3%	0.0%
<b>TAKS Score</b>		
Reading	98.0%	97.0%
Writing	96.0%	96.0%
Social Studies	95.0%	98.0%
Math	91.0%	90.0%
Science	83.0%	89.0%

	<i>Unacceptable</i>	<i>Acceptable</i>
<b><u>Carter JH</u></b>		
<b>Campus Rating</b>	<i>Unacceptable</i>	<i>Acceptable</i>
Attendance Rate	94.6%	94.5%
Dropout Rate	0.3%	0.6%
<b>TAKS Score</b>		
Reading	85.0%	85.0%
Writing	86.0%	87.0%
Social Studies	78.0%	86.0%
Math	70.0%	71.0%
Science	50.0%	58.0%

	<i>Acceptable</i>	<i>Recognized</i>
<b><u>Ferguson JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.6%	96.6%
Dropout Rate	0.5%	0.0%
<b>TAKS Score</b>		
Reading	94.0%	92.0%
Writing	91.0%	94.0%
Social Studies	94.0%	98.0%
Math	85.0%	84.0%
Science	67.0%	79.0%

	<i>Acceptable</i>	<i>Acceptable</i>
<b><u>Gunn JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	94.9%	94.9%
Dropout Rate	0.2%	0.3%
<b>TAKS Score</b>		
Reading	92.0%	92.0%
Writing	90.0%	95.0%
Social Studies	87.0%	87.0%
Math	86.0%	82.0%
Science	65.0%	74.0%

	<i>Unacceptable</i>	<i>Unacceptable</i>
<b><u>Hutcheson JH</u></b>		
<b>Campus Rating</b>	<i>Unacceptable</i>	<i>Unacceptable</i>
Attendance Rate	94.4%	94.4%
Dropout Rate	0.9%	0.2%
<b>TAKS Score</b>		
Reading	86.0%	87.0%
Writing	86.0%	89.0%
Social Studies	75.0%	90.0%
Math	68.0%	71.0%
Science	44.0%	57.0%

	<i>Acceptable</i>	<i>Unacceptable</i>
<b><u>Nichols JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Unacceptable</i>
Attendance Rate	96.0%	95.9%
Dropout Rate	1.2%	1.4%
<b>TAKS Score</b>		
Reading	90.0%	89.0%
Writing	86.0%	88.0%
Social Studies	92.0%	83.0%
Math	80.0%	81.0%
Science	65.0%	58.0%

	<i>Acceptable</i>	<i>Acceptable</i>
<b><u>Ousley JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	97.1%	97.1%
Dropout Rate	0.0%	0.0%
<b>TAKS Score</b>		
Reading	94.0%	92.0%
Writing	93.0%	97.0%
Social Studies	93.0%	92.0%
Math	86.0%	86.0%
Science	69.0%	69.0%

	<i>Acceptable</i>	<i>Acceptable</i>
<b><u>Shackelford JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.3%	95.2%
Dropout Rate	0.3%	0.5%
<b>TAKS Score</b>		
Reading	91.0%	90.0%
Writing	90.0%	92.0%
Social Studies	89.0%	91.0%
Math	83.0%	83.0%
Science	65.0%	69.0%

	<i>Acceptable</i>	<i>Acceptable</i>
<b><u>Workman JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.5%	95.5%
Dropout Rate	0.3%	0.6%
<b>TAKS Score</b>		
Reading	88.0%	87.0%
Writing	86.0%	90.0%
Social Studies	85.0%	88.0%
Math	71.0%	69.0%
Math	53.0%	59.0%

	<i>Acceptable</i>	<i>Acceptable</i>
<b><u>Young JH</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.1%	96.1%
Dropout Rate	0.0%	0.0%
<b>TAKS Score</b>		
Reading	96.0%	95.0%
Writing	94.0%	97.0%
Social Studies	94.0%	95.0%
Math	93.0%	91.0%
Math	80.0%	83.0%

**ARLINGTON ISD  
PERFORMANCE INDICATORS  
ELEMENTARY SCHOOLS**

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Amos Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.6%	96.9%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	93.0%	91.0%
Writing	91.0%	92.0%
Math	86.0%	86.0%
Science	85.0%	84.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Anderson Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.2%	96.5%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	80.0%	78.0%
Writing	83.0%	89.0%
Math	73.0%	72.0%
Science	53.0%	69.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Ashworth Elementary</u></b>		
<b>Campus Rating</b>	<i>Exemplary</i>	<i>Exemplary</i>
Attendance Rate	96.7%	96.9%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	98.0%	96.0%
Writing	99.0%	99.0%
Math	97.0%	95.0%
Science	91.0%	96.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Atherton Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.4%	96.6%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	81.0%	79.0%
Writing	84.0%	85.0%
Math	74.0%	80.0%
Science	62.0%	74.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Bebensee Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.8%	97.0%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	89.0%	90.0%
Writing	92.0%	97.0%
Math	78.0%	77.0%
Science	73.0%	76.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Beckham Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	97.0%	97.1%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	90.0%	92.0%
Writing	96.0%	93.0%
Math	86.0%	87.0%
Science	76.0%	93.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Berry Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	95.6%	96.0%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	87.0%	82.0%
Writing	87.0%	97.0%
Math	77.0%	76.0%
Science	62.0%	72.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Blanton Elementary</u></b>		
<b>Campus Rating</b>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	95.6%	95.8%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	87.0%	91.0%
Writing	93.0%	94.0%
Math	75.0%	82.0%
Science	75.0%	82.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Bryant Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	97.2%	97.3%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	95.0%	93.0%
Writing	98.0%	93.0%
Math	84.0%	89.0%
Science	78.0%	84.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Burgin Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.1%	96.7%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	92.0%	91.0%
Writing	95.0%	91.0%
Math	81.0%	82.0%
Science	73.0%	78.0%

**ARLINGTON ISD  
PERFORMANCE INDICATORS  
ELEMENTARY SCHOOLS**

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Butler Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Exemplary</i></b>	<b><i>Exemplary</i></b>
Attendance Rate	96.7%	96.8%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	98.0%	98.0%
Writing	96.0%	96.0%
Math	98.0%	94.0%
Science	89.0%	95.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Corey Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Recognized</i></b>	<b><i>Recognized</i></b>
Attendance Rate	95.9%	96.2%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	96.0%	96.0%
Writing	89.0%	94.0%
Math	88.0%	89.0%
Science	89.0%	90.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Crouch Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Acceptable</i></b>	<b><i>Acceptable</i></b>
Attendance Rate	96.5%	96.8%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	83.0%	81.0%
Writing	90.0%	87.0%
Math	78.0%	79.0%
Science	57.0%	63.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Crow Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Acceptable</i></b>	<b><i>Recognized</i></b>
Attendance Rate	96.0%	96.3%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	82.0%	82.0%
Writing	70.0%	88.0%
Math	75.0%	82.0%
Science	70.0%	75.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Ditto Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Exemplary</i></b>	<b><i>Exemplary</i></b>
Attendance Rate	96.8%	96.9%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	99.0%	99.0%
Writing	95.0%	95.0%
Math	98.0%	98.0%
Science	91.0%	98.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Duff Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Recognized</i></b>	<b><i>Recognized</i></b>
Attendance Rate	96.7%	96.8%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	97.0%	96.0%
Writing	91.0%	90.0%
Math	92.0%	91.0%
Science	93.0%	97.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Dunn Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Acceptable</i></b>	<b><i>Recognized</i></b>
Attendance Rate	96.2%	96.4%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	93.0%	91.0%
Writing	89.0%	88.0%
Math	84.0%	84.0%
Science	90.0%	89.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Ellis Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Recognized</i></b>	<b><i>Recognized</i></b>
Attendance Rate	95.3%	95.7%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	87.0%	87.0%
Writing	83.0%	85.0%
Math	78.0%	76.0%
Science	85.0%	81.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Farrell Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Recognized</i></b>	<b><i>Exemplary</i></b>
Attendance Rate	97.3%	97.5%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	92.0%	95.0%
Writing	91.0%	97.0%
Math	82.0%	87.0%
Science	83.0%	96.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Fitzgerald Elementary</u></b>		
<b>Campus Rating</b>	<b><i>Acceptable</i></b>	<b><i>Recognized</i></b>
Attendance Rate	96.9%	97.2%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	88.0%	87.0%
Writing	89.0%	92.0%
Math	74.0%	81.0%
Science	73.0%	83.0%

