



Arlington

INDEPENDENT SCHOOL DISTRICT

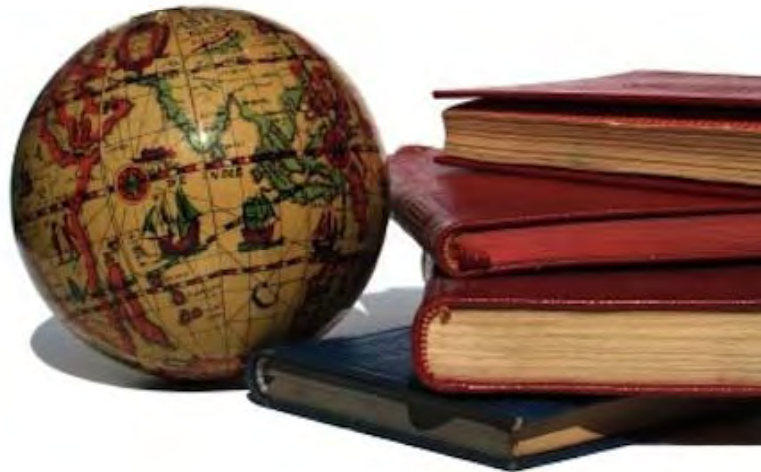
More Than a Remarkable Education

2012-2013 Official Budget

ACHIEVE TODAY.



EXCEL TOMORROW.



Arlington Independent School District
1203 W. Pioneer Parkway
Arlington, Texas 76013
682-867-4611

www.aisd.net



2012-2013 Official Budget

www.aisd.net

Arlington Independent School District

Cindy Powell, Associate Superintendent of Finance

682-867-7243

Tony Drollinger, Executive Director of Finance

682-867-7350

Mandy Mew, Director of Budget and Cash Management

682-867-7354



Arlington

INDEPENDENT SCHOOL DISTRICT

More Than a Remarkable Education

ACHIEVE TODAY.



EXCEL TOMORROW.



2012-13 Official Budget

Introductory Section. 3

Board of Trustees 5

Administration 5

Transmittal Letter from Interim Superintendent Cavazos 7

Executive Summary 8

Organizational Section. 33

Description of Arlington ISD 35

2012-2015 Strategic Plan 38

Organizational Chart 42

Organizational Structure 43

Fund Structure 49

Basis of Accounting 51

Classification of Revenues and Expenditures 52

Significant Financial Policies and Procedures 57

Budget Development Procedures 61

Budget Administration and Management Process 65

Financial Section. 67

Description of All Funds 70

All Funds - Structure Diagram 71

Combined Budget Summaries 72

Governmental Fund Types

 General Fund 76

 Special Revenue - Natural Gas Fund 97

 Debt Service Fund 104

 Construction Fund 115

Proprietary Fund Types

 Enterprise Fund - Food Service Fund 150

Informational Section. 159

Combined Budget Summary - All Governmental Funds 161

Long Range Financial Forecasts 166

Assessed and Market Value of Property 173

Property Tax Rates, Levies, and Collections 174

Budget's Effect on Taxpayer 175

Student Enrollment Trends 176

Enrollment Compared to Total Staff 179

Position Counts (Full Time Equivalents) 180

History of Salary Increases 181

Outstanding Debt 182

Performance Indicators 200

Glossary 213





2012-2013 Official Budget

Introductory Section





2012-13 Official Budget

<u>Introductory Section</u>	3
Board of Trustees	5
Administration	5
Transmittal Letter from Interim Superintendent Cavazos	7
Executive Summary	8
Budget Introduction	8
Budget Overview and Highlights	9
2012-2015 Strategic Plan	10
Budget Process and Timeline	12
Budget Calendar	13
Significant Changes in Budget Process	15
Summary of All Budgeted Funds	17
General Fund	18
Natural Gas Fund	24
Debt Service Fund	25
Construction Fund	26
Food Service Fund	27
Combined Tax Rate Impact	29
Performance Measures	30
Demographics	31
Summary	32

Arlington Independent School District

Board of Trustees

Mr. Peter Baron.....President
Mr. Bowie Hogg.....Vice President
Dr. Aaron Reich.....Secretary
Mrs. Jamie Sullins.....Assistant Secretary

Mrs. Gloria Peña
Mr. John Hibbs
Mr. Tony Pompa



Administration

Marcelo Cavazos, Ph.DInterim Superintendent
Cindy Powell, CPA.....Associate Superintendent, Finance
Jimmy Walker.....Assistant Superintendent, Administration
Marilyn Evans.....Assistant Superintendent, Personnel
Steven Harvey.....Assistant Superintendent, Technology
Tony Drollinger.....Executive Director, Finance
Robert Carlisle.....Executive Director, Plant Services
Evan Smith.....Executive Director, Secondary Instruction
Debbie Williams.....Executive Director, Elementary Instruction
Brent West.....Director, Accounting
Mandy Mew.....Director, Budget and Cash Management
Amy Casas.....Director, Communications
Timothy Edwards.....Chief Internal Auditor

Arlington Independent School District

Board of Trustees

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.



Peter Baron
President
Place 2
Term Ends: 2015

Baron is a retired Marine Corps Officer and Naval Aviator. He teaches high school mathematics in the Center for Law and Public Safety in a neighboring school district.



Bowie Hogg
Vice-President
Place 6
Term Ends: 2014

Hogg is a health care executive for Aon Corp. while serving on the United Way of Tarrant County Board of Directors and is a product of the Arlington schools.



Dr. Aaron Reich
Secretary
Place 3
Term Ends: 2015

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



Jamie Sullins
Assistant Secretary
Place 5
Term Ends: 2013

Sullins is a lifelong community volunteer, active in Arlington schools since 1995. She is the former manager of Financial Planning and Analysis for an international aerospace firm and past president of NAEA, a non-profit dedicated to education excellence.



Gloria Peña
Member
Place 1
Term Ends: 2015

Peña is a Business Line Manager for the US Army Corps of Engineers, a Director of the Texas Association of School Boards, member of multiple Arlington non-profit boards and a community volunteer.



John Hibbs
Member
Place 4
Term Ends: 2013

Hibbs is the western regional sales manager for a division of Bausch and Lomb. He serves on several non-profit charities in Arlington. He is the recipient of both the PTSA Life and Extended Life Membership Awards.



Tony Pompa
Member
Place 7
Term Ends: 2014

Pompa is the President of General Assembly, a retail services company based in Arlington. He is very involved in the business community and has served on multiple boards and committees.



September 14, 2012

To the Citizens of the Arlington Independent School District:

The 2012-2013 budget, adopted by the Arlington ISD Board of Trustees (the “Board”), provides the foundation for delivery of services to the students of the Arlington ISD (the “District”). This year, we launched our new *Achieve Today. Excel Tomorrow.* strategic plan. The budget documents the Board’s allocation of available resources among various educational programs, support functions and student activities necessary to achieve the plan’s bold objectives. Teachers, administrators, support staff and community volunteers contributed to the development of the proposed budget. The Board reviewed and debated the proposed budget, considered recommendations from the citizen’s Financial Futures Committee and the District Instructional Decision-Making Committee, and ultimately adopted the budget as the final blueprint for the new fiscal year. The official budget is contained within these pages. The following Executive Summary presents comprehensive information about services, programs, demographics, tax base, student performance and other factors that impact the District’s finances.

The 2012-2013 budget of the Arlington ISD was prepared through the efforts and input of many people, including teachers, secretaries, principals and administrative staff. I would like to express special appreciation to the Financial Futures and District Instructional Decision-Making committees for their input and to the Board of Trustees for their commitment to producing a budget that promotes student achievement while being fiscally responsible.

This budget represents the District’s financial plan for the 2012-2013 fiscal year that will help us focus on our strategic plan and achieve our goals and objectives. It reflects our vision to be globally acknowledged as a premier school district.

Respectfully,

Dr. Marcelo Cavazos
Interim Superintendent

Budget Introduction

The following document represents the financial plan for the Arlington Independent School District for the 2012-2013 fiscal year. The budget was adopted by the Board of Trustees on June 21, 2012 and the supporting tax rate was adopted on August 2, 2012, after certified property values were released by the Tarrant Appraisal District.

Arlington ISD changed its fiscal year from a September 1 start date to a July 1 start date, and the 2012-2013 budget is the first budget to use the new fiscal year calendar. The Texas Education Agency (“TEA”) allows school districts to choose a fiscal year that begins on September 1 or on July 1. A ten-month budget was adopted for the 2011-2012 fiscal year to transition the District to the new fiscal year. The 2011-2012 fiscal year began on September 1, 2011, and ended on June 30, 2012. Subsequent budgets will begin on July 1st each year.

The 2011-2012 budget data in this document for all funds 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. The 2011-2012 ten-month budget adopted for the General Fund had a \$37 million surplus due to the shortened 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 transition budget, almost all of the normal, annual property taxes and state foundation aid were earned and recognized as revenue, while only ten months of expenditures were incurred. The surplus from the short budget transition year will increase budgeted fund balance in the General Fund to \$125.8 million.

The primary purpose of this document is to provide timely and useful information concerning the past, current, and projected financial status of the District in addition to serving as a plan for implementing the goals and objectives of the School District.

Budget Overview and Highlights

The State (Texas Education Code Sections 44.002-44.006), the Texas Education Agency (Financial Accountability System Resource Guide and Commissioner Rules), and AISD Local Board Policy formulate the legal requirements and policies for the AISD budget. The annual budget serves as the foundation for the District's financial planning and control.

The District adopts budgets for the General Fund, Natural Gas Fund, Debt Service Fund, Capital Projects/Construction Fund, and Enterprise Fund. Each budget is presented on the modified accrual basis of accounting, except for the Enterprise Fund, which is on a full accrual basis. Both modified accrual basis and full accrual basis are consistent with generally accepted accounting principles. The District is not legally required to adopt Special Revenue Fund budgets. The budget is prepared and approved at the fund and functional level. The budget must be amended by the Board when a change is made by increasing any one of the functional spending categories or modifying revenue object accounts and other resources or uses.

In early 2012, the Board of Trustees began developing a strategic plan to guide the District in the upcoming years. The strategic plan for 2012-2015, *Achieve Today; Excel Tomorrow*, was instrumental in the budget development process for 2012-13. All budget and personnel requests were examined in relationship to their necessity in helping the District achieve the goals and objectives of the Strategic Plan, to have inspired learners, effective leadership, and an engaged community. The 2012-2013 budget will enable the District to continue to strive to meet its strategic goals and objectives. The District's 2012-2015 Strategic Plan is outlined on the following pages.

2012-2015 Strategic Plan: *Achieve Today; Excel Tomorrow.*

Beliefs:

We believe that:

- Commitment to a clear and focused vision will guide the district to the highest performance
- Effective teaching and leadership are essential for student achievement
- School environment impacts achievement
- An engaged community is essential
- Every student can succeed.

Vision:

The vision of the Arlington Independent School District is to be globally acknowledged as a premier school district.

Mission:

The mission of the Arlington Independent School District is to empower and engage all students to be contributing, responsible citizens reaching their maximum potential through relevant, innovative and rigorous learning experiences.

Objectives:

- *100 percent* of students will graduate on time and excel at their school or career of choice.
- *100 percent* of students will reach their full academic potential.
- *100 percent* of students will be actively involved in extracurricular and co-curricular activities.
- *100 percent* of students will graduate as lifelong learners.
- *100 percent* of students will graduate with a commitment to their community.

2012-2015 Strategic Plan: *Achieve Today; Excel Tomorrow.* (continued)

Goals:

Inspired Learners

- The AISD will be a high performing, technology-rich district with leading-edge learning experiences that promote engagement, creativity, critical thinking and achievement.
- The AISD will prepare our graduates to excel in higher education or the career of their choice.
- The AISD will be the leader in the education marketplace by providing world-class facilities while being fiscally responsible.
- The AISD will provide a safe and secure environment.
- The AISD will ensure all teachers are highly effective.

Effective Leadership

- The AISD will recruit and retain the most effective people by rewarding excellence and providing opportunities for continual growth.
- The AISD will foster a caring culture of respect, integrity, wellness and citizenship throughout the district.
- The AISD will cultivate an environment that builds great leaders.

Engaged Community

- The AISD will actively engage and partner with parents in the educational experience.
- The AISD will enhance educational excellence and workforce development through collaboration with community partners.
- The AISD will utilize all the communications channels to maximize awareness and support of the district's vision to be globally acknowledged as a premier school district.

Budget Process and Timeline

- ✧ The budget process begins in November each year. Campuses are notified of their enrollment projections, basic allotment, and special program allotments in January. 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 February through June.
- ✧ The Tarrant Appraisal District (“TAD”) releases estimates of certified property values on April 30th and May 15th. These estimates, and the historical relationship between those values and fiscal year revenue, are used to determine the anticipated property tax revenue. This budget may be amended, as necessary, to reflect Certified Property Values released by TAD on July 25th.
- ✧ 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 preliminary budget to the Board of Trustees in May. The Board discusses the preliminary 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 in June. All notification and public hearing requirements are complied with prior to adoption of the budget. In accordance with State law, the Board of Trustees adopts the budget prior to June 30th. The budget is adopted at the functional level.
- ✧ The Maintenance and Operating (M&O) and Debt Service tax rates are adopted after the budget is adopted. The supporting tax rate is adopted in August, after the Tarrant Appraisal District releases certified property values on July 25th.
- ✧ 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, Natural Gas Fund, Debt Service Fund, Capital Projects/ Construction Fund, and the Food Service Enterprise 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.

2012-2013 Budget Calendar

November, 2011

- 1 - Budget Office begins review of Budget Preparation Instructions
- Budget Office requests input on Budget Process
- 3 - Board of Trustees approves budget parameters
- 9-11 - Budget Planning Meetings with Special Programs Departments
- 18 - Comments about Budget Process due to Budget Office

December, 2011

- 16 - Complete 2012-13 enrollment projections

January, 2012

- 6 - Complete review of enrollment projections
- 10 - Open 2012-13 TEAMS Budget System for input of budget requests
- 11 - Budget Kickoff Meetings –Schools (morning) and Departments (afternoon)
- 18 - Budget system training

February, 2012

- 1 - Begin personnel staffing conferences with elementary schools
- Requests for new positions/upgrades due to Personnel
- 9 - Financial Futures Committee (FFC) Meeting
- 10 - Budget requests due from Departments and Elementary Schools
- 21 - FFC Meeting
- 24 - Budget requests due from Secondary Schools

March, 2012

- 6 - FFC Meeting
- 9 - Complete budget reviews – Departments and Schools
- 10 - Begin personnel staffing conferences with secondary schools
- 20 - FFC Meeting

April, 2012

- 3 - FFC Meeting (cancelled due to tornados)
- 11 - FFC Meeting
- 19 - FFC Report to Board of Trustees
- 30 - Receive Certified Estimate of Property Values from Tarrant Appraisal District (TAD)

2012-2013 Budget Calendar, *continued*

May, 2012

- 3 - Board discusses 2012-13 Preliminary Budget
- 17 - Board discusses 2012-13 Preliminary Budget

June, 2012

- 5 - Called Board Meeting to discuss FFC Recommendations and the 2012-13 Budget
- 7 - Board discusses 2012-13 Proposed Budget
- Board approves Notice of Public Meeting to Discuss Proposed Budget and Tax Rate
- 11 - Post Proposed Budget on District Website
- Publish Notice of Public Meeting to Discuss Budget and Tax Rate (must be 10-30 days before hearing date)
- 14 - Called Board meeting, if necessary, to discuss 2012-13 Proposed Budget
- 21 - Board holds Public Hearing to discuss 2012-13 budget and tax rate
- Board adopts 2012-13 budget

July, 2012

- 25 - Receive Certified Tax Roll from Tarrant Appraisal District

August, 2012

- 2 - Board votes on proposed tax rate

Significant Changes in Budget Process

Fiscal Year Change:

Arlington ISD changed its fiscal year from a September 1 start date to a July 1 start date, and the 2012-2013 budget is the first budget to use the new fiscal year calendar. 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 2011-2012 budget began September 1, 2011, and ended ten months later on June 30, 2012. Subsequent budgets will begin on July 1st each year. The new fiscal year, beginning July 1, will more closely correlate to the school year.

The 2011-2012 budget data included in this document for all funds 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.

The 2011-2012 ten-month budget for the General Fund had a \$37 million surplus due to the shortened 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 transition budget, almost all of the normal, annual property taxes and state foundation aid were earned and recognized as revenue, while only ten months of expenditures were incurred. The surplus from the short budget transition year will increase budgeted fund balance to \$125.8 million.

Budget Parameters:

At the beginning of the 2012-2013 budget development process, the Board of Trustees adopted Budget Parameters. These parameters were established to set forth the Board’s expectations for the 2012-2013 budget and to create a framework for developing the budget. The Budget Parameters were adopted on November 3, 2012 and are listed on the following page.

Budget Parameters
2012-2013 Fiscal Year Budget

1. The budget will align with District strategic goals.
2. The Board seeks to maintain an unassigned fund balance in the General Fund of not less than 16.67% of the District's General Fund operating expenditures in an effort to (1) ensure a sufficient operating reserve to support operating costs for at least two months, (2) maintain a bond rating of Aa1 or higher, and (3) maintain a Schools FIRST rating of "Superior Achievement."
3. The Board recognizes its fiduciary responsibility to adopt a balanced budget, but recognizes that some limited use of fund balance may be appropriate for non-recurring expenditures or to sustain services.
4. The budget development process will be transparent and will include opportunity for community input through, at a minimum, the Board-appointed Financial Futures Committee ("FFC"), open forums at Board meetings, and at public meetings held to discuss the budget and proposed tax rate. Proposed budget reductions, revenue enhancement opportunities, and cost-savings options presented by the public will be considered within the context of their impact on students, taxpayers and the community.
5. If projected expenditures exceed projected revenue and budget reductions become necessary, the District will first seek budget reductions with the least impact on classrooms.
6. The Board recognizes the need to target resources into programming that supports achievement growth for all schools, including supplemental resources for schools facing specific additional instructional needs.
7. The Board seeks to maintain competitive compensation levels in an effort to recruit and retain a highly qualified workforce and will consider adjustments necessary for the District to be competitive in this area.
8. Staffing ratios will meet or exceed State standards and will be approved by the Board before the staffing process begins.
9. Administration will present to the Board a General Fund budget forecast for the three upcoming years to account for future implications of budget proposals and revenue estimates.

Summary of All Budgeted Funds

A summary of total budgeted funds for 2012-13 is shown in the table below. A more thorough description follows for each fund.

2012-13 Budget

	General Fund	Natural Gas Fund	Debt Service Fund	Construction Fund	Food Service Fund	Total
Revenue and Other Sources	\$435,258,207	\$762,000	\$56,597,194	\$672,060	\$28,643,825	\$521,933,286
Expenditures	435,123,656	71,000	56,884,462	69,159,491	28,531,448	589,770,057
Budgeted Surplus/Deficit	134,551	691,000	(287,268)	(68,487,431)	112,377	(67,836,771)
Projected Beginning Fund Balance/Equity	138,051,575	21,790,428	19,072,121	86,894,353	14,412,354	280,220,831
Projected Ending Fund Balance/Equity	138,186,126	22,481,428	18,784,853	18,406,922	14,524,731	212,384,060

General Fund

Revenue

General Fund revenue is budgeted to decrease by \$984,280 or 0.2% less than the 2011-2012 projected 12 month actual revenue. *Local revenue* is budgeted to increase by 1.2% due to an increase in projected property values. *State foundation aid* is budgeted to decrease by 0.8%. The 82nd state legislature made dramatic reductions to public education funding during a summer 2011 special session. Those funding reductions will continue in 2012-13, the second year of the state’s biennial budget; therefore, although student enrollment and average daily attendance is projected to increase, the District will still lose \$1,910,841 in state funding. *Federal funding* is budgeted to decrease by 30.2%, or \$1,422,011. The reduction is due primarily to anticipated reduction in Medicaid revenue. In 2011-12, the District received School Health and Related Services (SHARS) “settle up” revenue of approximately \$1.2 million. No additional “settle up” revenue is expected in 2012-13.

The following table provides a comparison of revenues by source.

