



ARLINGTON INDEPENDENT SCHOOL DISTRICT

**Adopted 2011-12 Budget
August 18, 2011**

ARLINGTON INDEPENDENT SCHOOL DISTRICT
2011-12 Adopted Budget
Highlights

The 2011-12 proposed budget for the Arlington Independent School District is presented on the following pages. Highlights are as follows:

1. Arlington ISD is changing its fiscal year from a September 1 start date to a July 1 start date, and the 2011-12 budget transitions the District to that new fiscal year. The Texas Education Agency (“TEA”) allows school districts to choose a fiscal year that begins on September 1 or on July 1. To transition to the new fiscal year, the 2011-12 budget will begin September 1, 2011, and will end ten months later on June 30, 2012. Subsequent budgets will begin on July 1st each year.

The 2011-12 proposed budget is presented on both a twelve-month and a ten-month basis to aid comparisons across years and to show the one-time effect of the short transition year. For each fund-type included herein, the budget document presents a column containing the budget for a normal twelve-month period, a column containing the adjustments for revenues and expenditures typically recognized in July and August that will shift to the following fiscal year when the fiscal year begins on July 1 in 2012, and a column containing the budget for the 10-month budget transition year. The Board will adopt a 10-month budget for 2011-12.

The 10-month proposed budget for the General Fund has a \$37.4 million surplus due to the short fiscal year. The surplus is the result of the one-time accounting change to transition to the new fiscal year, and it does not suggest that the District will continue to have large surpluses in future years. In the ten months of the 2011-12 budget transition year, almost all of the normal, annual property taxes and state foundation aid are earned and recognized as revenue, while only ten months of expenditures are incurred. The surplus from the short budget transition year will increase fund balance to \$122.9 million.

The budget highlights below are based on a full twelve-month budget cycle in order to facilitate on-going annual analyses.

2. The 2011 certified property values are \$86,839,282 more than the 2010 certified values. At \$19,424,955,877, they are up by .45% from last year’s certified total of \$19,338,116,595. New construction valued at \$101,381,990 is included in the 2011 certified values compared to \$125,245,454 in 2010. The estimated net taxable value of Incomplete Properties as of July 25, 2011 is \$323,470,715 compared to \$143,071,158 in 2010.
3. The proposed General Fund budget has a surplus of \$5,770,727. The budget incorporates provisions of new school finance legislation that cuts state aid to public education and expenditure reductions that offset the state funding loss and eliminate the District’s recurring budget deficit.

4. General Fund property tax revenues are budgeted using the July certified property values and the historical relationship between those values and fiscal year revenue. These revenues have been calculated using the current Maintenance & Operations (“M&O”) tax rate of \$1.04. Any increase above \$1.04 must be approved by voters through a tax ratification election. The maximum M&O tax rate allowed is \$1.17.

Current Year Taxes are \$684,817 higher than last year’s original budget due to the .45% increase in property values.

5. Delinquent Taxes are budgeted \$698,990 higher than last year based on current collection trends.
6. Foundation School Program Aid is \$1,034,459 higher than last year’s original budget, but it is \$14.5 million less than the amount the District would have received had the state legislature not cut funding to public education this year. The \$1 million increase is the net result of cuts imposed by the state legislature and a higher student enrollment.

The 82nd state legislature cut public education funding by \$4 billion for the 2012-13 biennium to help balance the state’s budget that had an initial shortfall of \$27 billion. For 2011-12 the legislature reduced the Regular Program Allotment that is a component of foundation aid by 7.61%. The other components of foundation aid were not altered by SB 1.

7. Student enrollment is estimated at 64,762 next year, which is 1,139 students (or 1.8%) higher than the projected enrollment used for last year’s original budget and 278 higher than last year’s official enrollment of 64,484 on the October PEIMS snapshot date.
8. During fiscal years 2009-10 and 2010-11, the state used State Fiscal Stabilization Funds (“SFSF”) authorized by the American Recovery & Reconciliation Act to fund a portion of state aid to all Texas school districts. These funds provided for general operations of the districts, but were accounted for as federal funds in a special revenue fund in accordance with TEA instructions. The SFSF funds lapse at September 30, 2011, and the State has replaced those dollars with other state revenues for the new biennium. The General Fund and SFSF Fund are combined herein for budget presentation purposes.
9. Investment income is budgeted at \$200,000, which is \$169,194 less than the 2010-11 budget. Last year’s original budget assumed that investment rates would increase during the second half of the year, but that has not happened. The 2011-12 investment income budget is based on current market rates and rate projections for the upcoming year.
10. The TRS On-behalf Benefit and Medicare Part D On-behalf revenue budgets will decrease by a net of \$171,025. These budgets are required book entries to recognize contributions by the state of Texas to TRS and by the federal government to Medicare on behalf of district employees, and they are offset by expenditure budgets of equal amounts (so the revenue and expenditure budgets have \$0 affect on fund balance). TEA has directed that the TRS and Medicare On-Behalf revenues be accounted for in separate accounts, but the expenditures are still combined in one account.

11. Staffing levels and campus allotments are based on the projected enrollment for each campus.
12. \$19.1 million has been reduced from the budget. Reductions totaling \$23.1 million were announced in February and March to eliminate the District's recurring budget deficit and to prepare for the expected cut in state funding. A list of these reductions can be seen on page 24. Since the initial reductions were announced, \$2.8 million has been added back to the budget:

Budget reductions	\$23.1 million
Teacher attrition not fully recognized	(\$ 1.9) million
Positions added to support schools rated by TEA as Unacceptable or Acceptable with Exceptions	<u>(\$ 2.1) million</u>
Net budget reductions	\$19.1 million

526 positions were eliminated as part of the initial reductions, including 201 teacher positions that are being eliminated strictly through attrition. As of the date that the proposed budget was prepared, 163.5 teachers had announced that they were either resigning or retiring. \$1.9 million was added back to the budget to fund the 37.5 surplus teachers who could not be placed into other open teaching positions.

Forty positions (2 assistant principals, 3 academic deans, 2 instructional facilitators, 2 specialists, and 31 teachers) were added to the budget to support our schools rated Academically Unacceptable. The additional positions cost approximately \$2.1 million.

13. The budgets for professional and support personnel combined are \$15,080,524 less than last year. The decrease reflects the staffing changes discussed in item 12 above.
14. No funds are included in the proposed budget for salary increases.
15. Stipends/Extra Duty expenditures are budgeted at \$15.1 million for 2011-12, an increase of \$3 million from last year. The increase is mainly due to \$2.2 million that has been added for summer school, extended year programs, and tutoring in lieu of state grant funds that are no longer available.
16. Fringe benefit budgets, including Medicare/FICA, Teacher Retirement, TRS/Medicare Part D On-Behalf, and TRS-Care, will decrease next year due to the reduction in staff and the assignment of furlough days.
17. The budget for Health and Life Insurance is \$2,548,939 less than last year. The District will reduce its contribution toward health insurance as part of the overall plan to reduce the budget, and fewer employees are expected to participate in the group medical plan. The District will reduce its contribution towards health insurance premiums from \$260/participating employee/month to \$225/professional employee/month and \$240/person/month for all other employees. At current participation levels, the reduced contributions will save \$1.8 million. Additional savings will be recognized because fewer

employees are expected to participate in the plan. Participation is expected to decline due to staff reductions and higher insurance premiums.