**ARLINGTON ISD  
PERFORMANCE INDICATORS  
ELEMENTARY SCHOOLS**

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Foster Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.2%	96.6%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	86.0%	89.0%
Writing	92.0%	92.0%
Math	78.0%	83.0%
Science	66.0%	84.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Goodman Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.3%	96.6%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	87.0%	92.0%
Writing	88.0%	99.0%
Math	88.0%	91.0%
Science	69.0%	91.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Hale Elementary</u></b>		
<b>Campus Rating</b>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.3%	96.7%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	89.0%	88.0%
Writing	87.0%	82.0%
Math	87.0%	84.0%
Science	89.0%	90.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Hill Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.3%	96.5%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	97.0%	98.0%
Writing	88.0%	95.0%
Math	86.0%	91.0%
Science	89.0%	87.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Johns Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.7%	95.9%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	75.0%	78.0%
Writing	87.0%	84.0%
Math	63.0%	66.0%
Science	65.0%	73.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Key Elementary</u></b>		
<b>Campus Rating</b>	<i>Recognized</i>	<i>Exemplary</i>
Attendance Rate	96.3%	96.5%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	96.0%	94.0%
Writing	97.0%	93.0%
Math	93.0%	96.0%
Science	92.0%	93.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Knox Elementary</u></b>		
<b>Campus Rating</b>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	95.9%	96.4%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	88.0%	86.0%
Writing	94.0%	96.0%
Math	82.0%	84.0%
Science	77.0%	84.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Larson Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.2%	96.6%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	93.0%	94.0%
Writing	91.0%	96.0%
Math	86.0%	88.0%
Science	87.0%	81.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Little Elementary</u></b>		
<b>Campus Rating</b>	<i>Exemplary</i>	<i>Recognized</i>
Attendance Rate	96.3%	96.6%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	97.0%	96.0%
Writing	96.0%	98.0%
Math	94.0%	95.0%
Science	92.0%	94.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Miller Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.0%	96.3%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	93.0%	94.0%
Writing	92.0%	92.0%
Math	89.0%	90.0%
Science	77.0%	91.0%

**ARLINGTON ISD  
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	<u>2007-08</u>	<u>2008-09</u>
<b><u>Moore Elementary</u></b>		
<b>Campus Rating</b>	<i>Recognized</i>	<i>Exemplary</i>
Attendance Rate	96.5%	96.7%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	97.0%	95.0%
Writing	96.0%	96.0%
Math	94.0%	96.0%
Science	89.0%	90.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Morton Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	95.6%	95.9%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	80.0%	82.0%
Writing	78.0%	87.0%
Math	74.0%	75.0%
Science	64.0%	81.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Pearcy Elementary</u></b>		
<b>Campus Rating</b>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.9%	97.2%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	94.0%	93.0%
Writing	93.0%	92.0%
Math	88.0%	87.0%
Science	73.0%	78.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Pope Elementary</u></b>		
<b>Campus Rating</b>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.2%	96.3%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	95.0%	93.0%
Writing	91.0%	98.0%
Math	88.0%	88.0%
Science	89.0%	86.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Rankin Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	95.6%	96.2%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	77.0%	78.0%
Writing	92.0%	91.0%
Math	70.0%	77.0%
Science	60.0%	85.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Remynse Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.3%	96.4%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	80.0%	77.0%
Writing	88.0%	83.0%
Math	66.0%	67.0%
Science	58.0%	65.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Roark Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.8%	96.5%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	83.0%	80.0%
Writing	91.0%	83.0%
Math	66.0%	75.0%
Science	67.0%	66.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Roquemore Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.8%	96.4%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	76.0%	84.0%
Writing	86.0%	83.0%
Math	71.0%	70.0%
Science	49.0%	69.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Sherrod Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	94.6%	95.0%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	88.0%	87.0%
Writing	91.0%	86.0%
Math	77.0%	78.0%
Science	67.0%	72.0%

	<u>2007-08</u>	<u>2008-09</u>
<b><u>Short Elementary</u></b>		
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.6%	95.9%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	85.0%	86.0%
Writing	87.0%	88.0%
Math	81.0%	78.0%
Science	69.0%	71.0%

**ARLINGTON ISD  
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**So. Davis Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.8%	96.0%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	79.0%	76.0%
Writing	75.0%	70.0%
Math	75.0%	63.0%
Science	68.0%	69.0%

**Speer Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.2%	96.5%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	79.0%	75.0%
Writing	84.0%	91.0%
Math	70.0%	65.0%
Science	53.0%	61.0%

**Starrett Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.5%	96.7%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	86.0%	83.0%
Writing	87.0%	81.0%
Math	77.0%	77.0%
Science	69.0%	85.0%

**Swift Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	95.3%	96.2%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	91.0%	89.0%
Writing	89.0%	86.0%
Math	87.0%	84.0%
Science	93.0%	93.0%

**Thornton Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.1%	96.6%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	84.0%	77.0%
Writing	78.0%	86.0%
Math	78.0%	71.0%
Science	80.0%	75.0%

**Webb Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	95.5%	96.0%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	84.0%	84.0%
Writing	89.0%	95.0%
Math	77.0%	69.0%
Science	76.0%	71.0%

**West Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	97.2%	97.3%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	95.0%	94.0%
Writing	98.0%	98.0%
Math	89.0%	88.0%
Science	82.0%	92.0%

**Williams Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.3%	96.6%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	92.0%	87.0%
Writing	96.0%	96.0%
Math	75.0%	81.0%
Science	75.0%	84.0%

**Wimbish Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	94.1%	94.9%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	86.0%	85.0%
Writing	79.0%	91.0%
Math	73.0%	85.0%
Science	76.0%	74.0%

**Wood Elementary**

	<b><u>2007-08</u></b>	<b><u>2008-09</u></b>
<b>Campus Rating</b>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.4%	96.5%
Dropout Rate	N/A	N/A
<b>TAKS Score</b>		
Reading	97.0%	96.0%
Writing	96.0%	96.0%
Math	91.0%	92.0%
Science	84.0%	93.0%

# DEMOGRAPHIC DATA



## About AISD

Located in the heart of the Dallas-Ft. Worth area, Arlington is a thriving community with a population of over 370,000 citizens. This diverse community is also a major tourist destination that is home to major names in the retail, service, entertainment and manufacturing industries.

More than 63,000 students are enrolled in the Arlington ISD, making it the 8<sup>th</sup> largest school district in Texas. The AISD is also the largest employer in Arlington and the third-largest in Tarrant County, with a staff of 8,519.

Arlington schools prepare students for future employment and higher education through challenging academic programs and extra-curricular activities. Seventeen percent of the student body is enrolled in the Advanced Academics program. The AISD offers the prestigious International Baccalaureate World School Program at Arlington, Bowie, Lamar and Sam Houston High Schools. The IB program will be expanded to all six high schools in the future. All academic and extra-curricular programs are supported by a highly qualified, culturally-diverse teaching staff.

Students have the opportunity to graduate with 24 or more college credits through the district's Advanced Placement program. That's the equivalent of one full year of college study. This year, the Advanced Placement curricula include English, Calculus, Biology, American History, American Government, European History, Macroeconomics, Computer Science, Physics, Chemistry and foreign languages.

A dual credit program is offered at each of the District's six high schools. Students can take college-level courses through the dual credit program to earn both high school and college academic credits. The District covers tuition costs and books for students who take advantage of this on-site opportunity. Classes are taught by Tarrant County College and the University of Texas at Arlington professors.

The AISD and Texas Christian University teamed up to strengthen the area's future nursing profession. Qualifying AISD students are now guaranteed admission to TCU and Harris College of Nursing and Health Sciences.

In 2007 five AISD schools were recognized in "The Best Public Schools" by *Texas Monthly* magazine.

To keep pace with Arlington's rapid growth, the AISD opened seventeen new elementary campuses, two high schools and three junior highs since 1989. The AISD now includes fifty elementaries, twelve junior highs, six high schools, a pre-kindergarten campus and five alternative schools.

Arlington ISD's current tax rate is \$1.272 per \$100 of assessed value. Operating expenditures per student total \$6,730, which is \$345 less than the state average.

The average pupil-teacher ratio is 15.4 to 1 throughout the district. More than 120 counselors assist students and parents in elementary and secondary levels.

The AISD is home to 25 National Merit, National Achievement, and National Hispanic Scholars.

AISD's fine arts program has been named "One of the Best Communities for Music Education" for six consecutive years. The fine arts curriculum allows students to explore their creativity through a wide variety of programs. Drama, art and music education produce consistent trophy winners in University Interscholastic League competition. Unique programs, such as elementary strings and chorus, give our talented youngsters an early start.

The district's comprehensive interscholastic athletic program includes 5A and 4A varsity competition in baseball, basketball, cross country, football, soccer, softball, swimming and diving, tennis, track, volleyball, wrestling, and gymnastics.

Zeroing in on potential dropouts, the AISD's secondary Venture School and elementary and junior high Success programs provide alternatives for students who have difficulty adjusting to a regular classroom environment.