General Fund Revenue Sources

	2011-12	2012-13	Percent
	12-month Projected Actual		
Local Sources	\$201,598,910	\$203,947,482	1.2%
State Sources	229,936,566	228,329,445	(0.8%)
Federal Sources	4,707,011	3,285,000	(30.2%)
Other Sources	0	0	0.0%
Total	\$436,242,487	\$435,258,207	(0.2%)

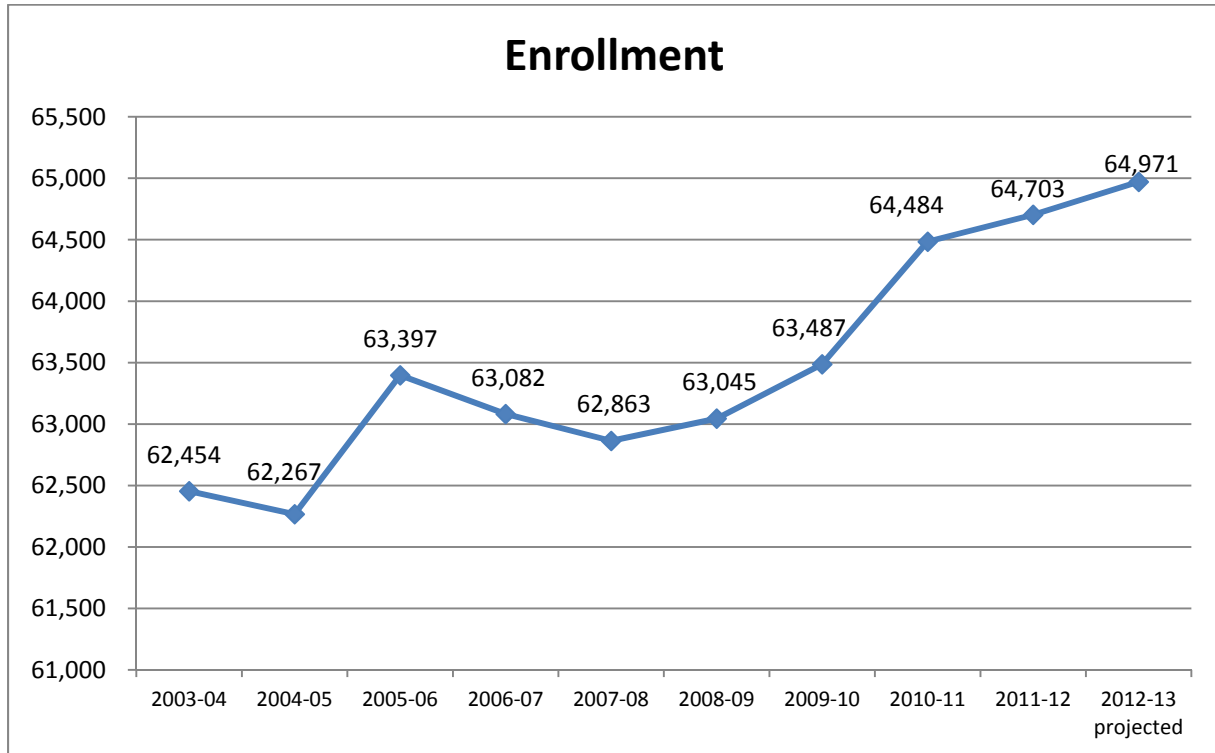
Critical elements necessary to develop the General Fund revenue budgets are student enrollment, special program participation and property values. Student enrollment projections and special program participation influence state revenue estimates, staffing decisions, per-pupil allocations, facility needs, and many other budgetary decisions.

Student Enrollment

Student enrollment is projected to be 64,971 for 2012-2013, which is 209 students (or 0.3%) higher than the projected enrollment of 64,762 used for last year’s original budget and 268 higher than 2011-2012 official enrollment of 64,703.

In 2005-06, Arlington ISD experienced an influx of students due to the displaced families resulting from Hurricane Katrina. The following 2 years showed decreasing enrollment of 0.9% as many of those families returned to their original homes. Since 2007-08, the District has experienced increased enrollment each year. Enrollment increased by 997 students, or 1.6%, in 2010-11 due primarily to a new pre-kindergarten program and to the District’s Operation Graduation initiative. Operation Graduation is a collaborative effort that requires the support of the community with the goal of increasing the graduation rate of AISD high school students. Operation Graduation began in 2010-11 and will continue in 2012-13.

Enrollment growth is projected to continue for the upcoming years. By 2015-16, enrollment is projected to be 65,988, an increase of 1,071 from the 2012-13 projected enrollment of 64,971.

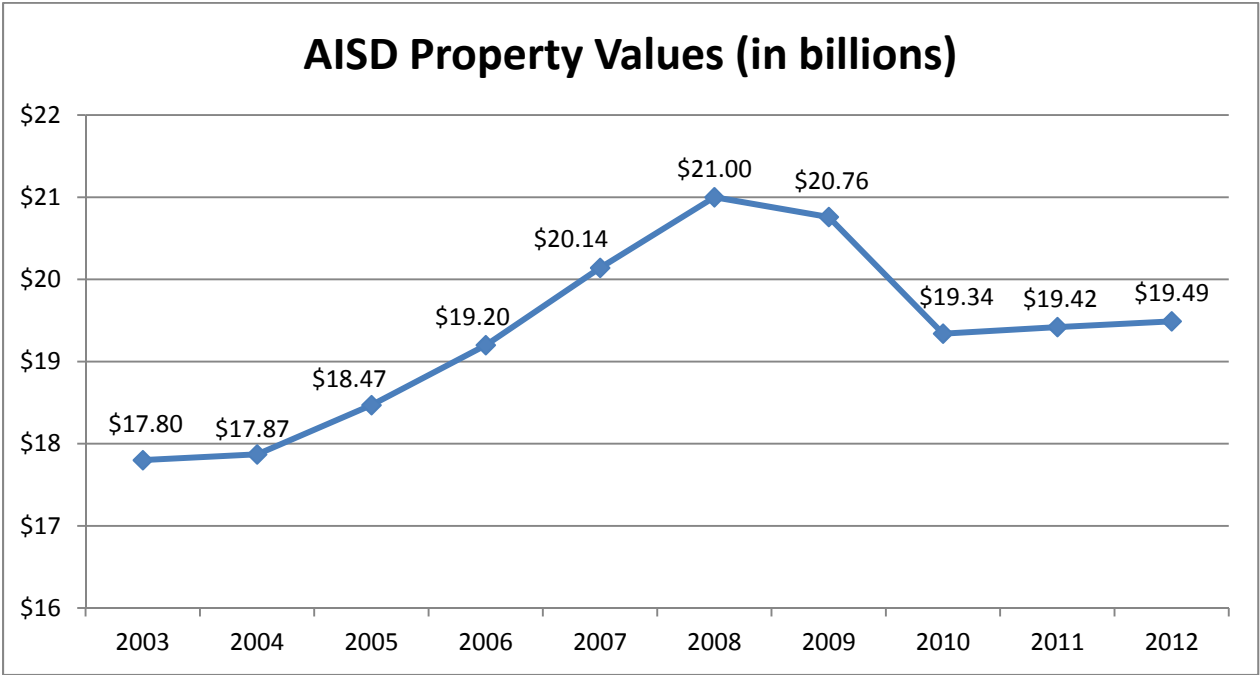


Property Value

Property Value is a key component in developing revenue forecasts for both the state and local components of the budget. Property values for 2012 will be certified by the Tarrant County Appraisal District (TAD) on July 25, 2012. On April 30 and May 15, 2012, TAD certified an estimate of 2012 property values. That estimate along with historical trends provided the basis for the projected certified values.

Due to the economic downturn, certified property values fell in 2009 and 2010. In 2011, certified property values increased by \$86.8 million. 2012 certified values are estimated to be \$19.5 billion, which is \$66.0 million or 0.34% higher than last year's certified values.

Budget for current year taxes is \$705,587 higher than last year's original 12-month budget due to the 0.34% increase in property values.



Expenditures

General Fund expenditures were increased by \$8.3 million from the 2011-12 original 12-month budget. The 2011-12 budget was significantly reduced in order to eliminate the District’s recurring budget deficit and to realize the reduction of state funding.

The education of students is a labor-intensive process and payroll expenditures comprise over 88% of the General Fund expenditures. Because AISD is committed to its goal of recruiting and retaining the best possible employees, competitive compensation packages for all district employees are considered very carefully. In 2012-13, the Board approved a 2.0% raise for all employees and the beginning teacher salary increased by \$400 to \$46,276. Additionally, equity adjustments were approved for steps 2-6 of the teacher salary schedule. The total cost to increase salaries is \$6,338,349.

Part of the budget reductions made in 2011-12 was the elimination of all Guidance Technicians. Based on further study and with input from Guidance Counselors, testing support was reinstated to all campuses based on need. The resources were allocated to campuses based on enrollment, demographics, and testing complexity. 22 Testing Facilitators (professional positions) and 50 Guidance Technicians (paraprofessional positions) were added to the budget to aid Guidance Counselors with testing responsibilities. The cost of adding the 72 positions is \$2,362,970. An additional 69 positions were added to the General Fund budget for a total increase of 141 positions.

Expenditures are budgeted to increase by \$17.6 million or 4.2% over the 2011-12 projected 12 month actual expenditures. The increase in salaries is due to salary increases and new positions as described above, unfilled/vacated positions in 2011-12 and new positions for enrollment growth. Additional funds were also budgeted for tutoring in order to facilitate student achievement. Expenditure budgets in all other categories were decreased. No funds were budgeted for capital outlay in 2012-13.

The following table provides a comparison of expenditures by type of expenditure.

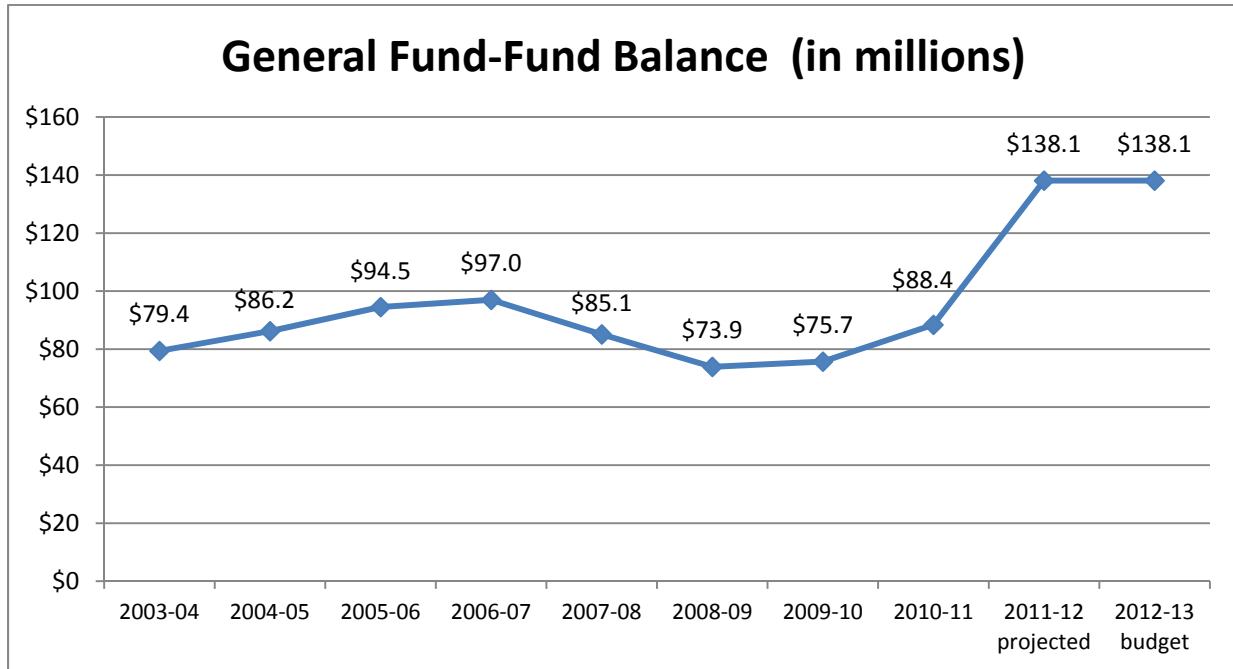
General Fund Expenditures

	2011-12 <u>12-month</u> Projected Actual	2012-13 Budget	Percent Change
Payroll	\$363,322,149	\$384,826,154	5.9%
Contracted Services	28,118,290	27,149,635	(3.4%)
Supplies and Materials	13,900,798	13,733,667	(1.2%)
Other Operating Costs	9,100,240	8,332,253	(8.4%)
Debt Service	1,280,213	1,081,947	(15.5%)
Capital Outlay	1,849,698	0	(100.0%)
Total	\$417,571,388	\$435,123,656	4.2%

Tax Rate and Fund Balance Impact

Once the Board of Trustees has adopted a budget and received certified property values from the Tarrant Appraisal District, the tax rate necessary to fund budgeted expenditures is calculated. Tax revenues are calculated using the current Maintenance and 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. The Board adopted a M&O tax rate of \$1.04 on August 2, 2012.

The 2012-13 General Fund budget has a surplus of \$134,551. The Board was determined to adopt a balanced budget in accordance with its Budget Parameters. Fund Balance at June 30, 2013 is projected to be \$138,186,126. This budget enables Arlington ISD to maintain a healthy fund balance of 3.8 months of operating reserve for the fiscal year beginning July 1, 2012.



After dipping into reserves for several years, the District’s fund balance increased slightly in 2009-10. In 2010-11 fund balance increased by \$12.7 million due primarily to the receipt of \$10.4 million in federal Education Jobs Fund (Ed Jobs) program funds. The Ed Jobs program provided assistance to states to save or create education jobs for the 2010-11 school year. AISD applied the \$10.4 million directly to salaries, thus reducing the actual salary expense from the General Fund. The 2011-12 projected fund balance increased by \$49.7 million due to difficult decisions made and cuts enacted to eliminate a recurring budget deficit and to recognize state funding cuts. That large fund balance increase is also the result of the one-time accounting change to transition to the new fiscal year which begins on July 1, and it does not suggest that the District will continue to have large surpluses in future years. The District has a healthy fund balance level which provides stability given the uncertainty of future revenues and expenditures.

Budget Forecast

In accordance with the Board’s Budget Parameters, the General Fund budget is forecast for three upcoming years to account for future implication of budget proposals and revenue estimates. In the budget forecasts, several assumptions are made.

- Property values are estimated to increase approximately 0.5% per year.
- Student enrollment is projected to grow by 1,071 over the next 3 years.
- The maintenance and operating tax rate remains at \$1.04 per \$100 in valuation.
- Salary increases are not included in forecasts.
- New staff of 10 positions is required in 2013-14 due to opening of a new elementary school.
- Inflation is projected at 6%.
- Anticipated reduction in State Aid is \$10 million per year due to budget cuts expected by the State Legislature.

Based on these assumptions, the General Fund is anticipated to have a budgeted deficit for the next three years. These projections are continuously monitored and updated throughout the year as more information becomes available.

General Fund Budget Projections

	2011-12 Projected Actual	2012-13 Budgeted	2013-14 Projected	2014-15 Projected	2015-16 Projected
Revenue	\$430,864,143	\$435,258,207	\$436,317,122	\$437,649,305	\$438,089,558
Expenditures	381,204,310	435,123,656	438,233,893	439,542,607	441,309,781
Budget Surplus/ (Deficit)	49,659,833	134,551	(1,916,771)	(1,893,302)	(3,220,223)
Projected Beginning Fund Balance	88,391,742	138,051,575	138,186,126	136,269,355	134,376,053
Projected Ending Fund Balance	138,051,575	138,186,126	136,269,355	134,376,053	131,155,830

Natural Gas Fund

During recent years, the District has engaged in leasing the mineral rights to its various properties for the extraction of natural gas. This activity has resulted in a significant inflow of contract signing bonuses and royalty payments for the District. Fund Balance at June 30, 2013 is projected to be \$22,481,428. During the year ended August 31, 2008, the Board of Trustees legally restricted these funds for future special projects at the Board’s discretion.

Natural Gas Budget

	2011-12 12-month Projected Actual	2012-13 Budget	Percent Change
Revenue:			
Local Sources	\$1,073,306	\$762,000	(29.0%)
Other Resources	0	0	N/A
Total Revenue & Other	1,073,306	762,000	(29.0%)
Expenditures:			
Legal/Other Professional Services	59,187	71,000	20.0%
Revenues Over/(Under) Exp	\$1,014,119	\$691,000	(31.9%)

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.

The District will qualify for \$5.0 million in state facilities assistance in 2012-13. 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 changed in 2011-12, though, because property values per student decreased. AISD’s property values dropped sharply in 2010 and student enrollment increased. The lower property values divided by the higher student counts reduced the District’s per-student property wealth to a level that qualified for facilities assistance.

The District also qualifies for federal subsidies for Qualified School Construction Bonds in 2012-13.

Debt Service Budget

	2011-12 12-month Projected Actual	2012-13 Budget	Percent Change
Revenue:			
Local Sources	\$50,474,540	\$50,996,111	1.0%
State Sources	5,403,092	4,970,768	(8.0%)
Federal Sources	749,374	630,315	(15.9%)
Other Sources	21,134,300	0	(100.0%)
Total Revenue	77,761,306	56,597,194	(27.2%)
Expenditures:			
Principal	36,970,000	36,619,966	(0.9%)
Interest	20,075,634	20,239,496	0.8%
Fees and Other	281,862	25,000	(91.1%)
Other Uses	20,870,172	0	(100.0%)
Total Expenditures	78,197,668	56,884,462	(27.3%)
Revenues Over/(Under) Exp	(\$436,362)	(\$287,268)	(34.2%)

The Other Sources/Uses in 2011-12 were due to refunding of bonds. Based on market conditions, AISD had the opportunity to refund the District’s Series 2003 Bonds for debt service savings. The 2003 issue becomes callable February 15, 2013, and the eligible amount for refunding is \$19,480,000 of the 2014 through 2028 maturities. Refunding bond proceeds will be used to retire the Series 2003 Bonds. The projected net total savings through 2028 is \$1,524,824 at 2011 market rates.

The District is able to reduce the Debt Service Interest and Sinking (“I&S”) tax rate to \$.2610 per \$100 in property valuation in 2012-13. This is a reduction of \$.0045 from the prior year tax rate of \$.2655. The total revenue produced will be adequate to cover scheduled principal, interest, and other debt fees. A small amount of fund balance, \$287,268, will be used to complete the 2012-13 debt service requirements, decreasing the projected fund balance on June 30, 2013 to \$18,784,853.

Construction Fund

The Construction Fund is used to account 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.

In November of 2009, voters approved a \$197.5 million bond package. The District has issued \$159.8 million (81%) of that total package.

Construction Fund Budget

	2011-12 <u>12-month</u> Projected Actual	2012-13 Budget	Percent Change
Revenue:			
Local Sources	\$746,620	\$672,060	(50.2%)
Federal Sources	192,000	0	(100.0%)
Other Resources	27,998,911	0	(100.0%)
Total Revenue	28,937,531	672,060	(98.7%)
Expenditures:			
Contracted Services	5,721,082	16,852,062	194.6%
Supplies and Materials	7,827,276	14,005,889	78.9%
Debt Service	329,703	0	(100.0%)
Capital Outlay	26,853,606	35,675,861	32.9%
Total Expenditures	40,731,667	66,533,812	63.3%
Revenues Over/(Under) Exp	(\$11,794,136)	(\$65,861,752)	458.4%

The adopted Construction Fund budget will fund projects that were identified by the District’s Bond Advisory Committee to be included in the 2009 bond package. This budget will be amended when additional bonds are sold in 2012-2013.

Food Service Enterprise Fund

	2011-12 <i>12-month</i> Projected Actual	2012-13 Budget	Percent Change
Revenue:			
Local Sources	\$6,098,462	\$6,256,872	2.6%
State Sources	182,000	181,000	(0.5%)
Other Resources	22,809,620	22,205,953	(2.6%)
Total Revenue	29,090,082	28,643,825	(1.5%)
Expenditures:			
Payroll	10,711,702	11,579,563	8.1%
Contracted Services	2,931,585	2,550,589	(13.0%)
Supplies and Materials	15,292,824	13,699,204	(10.4%)
Other Operating Costs	666,136	702,092	5.4%
Total Expenditures	29,602,247	28,531,448	(3.6%)
Revenues Over/(Under) Exp	(\$512,165)	\$112,377	(121.9%)

The Food Service Enterprise Fund budget reflects a surplus of \$112,377 for 2012-13. The budget includes increases for higher meal prices, anticipated federal reimbursement rates, a 2% salary increase and anticipated increases in food costs.

Local Revenue is generated primarily from student and staff payments for meals. The increase in local revenue is due to increased enrollment and to higher meal prices. 2012-13 prices for full-price lunches increased by 10 cents to \$2.40 in Secondary and \$2.15 in Elementary. Full-price breakfasts remained the same at \$1.25. 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.

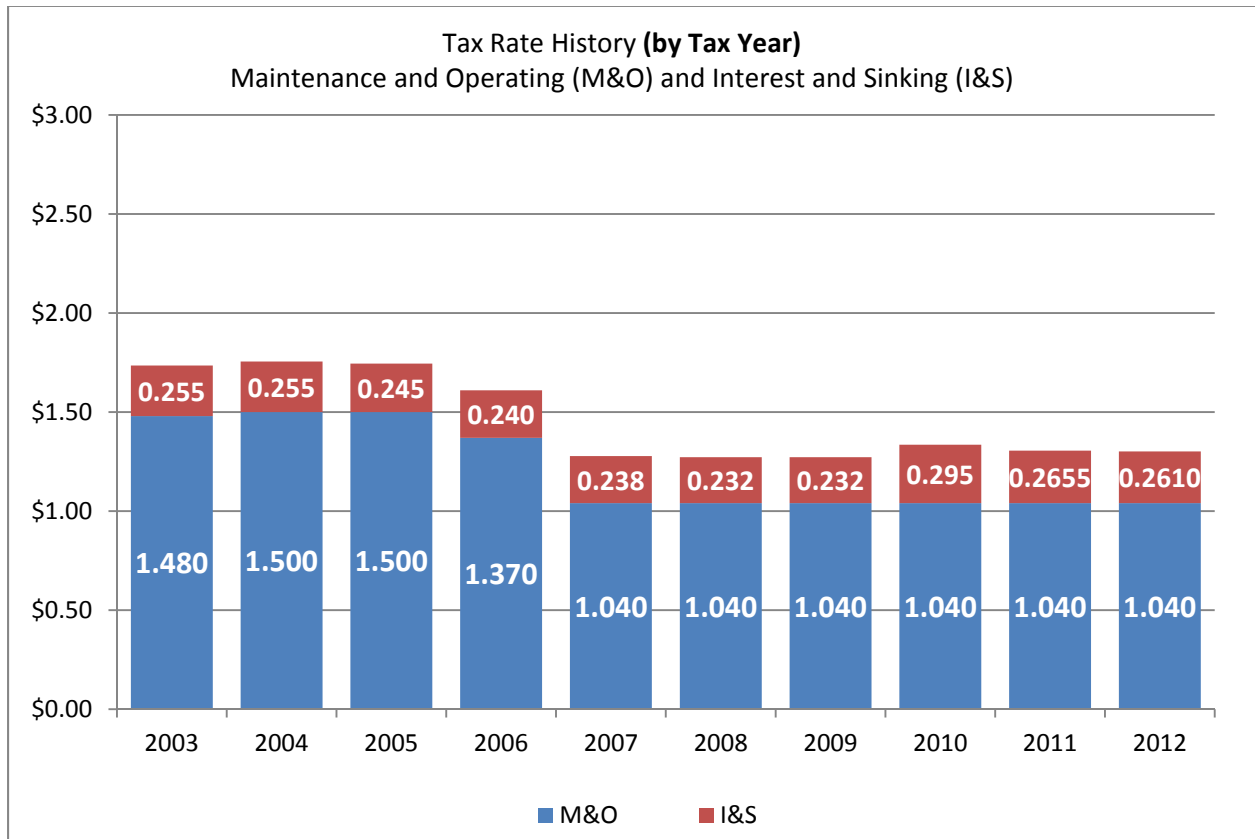
The Act requires school districts participating in the federal National School Lunch Program to gradually increase their “paid” lunch charges until the revenue per lunch matches the federal reimbursement level for meals served in the “free” lunch category. AISD must increase the price for full-price lunches by 10 cents in 2012-13 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.