18. Unemployment expenditures are budgeted at \$1,261,775, an increase of \$1,080,775 over last year. AISD is a “reimbursing employer,” which means the District pays actual unemployment claims rather than an unemployment tax. Unemployment claims will increase in 2011-12 because the District is eliminating positions in order to reduce the overall budget.
19. Contracted Maintenance & Repair Expenditures are budgeted \$720,030 less than last year. Mowing contracts will be terminated, and all mowing will be performed in-house to save approximately \$300,000. Athletic field maintenance will be reduced by \$65,337. Funds budgeted last year for bleacher repair and replacement are now covered through the bond program to save \$117,333. Copier maintenance will be moved to a new Internal Service Fund, reducing the General Fund budget by \$180,423. Carpet replacement is now covered by the bond program; therefore, the General Fund budget can be reduced by \$10,000. And finally, stage curtain cleaning will be suspended to save \$25,000.
20. Expenditures for water, telecommunications, electricity and natural gas utilities are expected to total \$14,495,583 in 2011-12, down \$741,702 from last year. The decrease is the net effect of re-engineering data networks to reduce the number of data lines needed, continued energy conservation efforts, additional consumption for new building additions at Lamar and Seguin High Schools, new nodal charges authorized by ERCOT (i.e., charges for grid congestion), and an increase in the indirect cost reimbursement from the Food Service Enterprise Fund.
21. Rentals and Operating Leases are budgeted \$299,747 less than last year. To help reduce the overall budget deficit, a rental agreement for UTA Maverick Stadium has been terminated and the rental of Verizon Theater for convocation has been suspended. The athletic and fine arts events previously held at UTA will be held in AISD facilities, and there will not be a district-wide gathering for convocation next year. Also, two separate leases for office space have been terminated, and employees housed at these two locations will be moved into other AISD-owned facilities.
22. The budget for Books & Reading Material is \$415,218 less than last year. The 2010-11 budget included funds to replace dual credit textbooks (replaced on a 3-year cycle per agreement with TCC). No large book purchases are required in 2011-12.
23. Debt Service expenditures in the General Fund will increase by \$540,083 because repayment has begun on a \$5 million energy retrofit loan received from the State Energy Conservation Office. Energy retrofit projects were completed in 2010 and loan repayment began in spring 2011. The 2011-12 budget is based on scheduled principal and interest payments.

24. Expenditures for capital outlay are budgeted at \$36,182. These funds will be used to replace 2 floor burnishers and to purchase new mowing equipment that is needed since the District is eliminating all contracted mowing as part of the overall budget reduction plan.
25. Royalty and Interest Income revenues in the Natural Gas Fund are projected at \$642,000 for the normal twelve-month budget cycle. Expenditures totaling \$65,000 are budgeted for legal fees and mineral management consultant fees associated with natural gas leases. Fund balance is projected to be \$21.3 million as of June 30, 2012. This budget may be amended during the year for additional purposes authorized by the Board.
26. The Debt Service Fund budget is based on a proposed Debt Service tax rate of \$.2655, which is 2.95 cents *less* than last year's rate of \$.295. This is the tax rate necessary to generate funds to pay the principal and interest due in 2011-12 on bonded debt. In addition to property tax revenues, interest earnings of \$41,041, state facilities assistance of \$5,162,140, and federal debt subsidies totaling \$749,374 will be used to meet the 2011-12 bond payments.

The debt service rate can be reduced because the District will qualify for \$5.2 million in state facilities assistance in 2011-12. The state provides limited funding through two different programs to assist school districts in servicing the debt they issue to construct facilities. The programs are based on property wealth per student. Generally, as property wealth per student increases, state facilities aid decreases and vice versa. In recent years, AISD's per-student property wealth had increased to a point that the District qualified for very little state facilities assistance. That trend changes this year, though, because property values per student have decreased. AISD's property values dropped sharply last year and student enrollment has increased. The lower property values divided by the higher student counts reduce the District's per-student property wealth to a level that qualifies for facilities assistance.

27. Expenditures totaling \$55,220,757 are planned in the Construction Fund for the normal twelve-month budget cycle. The 10-month transition budget that will be adopted by the Board will include \$44,833,239 of planned expenditures. The budget will fund projects identified by the Bond Advisory Committee to be included in the 2009 bond package. \$132.2 million of bonds authorized in the November 2009 election have been sold since the election.
28. The proposed Food Service Enterprise Fund budget reflects a deficit of \$239,546 for the normal twelve-month budget cycle. The 10-month transition budget that will be adopted by the Board will have a surplus of \$1,432,347. Similar to the General Fund, virtually all of the normal annual revenues are recognized in the 10-month budget period, while only 10-months of expenses will be incurred during that period. The result is a budgeted surplus for the 10-month transition budget. The proposed budget reflects higher meal prices, anticipated federal reimbursement rates, and anticipated increases in food costs.

Prices for full-price lunches will increase by 5 cents, and prices for full-price breakfasts will increase by 25 cents for 2011-12. The price increases are required in order to implement the

provisions of the federal Healthy, Hunger-Free Kids Act (the “Act”) that took effect July 1, 2011.

The Act requires school districts participating in the federal National School Lunch Program to gradually increase their “paid” lunch charges until the revenue per lunch matches the federal reimbursement level for meals served in the “free” lunch category. AISD must increase the price for full-price lunches by a minimum of \$0.05 in 2011-12 in order to comply with the Act.

The Act also mandates changes in breakfast and lunch meal requirements in order for a meal to qualify for federal reimbursement under the National School Lunch or National School Breakfast Programs. These changes, which will increase our meal costs, must be fully implemented by the 2012-13 school year. AISD had to increase breakfast prices to cover the higher meal costs incurred as a result of the Act.

**Arlington Independent School District
Adopted Tax Rates**

	<u>2010-11</u>	<u>2011-12</u>	<u>Difference</u>
Maintenance & Operations	\$1.0400	\$1.0400	\$0.0000
Debt Service	<u>\$0.2950</u>	<u>\$0.2655</u>	<u>(\$0.0295)</u>
Total	\$1.3350	\$1.3055	(\$0.0295)

Rates are assessed on each \$100 of property valuation.