Community groups and volunteers have many opportunities to become involved with the students. Several civic groups mentor or tutor at-risk students while more than 18,000 individual volunteers share their time and talents with the students and staff through community programs. This year, about 900 area businesses are involved in the district's Adopt-A-School program.

Arlington ISD serves the educational needs of every child. At the same time, the AISD nurtures its relationship with the community through sound fiscal management and a systematic, well-planned, continuous, two-way communications program.

## ABOUT THE ARLINGTON COMMUNITY

- ★ With a population exceeding 370,000, Arlington is the third largest city in north Texas, the seventh in the state and the forty-ninth in the United States. The average annual growth rate is .2%.
- ★ Arlington's 98.7 square miles include seven major business corridors including over 32 million square feet of industrial space.
- ★ The world's second busiest airport - D/FW International - is only eight miles north of the city.
- ★ Arlington is located in the center of the Dallas/Fort Worth Metroplex, less than 17 miles from Downtown Dallas and 10 miles from Downtown Fort Worth, and 8 miles south of D/FW International Airport.
- ★ Interstates 20 and 30 traverse the city East and West, providing excellent access to the rest of the United States. Access to Interstate 35, traversing the United States from Mexico to Canada is also convenient.
- ★ Arlington is home to the 30,000–student University of Texas at Arlington and the Tarrant County College Southeast.
- ★ Arlington has a diverse economy. Major employers in the private sector include General Motors, Bell Helicopter, National Semiconductor, Americredit, Arlington Memorial Hospital, Doskocil Manufacturing, and JP Morgan Chase Call Center.
- ★ Arlington's tax structure is competitive, and city and state financial incentives can help qualifying companies reduce their tax burden, especially in Arlington's two enterprise zones. The three major taxing entities – Arlington ISD, the City of Arlington and Tarrant County – each exempt from property taxation inventory that will be held in the state fewer than 175 days.
- ★ Arlington is known as the “Entertainment Capital of Texas.” Each year 6.8 million people visit Arlington and pump an estimated \$396 million into the local economy. The four main attractions are the Rangers Ballpark in Arlington, home of the Texas Rangers Baseball team; Six Flags Over Texas amusement park; Hurricane Harbor Water Park; and the new Dallas Cowboys Stadium, home to the Dallas Cowboys football team of the National Football League.



## School Directory

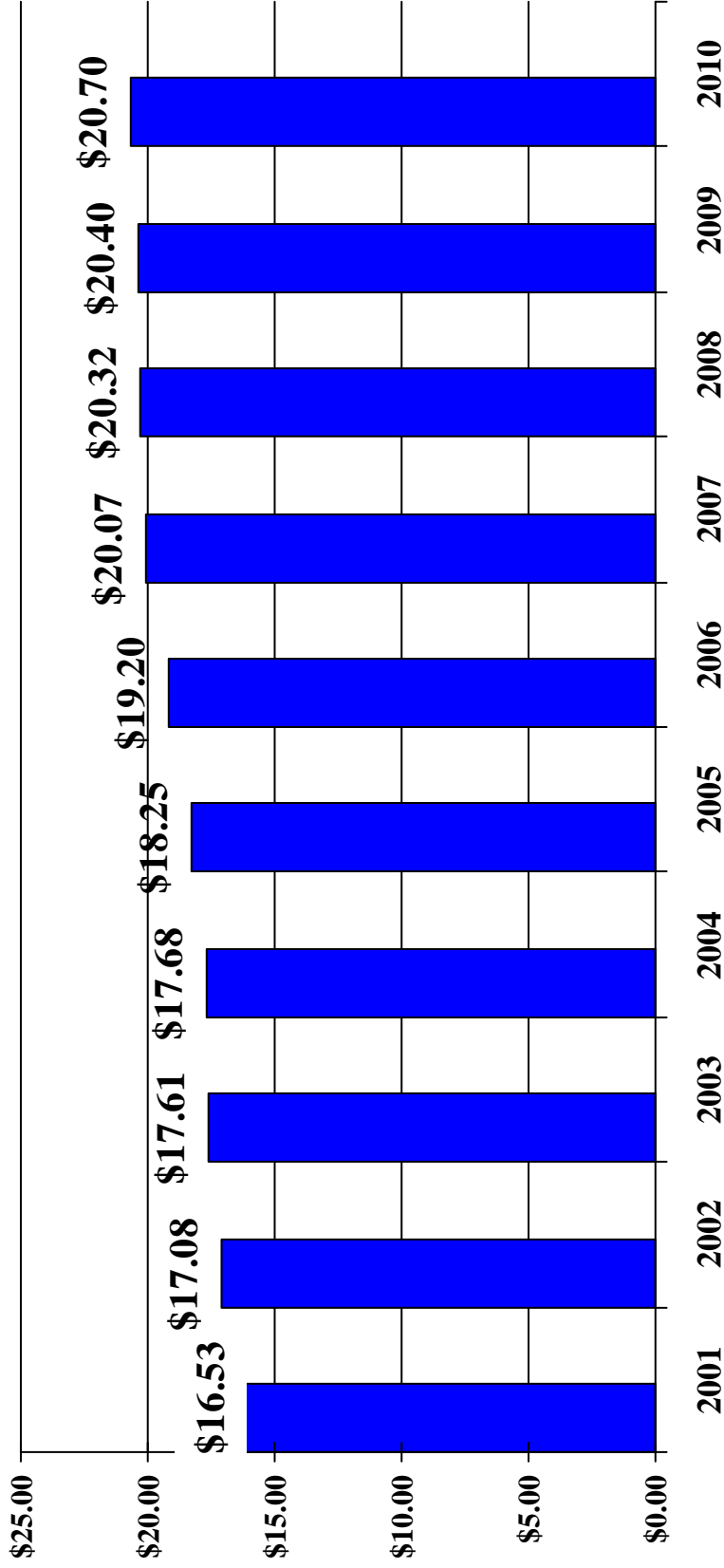
	ADDRESS	ZIP	PHONE	PRINCIPAL
<i>Senior High Schools</i>				
Arlington	818 W. Park Row	76013	682-867-8100	Jennifer Young
Bowie	2101 Highbank Dr.	76018	682-867-4400	Michelle Wilmoth-Senato
Lamar	1400 Lamar Blvd W.	76012	682-867-8300	Jeff Provence
Martin	4501 W. Pleasant Ridge	76016	682-867-8600	Melinda Reeves
Newcomer Ctr.	701 E. Arbrook Blvd	76014	682-867-7100	Mark Strand
Sam Houston	2000 Sam Houston Dr.	76014	682-867-8200	Beverley McReynolds
Seguin	7001 Silo Rd.	76002	682-867-6700	Ed Farmer
Turning Point	5618 W. Arkansas Ln.	76016	682-867-3000	Lloyd Day
Venture	4900 W. Arkansas Ln.	76016	682-867-6400	John DeMore
<i>Junior High Schools</i>				
Bailey	2411 Winewood St.	76013	682-867-0700	Tiffany Benavides
Barnett	2101 Sublett Rd.	76018	682-867-5000	Cynthia Elwood
Boles	3900 Green Oaks Blvd. S.W.	76017	682-867-8000	Fernando Benavides
Carter	701 Tharp St.	76010	682-867-1700	Rashel Stevens
Ferguson	600 S. E. Green Oaks Blvd.	76018	682-867-1600	Davey Jones - Interim
Gunn	3000 S. Fielder Rd.	76015	682-867-5400	Lesia Rodawalt
Hutcheson	2101 Browning Dr.	76010	682-867-2400	David Tapia
Nichols *	2201 Ascension Blvd.	76006	682-867-2600	Sandra Knox
Ousley	950 S. E. Parkway	76018	682-867-5700	Lora Thurston
Shackelford *	2000 N. Fielder Rd.	76012	682-867-3600	Andrew Hagman
Turning Point Jr.	2209 N. Davis Dr.	76012	682-867-3050	Linda Williams
Workman	701 E. Arbrook Blvd.	76014	682-867-1200	David Bellile
Young	3200 Woodside Dr.	76016	682-867-3400	Roger Jones
<i>Elementary Schools</i>				
Amos	3100 Daniel Dr.	76014	682-867-4700	Rodney Rinn
Anderson	1101 Timberlake Dr.	76010	682-867-7750	Kyle Bunker
Ashworth	6700 Silo Rd.	76002	682-867-4800	Rhonda Greer
Atherton	2101 Overbrook Dr.	76014	682-867-4900	Stephanie Hawthorne
Bebensee	5900 Inks Lake Dr.	76018	682-867-5100	John Walkinshaw
Beckham	1700 Southeast Parkway	76002	682-867-6600	Lisa Strickland
Berry	1800 Joyce St.	76010	682-867-0850	Kathy Link
Blanton *	1900 S. Collins St.	76010	682-867-1000	Stephen Paulsen
Bryant	2201 Havenwood Dr.	76018	682-867-5200	Nancy Simko
Burgin	401 E. Mayfield R.	76014	682-867-1300	Sheila Madden
Butler	2121 Margaret Dr.	76012	682-867-1010	Sara Coulter
Corey	5200 Kelly Elliot Rd.	76017	682-867-3900	Steve Howell
Crouch *	2810 Prairie Hill, G. P.	75051	682-867-0200	Aaron Perales
Crow *	1201 Coke Dr.	76010	682-867-1850	Sally Amendola
Ditto	3001 Quail Ln.	76016	682-867-3100	Julie Harcrow
Duff	31000 Lynnwood Dr.	76013	682-867-2000	Cynthia Harbison
Dunn	2201 Woodside Dr.	76013	682-867-3200	Mary Helen Burnett
Ellis	2601 Shadow Ridge Dr.	76006	682-867-7900	Beverly Behgam
Farrell *	3410 Paladium Dr., G. P.	75052	682-867-0300	Jeanne Pakele
Fitzgerald	5201 Creek Valley Dr.	76018	682-867-5300	Robert Cox