Revenue from Other Resources are funds received from the U.S. Department of Agriculture under the National School Lunch Program, the School Breakfast Program, and the Food Distribution Program.

Combined Tax Rate Impact

The District’s tax rate consists of two separate components – maintenance and operations rate (M&O - General Fund) and an interest and sinking rate (I&S – Debt Service Fund). Revenue is derived from current local property taxes, delinquent property taxes from previous years as well as penalty and interest from overdue taxes. M&O revenue is for daily operation of the school district. I&S revenue can only be utilized to repay the debt and interest payments for the immediate fiscal year according to bond repayment schedules.



As mandated by House Bill 1, the district tax rate was first compressed from \$1.50 to \$1.37 in fiscal year 2006-07 (tax year 2006). In fiscal year 2007-208 (tax year 2007), the tax rate was further compressed to \$1.04 as required by House Bill 1.

Performance Measures

In 1984, the Texas Legislature sought to emphasize student achievement as the basis for accountability. That year, House Bill 72 called for a system of accountability based primarily on student performance. The Academic Excellence Indicator System (AEIS) pulls together a wide range of information on the performance of students in each school and district in Texas every year. AEIS reports compile data from the state-administered assessment. Released in late 2011, the most current AEIS data available is for 2010-11. The State is transitioning to the State of Texas Assessment of Academic Readiness (STAAR), a new assessment, in 2011-12. No accountability ratings were assigned in 2011-12. The 2010-11 ratings will carry forward until new ratings are assigned in summer 2013.

The District’s budget is focused on the Strategic Plan. In order to promote student achievement and produce inspired learners, one of AISD’s goals is to be a high performing, technology-rich school district with leading-edge learning experiences that promote engagement, creativity, critical thinking and achievement. The following tables show the most recent TAKS scores available.

Arlington ISD Standings

	2008-2009	2009-2010	2010-11
District Rating	Acceptable	Recognized	Acceptable
Attendance Rate	95.5%	95.7%	95.6%
Completion Rate	88.8%	88.5%	90.3%

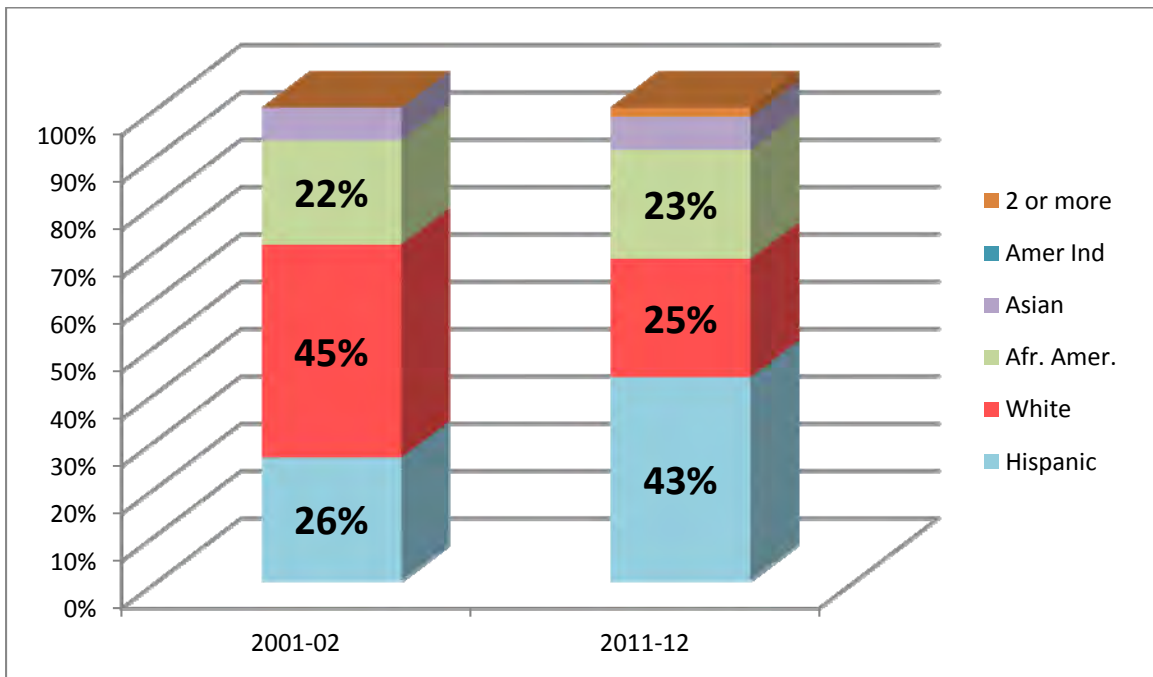
TAKS Score

	2008-2009	2009-2010	2010-11
Reading	86.0%	88.0%	87.0%
Writing	91.0%	90.0%	90.0%
Social Studies	93.0%	94.0%	93.0%
Math	77.0%	80.0%	80.0%
Science	77.0%	80.0%	78.0%

Demographics

The Arlington Independent School District was established as a political subdivision of the State of Texas and incorporated in 1902. It lies halfway between Dallas and Fort Worth and serves students in four cities – the City of Arlington, the Tarrant County portion of the City of Grand Prairie, the Town of Pantego, and the City of Dalworthington Gardens. It is fully accredited by the TEA and is regulated by the Texas Education Code as established by the Texas State Legislature.

The District has 6 traditional high schools, 12 junior high schools, 50 elementary schools, 1 pre-kindergarten campus and 4 alternative campuses. These campuses house approximately 64,971 students. The student population has changed dramatically during the past 10 years. The Hispanic population has grown from 26% to 43% of students while the white population has changed from 45% in 2001-02 to 25% in 2011-12. Total enrollment is expected to increase an average of 180 students per year (or 0.3%) for the next 10 years.



Another significant change in student demographics at Arlington ISD is the dramatic increase in students who are economically disadvantaged. In 2001-02, 40% of students were economically disadvantaged. That number has increased to 65.4% in 2011-12 and is expected to increase to 69.3% by 2021-22.

Summary

The 2012-13 budget was developed according to the goals and directions established by the Board of Trustees and the Superintendent. These goals are evident in all areas of the budget, as resources have been reallocated across the District for maximum impact in the classroom. Additional resources have been allocated for the following targeted priority initiatives:

- ***To Achieve Texas Education Agency Recognized or Exemplary Status.*** The District is committed to attaining the Recognized or Exemplary rating on the Academic Excellence Indicator System (AEIS) each year. To achieve this goal, resources have been committed to develop and implement a system of academic interventions, to reduce course and subject failure rates, to develop subject area vertical alignment and curriculum central, to more fully engage families and the community in the education process, to prevent campus violence and ensure appropriate methods of intervention, to reduce the annual dropout rate and improve the student completion rate, and to maintain compliance with State and Federal programs.
- ***Vertical Alignment.*** Vertical alignment ensures a match between what is taught (curriculum), assessed, and the assessments to evaluate learners. It ensures that students are learning and mastering the state standards and is of the rigor that ensures all students will move across a continuum toward graduation.
- ***Curriculum Central.*** Curriculum Central houses the district's vertically-aligned written curriculum documents for subjects, TEA documents, STAAR resources, District timeline, Texas Performance Standards Project, instructional strategies, lesson plan resources, and other teacher resources.
- ***Professional Development.*** Professional development supports the teachers to focus the instructional delivery to connect student learning. District professional development supports the teachers with Curriculum Central. External professional development supports the district initiatives, including Professional Learning Communities, the Data Wise Improvement Process, and Laying the Foundation.
- ***Student Support Initiative.*** Student support is provided for campuses and student needs to improve student learning and performance.
- ***Response to Intervention.*** RTI is the practice of providing high quality instruction and intervention matched to student needs. Students' learning rates and level of performance are monitored over time in order to make good instructional decisions.

The Arlington Independent School District has faced another challenging budget year and has successfully adopted a balanced General Fund budget. AISD is prepared to face the challenges of the upcoming fiscal year and beyond. The AISD Board of Trustees and Administration are to be commended for their continued commitment to maintaining sound financial practices and providing a quality school district for the students and citizens of the Arlington community.



2012-2013 Official Budget

Organizational Section



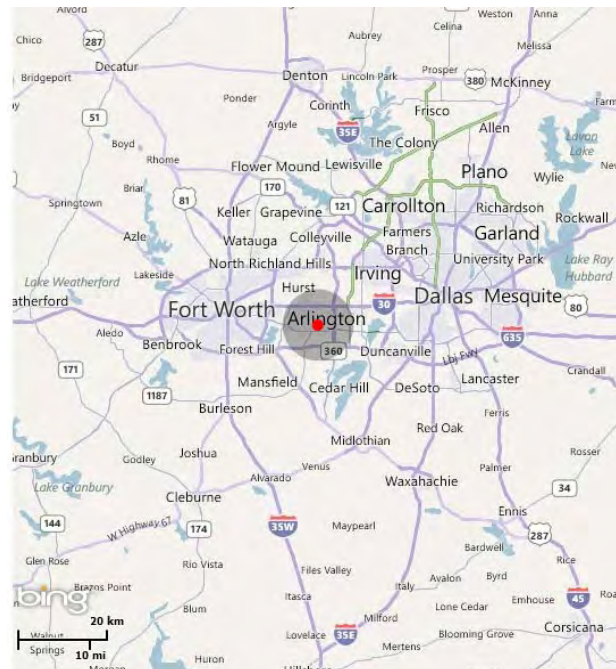


2012-13 Official Budget

<u>Organizational Section</u>	33
Description of Arlington ISD	35
2012-2015 Strategic Plan	38
Organizational Chart	42
Organizational Structure	43
Fund Structure	49
Basis of Accounting	51
Classification of Revenues and Expenditures	52
Significant Financial Policies and Procedures	57
Budget Development Procedures	61
Budget Administration and Management Process	65

Description of Arlington Independent School District

Arlington Independent School District (AISD) is located in the heart of the Dallas-Fort Worth Metroplex. It was established as a political subdivision of the State of Texas and incorporated in 1902. AISD serves nearly 65,000 students in four cities – the City of Arlington, the Tarrant County portion of the City of Grand Prairie, the Town of Pantego, and the City of Dalworthington Gardens. The District is not a component unit of any other entity, nor does it have any component units within its overall structure.



The District is under the control and management of a board of seven trustees, each of whom is elected by the District’s registered voters to serve a three year term. All of the trustees are elected at large and serve without compensation. The elections are staggered so that not all positions are voted on during the same year.

The Board has final control over local school matters limited only by the state legislature, by the courts and by the will of the people as expressed in school Board elections. Board decisions are based on a majority vote of the quorum present.

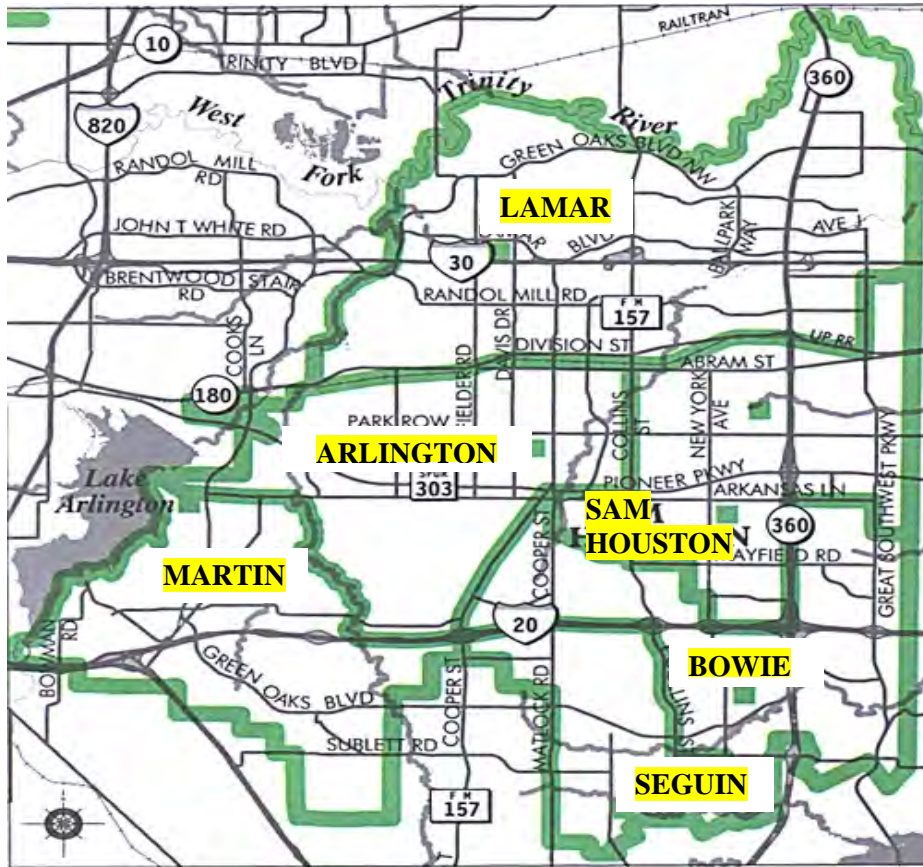
In general, the Board adopts policies, sets direction for curriculum, employs the Superintendent and oversees the operations of the District and its schools. Besides general Board business, Trustees are charged with numerous statutory regulations, including appointing the tax assessor/collector, calling trustee and other school elections and canvassing the results, organizing the Board and electing its

officers. The Board is also responsible for setting the tax rate, setting salary schedules, acting as a board of appeals in personnel and student matters, confirming recommendations for textbook adoptions, and adopting and amending the annual budget.

The Board solicits and evaluates community input and support concerning school policies.

AISD provides public education from pre-kindergarten through grade twelve. It is fully accredited by the TEA and is regulated by the Texas Education Code as established by the Texas State Legislature. Enrollment in the District’s 6 high schools, 12 junior high schools, 50 elementary schools, 1 pre-kindergarten campus, and 4 alternative campuses is estimated to be 64,971 for the 2012-2013 year.

Six High School Boundaries



The District provides regular, special education, career/technology, gifted/talented, and bilingual/ESL curricula in order to meet the needs of the diverse student population. Additionally, a broad range of electives, extra-curricular, and concentrated high academic programs are also offered to enhance learning opportunities beyond core curriculum. AISD currently offers the International Baccalaureate World School Programme at four of its high schools. The District offers an Advanced Placement program that gives students the opportunity to graduate with 30 or more college credits and also offers dual-credit choices so that students at each high school can take advantage of earning on-site AISD and Tarrant County College credits.

Finally, the District's service departments exist to ensure that student needs for transportation, nutrition, security and facilities maintenance are met.



2012-2015 Strategic Plan



For 110 years, the Arlington Independent School District has provided the children of our city with a high quality education. Over time, the city of Arlington has changed from a small farming community to the seventh largest city in Texas. Today, with a population of over 365,000, the AISD educates nearly 65,000 students and promises “More Than a Remarkable Education.”

The AISD has on-campus classes or training in 16 career pathways and offers 450 internships for high school students. Beginning in 2011-12, high school juniors can enroll in a program to get certified to be a firefighter or an emergency medical technician.

The AISD has more than 42,000 students enrolled in fine arts programs and has been named one of the Best Communities for Music Education in the United States for the last 9 years.

Seniors received over \$31 million in scholarships last year and the AISD has 700 students in dual credit courses.

Based on its rich past and today’s many success stories, the AISD and its Board of Trustees now look to tomorrow. The AISD needed a strategic plan that more clearly puts a focus on educational excellence and provides innovative and rigorous learning experiences for all students. This plan needs to encourage a caring culture and encourage students to commit to their community. The plan should better engage parents and the citizens of Arlington to accomplish all of this.

Through the recent “It Starts with Me” campaign and the focus on student achievement, the AISD felt that the time was right to expand the scope of our focus to include other areas of the school district. The Achieve Today; Excel Tomorrow Strategic Plan allows us to do that with a clear direction and specific outcomes in mind. The Plan does this while maintaining the district commitment to utilize our resources in the most efficient way possible.

Naturally, a large district like the AISD faces many challenges and in preparation for this plan the district and the Board of Trustees selected focus groups of citizens, staff and students to evaluate the needs. It was through diversity of perspective and ideas, with leadership’s commitment to innovative instruction of 21st century learners, that the Achieve Today; Excel Tomorrow Strategic Plan was born. AISD has high expectations for all students. The AISD is a progressive district with a visionary plan to guide our actions and our resources to accomplish our goals. The Strategic Plan is a detailed roadmap for students, staff and community that defines where we want to be and how we will get there.

A Word from the AISD Interim Superintendent

Our *Achieve Today; Excel Tomorrow* strategic plan puts a focus of educational excellence and provides innovative and rigorous learning experiences for ALL students. It also more effectively maintains the district's commitment to utilize our resources in the most efficient way possible.

By coming together today and committing to a strategic plan to develop inspired learners, to have the most effective leadership, and to best engage our community and our parents, the Arlington ISD will indeed deliver *More Than a Remarkable Education*.

Dr. Marcelo Cavazos

Interim Superintendent of Schools



A Word from the AISD Board of Trustees

Now is the right time for the *Achieve Today; Excel Tomorrow* strategic plan. It not only benefits students and the district, but it can transform our community. The plan will help students graduate and be active, motivated, high character adults. It will help better prepare our students for life by developing the whole person.

Only working together can we accomplish all this and best help all students, all teachers, all staff, all administrators, all parents and all Arlington citizens achieve today and excel tomorrow.

Peter Baron

President, AISD Board of Trustees





Beliefs

We believe that:

- Commitment to a clear and focused vision will guide the district to the highest performance.
- Effective teaching and leadership are essential for student achievement.
- School environment impacts achievement.
- An engaged community is essential.
- Every student can succeed.

Vision

The vision of the Arlington Independent School District is to be globally acknowledged as a premier school district.

Mission

The mission of the Arlington Independent School District is to empower and engage all students to be contributing, responsible citizens reaching their maximum potential through relevant, innovative and rigorous learning experiences.

Objectives

- 100 percent of students will graduate on time and excel at their school or career of choice.
- 100 percent of students will reach their full academic potential.
- 100 percent of students will be actively involved in extracurricular and co-curricular activities.
- 100 percent of students will graduate as lifelong learners.
- 100 percent of students will graduate with a commitment to their community.



Framework for Success and Goals

Inspired Learners

- The AISD will be a high performing, technology-rich school district with leading-edge learning experiences that promote engagement, creativity, critical thinking and achievement.
- The AISD will prepare our graduates to excel in higher education or the career of their choice.
- The AISD will be the leader in the education marketplace by providing world-class facilities while being fiscally responsible.
- The AISD will provide a safe and secure environment.
- The AISD will ensure all teachers are highly effective.