**Arlington Independent School District
2011-12 Adopted Budget - All Funds
(12-Month Budget Presentation)**

	General Operating <u>Fund</u>	Natural Gas <u>Fund</u>	Debt Service <u>Fund</u>	Construction <u>Fund</u>	Food Service Enterprise <u>Fund</u>	<u>Total</u>
Revenues						
5700 - Local & Intermediate Revenues	203,475,443	642,000	51,068,988	994,668	6,528,845	262,709,944
5800 - State Program Revenues	226,635,437		5,162,140		180,000	231,977,577
5900 - Federal Program Revenues	<u>2,485,000</u>		<u>749,374</u>			<u>3,234,374</u>
Total Revenues	432,595,880	642,000	56,980,502	994,668	6,708,845	497,921,895
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,176,715</u>	<u>21,176,715</u>
Total Revenues & Other Resources	<u>432,595,880</u>	<u>642,000</u>	<u>56,980,502</u>	<u>994,668</u>	<u>27,885,560</u>	<u>519,098,610</u>
Expenditures						
Function 11 - Instruction	283,272,995			14,446,744		297,719,739
Function 12 - Instructional Resources & Media Services	5,953,242					5,953,242
Function 13 - Curriculum & Staff Development	3,102,958					3,102,958
Function 21 - Instructional Administration	4,674,973					4,674,973
Function 23 - School Administration	24,264,989					24,264,989
Function 31 - Guidance & Counseling	16,787,944					16,787,944
Function 32 - Attendance & Social Work Services	1,578,444					1,578,444
Function 33 - Health Services	4,821,611					4,821,611
Function 34 - Pupil Transportation	10,579,647					10,579,647
Function 35 - Food Service					28,118,606	28,118,606
Function 36 - Co-curricular Activities	7,086,451			41,957		7,128,408
Function 41 - General Administration	6,029,471	65,000				6,094,471
Function 51 - Plant Maintenance & Operation	39,571,941			4,312,493	6,500	43,890,934
Function 52 - Security	4,661,148			2,780,064		7,441,212
Function 53 - Computer Processing	7,378,966			1,502,000		8,880,966
Function 61 - Community Services	120,544					120,544
Function 71 - Debt Service	1,280,214		56,980,502			58,260,716
Function 81 - Facility Acquisition & Construction				32,137,499		32,137,499
Function 95 - Student Tuition Non-public Schools	350,000					350,000
Function 97 - Payments to TIF	3,615,615					3,615,615
Function 99 - Other Intergovernmental Charges	<u>1,694,000</u>					<u>1,694,000</u>
Total Expenditures	426,825,153	65,000	56,980,502	55,220,757	28,125,106	567,216,518
Other Uses	0	0	0	0	0	0
Total Expenditures and Other Uses	<u>426,825,153</u>	<u>65,000</u>	<u>56,980,502</u>	<u>55,220,757</u>	<u>28,125,106</u>	<u>567,216,518</u>
Budgeted Surplus/(Deficit)	5,770,727	577,000	0	(54,226,089)	(239,546)	(48,117,908)
Projected Beginning Fund Balance/Equity	85,526,740	20,788,084	10,057,559	86,548,373	12,423,453	
Projected Ending Fund Balance/Equity	91,297,467	21,365,084	10,057,559	32,322,284	12,183,907	

**Arlington Independent School District
2011-12 Adopted Budget - All Funds
(10-Month Budget Presentation)**

	General Operating Fund	Natural Gas Fund	Debt Service Fund	Construction Fund	Food Service Enterprise Fund	Total
Revenues						
5700 - Local & Intermediate Revenues	202,005,065	535,000	50,836,097	994,668	6,268,439	260,639,269
5800 - State Program Revenues	223,034,576	0	5,162,140	0	180,000	228,376,716
5900 - Federal Program Revenues	<u>2,098,333</u>	<u>0</u>	<u>434,217</u>	<u>0</u>	<u>0</u>	<u>2,532,550</u>
Total Revenues	427,137,974	535,000	56,432,454	994,668	6,448,439	491,548,535
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,352,958</u>	<u>20,352,958</u>
Total Revenues & Other Resources	<u>427,137,974</u>	<u>535,000</u>	<u>56,432,454</u>	<u>994,668</u>	<u>26,801,397</u>	<u>511,901,493</u>
Expenditures						
Function 11 - Instruction	270,928,938			14,446,744		285,375,682
Function 12 - Instructional Resources & Media Services	3,084,424					3,084,424
Function 13 - Curriculum & Staff Development	2,798,998					2,798,998
Function 21 - Instructional Administration	2,324,911					2,324,911
Function 23 - School Administration	21,649,102					21,649,102
Function 31 - Guidance & Counseling	15,333,049					15,333,049
Function 32 - Attendance & Social Work Services	1,563,393					1,563,393
Function 33 - Health Services	1,971,704					1,971,704
Function 34 - Pupil Transportation	9,867,752					9,867,752
Function 35 - Food Service					25,363,602	25,363,602
Function 36 - Co-curricular Activities	6,934,574			41,957		6,976,531
Function 41 - General Administration	2,827,274	60,000				2,887,274
Function 51 - Plant Maintenance & Operation	33,526,340			4,312,493	5,448	37,844,281
Function 52 - Security	3,587,873			1,380,064		4,967,937
Function 53 - Computer Processing	6,622,871			1,502,000		8,124,871
Function 61 - Community Services	120,544					120,544
Function 71 - Debt Service	983,994		47,346,171			48,330,165
Function 81 - Facility Acquisition & Construction				23,149,981		23,149,981
Function 95 - Student Tuition Non-public Schools	280,000					280,000
Function 97 - Payments to TIF	3,615,615					3,615,615
Function 99 - Other Intergovernmental Charges	<u>1,694,000</u>					<u>1,694,000</u>
Total Expenditures	389,715,356	60,000	47,346,171	44,833,239	25,369,050	507,323,816
Other Uses	0	0	0	0	0	0
Total Expenditures and Other Uses	<u>389,715,356</u>	<u>60,000</u>	<u>47,346,171</u>	<u>44,833,239</u>	<u>25,369,050</u>	<u>507,323,816</u>
Budgeted Surplus/(Deficit)	37,422,618	475,000	9,086,283	(43,838,571)	1,432,347	4,577,677
Projected Beginning Fund Balance/Equity	85,526,740	20,788,084	10,057,559	86,548,373	12,423,453	
Projected Ending Fund Balance/Equity	122,949,358	21,263,084	19,143,842	42,709,802	13,855,800	