Foster	1025 High Point Rd.	76015	682-867-5350	Jacquelyn McClendon
Goodman	1400 Rebecca Ln.	76014	682-867-2200	Tera Albert
Hale *	2400 E. Mayfield Rd.	76014	682-867-1530	Shane Nelson
Hill	2020 W. Tucker Blvd.	76013	682-867-2300	Bryan Shippey
Johns *	1900 Sherry St.	76010	682-867-2500	Tammy Rogers
Key	3621 Roosevelt Dr.	76016	682-867-5500	Debbi Chumchal
Knox	2315 Stonegate	76010	682-867-2051	Yvonne Harris-DuPont
Kooken Center	423 N. Center St.	76012	682-867-7152	Connie Spence
Larson *	2620 Avenue K, G. P.	75050	682-867-0000	Lesley Bettis
Little	3721 Little Rd.	76016	682-867-3300	Barbara Lindley
Miller	6401 W. Pleasant Ridge Rd.	76016	682-867-8400	Chris Chamberlain
Moore	5500 Park Springs Blvd.	76017	682-867-8900	Vivian Johnson
Morton *	2900 Barrington Pl.	76014	682-867-5600	John Peterson
Pearcy	601 E. Harris Rd.	76002	682-867-5555	Melissa Haubrich
Pope	901 Chestnut Dr.	76012	682-867-2750	Celina Kilgore
Rankin *	1900 Oleander Dr.	76010	682-867-2800	Deanna McClellan
Remyse	2720 Fall Drive, G.P.	75052	682-867-0500	Madonna Kennedy
Roark *	2401 Roberts Cir.	76010	682-867-2900	Marsha Tucker
Roquemore	2001 Van Buren Dr.	76011	682-867-3500	Suzie Swan
Sherrrod *	2626 Lincoln Dr.	76006	682-867-3700	Jeanine Johnson
Short	2000 California Ln.	76015	682-867-5850	Katherine McCollum
South Davis	2001 S. Davis Dr.	76013	682-867-3800	Erma Nichols
Speer *	811 Fuller St.	76012	682-867-4000	Linda DeLeon
Starrett	2675 Fairmont Dr., G. P.	75052	682-867-0400	John Wofford
Swift	1101 S. Fielder Rd.	76013	682-867-4100	Patti Casey
Thornton *	2301 E. Park Row Dr.	76010	682-867-4200	David Gutierrez
Turning Point	4215 Little Rd.	76016	682-867-8850	Grace Alaman
Webb *	1200 N. Cooper St.	76011	682-867-4300	Michael Martin
West	2911 Kingswood Dr., G. P.	75052	682-867-0100	Yleen George
Williams	4915 Red Birch Dr.	76018	682-867-5900	Dana Goode
Wimbish	1601 Wright St.	76012	682-867-6000	Russell Berrong
Wood	3300 Pimlico Dr.	76017	682-867-1100	Sandra White

\* - Uniform policy in effect for this campus

# APPENDIX A

# Arlington ISD Property Values (in billions)



Source: Tarrant Appraisal District

Valuation Date: September 1

Arlington Independent School District  
Property Tax Information

Tax Year	Assessment %	Full Value at Time of Levy *	Assessed (Taxable) Value	Tax Levy	Rate Per \$100 Valuation			CED Rate	Combined Rate	Effective Rate to 100% Val
					L/M Rate	D/S Rate	Total District Rate			
1944	60				0.60	0.40	1.00			0.60
1945	60				0.60	0.40	1.00			0.60
1946	60				0.90	0.40	1.30			0.78
1947	60				0.90	0.40	1.30			0.78
1948	60				0.90	0.40	1.30			0.78
1949	60				0.90	0.40	1.30			0.78
1950	60				0.90	0.40	1.30			0.78
1951	60				1.00	0.50	1.50			0.90
1952	60				0.85	0.50	1.35			0.81
1953	60				1.00	0.50	1.50			0.90
1954	60	99,323,000		595,938	1.00	0.50	1.50			0.90
1955	60	118,304,000		709,824	1.00	0.50	1.50			0.90
1956	60	140,935,000		845,611	1.00	0.50	1.50			0.90
1957	60	163,755,000		982,532	1.00	0.50	1.50			0.90
1958	60	177,274,000		1,134,554	1.05	0.55	1.60			0.96
1959	60	194,928,000		1,247,539	1.05	0.55	1.60			0.96
1960	60	218,791,000		1,400,266	1.05	0.55	1.60			0.96
1961	60	236,372,000		1,512,785	1.05	0.55	1.60			0.96
1962	60	267,782,000		1,713,810	1.05	0.55	1.60			0.96
1963	60	298,589,000		1,910,972	1.05	0.55	1.60			0.96
1964	60	333,795,000		2,136,294	1.05	0.55	1.60			0.96
1965	60	354,457,000		2,530,827	0.88	0.31	1.19			0.71
1966	60	427,830,000		2,849,354	0.79	0.32	1.11			0.67
1967	60	480,558,000		3,200,524	0.79	0.32	1.11			0.67
1968	60	543,837,000		3,948,269	0.82	0.39	1.21			0.73
1969	60	649,752,000		5,730,814	1.05	0.42	1.47			0.88
1970	60	720,676,000		7,041,456	1.09	0.55	1.64			0.98
1971	60	813,261,000		8,392,861	1.17	0.55	1.72			1.03
1972	60	907,280,000		9,363,138	1.17	0.55	1.72			1.03
1973	60	1,181,680,000		12,194,944	1.17	0.55	1.72			1.03
1974	60	1,321,072,000		13,633,466	1.17	0.55	1.72			1.03
1975	60	1,444,105,000		14,873,422	1.17	0.55	1.72			1.03
1976	60	2,029,772,000		17,537,238	0.97	0.47	1.44			0.86
1977	60	2,168,421,000		17,434,110	0.89	0.45	1.34			0.80
1978	60	2,427,045,000		19,513,443	0.89	0.45	1.34			0.80
1979	60	2,745,997,886	1,560,925,176	24,038,231	1.09	0.45	1.54			0.92
1980	60	3,212,542,381	1,827,385,569	32,684,421	1.26	0.53	1.79			1.07
1981	100	3,728,884,964	3,560,794,895	38,428,127	0.76	0.32	1.08			1.08
1982	100	4,198,169,692	4,027,102,946	34,999,533	0.626	0.246	0.872			0.872
1983	100	5,225,938,908	5,040,073,599	48,512,638	0.682	0.284	0.966			0.966
1984	100	8,543,876,189	8,354,880,043	57,979,506	0.571	0.131	0.702			0.702
1985	100	9,394,434,506	9,202,609,556	67,710,971	0.627	0.116	0.743			0.743
1986	100	11,518,830,565	11,135,415,832	81,859,492	0.63002	0.11318	0.74320			0.74320
1987	100	11,603,126,351	11,252,279,232	94,772,994	0.70376	0.14824	0.85200			0.85200
1988	100	11,328,073,191	10,934,211,478	101,865,657	0.77273	0.16887	0.94160			0.94160
1989	100	11,450,585,157	11,050,388,776	108,230,746	0.82103	0.16887	0.98990			0.98990
1990	100	11,101,736,830	10,680,623,845	119,306,233	0.93904	0.19156	1.13060			1.13060
1991	100	11,889,785,940	10,832,914,507	58,696,384	0.35844	0.19156	0.55000	0.835	1.38500	0.55000
1992	100	11,432,276,181	10,394,283,890	43,704,362	0.23500	0.19156	0.42656	0.965	1.39156	0.42656
1993	100	11,552,444,421	10,371,086,431	139,149,283	1.17000	0.19156	1.36156			1.36156
1994	100	11,458,266,982	10,420,914,867	140,051,311	1.17000	0.19156	1.36156			1.36156
1995	100	12,550,821,024	11,121,783,271	148,191,078	1.15800	0.19156	1.34956			1.34956
1996	100	13,527,552,548	11,939,051,043	159,239,537	1.15800	0.19156	1.34956			1.34956
1997	100	14,335,027,824	12,118,965,226	172,043,332	1.21610	0.22250	1.43860			1.43860
1998	100	15,538,669,650	13,233,654,547	195,532,155	1.26260	0.23360	1.49620			1.49620
1999	100	15,122,650,624	14,046,904,627	220,740,049	1.32640	0.26710	1.59350			1.59350
2000	100	16,217,898,352	15,231,845,758	243,505,440	1.35000	0.27440	1.62440			1.62440
2001	100	17,618,137,154	16,639,268,949	270,400,287	1.40780	0.24660	1.65440			1.65440
2002	100	18,588,756,678	17,332,205,950	294,860,582	1.48000	0.26050	1.74050			1.74050
2003	100	19,204,632,087	17,870,033,568	302,470,582	1.48000	0.25500	1.73500			1.73500
2004	100	19,777,326,966	17,975,182,099	307,210,748	1.50000	0.25500	1.75500			1.75500
2005	100	20,597,688,861	18,529,354,176	315,229,102	1.50000	0.24546	1.74546			1.74546
2006	100	21,349,042,747	19,295,885,811	304,065,504	1.37000	0.24000	1.61000			1.61000
2007	100	22,347,866,788	20,202,625,672	250,925,129	1.04000	0.23800	1.27800			1.27800
2008	100	23,368,187,015	21,054,194,205	261,736,705	1.04000	0.23200	1.27200			1.27200
2009	100	23,271,575,750	20,882,689,855	263,827,815	1.04000	0.23200	1.27200			1.27200