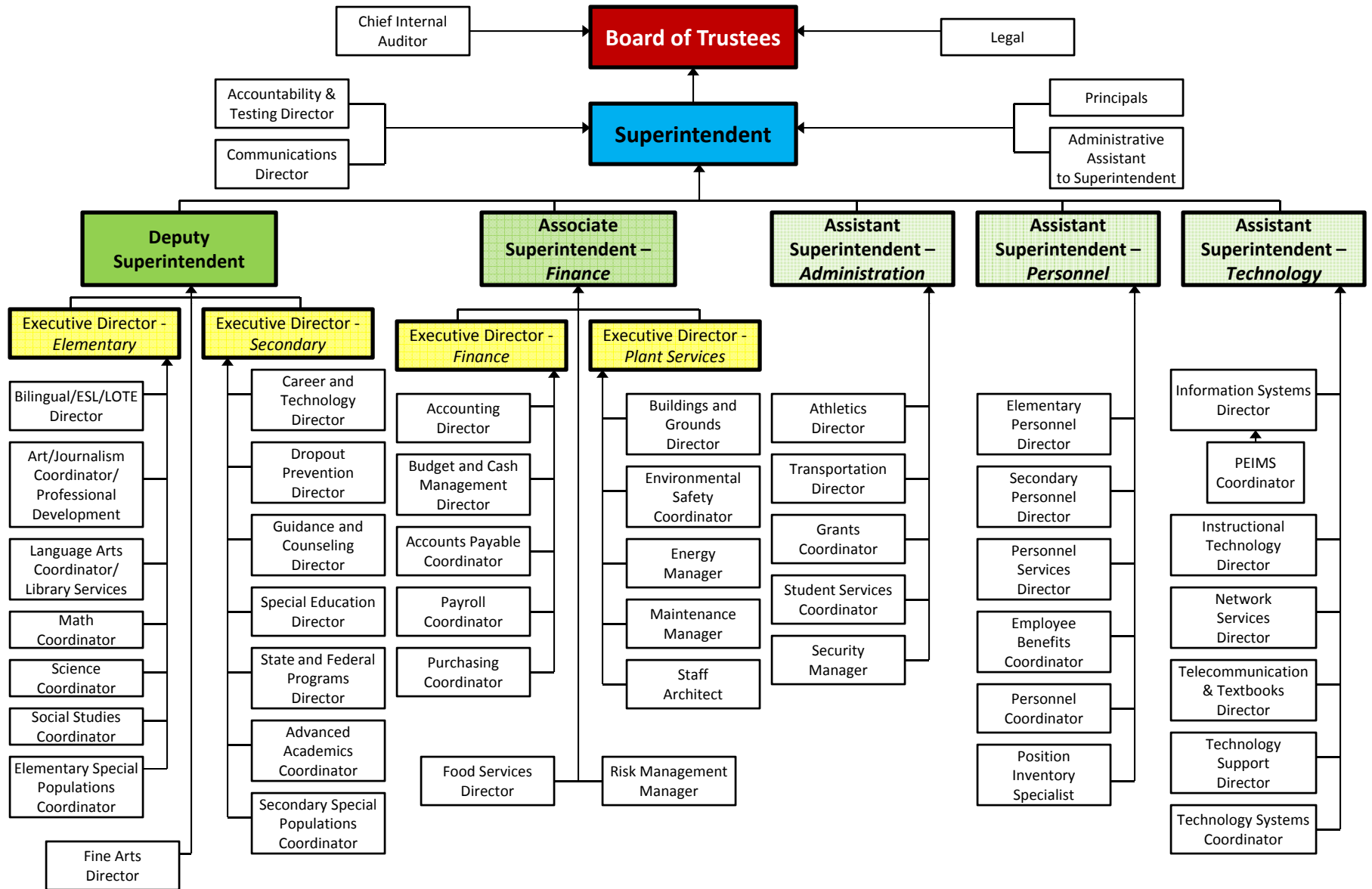
Effective Leadership

- The AISD will recruit and retain the most effective people by rewarding excellence and providing opportunities for continual growth.
- The AISD will foster a caring culture of respect, integrity, wellness and citizenship throughout the district.
- The AISD will cultivate an environment that builds great leaders.

Engaged Community

- The AISD will actively engage and partner with parents in the educational experience.
- The AISD will enhance educational excellence and workforce development through collaboration with community partners.
- The AISD will utilize all the communications channels to maximize awareness and support of the district's vision to be globally acknowledged as a premier school district.

Arlington Independent School District
Organizational Chart
2012-2013



Organizational Structure

Board of Education – The Board adopts policies, sets direction for curriculum, employs the Superintendent and oversees the operations of the District and its schools.

Internal Audit – The Internal Audit Department reports directly to the Board of Trustees. Their Department is responsible for the performance of independent appraisal functions by examining and evaluating the District’s activities for the purpose of advising and assisting the Board, Superintendent and District management.

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

Accountability and Testing – The Accountability and Testing Department reports directly to the Superintendent. They coordinate all district-wide assessments and generate a variety of data for district and campus leadership so they may make informed decisions that promote continuous improvement in student achievement. The staff is responsible for accountability report generation, state assessment training, final clearance and production of benchmark and CBE tests, and sustained use of assessment data by campus staff. This department will answer inquiries relating to state assessments, credit by examination, benchmark testing, interpretation of test results, and state and federal accountability systems.

Communications – The Communications Office also reports directly to the Superintendent. They serve the district’s internal and external publics by disseminating all legally available information about the district’s programs, policies and practices. They develop one- and two-way communication strategies to nurture the community’s continuing support of the Arlington ISD.

Campus Principals – All campus principals report directly to the Superintendent. They administer all 73 campuses in the district.

Deputy Superintendent – The Deputy Superintendent reports directly to the Superintendent and is responsible for the effective and efficient operation of the Elementary and Secondary Divisions.

Elementary Education – The Executive Director of Elementary Education reports to the Deputy Superintendent and coordinates all phases of instruction for grades prekindergarten through 6. Elementary Education is responsible for instructional arrangements, curriculum content, and textbook information.

Bilingual/Languages Other Than English – The Bilingual/LOTE Department reports to the Executive Director of Elementary Instruction and is responsible for meeting the educational needs of each student whose native language is not English. The program addresses three domains: the

affective, the linguistic and the cognitive. The Department is responsible for updating schools on legal requirements and program developments.

Art/Journalism/Professional Development – This department reports to the Executive Director of Elementary Instruction and is responsible for art and journalism activities, instruction, and curriculum as well as overseeing the coordination of professional development for all staff and programs of the district.

Language Arts/Library Services – This department reports to the Executive Director of Elementary Instruction and is responsible for the content and activities of language arts. Additionally, this department serves the district's 73 school libraries in many capacities. This department processes book orders and distributes books to libraries. The department also houses and maintains a professional library.

Math, Science, Social Studies – These departments all report to the Executive Director of Elementary Instruction and are responsible for coordinating activities, supervising instruction, and directing the curriculum of their respective areas.

Elementary Special Populations – The Elementary Special Populations Department reports to the Executive Director of Elementary Instruction and is responsible for providing timely academic prevention and intervention services for district students. They facilitate and coordinate programs such as 504, AVID, Campus Improvement Plans, Response to Intervention, Student Success Initiative, Thinking Maps, and Dyslexia.

Fine Arts – The Fine Arts Department reports to the Executive Director of Elementary Instruction and serves students and teachers involved in the areas of elementary music, band, choir, orchestra, speech, debate, theater arts, dance and drill team. The department is responsible for coordinating activities, supervising instruction, and directing the curriculum of those programs.

Secondary Education – The Executive Director of Secondary Education reports to the Deputy Superintendent and coordinates all phases of instruction for grades 7 through 12. Secondary Education is responsible for instructional arrangements, curricular content, and textbook information.

Career and Technology – The Career and Technology Department reports to the Executive Director of Secondary Education. The Department offers

students an opportunity to identify career goals, determine the education necessary to achieve those goals, and acquire marketable skills which can be used in a career after graduation and/or as a means to support themselves while pursuing further education.

Dropout Prevention – The Dropout Prevention Department reports to the Executive Director of Secondary Education. The Department works in collaboration with parents, students, district offices, central administration and Arlington community agencies to diminish and/or remove barriers that hinder students from having a positive educational experience resulting in school completion.

Guidance and Counseling – The Guidance and Counseling Department reports to the Executive Director of Secondary Education and is a service agent for the district in providing counseling related services for students, staff and parents. The Department coordinates all guidance programs for students. Counselors conference with students and provide an educational assessment based on observation, but more extensive counseling (psychological or psychiatric) is referred at parent’s expense. The department works directly with all counselors in the district, providing direction and ongoing updates concerning guidance programs, required coursework, graduation plans and scholarship information.

Special Education – The Special Education Department reports to the Executive Director of Secondary Education. The Department ensures that all staff, in partnership with parents and the community, will be equipped with the necessary skills and supports to provide quality educational experiences so that each student can reach maximum potential in preparation for life beyond school. The AISD provides special education services to more than 5,000 students, 8% of the population, annually. These students meet eligibility criteria as students with disabilities.

State and Federal Programs – The State and Federal Programs Department reports to the Executive Director of Secondary Education and supervises federal programs and state compensatory education programs.

Advanced Academics – The Advanced Academics Department reports to the Executive Director of Secondary Education and offers Gifted and Talented services which provides the brightest, most able learners differentiated and enriched instruction designed to challenge and encourage their academic

endeavors. Students are afforded opportunities to build on their strengths, to become critical thinkers, to challenge themselves to grow academically and to emerge as tomorrow's leaders.

Secondary Special Populations – The Secondary Special Populations Department reports to the Executive Director of Secondary Education and is responsible for providing timely academic prevention and intervention services for district students.

Associate Superintendent for Finance – The Associate Superintendent for Finance reports directly to the Superintendent and is responsible for fiscal leadership and maintenance services for the district, assuring that the district is operating in an efficient, effective and supportive role of the district's mission.

Finance – The Finance Division reports to the Associate Superintendent for Finance and is responsible for the direct supervision and management of the business operations of the district.

Accounting – The Accounting Department reports to the Executive Director of Finance and is responsible for the accurate accounting and reporting of all financial transactions of the District. The Department also maintains the database of the District's fixed assets. The Department coordinates and facilitates the annual audit with the external auditors.

Budget and Cash Management – The Budget and Cash Management Department reports to the Executive Director of Finance and is responsible for the coordination and development of the annual budget process and maintaining budget control during the year. The Department is responsible for maintaining the Board-approved investment policy and invests district funds in accordance with the Public Funds Investment Act.

Accounts Payable – The Accounts Payable Department reports to the Executive Director of Finance. The Department processes for payment all non-payroll expenditures that have been initiated and authorized by campuses and departments.

Payroll – The Payroll Department reports to the Executive Director of Finance and is responsible for the payment and reporting of employee wages. The Department also makes payments to vendors for all employee deductions including insurance and tax sheltered annuities.

Purchasing – The Purchasing Department reports to the Executive Director of Finance and is responsible for purchasing goods and services for the District.

Plant Services – The Plant Services Division reports to the Associate Superintendent for Finance and is responsible for providing a safe, clean and healthy environment conducive for teaching and learning. Plant Services provides ongoing preventative maintenance, repairs, restoration and new construction for all the facilities throughout the District. In order to accomplish these tasks, the Division is divided into 5 departments: Building and Grounds, Environmental Safety, Energy Management, Maintenance and Architecture.

Food Services – The Food Services Division reports to the Associate Superintendent for Finance. The Division supports the educational process and improves the health and well-being of every student by providing nutritious, wholesome, high quality meals in a friendly, courteous manner.

Risk Management – The Risk Management Division reports to the Associate Superintendent for Finance and is responsible for managing worker’s compensation, processing injury claims, and unemployment claims. The Division also limits or minimizes the District’s risk of loss by managing proper insurance coverage and by establishing and maintaining a safe workplace for all employees.

Assistant Superintendent for Administration – The Assistant Superintendent for Administration reports directly to the Superintendent and is responsible for a myriad of functions including athletics, transportation, grants, student services, and security.

Athletics – The Athletics Department reports to the Assistant Superintendent for Administration. The Department works with school personnel and citizens concerning all facets of the athletic and physical education programs. The Department sees that all rules and regulations of the University Interscholastic League and policies of the school district are observed. The Department also schedules and organizes contests and meets and coordinates employment of coaches.

Transportation – The Transportation Department reports to the Assistant Superintendent for Administration and takes pride in safely busing our students. The Department’s trained drivers assist and protect the children while traveling to and from school or events.

Grants – The Grants Department reports to the Assistant Superintendent for Administration. The Department provides assistance in obtaining external funding for educational programs of distinction which prepare students for academic achievement and graduation.

Student Services – The Student Services Department reports to the Assistant Superintendent for Administration and is responsible for student disciplinary

concerns and is the liaison for campus administrators regarding discipline. Student Services also coordinates and publishes the Student Code of Conduct.

Security – The Security Department reports to the Assistant Superintendent for Administration and is responsible for the safety and security of all AISD students, staff and facilities.

Assistant Superintendent for Personnel – The Assistant Superintendent for Personnel reports directly to the Superintendent and is responsible for recruiting, screening and hiring high quality and effective staff for the district. To accomplish this task for the District’s almost 8,000 positions, Personnel is divided into 6 departments: Elementary Personnel, Secondary Personnel, Personnel Services, Employee Benefits, Personnel, and Position Inventory.

Assistant Superintendent for Technology – The Assistant Superintendent for Technology reports directly to the Superintendent and is responsible for planning, implementing, supporting and training related to integration of technology into the classrooms, labs and administrative offices in the district. In order to accomplish these tasks, the Division has 6 departments: Information Systems (including the Public Education Information Management System-PEIMS), Instructional Technology, Network Services, Telecommunications/Textbooks, Technology Support and Technology Systems.

Fund Structure

The funds and accounts of the District have been established in accordance with the rules prescribed in the Financial Accounting and Reporting Model of the Texas Education Agency Financial Accountability System Resource Guide (FASRG). The accounting policies of the Arlington ISD comply with the rules prescribed in Governmental Accounting Standards Board (GASB) pronouncements and in the FASRG.

Government-wide and Fund Accounting

The accounts of the AISD 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 of objectives specified.

Annual financial statements are prepared in conformity with generally accepted accounting principles promulgated by GASB which requires 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 Fund Types are those through which most governmental functions of the District are financed. The acquisition, use, and balance of the District's expendable financial resources, and the related liabilities, are accounted for using Governmental Fund Types. The measurement focus is based upon determination of changes in financial position rather than upon net income determination. The following are the District's 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 approves 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 Fund Types are services for which the District charges customers a fee. The following are the district's 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 Funds* account for the management of the District's workers' compensation programs and the District's print shop. 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 Fund Types are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

- **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.

Basis of Accounting

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 operation. 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.

Budgetary Accounting

The District is legally required to adopt budgets for the General Fund, Debt Service Fund, and Enterprise Fund. Based on local policy, the District also adopts budgets for the Natural Gas Fund and the Construction 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 basis of budgeting is identical to the basis of accounting used in the audited fund financial statements in the basic financial statements. 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.

Classification of Revenues and Expenditures

Section 44.007 of the Texas Education Code requires that a standard school district fiscal accounting system be adopted by each school district. The accounting system must conform to generally accepted accounting principles (GAAP) and must meet at least the minimum requirements prescribed by the Commissioner of Education, subject to review and comment by the state auditor.

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

Account Code Composition

- Fund Code – A mandatory 3 digit code is used for all financial transactions to identify the fund group and specific funds. The first digit refers to the fund group, and the second and third digits specify the fund.
- Function Code – A mandatory 2 digit code applied to expenditures/expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.
- Object Code – A mandatory 4 digit code that identifies the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.
- Sub-object Code – An optional code used to further define the object code. Arlington ISD uses the sub-object code to provide additional information about the object.
- Organization Code – A mandatory 3 digit code identifying the organization, i.e., the campus or department.
- Program Intent Code – A mandatory 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students.
- Project Detail Code – An optional code that AISD uses to represent subject areas or other programs.

Revenues

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

Expenditures

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

Functional Codes – General Descriptions

10 Instruction and Instructional Related Services

11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. This function includes expenditures for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students. For example, function 11 includes classroom teachers, teacher assistants, and graders, but does not include curriculum development (function 13) or principals (function 23).

12 Instructional Resources and Media Services

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

13 Curriculum Development and Instructional Staff Development

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

20 Instructional and School Leadership

21 Instructional Leadership

This function encompasses those district-wide activities which are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services. For example, function 21 includes instructional supervisors but does not include principals (function 23).

23 School Leadership

This function includes expenditures to direct and manage a school campus. It includes salaries and supplies for the principal, assistant principal, and other administrative and clerical staff, including attendance clerks.

30 Student Support Services

31 Guidance, Counseling and Evaluation Services

This function is used for expenditures that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

32 Social Work Services

This function includes expenditures which directly and exclusively used for activities such as investigating and diagnosing student social needs, casework and group work services, interpreting the social needs of students, and promoting modification of the circumstances surrounding the student. Examples include social workers, non-instructional home visitors, and truant officers.

33 Health Services

This function is for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

34 Student Transportation

This function includes the cost of transporting students to and from school. Function 34 includes transportation supervisors and bus drivers, but does not include field trips (function 11) or student organization trips (function 36).

35 Food Services

This function is used for food service operation including the cost of food, labor, and other expenditures necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures are directly and exclusively for supervision and maintenance of a food service operation. Function 35 includes cooks and food purchases, but does not include concession stands at athletic events (function 36).

36 Extracurricular Activities

This function is used for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. Extracurricular activities include athletics and other activities (such as drill team, pep squad, cheerleading and University Interscholastic League competitions such as one-act plays, speech, debate, band, National Honor Society, etc.) that normally involve competition between schools.

40 Administrative Support Services

41 General Administration

This function is for the purpose of managing or governing the school district as an overall entity. It includes expenditures for the school board, superintendent's office, personnel services, and financial services.

50 Support Services – Non-Student Based

51 Facilities Maintenance and Operations

This function is for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is also for activities associated with warehousing and receiving services. Examples include janitors, facility insurance premiums, and warehouse personnel.

52 Security and Monitoring Services

This function is 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.

Classification of Revenues and Expenditures, *continued*

53 Data Processing Services

This function is for data processing services, whether in-house or contracted. Personal computers and peripherals that are stand alone are charged to the appropriate function. Costs associated with mainframe, networks, and servers that provide services to multiple functions are recorded here.

60 Ancillary Services

61 Community Services

This function encompasses all other activities of the District which are designed to provide a service or benefit to the community as a whole or portion of the community. Examples include recreational programs, public library services, and parenting programs.

70 Debt Service

71 Debt Service

This function is used for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

80 Capital Outlay

81 Facilities Acquisition and Construction

This function is used for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

90 Intergovernmental Charges

95 Payments to Juvenile Justice Alternative Education Programs (JJAEP)

This function is used to provide financial resources for JJAEP under Chapter 37 of the Texas Education Code. It is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

97 Payments to Tax Increment Fund

This function is for providing financial resources paid into a tax increment fund under Chapter 311, Tax Code.

99 Other Intergovernmental Charges

This function is used to record other intergovernmental charges not defined above.

Significant Financial Policies and Procedures

The annual budget serves as the foundation for the District’s financial planning and control. The following financial policies and procedures of the District significantly influence the development of the annual budget.

Budget Parameters

The Board of Trustees has established Budget Parameters to set forth the Board’s expectations for the budget and to create a framework for developing the budget. These budget parameters include expectations for fund balance, a balanced budget, community input into the budget process, budget allocations, staffing formulas, employee compensation, and budget forecasts. The Board adopted these parameters on November 3, 2011.

Budget Parameters 2012-2013 Fiscal Year Budget

1. The budget will align with District strategic goals.
2. The Board seeks to maintain an unassigned fund balance in the General Fund of not less than 16.67% of the District’s General Fund operating expenditures in an effort to (1) ensure a sufficient operating reserve to support operating costs for at least two months, (2) maintain a bond rating of Aa1 or higher, and (3) maintain a Schools FIRST rating of “Superior Achievement.”
3. The Board recognizes its fiduciary responsibility to adopt a balanced budget, but recognizes that some limited use of fund balance may be appropriate for non-recurring expenditures or to sustain services.
4. The budget development process will be transparent and will include opportunity for community input through, at a minimum, the Board-appointed Financial Futures Committee (“FFC”), open forums at Board meetings, and at public meetings held to discuss the budget and proposed tax rate. Proposed budget reductions, revenue enhancement opportunities, and cost-savings options presented by the public will be considered within the context of their impact on students, taxpayers and the community.
5. If projected expenditures exceed projected revenue and budget reductions become necessary, the District will first seek budget reductions with the least impact on classrooms.
6. The Board recognizes the need to target resources into programming that supports achievement growth for all schools, including supplemental resources for schools facing specific additional instructional needs.
7. The Board seeks to maintain competitive compensation levels in an effort to recruit and retain a highly qualified workforce and will consider adjustments necessary for the District to be competitive in this area.

8. Staffing ratios will meet or exceed State standards and will be approved by the Board before the staffing process begins.
9. Administration will present to the Board a General Fund budget forecast for the three upcoming years to account for future implications of budget proposals and revenue estimates.

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.

Fund Balance

The District strives to maintain a fund balance that 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 June 30, fund balance should be close to the calculated amount necessary to fund the expenditures that will occur between the following July and December, when tax collections begin to flow in. Maintaining a sufficient fund balance allows the District to avoid the interest expense on money borrowed to meet cash flow needs. Credit rating agencies consider a district's fund balance to be adequate if it exceeds two months of operating expenditures, and they will take into account all resources available for general operations, including those in Special Revenue Funds.

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 roll back rate, unless the Board intends to call a tax ratification election to raise the M&O portion of the rate under provisions of the state funding system.

Salaries and Benefits

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

The District strives to maintain employee benefit programs designed to enhance the quality of life for employees. To this end, the District participates in the state-sponsored Teacher Retirement System of Texas (TRS) Active-Care health insurance program. This fully-insured program serves 1,100 of the 1,257 districts/entities eligible for participation and has more than 398,000 members. The large group size allows the plan to offer benefits at competitive rates. The District contracts with other insurance carriers to provide employees with optional fully insured plans for dental, disability and hospital indemnification along with other insured programs at competitive rates.

Investment Policies/Cash Management

The District's investment objectives, in priority order, are:

- Safety of principal.
- Provide adequate liquidity to meet all debt service and operating expenses as they arise.
- Obtain the maximum rate of return available (yield).

In order to obtain these goals, the District employs a full time Treasurer to take advantage of earnings potential and aggressively invest idle cash throughout the year. Cash balances are monitored daily by the District Treasurer via on-line banking. Funds are primarily invested in the Local Government Investment Cooperative ("LOGIC"), The Texas Local Government Investment Pool (TexPool), and U.S. government obligations.

The Board of Trustees has adopted a written investment policy; CDA, regarding the investment of its funds as defined in the Public Funds Investment Act. This policy authorizes the District to invest in obligations of, or guaranteed by, governmental entities, certificates of deposit, repurchase agreements, securities lending programs, banker's acceptances, commercial paper, no-load money market mutual funds and no-load mutual funds, guaranteed investment contracts, and public funds investments pools.