**Arlington Independent School District
General Operating Fund & State Fiscal Stabilization Fund
2011-12 Adopted Budget Summary by Object Category**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>Actual</u>	<u>Original</u>	<u>Current</u>	<u>Projected</u>	<u>12-Month</u>	<u>11-12 Bdgt/</u>	<u>Adjustment</u>	<u>10-Month</u>
	<u>2009-10</u>	<u>Budget</u>	<u>Budget</u>	<u>2010-11</u>	<u>Proposed</u>	<u>10-11 Orig</u>	<u>for</u>	<u>Proposed</u>
		<u>2010-11</u>	<u>2010-11</u>	<u>2010-11</u>	<u>Budget</u>	<u>Bdgt Diff</u>	<u>Fiscal Year</u>	<u>Budget</u>
					<u>2011-12</u>		<u>Transition</u>	<u>2011-12</u>
<u>Revenues & Other Resources</u>								
Local & Intermediate	215,441,505	201,801,725	199,417,835	201,084,496	203,475,443	1,673,718	1,470,378	202,005,065
State	180,200,696	225,772,003	234,987,003	236,486,244	226,635,437	863,434	3,600,861	223,034,576
Federal	37,209,926	2,410,000	3,160,000	3,541,648	2,485,000	75,000	386,667	2,098,333
Other Resources	<u>4,779,469</u>	<u>0</u>	<u>89,815</u>	<u>89,815</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Rev & Other Resources	437,631,596	429,983,728	437,654,653	441,202,203	432,595,880	2,612,152	5,457,906	427,137,974
<u>Expenditures & Other Uses</u>								
Payroll Costs	384,331,501	392,608,369	392,769,064	378,052,849	377,133,064	(15,475,305)	32,877,191	344,255,873
Purchased & Contracted Services	27,908,030	28,173,380	29,017,067	28,831,057	26,587,779	(1,585,601)	2,997,168	23,590,611
Supplies & Materials	13,337,099	13,634,968	15,705,464	13,801,699	13,472,332	(162,636)	855,295	12,617,037
Other Operating Costs	9,253,910	8,089,821	9,084,998	8,983,439	8,315,583	225,762	83,924	8,231,659
Debt Service	506,413	740,130	1,298,354	1,280,391	1,280,213	540,083	296,219	983,994
Capital Outlay	524,522	93,353	445,854	445,854	36,182	(57,171)	0	36,182
Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Exp & Other Uses	435,861,475	443,340,021	448,320,801	431,395,289	426,825,153	(16,514,868)	37,109,797	389,715,356
<u>Fund Balance</u>								
Beginning Fund Balance	73,949,705	75,719,826	75,719,826	75,719,826	85,526,740			85,526,740
Revenues Over/(Under) Exp	<u>1,770,121</u>	<u>(13,356,293)</u>	<u>(10,666,148)</u>	<u>9,806,914</u>	<u>5,770,727</u>		<u>(31,651,891)</u>	<u>37,422,618</u>
Ending Fund Balance	75,719,826	62,363,533	65,053,678	85,526,740	91,297,467			122,949,358

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
General Operating Fund & State Fiscal Stabilization Fund
2011-12 Adopted Budget - By Object**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Actual	Original	Current	Projected	12-Month Proposed Budget	11-12 Bdgt/ 10-11 Orig Bdgt Diff	Adjustment for Fiscal Year Transition	10-Month Proposed Budget
	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>			<u>2011-12</u>
Revenues								
Local Revenue								
Current year taxes	206,477,128	192,838,665	190,038,665	190,392,913	193,523,482	684,817	0	193,523,482
Prior year taxes	407,375	1,565,157	2,065,157	2,334,172	2,264,147	698,990	566,037	1,698,110
Penalty & interest	1,623,132	1,500,000	1,500,000	1,793,944	1,500,000	0	330,000	1,170,000
Tuition	12,058	0	0	48,919	20,000	20,000	3,333	16,667
Parking fees	74,505	109,650	109,650	101,854	109,500	(150)	18,250	91,250
Music fees	98,696	106,250	106,250	101,530	106,250	0	17,708	88,542
Towel fees	81,237	84,000	84,000	64,977	65,000	(19,000)	10,833	54,167
Lost & damaged textbooks	33,059	38,000	38,000	36,088	32,000	(6,000)	12,800	19,200
Evening school tuition	44,797	45,000	45,000	44,513	40,000	(5,000)	4,000	36,000
Summer school	294,554	215,900	215,900	250,000	225,000	9,100	112,500	112,500
Drivers ed	0	0	0	0	0	0	0	0
Transfer fees	304,005	375,000	375,000	341,087	385,000	10,000	19,250	365,750
Transportation fees	34,148	37,500	37,500	35,926	37,500	0	3,750	33,750
Investment income	269,375	369,194	194,194	203,369	200,000	(169,194)	33,333	166,667
Building rental	749,508	750,000	750,000	807,209	900,000	150,000	150,000	750,000
Gifts & grants	222,432	65,774	156,884	235,833	70,301	4,527	0	70,301
Athletic activities	890,184	645,000	645,000	718,763	735,000	90,000	64,000	671,000
Tax Increment Finance Zone	2,676,588	2,506,635	2,506,635	2,510,691	2,640,263	133,628	0	2,640,263
Miscellaneous revenue	<u>1,148,724</u>	<u>550,000</u>	<u>550,000</u>	<u>1,062,708</u>	<u>622,000</u>	<u>72,000</u>	<u>124,583</u>	<u>497,417</u>
Total Local Revenue	215,441,505	201,801,725	199,417,835	201,084,496	203,475,443	1,673,718	1,470,378	202,005,065
State Revenue								
Regular ed allotment	282,668,988	284,344,978	287,183,345	287,998,795	274,923,101	(9,421,877)	0	274,923,101
Special ed block grant	30,857,230	29,422,110	29,580,672	30,240,608	28,479,396	(942,714)	0	28,479,396
Career & Tech block grant	15,202,590	14,808,729	16,241,290	16,491,351	16,304,184	1,495,455	0	16,304,184
Gifted & talented oper grant	1,810,252	1,811,821	1,839,463	1,846,690	1,847,291	35,470	0	1,847,291
Compensatory ed	40,262,970	42,152,396	42,600,241	42,631,920	44,040,145	1,887,749	0	44,040,145
Bilingual ed	6,673,305	6,881,552	6,861,140	6,874,173	7,027,989	146,437	0	7,027,989
High School Allotment	4,268,445	4,313,630	4,387,457	4,388,934	4,287,323	(26,307)	0	4,287,323
Transportation	<u>2,768,594</u>	<u>2,768,594</u>	<u>2,741,688</u>	<u>2,741,688</u>	<u>2,741,688</u>	<u>(26,906)</u>	<u>0</u>	<u>2,741,688</u>
Total cost of Tier I	384,512,374	386,503,810	391,435,296	393,214,159	379,651,117	(6,852,693)	0	379,651,117
Less local share	(204,334,501)	(202,463,389)	(202,463,389)	(202,463,389)	(187,625,922)	14,837,467	0	(187,625,922)
Tier II aid	9,452,150	9,342,684	9,416,570	9,512,351	10,452,251	1,109,567	0	10,452,251
Other FSP formula aid	(32,567,328)	10,499,709	13,494,337	13,274,844	2,439,827	(8,059,882)	0	2,439,827
Total Found School Program aid	157,062,695	203,882,814	211,882,814	213,537,965	204,917,273	1,034,459	0	204,917,273