\* - The amounts listed in this column represent the full value at the time the tax statements were produced.

**Arlington Independent School District  
Tax on a \$100,000 Home**

**2006-07**

Value	100,000	
Homestead Exemption	<u>(15,000)</u>	
Taxable Value	85,000	
Rate (per \$100)	<u>1.61000</u>	
Tax	<u>1,368.50</u>	(115.14)

**2007-08**

**AISD**

Value	100,000	
Homestead Exemption	<u>(15,000)</u>	
Taxable Value	85,000	
Rate (per \$100)	<u>1.27800</u>	
Tax	<u>1,086.30</u>	(282.20)

**2008-09**

Value	100,000	
Homestead Exemption	<u>(15,000)</u>	
Taxable Value	85,000	
Rate (per \$100)	<u>1.27200</u>	
Tax	<u>1,081.20</u>	(5.10)

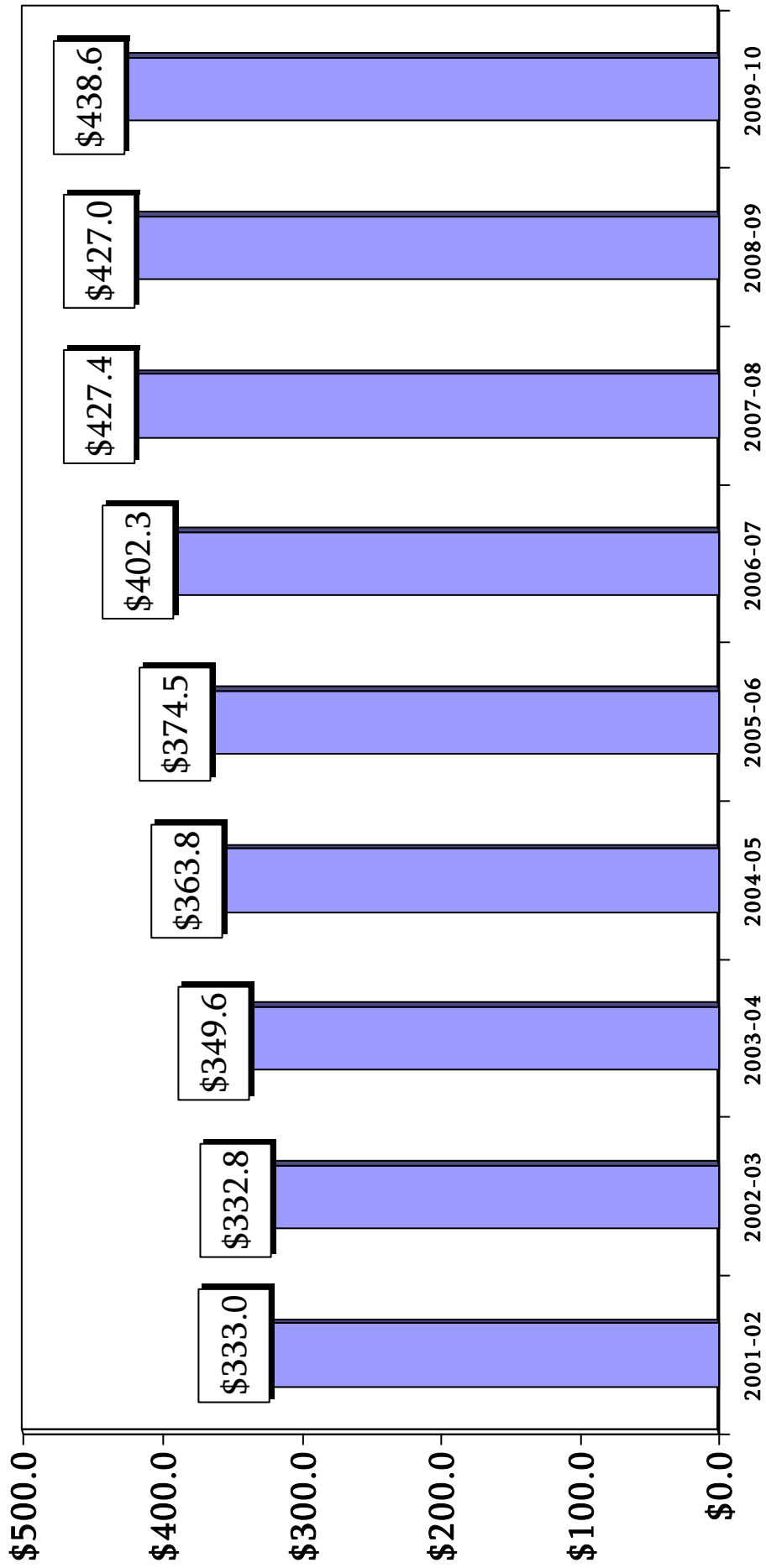
**2009-10**

Value	100,000	
Homestead Exemption	<u>(15,000)</u>	
Taxable Value	85,000	
Rate (per \$100)	<u>1.27200</u>	
Tax	<u>1,081.20</u>	(5.10)

Net change over 3 year period		(407.54)
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**GENERAL OPERATING FUND  
BUDGETED EXPENDITURES  
(in millions)**

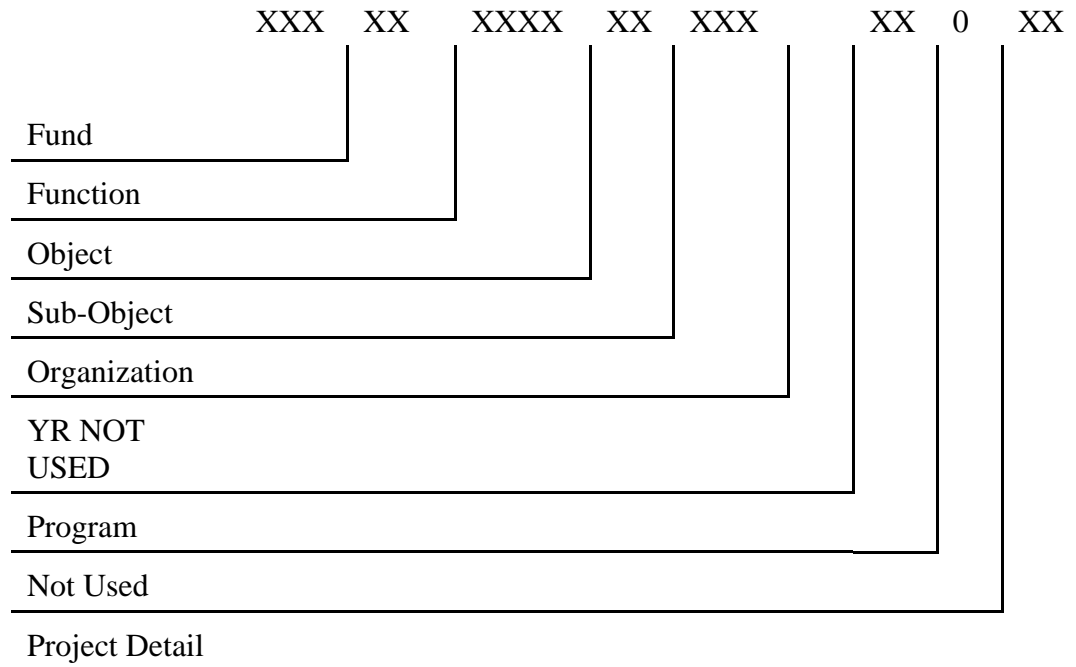


# **ACCOUNT CODE SUMMARY**

## BUDGET CODE OVERVIEW

The overall account code structure is designed to serve as both an efficient account coding facility and a basic management tool. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the individual schools, departments, and other organizational units.