Investment reports are submitted quarterly to the Board of Trustees. In addition to the quarterly report required by law and signed by the District's investment officers, a comprehensive report on the investment program and investment activity is presented annually to the Board.

Risk Management

The District has a full-time Risk Management function responsible for maintaining adequate protection from property and casualty risk exposures through insured coverage, and for maintaining the District's self-insured workers' compensation program and related stop-loss insurance contract with a strict emphasis on cost control of claims. The Plant Services, Transportation, and Food Service Departments strive to ensure the safety and health of all students and employees through accident prevention programs, safety education and regular inspections.

Debt Administration

In November 2009, AISD voters approved a \$197.5 million bond package. Bond proceeds will fund new construction, two new science labs at each high school, fine arts equipment and uniforms, technology and new propane-fueled buses. Construction projects will help relieve overcrowding at a number of locations by providing one new elementary school, additions at two elementary schools and Lamar High School, and expansion of the Arlington High School cafeteria and kitchen. Work is well underway on the five-year program with \$159.8 million of bonds sold as of June 30, 2012. A citizen's bond oversight committee has been appointed to monitor the program. The committee meets quarterly to review bond program activities and reports its findings and recommendations to the Board semi-annually.

Independent Audit and Financial Reporting

In accordance with Section 221.256 of the Texas Education Code, public school districts in Texas are subject to an annual audit by an independent auditor. The audit is conducted on an organization-wide basis and involves all fund types and account groups of the school district. In addition to meeting the requirements set forth in state statutes, the audit is also in accordance with the requirements of the federal Single Audit Act of 1984 and the related provisions of the Office of Management and Budget circular A-133 "Audits of State, Local Governments, and Non-Profit Organizations".

On completion of the annual audit, a Comprehensive Annual Financial Report is prepared by the District's Accounting Department and submitted to the Texas Education Agency within 150 days of the close of the fiscal year. The report also conforms to the standards of both the Association of School Business Officials International and the Government Finance Officers Association.

Budget Development Process

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

Legal Requirements

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

- The Superintendent is the budget officer for the District and prepares or causes the budget to be prepared.
- The district budget must be prepared by a date set by the State Board of Education
- The President of the Board of Trustees must call a public meeting of the Board of Trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the District may be present and participate in the meeting.
- Concurrently with the publication of the notice of the budget above, a school district must post a summary of the proposed budget on the school district's internet website.
- No funds may be expended in any manner other than as provided for in the adopted budget. The Board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with generally accepted accounting principles (GAAP) and state guidelines.
- The budget must be legally adopted before the adoption of the tax rate unless the district elects to adopt a tax rate before receiving the certified appraisal roll for the district. Additionally, a school district must publish a revised notice and hold another public meeting before the district may adopt a tax rate that exceeds the following: (1) the rate proposed in the notice prepared using the estimate; or (2) the district's rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll.
- If a school district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate, the district must publish notice and hold another public meeting before the district may adopt a budget.
- On final approval of the budget by the school board, the school district must post on the district's internet website a copy of the adopted budget.

TEA Requirements

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

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than August 31 (June 30 if the district uses a July 1 fiscal year start date). In order to prepare the public notice to be published 10 days prior to the meeting, the district budget must be prepared by a date set by the state board of education, currently August 20 (June 19 if the district uses a July 1 fiscal year start date).
- Budgets for the General Fund, the Food Service Fund and the Debt Service Fund must be included in the official district budget. These budgets must be prepared and approved at least at the fund and function levels. Note: Districts may prepare and approve budgets for other funds and/or with even greater detail at their discretion.
- The officially adopted district budget, as amended, must be filed with TEA through the Public Education Information Management System (PEIMS).
- A school district must amend the official budget before exceeding a functional expenditure category in the total district budget.

Budget Preparation Process

The General Operating Budget is directly tied to the District's goals. With those goals in sight, prioritizing programs and needs is essential to developing an effective budget.

Budget planning begins in October at which time the Budget Calendar is developed and the Budget Preparation Manual is prepared. Any new state mandates or changes to local policies or initiatives are included in the Budget Preparation Manual. During the same time, district staff, in conjunction with local demographers, project enrollment for the upcoming years. Enrollment projections form the basis for significant budgetary decisions including per pupil allocations to each campus, instructional staffing allocations, and other required service levels.

General Fund:

With salaries and benefits comprising approximately 88% of the annual operating budget, district administration gives careful consideration to staffing allocations for both instructional and non-instructional positions. Personnel units are allocated to each campus based on projected student enrollment following state mandated ratios and district guidelines to ensure adequate and equitable staffing throughout the district.

In order to decentralize the budget process for non-payroll related budget allocations, site-based decision making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development, and other appropriate costs. Decisions concerning utilization of this allocation are made by the site-based decision making teams in conjunction with their Campus

Improvement Plan. Campus budgets are reviewed by curriculum departments and district leadership to ensure compliance with district goals.

Department heads develop their budgets and campus allotments for their areas based on legal requirements, district goals, department initiatives, and responsibilities assigned to the department. The requested resources are reviewed by a committee against the scope of responsibility for each department. The central thrust of department budget requests is the elimination of outdated efforts and concentration of resources where they are most effective.

AISD accepts input from a number of sources. Formal community input on the General Operating Budget is received from the Financial Futures Committee (FFC) and the District-Level Instructional Decision-Making Committee (DIDC). The FFC is comprised of individuals representing the community and district employee support organizations. The committee is charged with reviewing the proposed General Operating Budget and presenting recommendations to the Board regarding the budget.

Revenue projections begin as early as November and are refined throughout the budget preparation process as data becomes available. State Aid estimates are based on enrollment projections, average daily attendance (ADA), special population projections, property values, tax collections and funding formulas. Property Tax revenue projections begin as information is received from Tarrant Appraisal District (TAD). Certified estimated property values are published by TAD by April 30. Preliminary values are released by May 15 and certified values are released by July 25.

Debt Service Fund:

The Finance Department develops the Debt Service Fund budget. This budget is constructed based primarily on tax base assumptions (for local revenue projections), state funding estimates and required and projected debt retirement requirements. The Interest and Sinking component of the tax rate is calculated based on the funds necessary to meet the principal and interest obligation each year.

Food Service Fund:

The Food Service Fund budget is prepared by the Director of Food Services and submitted to the budget review committee for evaluation. The budget includes provisions for any updated federal mandates, federal reimbursement rates, and increased food costs.

Natural Gas Fund:

The Finance Department develops the Natural Gas Fund budget based on projected royalty and interest income revenues. Expenditures are budgeted for legal fees and mineral management consultant fees associated with natural gas leases.

Construction Fund:

The Construction Fund budget for capital improvements is used to account for the proceeds of general obligation bonds and related interest earnings and the expenditures of these funds based on approved projects. Proceeds from the November 2009 bond package will fund new construction, two new science labs at each high school, fine arts equipment and uniforms, technology and new propane-fueled buses. Work is well underway on the five-year program with \$161.2 million of bonds sold as of June 30, 2012.

Preliminary/Proposed/Adopted Budget

Upon completion of budget requests and projections, the Department compiles a Preliminary/Proposed Budget which shows each budget's impact on fund balance. Consolidated budgetary information is presented to the Board of Trustees in workshops and regular meetings. This information is summarized in a variety of different presentations and line item detail is provided, as requested, through written and verbal supporting information. The Board of Trustees reviews budgetary information and provides feedback and direction to the Administration before final budget recommendation. After any requested revisions, the Board adopts the budget and supporting tax rate.

Budget Administration and Management Process

Adoption of the official budget by the Board of Trustees is only the first step in the budget process. Following adoption, the budget administration and management process begins. The Finance Department monitors the District's budget to ensure that expenditures are utilized in the manner intended and that projected expenditures do not exceed authorized amounts.

Expenditure Control and Approvals

Every organization (campus or department) has a budget owner (principal or department head) who is accountable for their organizations' portion of the budget. Each budget owner is authorized to approve the expenditure of funds within their respective organization, provided that funds are expended in accordance with district purchasing procedures and legal requirements.

Payroll

All positions are monitored and paid through the position control and budget system. Extra payroll expenses such as extra duty pay must be paid in accordance with all Personnel policies.

Purchase Orders

Budget owners have the authority to initiate purchase requisitions within their authorized budget. The District's financial software will not allow purchase requisitions to be entered if they exceed available budget amounts. Purchasing card holders have the authority to make limited purchases in accordance with statutes, regulations, Board policy, and Purchasing Department policies. Budget owners must coordinate purchases valued at \$10,000 or more with the Purchasing Department for competitive procurement and to select the best method of procurement that will meet the needs of the District. All requests for procurements that cost or aggregate to a cost of \$50,000 or more over the course of a single fiscal year must be approved by the Board of Trustees.

The Purchasing Department reviews purchase requisitions for proper account coding and compliance with legal purchasing procedures. Once a purchase requisition is approved, an encumbrance is automatically created in the appropriate account. Encumbrances are reservations of appropriations for purchase orders/invoices. The purpose of the encumbrance is to insure that obligations are recognized as soon as financial commitments are made in order to prevent inadvertent over-expenditure of funds due to lack of information about future commitments.

Amending the Budget

The budget is legally adopted and amended by the Board of Trustees at the fund and function level. Budget change requests can be initiated by organizational budget owners. To reduce the number of budget transfers that require processing by the Budget Office, budgetary controls have been established so that budget owners are able to utilize their organization's funds as necessary. All transfers above predetermined thresholds are reviewed and approved by the Budget office.

Monitoring the Budget

The District's interactive, on-line budgetary accounting and control system provides many useful reports to assist board members, administrative personnel, and budget owners in administering, monitoring, and controlling the implementation of the budget. The system provides many checks of account balances to insure that funds are not over-expended at the budgetary account level. If insufficient funds are available at the budget account level, purchase orders and check requests cannot be generated. The Finance Office carefully monitors comparisons between budget and actual expenditures to maintain cost control and to insure against overspending for payroll and related accounts.

Administration reviews financial projection reports throughout the year. The process of reviewing projected year-end revenue and expenditure levels, as well as current levels, provides an increased level of comfort in assuring budgetary compliance.

Interim financial reports are approved by the Board of Trustees each month. The final step in the budget monitoring process is the evaluation of the results of operations, which are presented annually in the District's Comprehensive Annual Financial Report (CAFR).

Reporting to the Texas Education Agency (TEA)

The District budget must be submitted to TEA via the Public Education Information Management System (PEIMS). The adopted budget is submitted in conjunction with Student and Staff data as of the date established in the annual instructions for the system, traditionally the last Friday in October. This submission is generally due in December of each year. TEA monitors for compliance at the District level. This monitoring is a legal requirement to ensure mandatory expenditure levels in certain areas. In addition, amended budgets are reflected on the schedules comparing budget and actual results in the Comprehensive Annual Financial Report. The requirement for filing the amended budget with TEA is formally met when the District submits its Comprehensive Annual Financial Report. Actual financial data is submitted to TEA via PEIMS after the close of each year and completion of the annual audit. The submission generally occurs in November or early December following the end of the fiscal year. Upon receipt of actual financial data, TEA compiles all data submitted on behalf of the District and issues several reports on the progress of the District including the Academic Excellence Indicator System (AEIS) and the Financial Integrity Rating System of Texas (FIRST). These reports by district can be found on TEA's website.



2012-2013 Official Budget

Financial Section



2012-13 Official Budget

<u>Financial Section</u>	67
Description of All Funds	70
All Funds - Structure Diagram	71
Combined Budget Summaries	
2012-13 All Funds - Combined	72
2012-13 All Funds - Detail by Fund	73
All Funds - Revenue Charts	74
All Funds - Expenditure Matrix and Charts	75
Governmental Fund Types	
General Fund	76
Enrollment	77
Revenue Trends and Assumptions	78
Expenditure Summary	82
Fund Balance Impact	86
Budget Summary - 2010-11 Actual, 2011-12 Projected, 2012-13 Budgeted	90
By function	90
By object category	91
By object	92
Expenditure Matrix and Charts	96
Special Revenue - Natural Gas Fund	97
Revenue Trends and Assumptions	98
Expenditure Summary	98
Fund Balance Impact	98
Budget Summary - 2010-11 Actual, 2011-12 Projected, 2012-13 Budgeted	100
By function	100
By object category	101
By object	102
Expenditure Matrix	103

Financial Section, *continued*

Debt Service Fund 104

 Revenue Trends and Assumptions 105

 Expenditure Summary 107

 Fund Balance Impact 108

 Debt Margin Calculation 109

 Bond Rating 109

 Budget Summary - 2010-11 Actual, 2011-12 Projected, 2012-13 Budgeted 110

 By function 110

 By object category 111

 By object 112

 Expenditure Matrix 113

 Outstanding Debt Schedule 114

Construction Fund 115

 Revenue Trends and Assumptions 117

 Expenditure Summary 117

 Fund Balance Impact 118

 Budget Summary - 2010-11 Actual, 2011-12 Projected, 2012-13 Budgeted 119

 By function 119

 By object category 120

 By object 121

 Expenditure Matrix 123

 Construction Fund Summary 124

 Construction Fund Report 136

Proprietary Fund Types

 Enterprise Fund

 Food Service Fund 150

 Revenue Trends and Assumptions 151

 Expenditure Summary 152

 Fund Equity Impact 153

 Budget Summary - 2010-11 Actual, 2011-12 Projected,

 2012-13 Budgeted 154

 By function 154

 By object category 155

 By object 156

 Expenditure Matrix 158

Description of All Funds

Governmental Fund Types are those through which most governmental functions of the District are financed. The acquisition, use, and balance of the District's expendable financial resources and the related liabilities, are accounted for using Governmental Fund Types. The measurement focus is based upon determination of changes in financial position rather than upon net income determination. The following are the District's governmental funds:

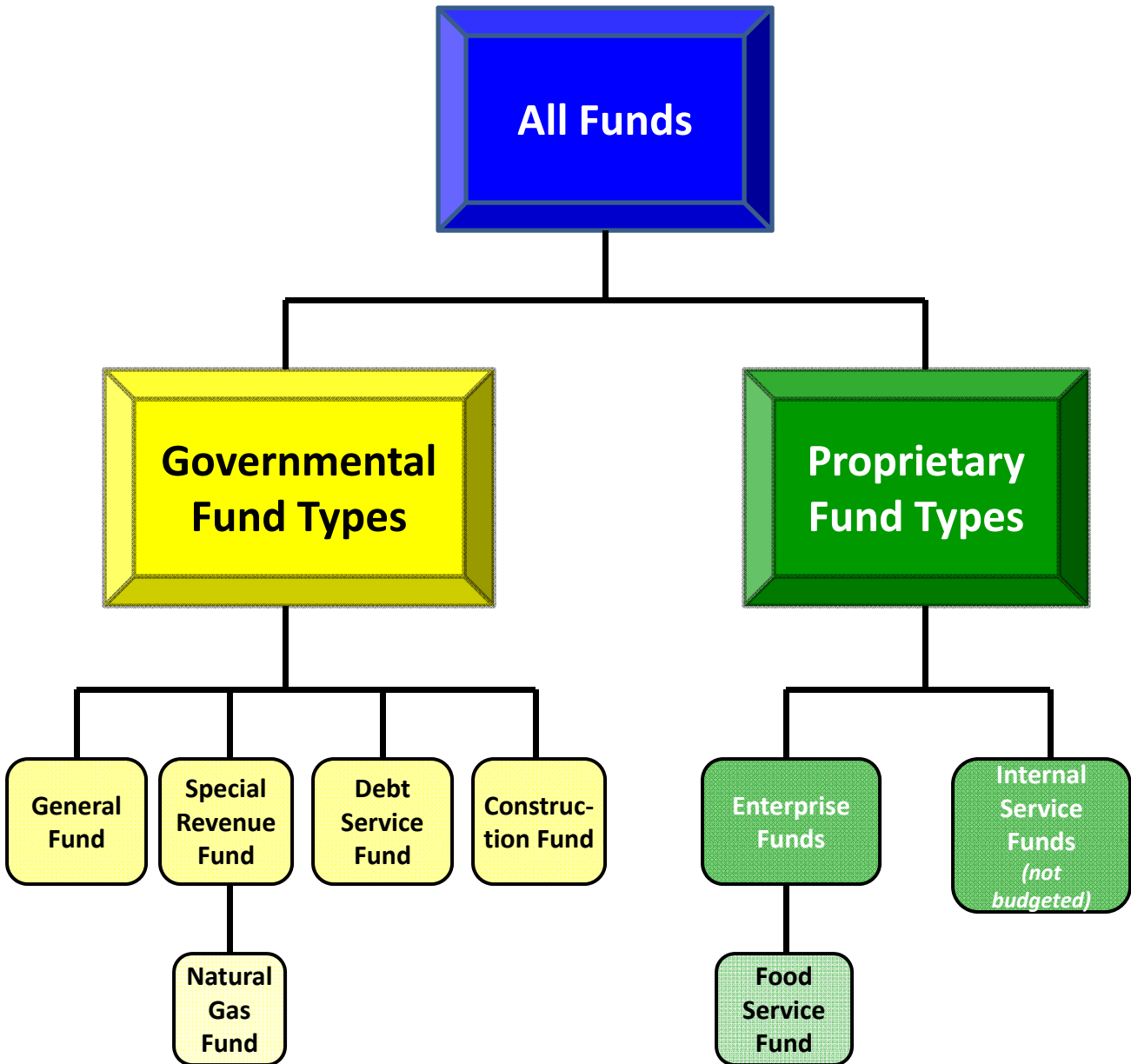
- **General Fund** – The *General Fund* accounts for all financial transactions not properly included in other funds. The principal sources of revenue include local property taxes and state aid. Expenditures include costs associated with the daily operations of the schools.
- **Special Revenue Fund** – The *Special Revenue Fund* accounts for the proceeds of specific revenue sources (other than private-purpose trust funds or capital projects) such as federal, state, or locally financed programs where unused balances are returned to the grantor at the close of specified project periods. Funds are legally restricted to expenditures for specified purposes.
- **Debt Service Fund** – The *Debt Service Fund* accounts for the accumulation of resources for, and the retirement of, general long-term debt and related costs.
- **Construction Fund** – The *Construction Fund* accounts for the proceeds of bond sales and the associated capital expenditures.

Proprietary Fund Types are services for which the District charges customers a fee. The following are the District's proprietary funds:

- **Enterprise Funds** – The *Enterprise Fund* reports activities related to the school breakfast, lunch and snack programs.
 - **Food Service Fund** – The District participates in the federally funded National School Breakfast and Lunch Program which provides partial reimbursement of the cost of meals served to children. The remaining costs of preparation and serving those meals are covered by the price of the meals for students and staff.
- **Internal Service Funds** – The *Internal Service Fund* reports activities that provide supplies and services for the District's other programs and activities. These are unbudgeted funds.