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
General Operating Fund & State Fiscal Stabilization Fund
2011-12 Adopted Budget - By Object**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>Actual</u>	<u>Original</u>	<u>Current</u>	<u>Projected</u>	<u>12-Month</u>	<u>11-12 Bdgt/</u>	<u>Adjustment</u>	<u>10-Month</u>
	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2010-11</u>	<u>Budget</u>	<u>10-11 Orig</u>	<u>for</u>	<u>Proposed</u>
					<u>2011-12</u>	<u>Bdgt Diff</u>	<u>Fiscal Year</u>	<u>Budget</u>
							<u>Transition</u>	<u>2011-12</u>
Prior year Foundation Aid Adj.	1,955,467	50,000	1,015,000	1,015,461	50,000	0	0	50,000
TRS On-behalf benefit	20,206,679	20,984,247	20,984,247	20,721,156	20,721,156	(263,091)	3,453,526	17,267,630
Medicare Part D On-behalf benefit	874,073	791,942	791,942	884,008	884,008	92,066	147,335	736,673
Other state revenue	<u>101,782</u>	<u>63,000</u>	<u>313,000</u>	<u>327,654</u>	<u>63,000</u>	<u>0</u>	<u>0</u>	<u>63,000</u>
Total State Revenue	180,200,696	225,772,003	234,987,003	236,486,244	226,635,437	863,434	3,600,861	223,034,576
<u>Federal Revenue</u>								
State distributed federal revenue	34,192,901	0	0	0	0	0	0	0
Federal progr indir cost reimb	458,061	450,000	450,000	450,000	325,000	(125,000)	0	325,000
Medicaid	2,477,534	1,880,000	2,630,000	3,011,648	2,080,000	200,000	373,333	1,706,667
R.O.T.C.	<u>81,430</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>	<u>13,333</u>	<u>66,667</u>
Total Federal Revenue	37,209,926	2,410,000	3,160,000	3,541,648	2,485,000	75,000	386,667	2,098,333
Total Revenues	432,852,127	429,983,728	437,564,838	441,112,388	432,595,880	2,612,152	5,457,906	427,137,974
<u>Other Resources</u>								
Transfers In	3,585,325	0	0	0	0	0	0	0
Loan Proceeds	974,566	0	0	0	0	0	0	0
Proceeds from capital lease	<u>219,578</u>	<u>0</u>	<u>89,815</u>	<u>89,815</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Resources	4,779,469	0	89,815	89,815	0	0	0	0
Total Rev & Other Resources	<u>437,631,596</u>	<u>429,983,728</u>	<u>437,654,653</u>	<u>441,202,203</u>	<u>432,595,880</u>	<u>2,612,152</u>	<u>5,457,906</u>	<u>427,137,974</u>
<u>Other Information:</u>								
Average Daily Attendance	57,902	57,951	58,832	59,062	59,081	1,130		59,081

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
General Operating Fund & State Fiscal Stabilization Fund
2011-12 Adopted Budget - By Object**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Actual	Original	Current	Projected	12-Month Proposed Budget	11-12 Bdg/ 10-11 Orig Bdgt Diff	Adjustment for Fiscal Year Transition	10-Month Proposed Budget
	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>			<u>2011-12</u>
Expenditures								
<u>Payroll Costs</u>								
Professional personnel	264,099,291	270,251,113	268,855,314	260,791,191	260,575,668	(9,675,445)	21,231,238	239,344,430
Support personnel	47,936,609	49,815,852	49,118,055	46,838,312	44,410,773	(5,405,079)	4,132,079	40,278,694
Substitutes	5,368,521	5,239,748	5,513,921	5,318,325	5,673,293	433,545	122,887	5,185,406
Teacher comp allot	1,279,100	1,267,177	1,267,177	1,064,769	1,125,000	(142,177)	0	1,125,000
Stipends/Extra duty pay	14,028,371	12,108,476	13,625,159	12,014,454	15,111,979	3,003,503	1,758,101	13,718,878
Hiring Incentive	221,950	255,000	255,000	270,236	0	(255,000)	0	0
Part-time/temporary	1,915,840	1,924,415	1,929,597	1,869,199	1,751,678	(172,737)	107,926	1,643,752
Employee allowances	101,800	0	0	0	0	0	0	0
Medicare/FICA	4,704,118	5,017,718	5,064,288	4,661,784	4,054,501	(963,217)	338,734	3,715,767
Health & life insurance	15,234,777	15,224,760	15,222,873	14,869,788	12,675,821	(2,548,939)	536,132	12,139,689
Workers compensation	1,810,266	2,350,000	2,350,000	1,943,878	2,299,000	(51,000)	505,780	1,793,220
Teacher retirement	4,180,110	4,852,124	4,856,224	4,030,046	4,300,000	(552,124)	0	4,300,000
TRS/Medicare Part D on-behalf	21,080,752	21,776,189	21,776,189	21,605,164	21,605,164	(171,025)	3,600,860	18,004,304
TRS Care	1,761,635	1,824,603	1,826,086	1,729,187	1,763,412	(61,191)	147,323	1,616,089
TRS - First 90 days	151,006	190,000	190,037	163,183	190,000	0	0	190,000
TRS Care - Surchg on Retirees	3,018	5,000	5,000	6,539	0	(5,000)	0	0
Unemployment	179,244	181,000	581,000	574,954	1,261,775	1,080,775	210,297	1,051,478
Other employee benefits	<u>275,093</u>	<u>325,194</u>	<u>333,144</u>	<u>301,840</u>	<u>335,000</u>	<u>9,806</u>	<u>185,833</u>	<u>149,167</u>
Total Payroll Costs	384,331,501	392,608,369	392,769,064	378,052,849	377,133,064	(15,475,305)	32,877,191	344,255,873
<u>Purch & Contracted Services</u>								
Legal Services	513,164	450,000	565,000	578,221	452,500	2,500	0	452,500
Audit Services	100,000	92,500	92,500	92,500	92,500	0	0	92,500
Tarrant Appraisal District	1,523,128	1,616,708	1,616,708	1,514,026	1,617,000	292	0	1,617,000
Tarrant County (tax collection)	69,184	77,000	77,000	69,900	77,000	0	0	77,000
Other professional services	249,775	167,565	174,133	158,321	157,565	(10,000)	57,984	99,581
Tuition	818,434	730,000	813,256	808,899	679,000	(51,000)	70,000	609,000
Contracted maint & repair	4,144,952	4,521,842	4,560,292	4,667,002	3,801,812	(720,030)	784,076	3,017,736
Water	1,545,835	1,888,705	1,888,705	1,912,869	1,883,492	(5,213)	276,136	1,607,356
Telephone	663,754	676,144	676,264	629,449	403,371	(272,773)	93,804	309,567
Electricity	12,218,369	11,750,920	11,750,919	12,110,115	11,730,210	(20,710)	1,557,050	10,173,160
Gas	768,607	921,516	921,516	488,652	478,510	(443,006)	17,122	461,388
Rentals & operating leases	952,503	992,498	986,206	923,979	692,751	(299,747)	43,917	648,834
Other purch & contracted serv	<u>4,340,325</u>	<u>4,287,982</u>	<u>4,894,568</u>	<u>4,877,124</u>	<u>4,522,068</u>	<u>234,086</u>	<u>97,079</u>	<u>4,424,989</u>
Total Purch & Contracted Serv	27,908,030	28,173,380	29,017,067	28,831,057	26,587,779	(1,585,601)	2,997,168	23,590,611
<u>Supplies & Materials</u>								
M & O supplies	4,466,740	4,685,400	4,782,844	4,957,214	4,694,160	8,760	717,124	3,977,036
Books & reading materials	1,498,522	1,692,527	1,971,530	1,786,129	1,277,309	(415,218)	45,300	1,232,009
General supplies	<u>7,371,837</u>	<u>7,257,041</u>	<u>8,951,090</u>	<u>7,058,356</u>	<u>7,500,863</u>	<u>243,822</u>	<u>92,871</u>	<u>7,407,992</u>
Total Supplies & Materials	13,337,099	13,634,968	15,705,464	13,801,699	13,472,332	(162,636)	855,295	12,617,037