The code ranges of the basic system are illustrated below:



The AISD will utilize 19 digits of the 20 digit account code. The following field components are mandatory in compiling a valid budget code. 1. *Fund* - 3 digits, 2. *Function* - 2 digits, 3. *Object* - 4 - digits, 4. *Sub-object* -2 digits, 5. *Organization* - 3 digits, 6. *Fiscal year* - 1 digit NOT USED, 7. *Program* - 2 digits, 8. 1 digit - 0 fill 9. *Project detail* - 2 digits.

### CODE COMPOSITION:

*Fund Code* - A 3 digit code that identifies the fund group and specific fund. The first digit refers to the fund group; the second two digits specify the fund. (For example - The ESEA Title I - Regular fund for fiscal year 2009 (school year 2009-2010) would be coded 211. The first 2 indicates the Special Revenue Fund. The 2nd and 3rd digits are the unique numbers specified in Bulletin 679 for Title I Regular.

*Function Code* - A 2 digit code applies to expenditures that identifies the purpose of the transaction. The first digit identifies the major service area and the second digit refers to the specific function within the area. (Example - the function "Health Service" is coded 33. The first 3 specifies Pupil Services and the second 3 is Health.)

*Object Code* - A 4 digit code identifying the object of an expenditure object classifications. The first two digits identify the major area and the third and fourth digits provide further sub-classifications. (For example - Professional salaries are coded 6119. The 61XX indicates the major object classification of Payroll Expense. The XX19 indicates salaries - professional.)

*Sub-Object* - A 2 digit code for use to further breakdown an object code. For example, Object Code 6399 - General Supplies may be further expanded to 6399.03 to identify items such as stamps, etc.

*Organization Code* - A 3 digit code identifying the organizational unit affected by a transaction. (i.e., High School, Transportation, Superintendent's Office, etc.).

*Fiscal Year* - A 1 digit code identifying the fiscal year. NOT TO BE USED WITH TEAMS

*Program Code* - The program codes are to be recorded as the sixteenth and seventeenth digits in the code structure. All costs related to expenditure functions 11, 12, 13, 21, 31, 32, 33, and 36 must be assigned one of the major program codes 11, 21, 22, 23, 24, 25, 26, 28, 29, 30, and 91. This includes expenditure object 6600. Costs in other expenditure functions attributable to the defined major programs are also to be assigned codes, if possible, in the same manner as costs for expenditure 11, otherwise the program code should be 99.

11	Basic Education Services
21	Gifted and Talented Education Program
22	Career & Technology
23	Special Education Program
24**	State Compensatory Education (SCE): Accelerated Education, Non Title I Campuses
25	Bilingual Ed & ESL Programs-Non Foundation
26	SCE: Venture School and Newcomer Center Only
28	SCE: All Turning Points - Basic Services Only, (Teachers, Admin., Basic Ed Oper.)
29	SCE: All Turning Points - Supplemental Services, (Counselors, Social Wrks Only)
30**	SCE: Title I Campuses operating a school wide program
91	Athletics & Related Activities
99	Undistributed

**\*\* DECISION RULES FOR COMPENSATORY EDUCATION MONEY**

1. Are the funds to be used for identified at-risk students as identified by state law?
2. Is the program planned and implemented because of identified needs? (There must be a needs assessment conducted.)
3. An evaluation is required, both formative and summative.
4. Redirection of funds through Carole Hagler's office will be necessary if evaluation is not possible.
5. Funds cannot be transferred during the school year to another Fund or Function code without first obtaining approval for request from Carole Hagler. Transfers must ultimately be approved by the Board of Trustees.

*Project Detail* - A 2 digit code, that represents subject areas and other programs see pages 80-82, for a complete list.

When classifying an expenditure transaction, answering the following questions will assist in proper application of accounting codes:

(Q) How and when is the expenditure financed?

(A) Fund Code

(Q) Why was the expenditure made?

(A) Function Code

(Q) What was purchased?

(A) Object Code (and in certain situations Sub-Object)

(Q) Where is the beneficiary of the expenditure located?

(A) Organization Code

(Q) Which instructional program does it support?

(A) Program Code

(Q) Which subject or project area does it support?

(A) See project detail list.

NOTE: No single code can give the complete transaction information required.

## FUND CODES

### General Operating Fund

The general fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The general fund utilizes the modified accrual basis of accounting. To maintain separate revenue and expenditure accounts to assure the integrity of specific revenue purposes when required by law or rule, the general fund is to employ the classifications defined below.

- 161 *Transportation* - This sub-classification of the fund group includes all State Transportation funds.
- 162 *Special Education* - State and local funds that are available to provide services in the special education program.
- 163 *Athletic Services* - This sub-classification of the fund includes all the funds for the extra-curricular athletic program of the district.
- 164 *Career/Technology* - State and local funds that are available to provide services in the vocational education programs.
- 199 *Local Maintenance* - This sub-classification of the fund group includes Local Maintenance and Salary and Operation Funds.

### Designated Purpose Funds (CENTRAL OFFICE USE ONLY)

Special revenue funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This excludes expendable trusts and major capital projects. These funds utilize the modified accrual basis of accounting.

Special revenue funds are grouped in the following categories:

- 204 *ESEA, Title IV, Safe & Drug Free School & Communities Act*, - Funds granted as a result of the Improving Americas School Act of 1994. These funds are to be used to develop age-appropriate comprehensive violence and drug/alcohol education prevention programs.
- 206 *ESEA Title III Subtitle B - Education for the Homeless Children and Youth* - Federal funds for a variety of staff development and supplemental services, including in service training, counseling, psychological services and tutoring.(use program code 24) Formerly McKinney Homeless.

- 211 *ESEA, Title I-Part A - Improving Basic Programs* - Funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. (Use program Code 24)
- 216 *ESEA, Title I School Improvement Program (SIP)* This funds classification is to be used to account, on a project basis, to provide a supplemental funds to local education agencies to help low-performing schools provide a high-quality education, which enable all children to meet the State student performance standards. This grant is funded by P.L. 106-113.
- 220 *Adult Basic Education (ABE) – Federal* - This fund classification is to be used to account, on a project basis, for funds granted to provide or support programs for educational services to adults who are beyond compulsory school attendance age, are not enrolled in school and function at less than secondary completion level.
- 224 *IDEA-B, Formula* - Funds granted to operate educational programs for handicapped children. (Use program code 23)
- 225 *IDEA-B, Preschool Grant* - Federal funds available to establish program for preschool handicapped children. (use program code 23)
- 226 *IDEA-B, Discretionary* - Federal funds used to support an ESC basic special education component. (use program code 23)
- Priority projects in secondary special education
  - An adaptive/assertive devices component
  - Private residential placements
  - State school students
  - Enhanced Braille production
  - Students in care and treatment or hospital facilities
- 227 *IDEA-PART B, DEAF* - Federal funds accounted for on a project basis to operate educational programs for children with hearing disabilities.
- 228 *IDEA-PART B, PRESCHOOL DEAF* - Federal funds accounted for on a project basis to operate educational programs for preschool children (ages 3-5) with hearing disabilities. Under P.L. 94-142.
- 242 *Summer Feeding Program (TDA)* - A federally funded program administered in Texas by the Department of Human Resources. Meals provided to the community based on the average number of daily participants.
- 244 *Career Technology Basic Grant* - Federal funds granted to provide career and technology education to develop new and/or improve career and technology education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses/sites or 2) a limited number of program areas. (Use program code 22 series)