Structure of All Funds

Arlington Independent School District



Combined 2012-13 Budget
All Funds

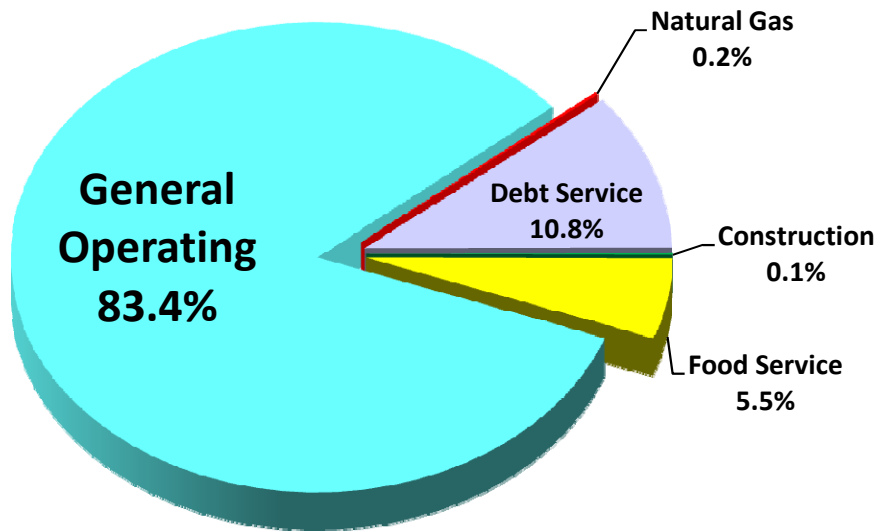
		Governmental Fund Types	Proprietary Fund Types	Total
Revenues				
5700	Local & Intermediate Revenue	\$ 256,377,653	\$ 6,256,872	\$ 262,634,525
5800	State Program Revenue	232,996,493	181,000	233,177,493
5900	Federal Program Revenue	3,915,315	-	3,915,315
	Total Revenues	493,289,461	6,437,872	499,727,333
Other Resources				
		-	22,205,953	22,205,953
	Total Revenues and Other Resources	493,289,461	28,643,825	521,933,286
Expenditures				
	Function			
11	Instruction	299,143,191	-	299,143,191
12	Instructional Resources & Media Services	5,897,470	-	5,897,470
13	Curriculum & Staff Development	3,350,074	-	3,350,074
21	Instructional Administration	5,815,212	-	5,815,212
23	School Administration	24,917,605	-	24,917,605
31	Guidance & Counseling	20,053,451	-	20,053,451
32	Attendance & Social Work Service	1,581,010	-	1,581,010
33	Health Services	4,864,420	-	4,864,420
34	Pupil Transportation	12,922,926	-	12,922,926
35	Food Service	-	28,524,698	28,524,698
36	Co-curricular Activities	8,490,154	-	8,490,154
41	General Administration	6,289,937	-	6,289,937
51	Plant Maintenance & Operations	58,126,698	6,750	58,133,448
52	Security	6,182,792	-	6,182,792
53	Computer Processing	8,928,689	-	8,928,689
61	Community Services	125,344	-	125,344
71	Debt Service	57,966,409	-	57,966,409
81	Facility Acquisition & Construction	31,028,820	-	31,028,820
95	Student Tuition Non-public Schools	280,000	-	280,000
97	Payments to TIF	3,549,021	-	3,549,021
99	Other Intergovernmental Charges	1,725,386	-	1,725,386
	Total Expenditures	561,238,609	28,531,448	589,770,057
Other Uses				
		-	-	-
	Total Expenditures and Other Uses	561,238,609	28,531,448	589,770,057
	Budgeted Surplus/(Deficit)	(67,949,148)	112,377	(67,836,771)
	Projected Beginning Fund Balance/Equity	265,808,477	14,412,354	280,220,831
	Projected Ending Fund Balance/Equity	197,859,329	14,524,731	212,384,060

Combined 2012-13 Budget - Detail by Fund
All Funds

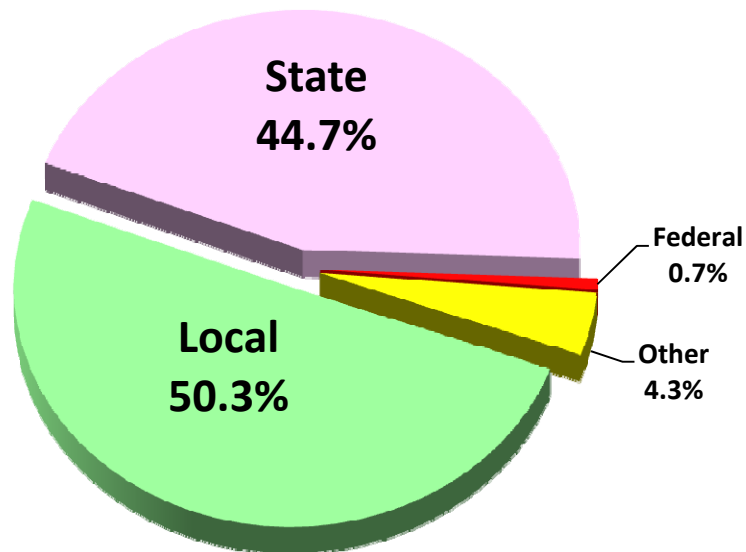
		General Operating Fund	Natural Gas Fund	Debt Service Fund	Construction Fund	Subtotal Governmental Fund Types	Food Service Enterprise Fund	Subtotal Proprietary Fund Types	Total
Revenues									
5700	Local & Intermediate Revenue	\$ 203,947,482	\$ 762,000	\$ 50,996,111	\$ 672,060	\$ 256,377,653	\$ 6,256,872	\$ 6,256,872	\$ 262,634,525
5800	State Program Revenue	228,025,725	-	4,970,768	-	232,996,493	181,000	181,000	233,177,493
5900	Federal Program Revenue	3,285,000	-	630,315	-	3,915,315	-	-	3,915,315
	Total Revenues	435,258,207	762,000	56,597,194	672,060	493,289,461	6,437,872	6,437,872	499,727,333
Other Resources		-	-	-	-	-	22,205,953	22,205,953	22,205,953
	Total Revenues and Other Resources	435,258,207	762,000	56,597,194	672,060	493,289,461	28,643,825	28,643,825	521,933,286
Expenditures									
	Function								
11	Instruction	285,210,063	-	-	13,933,128	299,143,191	-	-	299,143,191
12	Instructional Resources & Media Services	5,897,470	-	-	-	5,897,470	-	-	5,897,470
13	Curriculum & Staff Development	3,350,074	-	-	-	3,350,074	-	-	3,350,074
21	Instructional Administration	5,365,212	-	-	450,000	5,815,212	-	-	5,815,212
23	School Administration	24,917,605	-	-	-	24,917,605	-	-	24,917,605
31	Guidance & Counseling	20,053,451	-	-	-	20,053,451	-	-	20,053,451
32	Attendance & Social Work Service	1,581,010	-	-	-	1,581,010	-	-	1,581,010
33	Health Services	4,774,420	-	-	90,000	4,864,420	-	-	4,864,420
34	Pupil Transportation	10,235,364	-	-	2,687,562	12,922,926	-	-	12,922,926
35	Food Service	-	-	-	-	-	28,524,698	28,524,698	28,524,698
36	Co-curricular Activities	8,473,083	-	-	17,071	8,490,154	-	-	8,490,154
41	General Administration	6,182,937	71,000	-	36,000	6,289,937	-	-	6,289,937
51	Plant Maintenance & Operations	40,519,572	-	-	17,607,126	58,126,698	6,750	6,750	58,133,448
52	Security	4,348,846	-	-	1,833,946	6,182,792	-	-	6,182,792
53	Computer Processing	7,452,851	-	-	1,475,838	8,928,689	-	-	8,928,689
61	Community Services	125,344	-	-	-	125,344	-	-	125,344
71	Debt Service	1,081,947	-	56,884,462	-	57,966,409	-	-	57,966,409
81	Facility Acquisition & Construction	-	-	-	31,028,820	31,028,820	-	-	31,028,820
95	Student Tuition Non-public Schools	280,000	-	-	-	280,000	-	-	280,000
97	Payments to TIF	3,549,021	-	-	-	3,549,021	-	-	3,549,021
99	Other Intergovernmental Charges	1,725,386	-	-	-	1,725,386	-	-	1,725,386
	Total Expenditures	435,123,656	71,000	56,884,462	69,159,491	561,238,609	28,531,448	28,531,448	589,770,057
Other Uses		-	-	-	-	-	-	-	-
	Total Expenditures and Other Uses	435,123,656	71,000	56,884,462	69,159,491	561,238,609	28,531,448	28,531,448	589,770,057
	Budgeted Surplus/(Deficit)	134,551	691,000	(287,268)	(68,487,431)	(67,949,148)	112,377	112,377	(67,836,771)
	Projected Beginning Fund Balance/Equity	138,051,575	21,790,428	19,072,121	86,894,353	265,808,477	14,412,354	14,412,354	280,220,831
	Projected Ending Fund Balance/Equity	138,186,126	22,481,428	18,784,853	18,406,922	197,859,329	14,524,731	14,524,731	212,384,060

Combined 2012-13 Revenue Budget
All Funds

Revenue by Fund



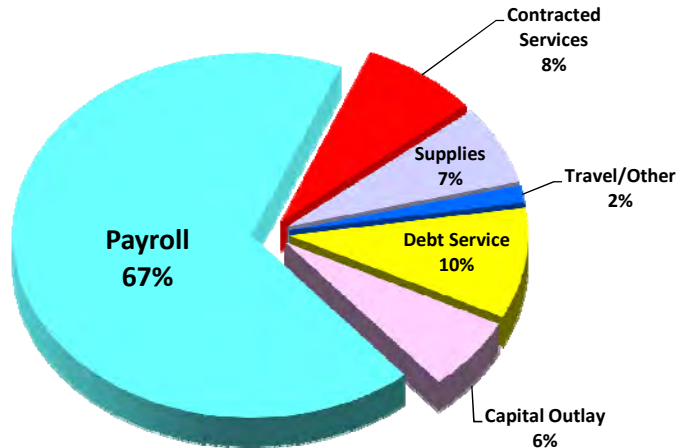
Revenue by Source



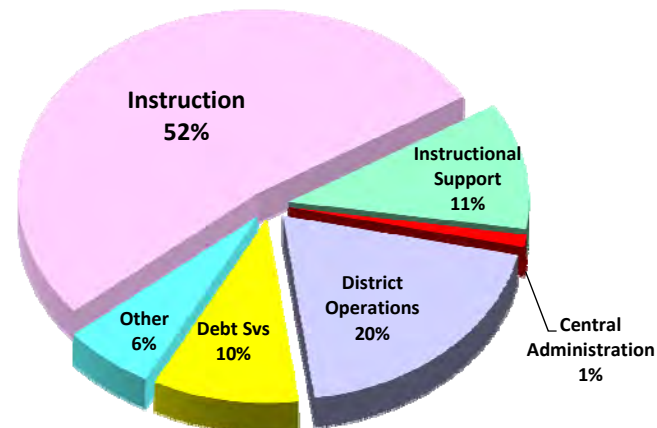
**Combined 2012-13 Expenditure Budget
All Funds**

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	277,407,130	2,064,535	18,237,847	983,679	-	450,000	299,143,191
12 Instructional Resources/Media Services	5,120,460	58,205	701,966	16,839	-	-	5,897,470
13 Curriculum & Staff Development	1,851,927	372,839	560,350	564,958	-	-	3,350,074
21 Instructional Administration	4,789,098	397,835	605,599	22,680	-	-	5,815,212
23 School Administration	24,531,958	75,121	271,274	39,252	-	-	24,917,605
31 Guidance & Counseling	19,013,948	291,601	688,235	59,667	-	-	20,053,451
32 Attendance & Social Work Service	1,402,696	84,000	81,900	12,414	-	-	1,581,010
33 Health Services	4,671,927	15,455	80,694	6,344	-	90,000	4,864,420
34 Pupil Transportation	7,879,958	162,612	1,895,735	297,059	-	2,687,562	12,922,926
35 Food Service	11,579,563	2,543,839	13,699,204	702,092	-	-	28,524,698
36 Extracurricular Activities	5,258,946	749,301	890,251	1,591,656	-	-	8,490,154
41 General Administration	4,658,683	1,180,700	149,013	265,541	-	36,000	6,289,937
51 Plant Maintenance & Operations	19,936,740	33,620,421	3,049,764	827,149	-	699,374	58,133,448
52 Security	2,860,801	1,262,041	179,050	46,954	-	1,833,946	6,182,792
53 Computer Processing	5,402,798	1,679,395	347,778	22,880	-	1,475,838	8,928,689
61 Community Services	39,084	60,000	100	26,160	-	-	125,344
71 Debt Service	-	-	-	-	57,966,409	-	57,966,409
81 Facility Acquisition & Construction	-	-	-	-	-	31,028,820	31,028,820
95 Student Tuition Non-public Schools	-	280,000	-	-	-	-	280,000
97 Payments to TIF	-	-	-	3,549,021	-	-	3,549,021
99 Other Intergovernmental Charges	-	1,725,386	-	-	-	-	1,725,386
Total Expenditures	396,405,717	46,623,286	41,438,760	9,034,345	57,966,409	38,301,540	589,770,057

Expenditures by Major Object



Expenditures by Functional Category



Instruction includes functions 11,12,13,95

Instructional Support includes functions 21,23,31,32,33,36

Central Admin. includes function 41

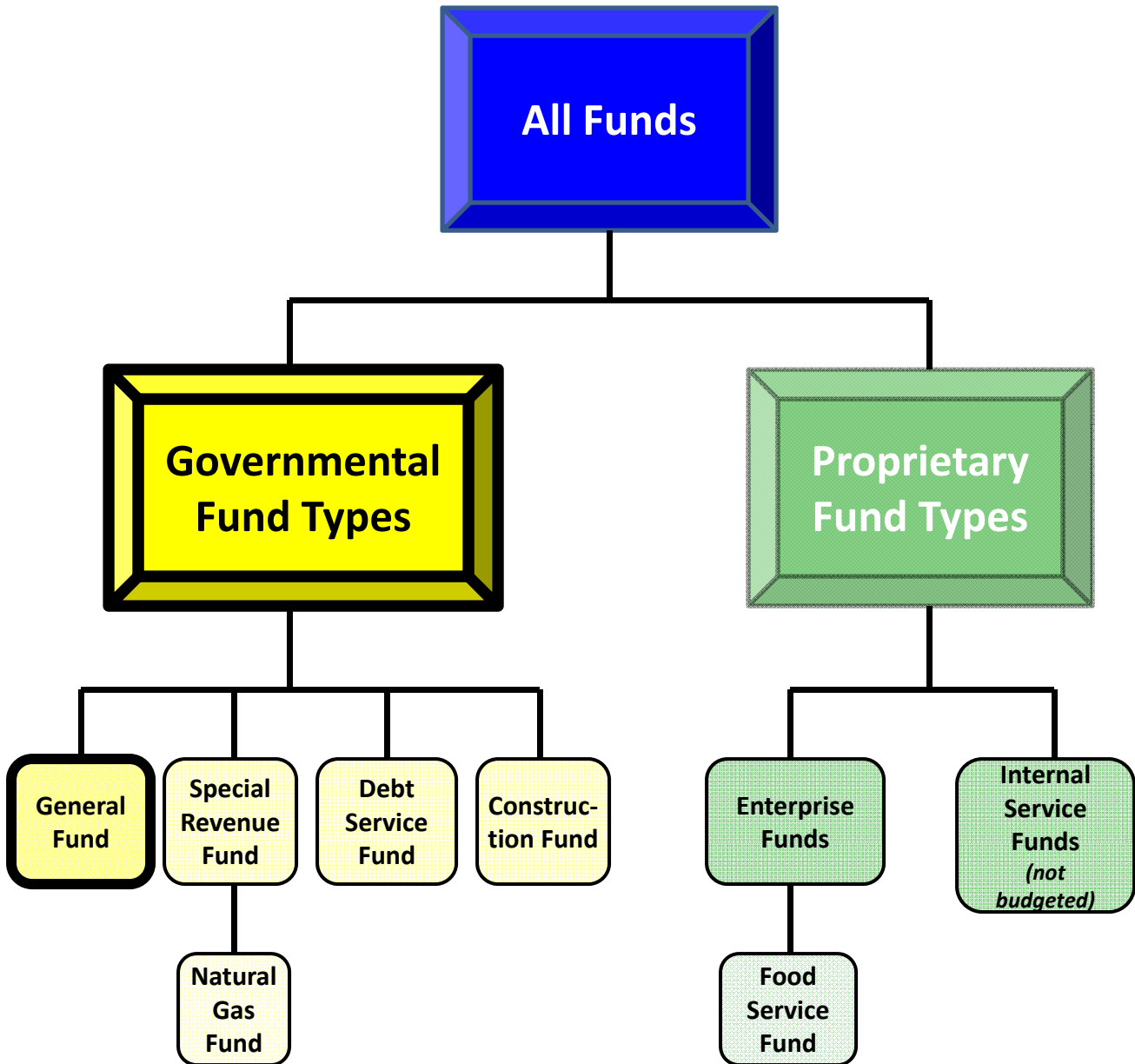
District Operations include functions 34,35,51,52,53

Debt Services include function 71

Other includes functions 61,81,97,99

Governmental Fund Types

General Fund



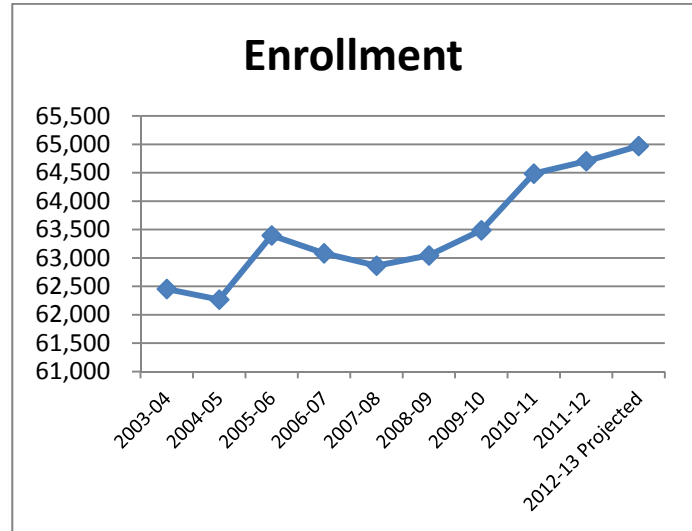
Governmental Fund Types: **General Fund Overview**

The first, and largest, of the *Governmental Fund Types* is the **General Fund**. The General Fund is the chief operating fund of the District and is used to account for all transactions related to the District's day-to-day operations. The principal sources of revenue include local property taxes and state funding. Expenditures include costs associated with the daily operations of the schools.

Enrollment

The General Fund budget is predicated on projecting student enrollment. Student enrollment projections influence state revenue estimates, staffing decisions, per pupil allocations, facility needs, and many other budgetary decisions.

Student enrollment is projected to be 64,971 for 2012-13, which is 209 students (or 0.3%) higher than the projected enrollment of 64,762 used for last year's original budget and 268 students (or 0.4%) higher than 2011-12 official enrollment of 64,703.



In 2005-06, Arlington ISD experienced an influx of students due to the displaced families resulting from Hurricane Katrina. The following 2 years showed decreasing enrollment of 0.9% as many of those families returned to their original homes. Since 2007-08, the District has experienced increased enrollment each year. Enrollment increased by 997 students, or 1.6%, in 2010-11 due primarily to enrolling students in a new pre-kindergarten program and to the District's Operation Graduation initiative. Operation Graduation, which began in 2010-11, is a collaborative effort that requires the support of the community with the goal of increasing the graduation rate of AISD high school students. Although the rate of growth is anticipated to slow, projection models show that enrollment will continue to grow through 2015-16.

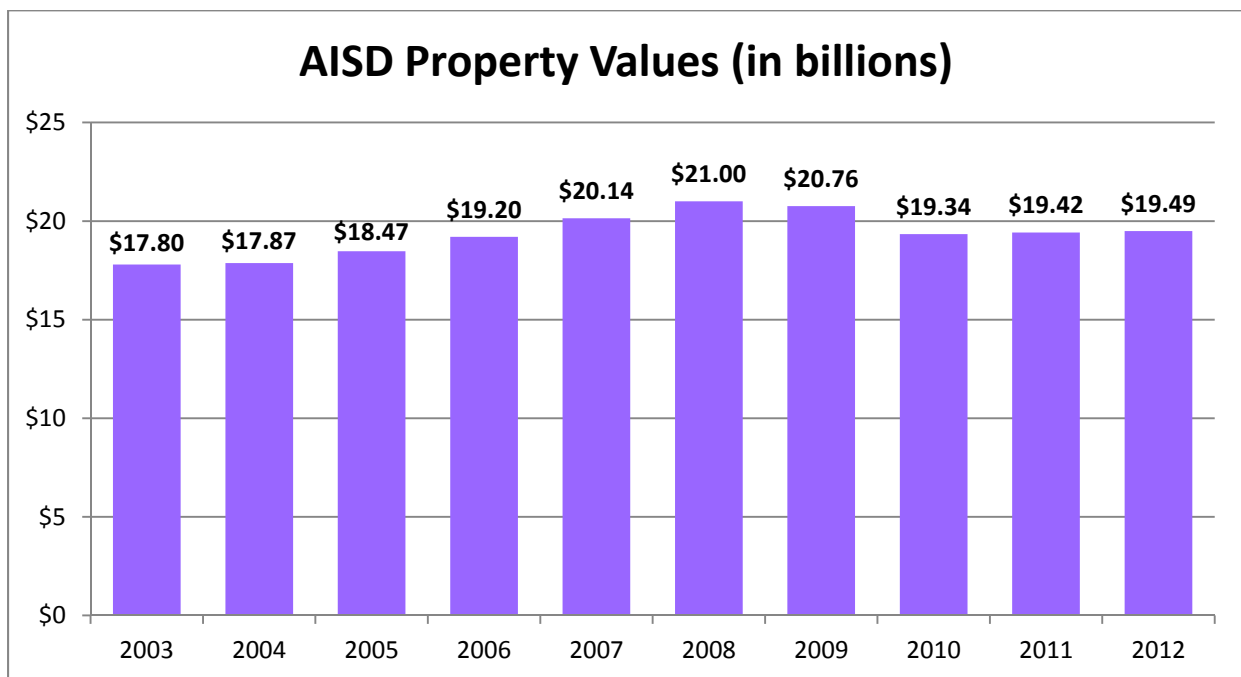
Revenue Trends and Assumptions

Revenue for the General Fund comes primarily from local sources, such as tax collections and investment earnings, and from the State.

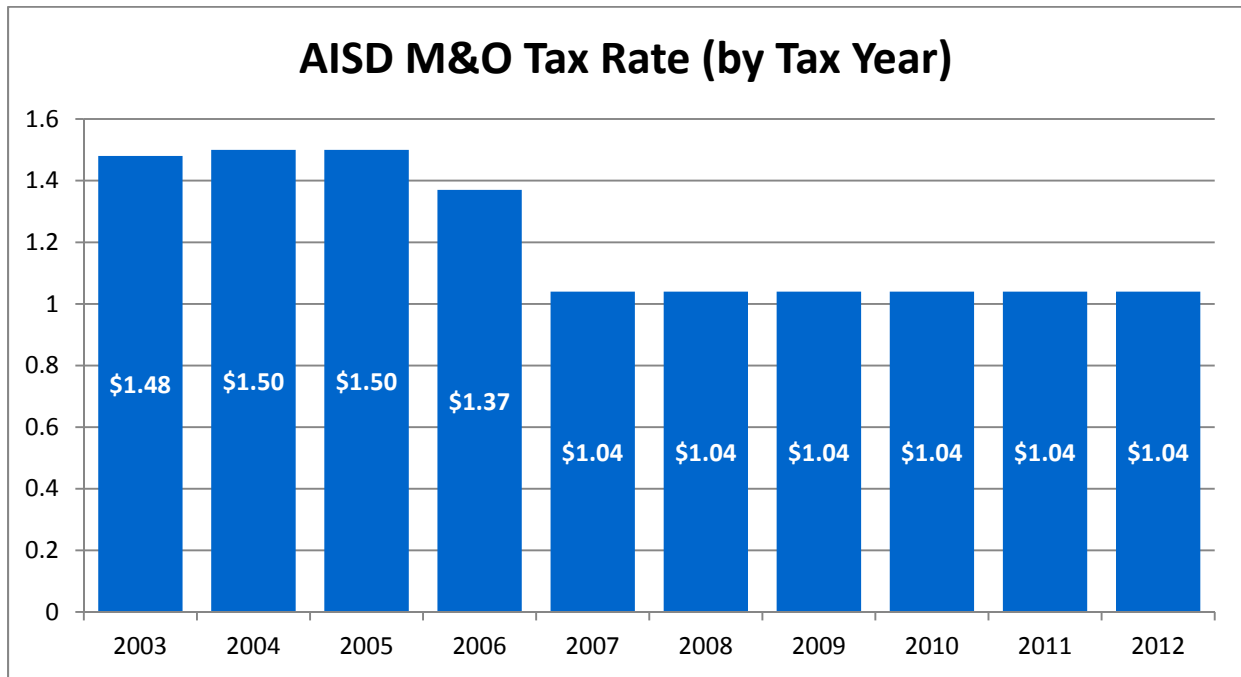
Local Sources:

General Fund property tax revenues are budgeted using the certified estimate of property values which is released by the Tarrant Appraisal District (TAD) on April 30th and the historical relationship between those values and fiscal year revenue.