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
General Operating Fund & State Fiscal Stabilization Fund
2011-12 Adopted Budget - By Object**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Actual	Original	Current	Projected	12-Month Proposed	11-12 Bdgt/ 10-11 Orig	Adjustment for Fiscal Year	10-Month Proposed
	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>	<u>Bdgt Diff</u>	<u>Transition</u>	<u>2011-12</u>
<u>Other Operating Costs</u>								
Travel	2,479,859	2,413,419	3,153,152	2,391,353	2,479,893	66,474	64,377	2,415,516
Property & liability insurance	983,718	1,257,100	1,276,544	1,031,365	1,264,750	7,650	0	1,264,750
Election costs	151,961	60,000	60,000	70,000	60,000	0	0	60,000
Payment to TIF	4,676,718	3,421,145	3,621,145	4,436,606	3,615,615	194,470	0	3,615,615
Miscellaneous operating costs	<u>961,654</u>	<u>938,157</u>	<u>974,157</u>	<u>1,054,115</u>	<u>895,325</u>	<u>(42,832)</u>	<u>19,547</u>	<u>875,778</u>
Total Other Operating Costs	9,253,910	8,089,821	9,084,998	8,983,439	8,315,583	225,762	83,924	8,231,659
<u>Debt Service</u>								
Lease/purchase agreements	122,295	74,316	113,476	95,513	95,336	21,020	0	95,336
Energy Retrofit Loan Payments	<u>384,118</u>	<u>665,814</u>	<u>1,184,878</u>	<u>1,184,878</u>	<u>1,184,877</u>	<u>519,063</u>	<u>296,219</u>	<u>888,658</u>
Total Debt Service	506,413	740,130	1,298,354	1,280,391	1,280,213	540,083	296,219	983,994
<u>Capital Outlay</u>								
Land purch, improve, fees	136,902	0	127,997	127,997	0	0	0	0
Bldg purch, constr, improve	39,426	0	66,414	66,414	0	0	0	0
Vehicles	0	0	0	0	0	0	0	0
Furn & equip > \$5,000	128,616	93,353	161,628	161,628	36,182	(57,171)	0	36,182
Lease purch of furn, bldg, equip	<u>219,578</u>	<u>0</u>	<u>89,815</u>	<u>89,815</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Outlay	524,522	93,353	445,854	445,854	36,182	(57,171)	0	36,182
Total Expenditures	435,861,475	443,340,021	448,320,801	431,395,289	426,825,153	(16,514,868)	37,109,797	389,715,356
<u>Other Uses</u>								
Operating transfers out	0	0	0	0	0	0	0	0
Total Other Uses	0	0	0	0	0	0	0	0
Total Exp & Other Uses	<u>435,861,475</u>	<u>443,340,021</u>	<u>448,320,801</u>	<u>431,395,289</u>	<u>426,825,153</u>	<u>(16,514,868)</u>	<u>37,109,797</u>	<u>389,715,356</u>
Revenues Over/(Under) Exp	1,770,121	(13,356,293)	(10,666,148)	9,806,914	5,770,727		(31,651,891)	37,422,618

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
General Operating Fund & State Fiscal Stabilization Fund
2011-12 Adopted Budget - By Object**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<u>Actual</u>	<u>Original</u>	<u>Current</u>	<u>Projected</u>	<u>12-Month</u>	<u>11-12 Bdg/</u>	<u>Adjustment</u>	<u>10-Month</u>
<u>Fund Balance</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2010-11</u>	<u>Budget</u>	<u>10-11 Orig</u>	<u>Fiscal Year</u>	<u>Proposed</u>
					<u>2011-12</u>	<u>Bdgt Diff</u>	<u>Transition</u>	<u>Budget</u>
								<u>2011-12</u>
Beginning fund balance	73,949,705	75,719,826	75,719,826	75,719,826	85,526,740			85,526,740
Revenues Over/(Under) Exp	1,770,121	(13,356,293)	(10,666,148)	9,806,914	5,770,727		(31,651,891)	37,422,618
Ending Fund Balance	<u>75,719,826</u>	<u>62,363,533</u>	<u>65,053,678</u>	<u>85,526,740</u>	<u>91,297,467</u>			<u>122,949,358</u>
Non-spendable - Inventories	1,509,411	1,700,000	1,700,000	1,700,000	1,700,000			1,700,000
Restricted - High School Allotment	3,092,635	2,800,000	2,800,000	2,800,000	2,500,000			2,500,000
Unassigned	<u>71,117,780</u>	<u>57,863,533</u>	<u>60,553,678</u>	<u>81,026,740</u>	<u>87,097,467</u>			<u>118,749,358</u>
	75,719,826	62,363,533	65,053,678	85,526,740	91,297,467			122,949,358

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
2011-12 Adopted Budget
Natural Gas Fund**

	2009-10	2010-11	2010-11	12-Month	Adjustment	10-Month
	<u>Actual</u>	<u>Budget</u>	<u>Proj Actual</u>	<u>2011-12</u>	<u>for</u>	<u>2011-12</u>
				<u>Budget</u>	<u>Fiscal Year</u>	<u>Budget</u>
					<u>Transition</u>	
<u>Revenues</u>						
5700 - Local & Intermediate Revenues						
5740 - Other Revenue from Local Sources						
Interest Revenue	45,668	0	36,000	42,000	7,000	35,000
Misc. Revenue	<u>253,272</u>	<u>0</u>	<u>710,501</u>	<u>600,000</u>	<u>100,000</u>	<u>500,000</u>
Sub-total	298,940	0	746,501	642,000	107,000	535,000
Total Revenues	298,940	0	746,501	642,000	107,000	535,000
7000 - Other Resources						
7949 - Non-operating Revenues	0	0	1,655,921	0	0	0
Total Revenues and Other Resources	<u>298,940</u>	<u>0</u>	<u>2,402,422</u>	<u>642,000</u>	<u>107,000</u>	<u>535,000</u>
<u>Expenditures</u>						
Function 41 - General Administration						
6200 General Administration						
Legal Services	142,810	0	12,657	5,000	0	5,000
Other Professional Services	<u>174</u>	<u>0</u>	<u>51,039</u>	<u>60,000</u>	<u>5,000</u>	<u>55,000</u>
Sub-total	142,984	0	63,696	65,000	5,000	60,000
Total Debt Service Expenditures	142,984	0	63,696	65,000	5,000	60,000
8900 - Other Uses						
Non-operating Expenditure	0	0	0	0	0	0
Total Expenditures and Other Uses	<u>142,984</u>	<u>0</u>	<u>63,696</u>	<u>65,000</u>	<u>5,000</u>	<u>60,000</u>
Revenues Over/(Under) Exp	155,956	0	2,338,726	577,000	102,000	475,000
Beginning Fund Balance	18,293,402	18,449,358	18,449,358	20,788,084		20,788,084
Ending Fund Balance	18,449,358	18,449,358	20,788,084	21,365,084		21,263,084