- 253 *IDEA-Part C, Early Intervention (Deaf)*-Federal funds to provide training for parents whose infant (ages 0-3) is deaf.
- 255 *Title II-Part A: Teacher and Principal Training and Recruiting* - This fund classification is to be used to provide financial assistance to LEA's to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement.
- 262 *Title II Part D, Subpart 1- Enhancing Education through Technology* - This fund classification is to be used to account, on a project basis, for funds granted for the implementation and support of a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement.
- 263 *Title III Part A English Language Acquisition and Language Enhancement* - This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards.
- 265 *Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers* – This fund classification is to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students (P. L. 107-110, Title IV, Part B) (84.287) (U. S. Department of Education).
- 282 *Adolescent Family Life* Federal funds awarded through the Department of Health and Human Services. This grant provides care and prevention services to pregnant and non-pregnant adolescents, adolescent parents and their families. This grant is authorized by Title XX of the Public Health Service Act. (93.995)
- 283 *Title V* - Federal funds awarded through Texas Department of Health. The Abstinence Education grant is used as a grant that is designed to reduce the number of teen pregnancies in the state. The project includes abstinence education programs, mentoring/counseling/and supervision programs.
- 284 *Limited English Proficient (LEP) Summer Program* - This fund classification is to be used to account, on a project basis, for funds for summer school programs for LEP students only if a bilingual program is part of the standard curriculum. Monies may be used to fund both required summer school and voluntary summer school for LEP students. (TEC 29.058)

- 286 *Latino Youth Mentoring Program* – This fund is a school-based peer mentoring program for upper level high school students to mentor new students and incoming ninth graders through student club organizations.
- 309 *Adult Basic Education Share Services Arrangements (ABE) - Federal* – This fund classification is to be used to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults age 16 and above, who do not have a high school diploma and are not enrolled in school.
- 385 *State Supplemental Visually Impaired (SSVI)*- State funds available to provide teachers and services to students who are visual handicapped. (use program 23)
- 386 *Regional Day School for the Deaf* - State funds available to provide teachers, interpreters, and services to students with auditory handicaps enrolled in AISD Regional Day School. (use program code 23)
- 394 *Life Skills Program (PEP)* - Accounts for state funds used to provide any service for pregnant students to remain in school. (use program code 24)
- 397 *Advanced Placement Incentives* - This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, TEC.
- 401 *State-Funded Optional Extended-Year Program* - Funds classification is to be used to account, on a project basis for funds received for extended-year programs.
- 404 *Student Success Initiative* - funding is used to provide immediate, targeted intervention for students in grades K-8 who have been identified as at risk for reading and/or math difficulties.
- 409 *High School Completion and Success/Texas High School Project* - This fund classification is to be used to account, on a project basis, for funds granted for special programs for students in grade nine who are at risk of not earning sufficient credit or who have not earned sufficient credit to advance to grade 10 and who fail to meet minimum skills levels. (Rider 67)
- 411 *Technology* - This sub-classification of the fund group includes a state allocation related to technology application per Senate Bill 650.
- 420 *Read to Succeed* – State – The “Read to Succeed” license plate program is designed to help generate money for public school libraries and strengthen campus reading programs. Funds are generated through the sale specialty license plates.
- 421 *Master Reading Teacher/Master Mathematics Teacher* – This fund is to be used to account, on project basis, for stipends to school districts with Mater Reading or Master Mathematics teachers who are certified according to the provisions in TEC 21.481 and 21.0482.

- 424 *Texas Fitness Now (TFN)* – Program is authorized by Rider 89 in Article III of the General Appropriations Act (house Bill 1) passed by the 80<sup>th</sup> Legislature. This fund is to provide assistance to schools in support of school physical education and fitness programs for students in grades 6, 7, and/or 8. The purpose of the grant is to further the goal of reducing childhood obesity.
- 426 *Texas Educator Excellence Grant (TEEG)* – This fund is a non-competitive grant that provide a system of financial incentives to award educators who demonstrate the ability to achieve higher levels of student academic performance.
- 427 *Recycle Grant* – The purpose of this state funded grant is to use outreach and education programs to facilitate long-term changes in attitudes about source reduction, reuse and recycling. The grant will develop new programs that promote public awareness of recycling benefits, promote waste minimization and recycling programs, and promote and support reuse and recycling of items such as cardboard, aluminum, and plastic containers.
- 428 *State Funds High School Allotment* – This fund classification is to be used to account for the \$275 per high school student to prepare students to go on to higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum and support promising high school completion and success initiatives in grades 6 through 12.
- 431 *Shared Services Arrangements - Adult Education - State* - This fund classification is to be used to account, on a project basis, for funds granted to provide or support programs for adult education and literacy services to adults age 16 and above, who do not have a high school diploma and are out of school. Funds can be used for same purposes as federal adult education funds.
- 492 *Community Grants* - The focus of this grant is to gain public support for the work of the school district through the community and staff.
- 494 *Venture Child Care*-Funds granted to provide salaries for child care providers, supplies, and transportation. The program provides child care for children from the age of 2 weeks to 5 years old.
- 497 *Arlington Education Foundation* - This is a nonprofit tax-exempt organization which raises private funds for the Arlington Independent School District. Through donations, the Foundation provides funding for innovative teaching grants and projects, recognizing teaching excellence, finding staff development, providing for basic needs for at-risk students, and building an endowment fund. **NOTE: THESE FUNDS SHOULD BE TOTALLY EXPENDED BY AUGUST 31<sup>st</sup> OF THE SUBSEQUENT FISCAL YEAR FROM THE YEAR OF THE GRANT. EXAMPLE: Grant date May, 2009, you have until August 31, 2010 to complete your project.**

### **Debt Service Funds**

#### ***599 Debt Service Fund***

This fund accounts for the collection of property taxes levied to pay off bonded debt.

### **Capital Projects Funds**

These funds account for the proceeds from bond sales and the related expenditures for designated projects.

619 *Construction Fund - 96 Authorization, Sale #2*

621 *Construction Fund - 99 Authorization, Sale #1*

622 *Construction Fund - 99 Authorization, Sale #2*

623 *Construction Fund - 99 Authorization, Sale #3*

624 *Construction Fund - 99 Authorization, Sale #4*

699 *Construction Fund Local*

### **Proprietary Funds**

These types of funds are used to account for the AISD's on-going organizations and activities where net income and capital maintenance are measured. All related assets, liabilities, equities, revenues, expenses, and transfers are accounted for through the fund affected. Generally accepted accounting principles that apply to similar businesses in the private sector are applicable to proprietary type funds, as net income and financial position are to be determined.

### **Enterprise Funds**

701 *Enterprise Fund – Food Service –* Food Service operations are to be accounted for in this budgeted fund when a district intends for the food service operations to be financed from the National School Lunch Program and users charges, rather than from general fund subsidies.

### **Internal Service Funds**

These funds are used to account for the financing of goods or services provided by the District for the District on a cost reimbursement basis.

753 *Health Insurance Fund –* Accounts for transactions related to self- insurance activities of health insurance program.

770 *Workers Comp Fund –* Accounts for transactions related to self insured workers compensation program.

Trust and Agency Funds

These funds are used to account for assets held by the District in a trustee capacity, or as an agent for individuals, private organizations, other governmental units and/or other funds.

863 *Payroll Clearing* – A clearing account for all payroll-related transactions.

864 *Accounts Payable Clearing* – A clearing Account for all accounts payable transactions.

865 *Student Activity Funds* – This fund classification is used as an agency account for student "club" funds or "class" funds.

## FUNCTION CODES

### Code

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

##### 11 *Instruction*

A function for which expenditures are for the purpose of instructing students including those enrolled in adult basic education programs. This includes expenditures for direct classroom instruction and other activities that deliver, supplement or direct the delivery of learning situations to students, excluding costs applicable to instructional related services (function code 20 series) and student services (function code 30 series). Expenditures for the delivery of instruction in regular program basic skills, bilingual and English as a second language programs, compensatory, remedial or tutorial programs, gifted and talented education programs, and vocational education programs, are function 11 costs. Also, expenditures for special education instructional purposes, including speech, occupational, and physical therapy and other related services necessary for the learning needs of handicapped students, are function 11 costs. Upkeep and maintenance for buildings and improvements are to be coded under function 51. Upkeep and repairs to instructional equipment in classrooms are Function 11 costs. Function 11 expenditures include instructional computing formerly coded function 12.

##### 12 *Instructional Resources and Media Service*

A function for which expenditures are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media. Expenditures for instructional materials and equipment (such as, books, videos, and film strips) purchased for and assigned to a classroom or to personnel who deliver instruction to students, are function 11 costs, even if controlled by a library.