The 2012 estimated certified property values are \$66,022,575 more than 2011 certified values. At \$19,490,978,452, they are up by 0.34% from last year’s certified total of \$19,424,955,877. New construction valued at \$117,941,623 is included in the 2012 estimated values compared to \$101,381,990 in 2011.



The Board of Trustees for the District is charged with establishing a tax rate in order to fund the daily operations of the schools. This tax rate is the Maintenance and Operations (M&O) tax rate. The property tax revenues have been calculated using the current 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.



The budget for current year taxes is \$194,229,069 which is \$705,587 higher than last year’s original 12-month budget due to the 0.34% increase in property values. Collections on prior year taxes are projected to decrease by \$364,371 based on current collection trends.

Investment income is budgeted at \$275,000, which is \$75,000 more than the 2011-2012 original 12-month budget. The 2012-2013 investment income budget is based on current market rates and rate projections for the upcoming year.

Overall, the local revenue budget is higher than the prior year original 12-month budget by \$472,039, or 0.23%. The total local revenue budget is \$203,947,482.

State Sources:

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 82nd state legislature cut state foundation aid funding by \$4 billion for the 2012-2013 biennium to help balance the state’s budget that had an initial shortfall of \$27 billion. For 2011-2012 the legislature reduced the Regular Program Allotment that is a component of state foundation aid by 7.61%. AISD’s Foundation School Program Aid in 2011-12 was \$14.5 million less than the amount the District would have received had the state legislature not cut funding to public education. The funding reductions will continue in 2012-13, the second year of the state’s biennial budget.

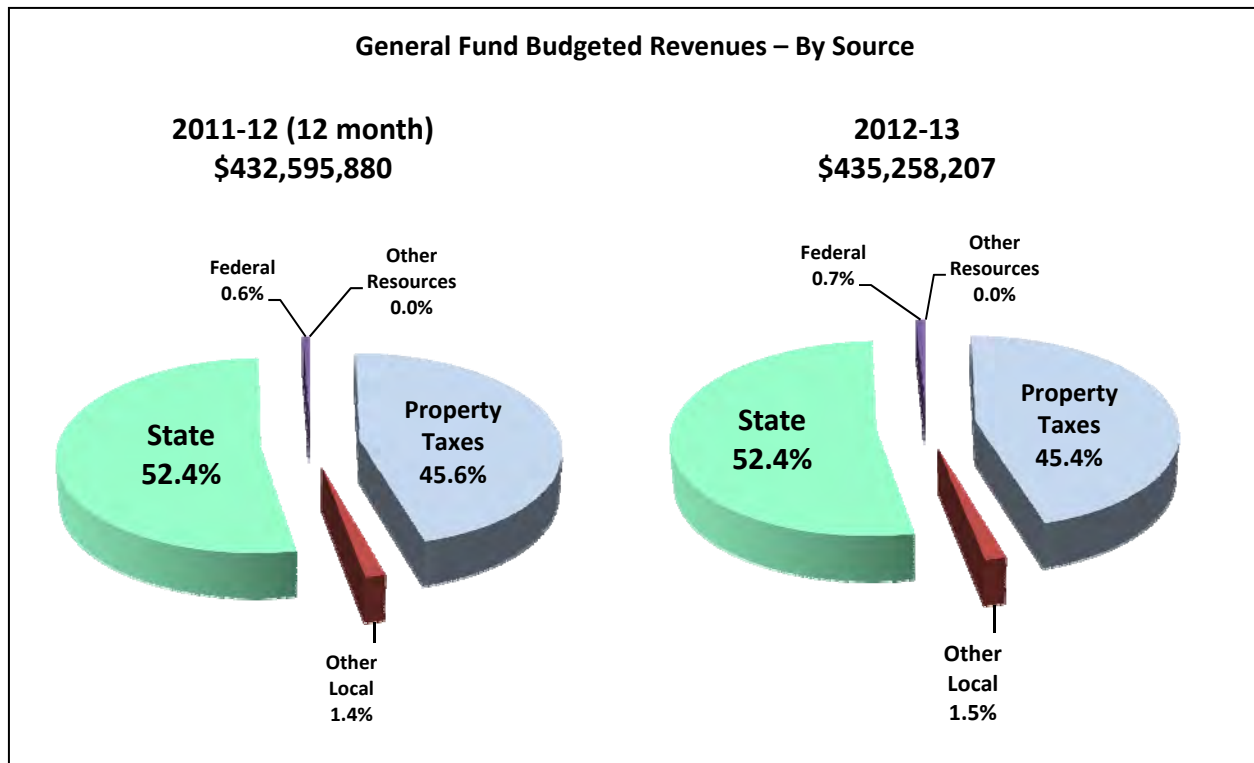
During fiscal years 2009-2010 and 2010-11, the State used State Fiscal Stabilization Funds (SFSF) authorized by the American Recovery and Reconciliation Act to fund a portion of state aid to all Texas school districts. These funds provided for general operations of the districts, but were accounted for as federal funds in a special revenue fund in accordance with TEA instructions. The SFSF funds lapsed at September 30, 2011, and the State replaced those dollars with other state revenues for the new biennium.

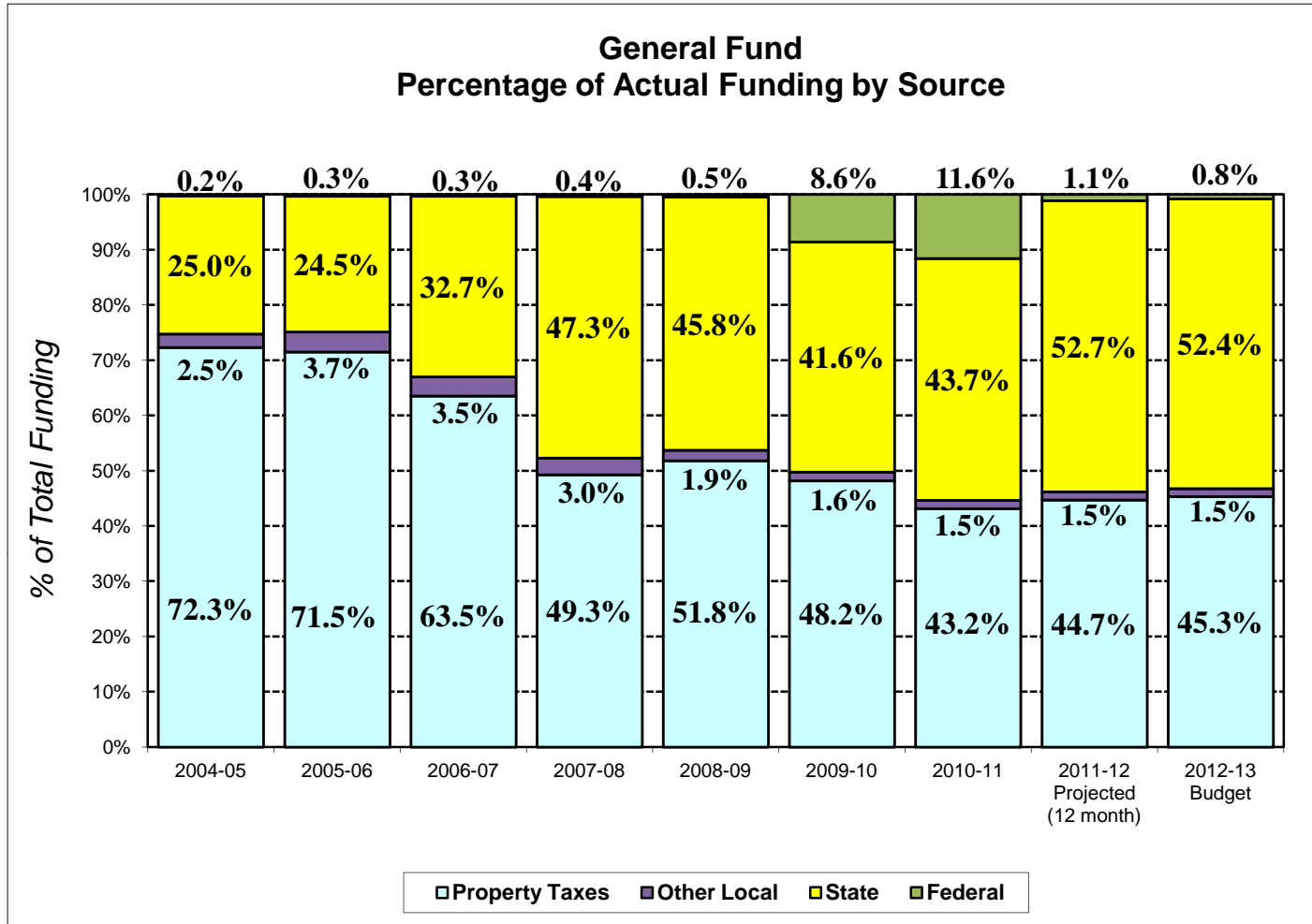
Similarly, the District received \$10,361,266 of federal funds through the Education Jobs Fund grant in the 2010-11 fiscal year. These one-time funds were applied to salaries that were already in the budget, which had the effect of increasing the year-end surplus and fund balance by that amount.

The 2010-11 General Fund, SFSF Fund, and Education Jobs Fund are combined herein for presentation purposes to ensure that total general operating revenues and expenditures are presented consistently across all years.

The Teacher Retirement System (TRS) On-behalf Benefit and Medicare Part D On-behalf revenue budgets will decrease by a net of \$2,091,275. 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 effect 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.

For fiscal year 2012-2013, total state revenue is expected to be \$228,025,725, an increase of \$1,390,288 from the prior fiscal year original 12-month budget.





Expenditure Summary

The General Fund expenditure budget for 2012-2013 is \$435,123,656 which is an increase of \$8,298,503, or 1.9%, from the 2011-2012 original 12-month budget. Salary increases and 141 new positions are the primary reasons for the increase.

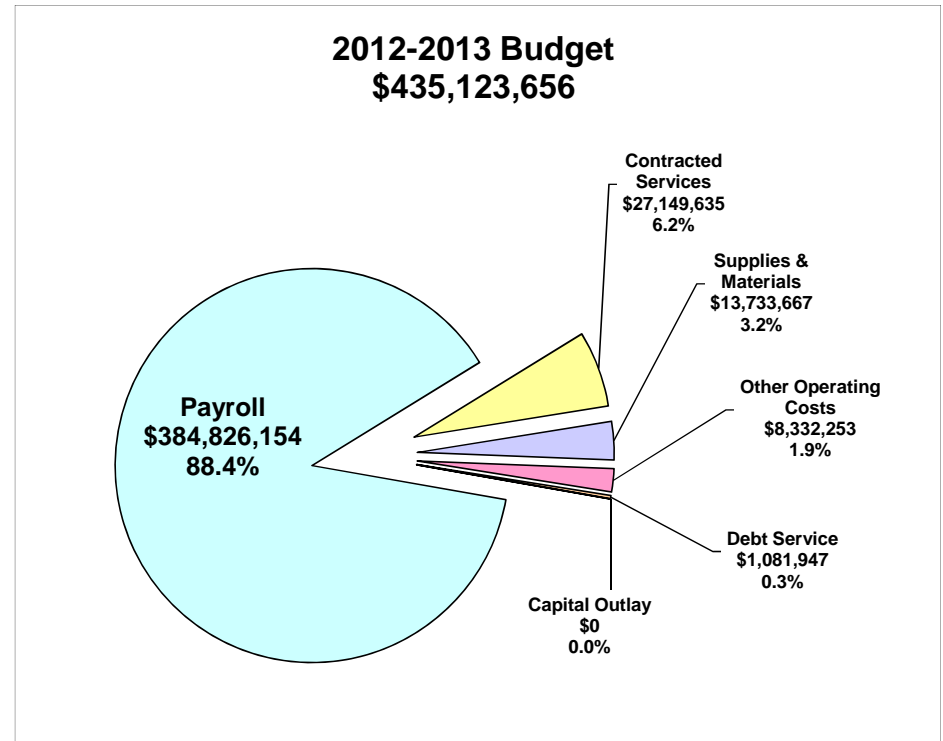
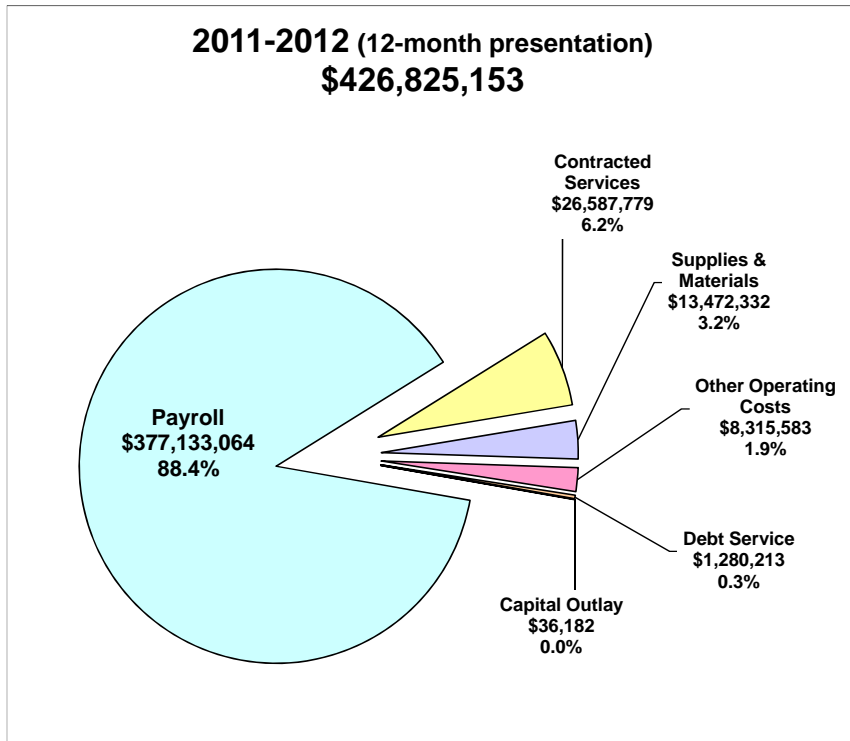
The General Fund expenditure budget was reduced by \$23 million in 2011-2012 in order to eliminate the District's recurring budget deficit and to realize the reduction of state funding. One of the 2011-12 reductions was the elimination of all 72 Guidance Technicians. With the District's goal of student performance in sight, all of the reductions were continually studied throughout the year to ensure that student performance was not affected. Based on those studies and on input from the Financial Futures Committee and Guidance Counselors, testing support was reinstated to all campuses based on need. The resources were allocated to campuses based on enrollment, demographics, and testing complexity. 22 testing facilitators (professional positions) and 50 guidance technicians (paraprofessional positions) were added to the budget to aid guidance counselors with testing responsibilities. The cost of adding the 72 positions is \$2,362,970.

In addition to the 22 testing facilitators and 50 guidance technicians, 39 secondary teachers and 14.5 elementary teachers were added due to expected increases in student enrollment. Other positions added include 1 dropout prevention counselor, 6 assistant principals, 2 instructional specialists, 1 energy management specialist, 2.36 elementary teacher assistants, 1 special education/bilingual speech therapy paraprofessional, 1 personnel clerk, and 1 security technician. Overall, 140.86 positions were added to the 2012-13 budget.

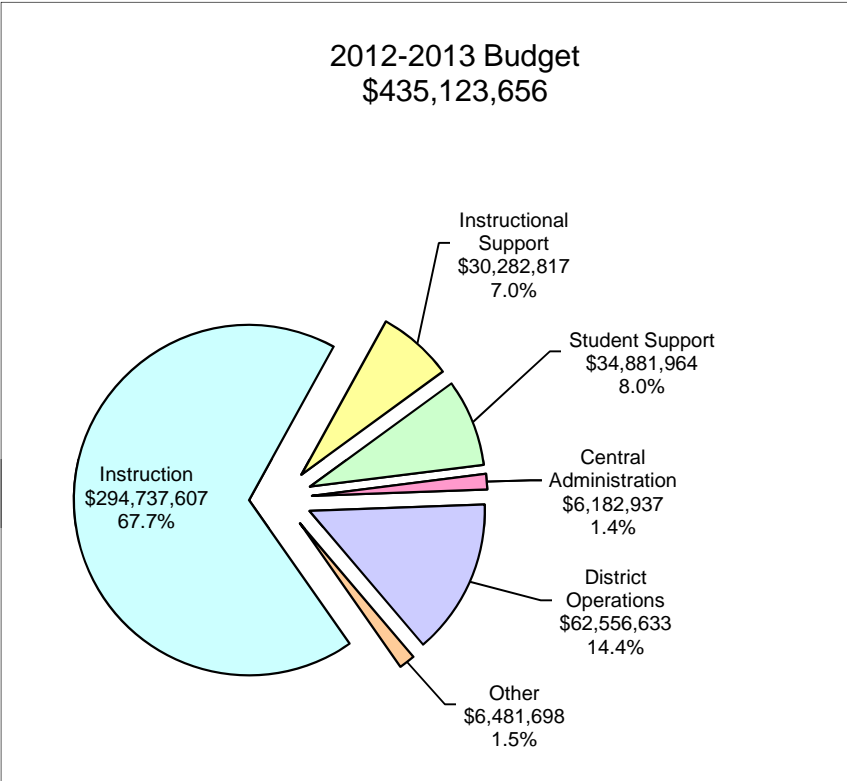
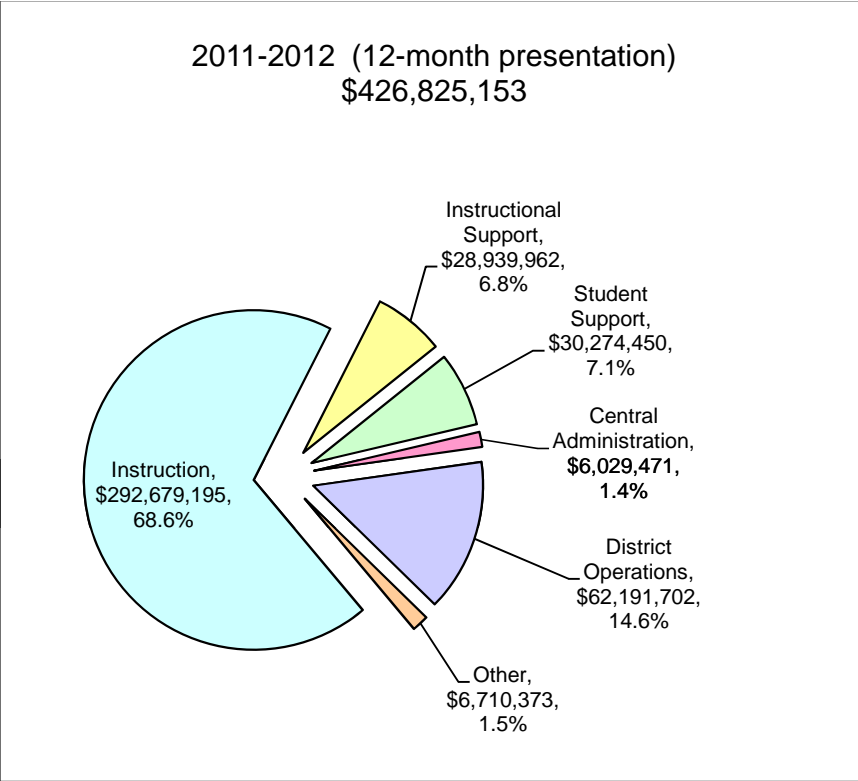
The largest expense in the General fund is payroll, which accounts for over 88% of total General Fund expenditures. Providing a competitive compensation package for all district employees is a budget priority. Because AISD is committed to its goal of recruiting and retaining the best possible employees, competitive compensation packages for all district employees are considered very carefully. In 2012-13, the Board approved a 2.0% raise for all employees and the beginning teacher salary increased by \$400 to \$46,276. Additionally, equity adjustments were approved for teachers with 2-6 years of experience. The total cost to increase salaries is \$6,338,349.

Throughout the entire budget process, the District maintained its focus on its strategic goals, particularly student performance. The only budget requests considered were tied to the district's strategic goals. Resources are targeted to schools that are academically unacceptable and to those that are deemed at-risk of becoming academically unacceptable.