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
2011-12 Adopted Budget
Debt Service Fund**

	2009-10	2010-11	2010-11	12-Month	Adjustment	10-Month
	<u>Actual</u>	<u>Budget</u>	<u>Proj Actual</u>	<u>2011-12</u>	<u>Fiscal Year</u>	<u>2011-12</u>
				<u>Budget</u>	<u>Transition</u>	<u>Budget</u>
<u>Revenues</u>						
5700 - Local & Intermediate Revenues						
5710 - Local Tax Revenue						
Current Tax Collections	46,657,359	55,396,104	54,717,849	50,067,583	0	50,067,583
Prior Year Tax Collections	78,074	334,727	502,412	492,364	123,091	369,273
Penalty & Interest	<u>344,172</u>	<u>325,000</u>	<u>452,996</u>	<u>468,000</u>	<u>102,960</u>	<u>365,040</u>
Sub-total	47,079,605	56,055,831	55,673,257	51,027,947	226,051	50,801,896
5740 - Other Revenue from Local Sources						
Interest Revenue	40,324	85,595	33,693	41,041	6,840	34,201
Misc. Revenue	<u>85,893</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	126,217	85,595	33,693	41,041	6,840	34,201
5810 - Per Capita and Foundation Revenues						
Facilities Assistance	<u>0</u>	<u>85,951</u>	<u>985,617</u>	<u>5,162,140</u>	<u>0</u>	<u>5,162,140</u>
Sub-total	0	85,951	985,617	5,162,140	0	5,162,140
5900 - Federal Revenues						
5949 - Federal Subsidy for QSCB's	<u>0</u>	<u>0</u>	<u>0</u>	<u>749,374</u>	<u>315,157</u>	<u>434,217</u>
Sub-total	0	0	0	749,374	315,157	434,217
Total Revenues	47,205,822	56,227,377	56,692,567	56,980,502	548,048	56,432,454
7900 - Other Resources						
7910 -						
Sale of Bonds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Resources	0	0	0	0	0	0
Total Revenues and Other Resources	<u>47,205,822</u>	<u>56,227,377</u>	<u>56,692,567</u>	<u>56,980,502</u>	<u>548,048</u>	<u>56,432,454</u>
<u>Expenditures</u>						
Function 71 - Debt Service						
6500 Debt Service						
Principal	28,395,000	37,450,000	37,450,000	36,585,000	0	36,585,000
Interest	19,400,095	19,686,547	20,053,010	20,370,502	9,634,331	10,736,171
Fees & Other Debt Services expenditures	<u>11,200</u>	<u>12,500</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>25,000</u>
Sub-total	47,806,295	57,149,047	57,528,010	56,980,502	9,634,331	47,346,171
Total Debt Service Expenditures	47,806,295	57,149,047	57,528,010	56,980,502	9,634,331	47,346,171
8900 - Other Uses						
Debt Defeasance	0	0	0	0	0	0
Total Expenditures and Other Uses	<u>47,806,295</u>	<u>57,149,047</u>	<u>57,528,010</u>	<u>56,980,502</u>	<u>9,634,331</u>	<u>47,346,171</u>
Revenues Over/(Under) Exp	(600,473)	(921,670)	(835,443)	0	(9,086,283)	9,086,283
Beginning Fund Balance	11,493,475	10,893,002	10,893,002	10,057,559		10,057,559
Ending Fund Balance	10,893,002	9,971,332	10,057,559	10,057,559		19,143,842

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
2011-12 Adopted Budget
Construction Fund**

	2009-10	2010-11	2010-11	12-Month	Adjustment	10-Month
	Actual	Budget	Proj Actual	2011-12	for	2011-12
				Budget	Fiscal Year	Budget
					Transition	
Revenues						
5700 - Local & Intermediate Revenues						
5740 - Other Revenue from Local Sources						
Interest Revenue	128,430	150,000	121,740	213,446	0	213,446
Insurance Recovery	0	0	136,484	0	0	0
Tax Increment Finance Zone Rebate	<u>563,659</u>	<u>536,457</u>	<u>540,464</u>	<u>781,222</u>	<u>0</u>	<u>781,222</u>
Sub-total	692,089	686,457	798,688	994,668	0	994,668
7900 - Other Resources						
7911 - Sale of Bonds	65,755,000	0	64,372,485	0	0	0
7912 - Sale of Real & Personal Property	917,386	0	43,255	0	0	0
7616 - Bond Premium	<u>1,748,110</u>	<u>0</u>	<u>2,644,506</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	68,420,496	0	67,060,246	0	0	0
Total Constr Fund Rev & Other Resources	<u>69,112,585</u>	<u>686,457</u>	<u>67,858,934</u>	<u>994,668</u>	<u>0</u>	<u>994,668</u>
Expenditures						
Function 11 - Instruction						
6300 Supplies & Materials	3,038,517	11,112,282	10,696,300	14,431,315	0	14,431,315
6600 Capital Outlay	<u>101,042</u>	<u>0</u>	<u>78,344</u>	<u>15,429</u>	<u>0</u>	<u>15,429</u>
Sub-total	3,139,559	11,112,282	10,774,644	14,446,744	0	14,446,744
Function 34 - Transportation						
6600 Capital Outlay	0	2,494,976	4,351,024	0	0	0
Function 36 - Co-curricular Activities						
6300 Supplies & Materials	44,668	0	113,231	41,957	0	41,957
Function 51 - Plant Maintenance & Operation						
6200 Contracted Services	11,887,088	7,821,722	13,061,171	4,297,433	0	4,297,433
6300 Supplies & Materials	<u>75,583</u>	<u>0</u>	<u>22,589</u>	<u>15,060</u>	<u>0</u>	<u>15,060</u>
Sub-total	11,962,671	7,821,722	13,083,760	4,312,493	0	4,312,493
Function 52 - Security						
6600 Contracted Services	213,186	3,234,000	240,618	2,780,064	1,400,000	1,380,064
Function 53 - Data Processing Services						
6300 Supplies & Materials	0	772,000	0	502,000	0	502,000
6600 Capital Outlay	<u>304,797</u>	<u>1,000,000</u>	<u>1,467,203</u>	<u>1,000,000</u>	<u>0</u>	<u>1,000,000</u>
Sub-total	304,797	1,772,000	1,467,203	1,502,000	0	1,502,000
Function 71 - Debt Service (Capital Leases)						
6500 Debt Service	457,527	0	664,532	0	0	0
Function 81 - Facility Acquisition & Construction						
6200 Contracted Services	0	0	0	0	0	0
6300 Supplies & Materials	248,888	798,413	709,727	0	0	0
6600 Capital Outlay	<u>7,294,631</u>	<u>18,127,464</u>	<u>17,347,055</u>	<u>32,137,499</u>	<u>8,987,518</u>	<u>23,149,981</u>
Sub-total	7,543,519	18,925,877	18,056,782	32,137,499	8,987,518	23,149,981
Total Construction Fund Expenditures	23,665,927	45,360,857	48,751,794	55,220,757	10,387,518	44,833,239
Other uses						
Non-Operating Expenditure	0	0	0	0	0	0
Total Expenditures and Other Uses	<u>23,665,927</u>	<u>45,360,857</u>	<u>48,751,794</u>	<u>55,220,757</u>	<u>10,387,518</u>	<u>44,833,239</u>
Revenues Over/(Under) Exp	45,446,658	(44,674,400)	19,107,140	(54,226,089)	(10,387,518)	(43,838,571)
Beginning Fund Balance	21,994,575	67,441,233	67,441,233	86,548,373		86,548,373
Ending Fund Balance	67,441,233	22,766,833	86,548,373	32,322,284		42,709,802