##### 13 *Curriculum Development and Instructional Staff Development*

A function for which expenditures are directly and exclusively for in-service training and other staff development involving instructional or instructional related personnel of the district. Costs in this function are those that are for delivering training to instructional staff, and do not include regular or contract salaries of such staff, which are to be charged to function code 11 or to the appropriate code in the function code 20 series. Examples of function code 13 costs are travel and subsistence for instructional personnel involved in in-service or staff development events, fees for outside consultants or specialists conducting instructional in-service or staff development, salaries of personnel involved exclusively with instructional staff development, etc. Curriculum writing and substitute teachers for teachers attending staff development in-service and conferences etc. Expenditures for non-instructional in-service and staff development are to be charged to the function for which the costs were incurred. **Please note, cost for substitutes related to in-service should be charged here. 199.13.6112.00**

## **20 Instructional and School Leadership**

### *21 Instructional Leadership*

A function for which expenditures are directly for activities which have as their purpose managing, directing and supervising general and specific instructional programs. 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, programs, etc. Costs are to include those attributed to curriculum supervisors, instructional program area administrators or managers (e.g., special education supervisors or directors, federal program coordinators, cooperative fiscal agent, etc.), or other similar types of costs directly incurred in overseeing instructional programs, excluding those types of indirect costs pertaining to school administration (function code 23), general administration (function code 41), and direct non-instructional administrative costs (e.g., transportation, food services, plant maintenance, etc.). General curriculum costs applicable to all programs of the district would use the 99 generic program code.

### *23 School Leadership*

A function for which expenditures are for the purpose of general administration of a school campus or similar type of organizational unit. In most cases, function code 23 costs are limited to operating a principal's office, and include all types of activities pertaining to the operation of that office. Costs of an instructional program administrator (e.g., special education director, vocational education administrator, federal programs coordinator or director, etc.), are to be charged to function code 21, instructional administration. Function 23 costs also include activities associated with compiling detailed pupil attendance records, such as, daily register and principal's reports. General administration costs applicable to district-wide activities, as opposed to campus level activities, are to be recorded as function code 41. Direct non-instructional administrative costs (e.g., transportation, food services, plant maintenance, etc.) are to be charged to the function for which the costs are incurred.

## **30 Support Services - Student (Pupil)**

### *31 Guidance, Counseling, Diagnostic (testing) and Evaluation Services*

A function for which expenditures are directly and exclusively for activities which have as their purpose assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, and occupational counseling. Expenditures for guidance personnel, counselors and their aides, etc., are function 31 costs.

### 32 *Social Work Services*

This function is used for expenditures /expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs.
- Casework and group work services for the child, parent or both.
- Interpreting the social needs of students,

Examples: Social workers, Truant/attendance officers, Personnel transferring migrant student records, and non-instructional home visitors.

### 33 *Health Services*

A function for which expenditures are directly and exclusively for the purpose of providing health services to individuals. This function does not include costs for occupational and physical therapy, and teaching the subject "health," all of which are included in function 11, instruction. Expenditures for school nurses, other medical, dental and optical services, inoculations, etc., are function 33 costs.

### 34 *Student (Pupil) Transportation*

A function for which expenditures are for the purpose of providing transportation to students, except for co-curricular activities which are function 36 costs. Expenditures for bus warrant interest are function 42 costs. Expenditures for regular bus routes to and from school are to be recorded with the 99 generic program code. Expenditures for transportation specifically for purposes of serving students in programs such as bilingual education, career and technology, special education, etc., are to be recorded with the appropriate program code.

### 35 *Food Services*

A function for food service operation expenditures, including the cost of food, labor, and other expenditures necessary for the preparation, transportation and storage of food. Expenditures directly and exclusively for supervision and maintenance of a food service operation are function 35 costs. Expenditures for real property, except freezers, are function 81 costs.

### 36 *Co-curricular/Extracurricular Activities*

A function for which expenditures are for extracurricular or other purposes that are not essential in the delivery of services for function 11, function code 20 series, or other function code 30 series activities. Expenditures are for costs incurred for such activities as intramural and inter-scholastic athletics, other inter-scholastic competition (**UIL**), student organizations, and special interest activities. Examples of co-curricular costs are expenditures for athletics or other directors whose duties are primarily related to inter-scholastic activities, salary supplements paid exclusively for coaching, directing or sponsoring co-curricular or extracurricular activities, transportation and other travel and subsistence costs incurred for co-curricular and extracurricular activities, etc. Assignments for teaching music for instructional credit are function 11 costs and assignments for directing the band at athletic or other competitive events are function 36 costs; assignments for teaching required physical education courses or extracurricular activities for instructional credit purposes are function 11 costs; and assignments for coaching inter-scholastic or intramural athletic events are

function 36 costs; extra salary paid to a teacher for sponsoring a student group activity is a function 36 cost. All High School graduation costs should be coded to function 36.

#### **40 Administrative Support Services**

##### *41 General Administration*

A function for which expenditures are for purposes of managing or governing the school district as an overall entity, and that cover multiple activities that are not directly and exclusively for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district. Examples of general administration are expenditures incurred by the school board, office of the superintendent, fiscal budget, accounting or business offices, textbook custodian, central personnel office, tax administration, central administration office support services (e.g., aggregation of district-wide pupil attendance figures), etc. General administration does not include costs for activities directly and exclusively for instructional administration (function 21), campus administration (function 23) or for direct non-instructional administrative costs incurred exclusively for such functions as transportation, food services, plant maintenance, etc.

#### **50 Support Services - Non Student Based**

##### *51 Plant Maintenance and Operations*

A function for which expenditures are for activities to keep the physical plant open, clean, comfortable, safe for use, and keeping the grounds in an effective working condition and state of repair. Included are costs of activities that maintain order, security, and safety in buildings, on the grounds and in school vicinities, including traffic control costs. This function is used to record expenditures for the general physical plant and grounds where it is not feasible to prorate costs to other functions. Examples of function 51 costs include general utilities, warehouse operations, premiums for blanket casualty insurance for physical plant, janitorial services, building and appliance maintenance, etc.

##### *52 Security and Monitoring Services*

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. This function includes security guards or police services.

##### *53 Data Processing Services (Information Systems)*

A function for which expenditures are for non-instructional data processing services, whether in-house or contracted. Examples of function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, finance, and personnel.

## **60 Ancillary Services**

### 61 Community Services

A function for which expenditures are for activities or purposes other than regular public education and adult basic education program. These types of expenditures are for services or activities relating to the whole community or some segment of the community, including resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community. Examples are costs of community recreation programs, amnesty programs, civic activities, public libraries, non-instructional programs for custodial and detention care of children and community welfare activities. Costs necessary to provide management and operational activities for public playgrounds, civic centers, and public health programs are examples of function 61 costs.

## **70 Debt Service**

### 71 *Debt Service*

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term copy machine lease (6512) and other capital leases.

A function for which expenditures are for the retirement of recurring bond and lease-purchase principal, related debt service fees, and for all debt interest.

## **80 Capital Outlay**

### 81 *Facilities Acquisition & Construction*

This function is used for expenditures related to acquiring, equipping, and/or additions to real property. This includes costs for land and buildings, major remodeling or construction of buildings, and initial installation or extension of service costs.

## **90 Intergovernmental Charges**

### 95 Payments to Juvenile Justice Alternative Education Program

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.

### 97 Payments to Tax Increment Fund

This function code is used for expenditures that are for the purpose of providing

financial resources paid into a tax increment fund under Chapter 311, Tax Code. The revenues are recorded under fund 199, Object 5746. The expenditures are recorded under fund 199, Object 6499.

99 Other Intergovernmental Charges

Payments to Tarrant Appraisal District

## OBJECT CODES

### Class

#### **6100 Payroll Costs**

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee of a local education agency is paid a salary or wage. The local education agency acts in a supervisory capacity over an employee and furnishes the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of hours, if the services or tasks performed are at the general direction of the local education agency the amount paid to that employee is considered a payroll cost.

#### **6200 Professional and Contracted Services**

This code is used to record expenditures for services rendered to the AISD by firms, individuals, and other organizations, including internal service funds. However, internal service funds that account for employee benefits, such as health insurance, are to be classified to the appropriate code in the 6100 account group. Normally, professional and contracted services represent a complete service that is rendered for the AISD, and no attempt should be made to separate labor from supplies.

#### **6300 Supplies and Materials**

#### **6400 Other Operating Expenses**

Expenditures for items other than payroll costs, professional and contracted services, supplies and materials, debt service and capital outlay that are necessary for the operation of the AISD.

#### **6500 Debt Service**

#### **6600 Capital Outlay - Land, Buildings and Equipment**