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
2011-12 Adopted Budget
Food Service Enterprise Fund**

	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2010-11</u> <u>Proj Actual</u>	<u>12-Month</u> <u>2011-12</u> <u>Budget</u>	<u>Adjustment</u> <u>Fiscal Year</u> <u>Transition</u>	<u>10-Month</u> <u>2011-12</u> <u>Budget</u>
<u>Revenues</u>						
5700 - Local & Intermediate Revenues						
5740 - Other Revenue from Local Sources						
Catering Services	147,155	140,000	124,967	105,150	13,500	91,650
Miscellaneous	<u>9,361</u>	<u>8,000</u>	<u>6,653</u>	<u>8,000</u>	<u>(500)</u>	<u>8,500</u>
Sub-total	156,516	148,000	131,620	113,150	13,000	100,150
5750 - Enterprise Activity Revenue						
Student Breakfast & Lunch	4,326,820	4,352,701	3,676,398	4,309,027	167,705	4,141,322
Adult Breakfast & Lunch	376,438	390,000	336,299	360,000	12,722	347,278
Student A La Carte	<u>1,861,045</u>	<u>1,850,000</u>	<u>1,755,181</u>	<u>1,746,668</u>	<u>66,979</u>	<u>1,679,689</u>
Sub-total	6,564,303	6,592,701	5,767,878	6,415,695	247,406	6,168,289
Total Local & Intermediate Revenues	6,720,819	6,740,701	5,899,498	6,528,845	260,406	6,268,439
5800 - State Program Revenues						
5820 - Miscellaneous State Revenues						
State Matching Funds	<u>192,910</u>	<u>190,000</u>	<u>181,908</u>	<u>180,000</u>	<u>0</u>	<u>180,000</u>
Total State Revenues	192,910	190,000	181,908	180,000	0	180,000
Total Food Service Enterprise Revenue	6,913,729	6,930,701	6,081,406	6,708,845	260,406	6,448,439
7000 - Other Resources						
7900 - Other State Distributed Federal Revenue						
School Breakfast Program	4,076,237	3,950,000	4,130,297	4,100,000	162,357	3,937,643
National School Lunch Program	14,623,902	14,738,102	15,237,232	15,609,715	599,400	15,010,315
National School Snack Program	70,353	70,000	75,857	70,000	0	70,000
U.S.D.A. Donated Commodities	1,615,057	1,548,138	1,312,458	1,389,000	60,000	1,329,000
Interest Revenue	12,228	20,000	8,575	8,000	2,000	6,000
Transfers In	<u>92,255</u>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total	20,490,032	20,326,240	20,864,419	21,176,715	823,757	20,352,958
Total Other Resources	20,490,032	20,326,240	20,864,419	21,176,715	823,757	20,352,958
Total Revenue and Other Resources	<u>27,403,761</u>	<u>27,256,941</u>	<u>26,945,825</u>	<u>27,885,560</u>	<u>1,084,163</u>	<u>26,801,397</u>

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.

**Arlington Independent School District
2011-12 Adopted Budget
Food Service Enterprise Fund**

	2009-10	2010-11	2010-11	12-Month	Adjustment	10-Month
	<u>Actual</u>	<u>Budget</u>	<u>Proj Actual</u>	<u>2011-12</u>	<u>Fiscal Year</u>	<u>2011-12</u>
				<u>Budget</u>	<u>Transition</u>	<u>Budget</u>
<u>Expenses</u>						
Function 35 - Food Service						
6100 Payroll Costs	10,196,995	11,102,021	10,347,512	10,683,280	1,148,754	9,534,526
6200 Contracted Services	1,503,439	1,638,816	1,860,312	2,561,239	131,991	2,429,248
6300 Supplies & Materials	13,134,643	14,055,249	13,418,247	14,207,946	1,370,744	12,837,202
6400 Other Operating Expenses	<u>502,903</u>	<u>526,925</u>	<u>490,372</u>	<u>666,141</u>	<u>103,515</u>	<u>562,626</u>
Sub-total	25,337,980	27,323,011	26,116,443	28,118,606	2,755,004	25,363,602
Function 51 - Plant Maintenance & Operation						
6200 Contracted Services	3,244	6,500	6,345	6,500	1,052	5,448
Function 71 - Debt Service (Capital Leases)						
6500 Debt Service	4,556	0	0	0	0	0
Total Food Service Expenses	25,345,780	27,329,511	26,122,788	28,125,106	2,756,056	25,369,050
Other Uses	0	0	0	0	0	0
Total Expenditures and Other Uses	<u>25,345,780</u>	<u>27,329,511</u>	<u>26,122,788</u>	<u>28,125,106</u>	<u>2,756,056</u>	<u>25,369,050</u>
Revenues Over/(Under) Exp	2,057,981	(72,570)	823,037	(239,546)	(1,671,893)	1,432,347
Beginning Equity	9,542,435	11,600,416	11,600,416	12,423,453		12,423,453
Ending Equity	11,600,416	11,527,846	12,423,453	12,183,907		13,855,800

Note: AISD will adopt a 10-mos. budget in 2011-12 to transition to a new fiscal year beginning 7/1/12. The 2011-12 budget is presented on both a 12-mos. and 10-mos. basis to show the effect of the short year and to facilitate analysis between years.