General Fund Expenditure Budget By Object Category



General Fund Expenditure Budget By Functional Category



Instruction: Functions 11 (Instruction), 12 (Instructional Resources and Media), 13 (Curriculum/Instructional Staff Development), and 95 (JJAEP).

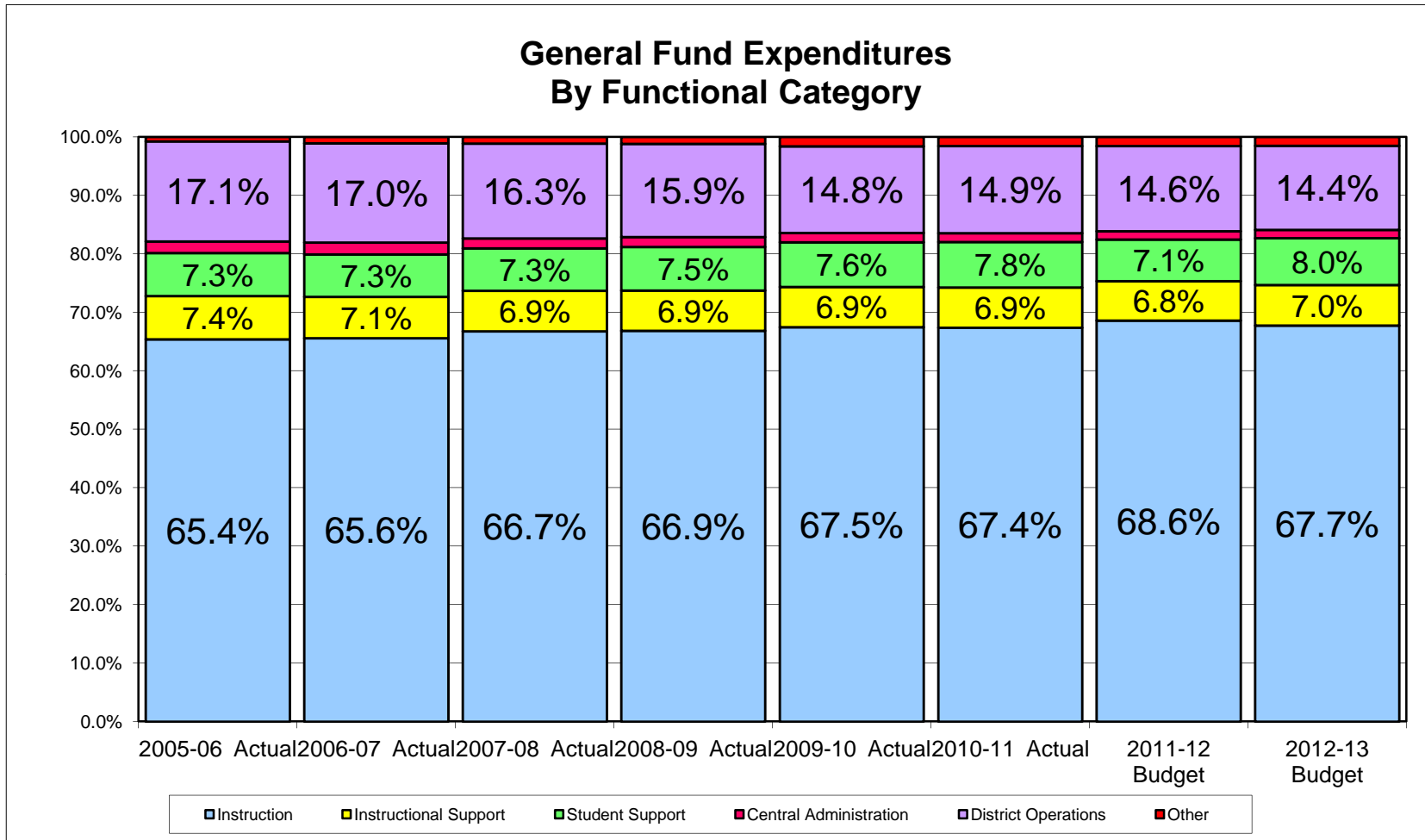
Instructional Support: Functions 21 (Instructional Leadership) and 23 (School Leadership).

Student Support: Functions 31 (Guidance, Counseling, and Evaluation), 32 (Social Services), 33 (Health Services), and 36 (Extracurricular Activities).

Central Administration: Function 41 (General Administration).

District Operations: Functions 34 (Student Transportation), 35 (Food Services), 51 (Plant Maintenance and Operations), 52 (Security and Monitoring), and 53 (Data Processing).

Other: Functions 61 (Community Services), 71 (Debt Service), 81 (Facilities Acquisition and Construction), 97 (Payments to TIF), and 99 (Intergovernmental Charges).



Instruction: Functions 11 (Instruction), 12 (Instructional Resources and Media), 13 (Curriculum/Instructional Staff Development), and 95 (JJAEP).

Instructional Support: Functions 21 (Instructional Leadership) and 23 (School Leadership).

Student Support: Functions 31 (Guidance, Counseling, and Evaluation), 32 (Social Services), 33 (Health Services), and 36 (Extracurricular Activities).

Central Administration: Function 41 (General Administration).

District Operations: Functions 34 (Student Transportation), 35 (Food Services), 51 (Plant Maintenance and Operations), 52 (Security and Monitoring), and 53 (Data Processing).

Other: Functions 61 (Community Services), 71 (Debt Service), 81 (Facilities Acquisition and Construction), 97 (Payments to TIF), and 99 (Intergovernmental Charges).

Fund Balance Impact

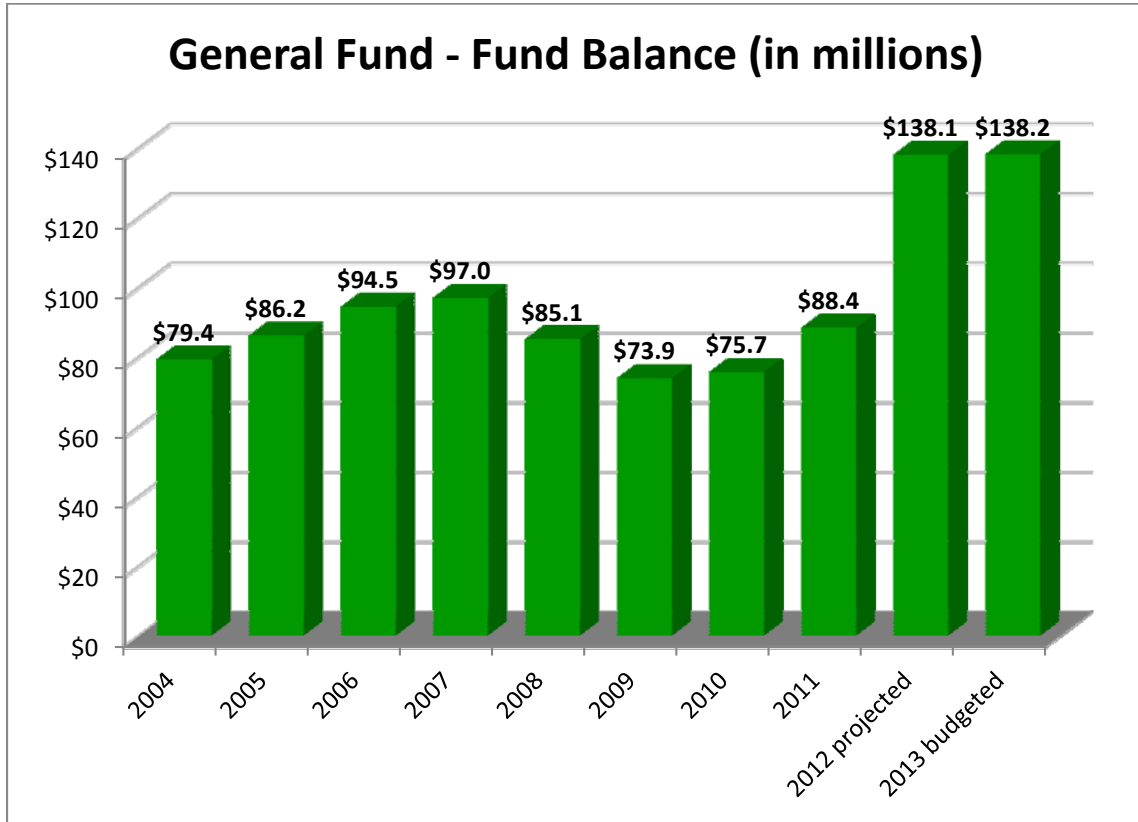
The 2012-13 General Fund budget has a surplus of \$134,551. The surplus will bring the projected June 30, 2013 fund balance to \$138,186,126, which is 3.8 months operating expense and 31.8% of the District's General Fund operating expenditures. This budgeted fund balance meets the Board's adopted budget parameters of maintaining a fund balance of at least 16.67% of the District's General Fund operating expenditures.

Credit rating agencies consider a district's fund balance to be adequate if it exceeds two months of operating expenditures, and they will take into account all resources available for general operations, including those in the Natural Gas Fund. Districts should have enough money in fund balance to cover fund balance reserves and fall cash flow deficits.

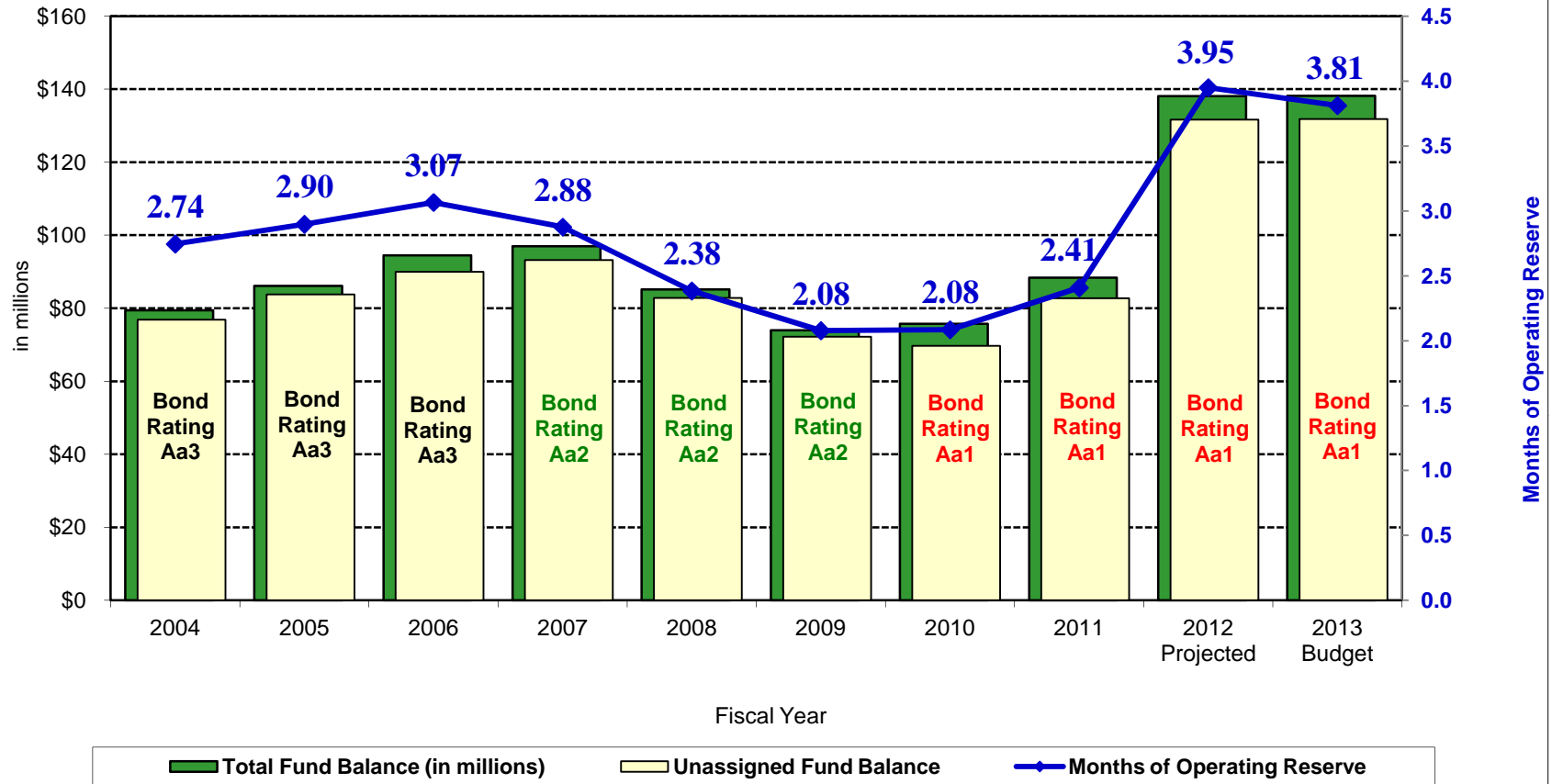
AISD had deficit budgets for eight years, from 2003-04 to 2010-11. Given the District's healthy fund balance, some limited use of fund balance for recurring expenditures has been appropriate and is actually prudent instead of asking voters for permission to levy a higher M&O tax rate.

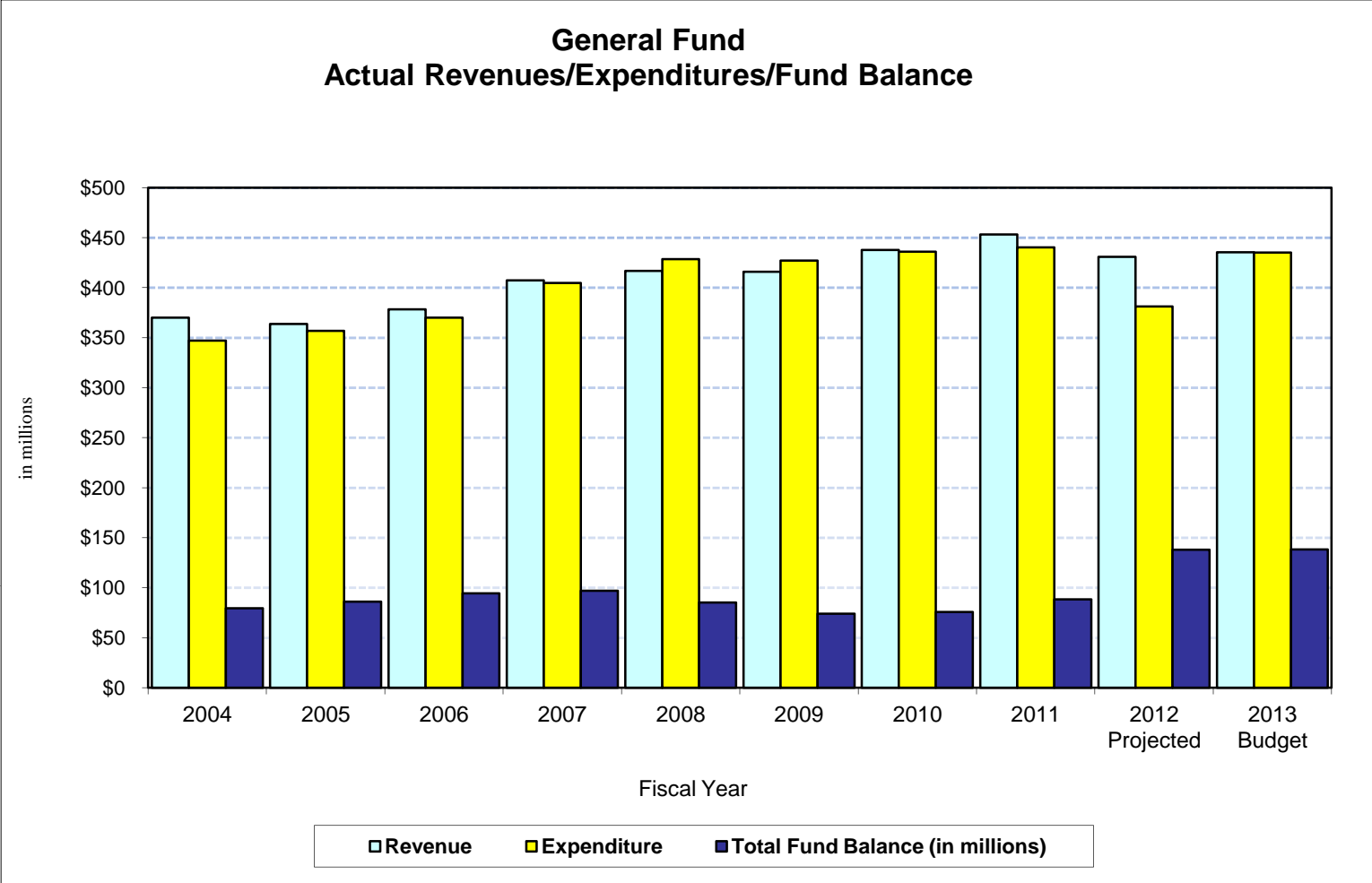
In 2010-11, fund balance increased by \$12.7 million due primarily to the receipt of \$10.4 million in federal Education Jobs Fund (Ed Jobs) program. The Ed Jobs program provided assistance to states to save or create education jobs for the 2010-11 school year. AISD applied the \$10.4 million directly to salaries, thus reducing the actual salary expense from the General Fund.

The \$49.7 million projected growth of fund balance in 2011-12 is the result of the one-time accounting change to transition to a 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 were earned and recognized as revenue, while only ten months of expenditures were incurred.



**Arlington ISD General Fund
Fund Balance and Months of Operating Reserve**





2012-13 General Fund Budget

	2010-11	2011-12				2012-13		
		Actual	Original	Original	Current	Projected	12 month	Diff from
			12 month	10 month	10 month	10 month		
		Budget	Budget	Budget	Actual	Budget	11-12 Original	
Revenues								
5700	Local & Intermediate Revenue	\$ 202,409,836	\$ 203,475,443	\$ 202,005,065	\$ 200,053,273	\$ 200,510,624	\$ 203,947,482	\$ 472,039
5800	State Program Revenue	197,935,860	226,635,437	223,034,576	227,669,885	226,581,134	228,025,725	1,390,288
5900	Federal Program Revenue	52,566,840	2,485,000	2,098,333	3,098,333	3,772,385	3,285,000	800,000
	Total Revenues	452,912,536	432,595,880	427,137,974	430,821,491	430,864,143	435,258,207	2,662,327
Other Resources								
		89,815	-	-	-	-	-	-
	Total Revenues and Other Resources	453,002,351	432,595,880	427,137,974	430,821,491	430,864,143	435,258,207	2,662,327
Expenditures								
	Function							
11	Instruction	288,298,706	283,272,995	270,928,938	269,262,495	262,207,188	285,210,063	1,937,068
12	Instructional Resources & Media Services	6,161,961	5,953,242	3,084,424	3,119,146	3,037,417	5,897,470	(55,772)
13	Curriculum & Staff Development	2,711,468	3,102,958	2,798,998	3,040,094	2,960,436	3,350,074	247,116
21	Instructional Administration	5,303,770	4,674,973	2,324,911	2,476,334	2,411,448	5,365,212	690,239
23	School Administration	25,527,861	24,264,989	21,649,102	21,734,092	21,164,608	24,917,605	652,616
31	Guidance & Counseling	18,709,337	16,787,944	15,333,049	15,536,843	15,129,741	20,053,451	3,265,507
32	Attendance & Social Work Service	1,733,961	1,578,444	1,563,393	1,605,207	1,563,147	1,581,010	2,566
33	Health Services	4,804,941	4,821,611	1,971,704	2,066,832	2,012,676	4,774,420	(47,191)
34	Pupil Transportation	10,586,281	10,579,647	9,867,752	9,651,150	9,398,267	10,235,364	(344,283)
35	Food Service	-	-	-	-	-	-	-
36	Co-curricular Activities	8,707,381	7,086,451	6,934,574	6,893,290	6,712,670	8,473,083	1,386,632
41	General Administration	6,603,060	6,029,471	2,827,274	2,916,495	2,840,076	6,182,937	153,466
51	Plant Maintenance & Operations	42,063,910	39,571,941	33,526,340	33,409,644	32,534,233	40,519,572	947,631
52	Security	4,625,246	4,661,148	3,587,873	3,581,872	3,488,019	4,348,846	(312,302)
53	Computer Processing	7,472,215	7,378,966	6,622,871	6,631,758	6,457,990	7,452,851	73,885
61	Community Services	94,547	120,544	120,544	121,484	118,301	125,344	4,800
71	Debt Service	1,277,184	1,280,214	983,994	983,994	958,211	1,081,947	(198,267)
81	Facility Acquisition & Construction	213,894	-	-	344,825	335,790	-	-
95	Student Tuition Non-public Schools	350,625	350,000	280,000	266,000	259,030	280,000	(70,000)
97	Payments to TIF	3,526,152	3,615,615	3,615,615	4,530,469	4,411,760	3,549,021	(66,594)
99	Other Intergovernmental Charges	1,557,935	1,694,000	1,694,000	1,312,000	1,277,623	1,725,386	31,386
	Total Expenditures	440,330,435	426,825,153	389,715,356	389,484,024	379,278,631	435,123,656	8,298,503
Other Uses								
		-	-	-	-	1,925,679	-	-
	Total Expenditures and Other Uses	440,330,435	426,825,153	389,715,356	389,484,024	381,204,310	435,123,656	8,298,503
	Revenues Over/(Under) Expenditures	12,671,916	5,770,727	37,422,618	41,337,467	49,659,833	134,551	
	Projected Beginning Fund Balance	75,719,826	88,391,742	88,391,742	88,391,742	88,391,742	138,051,575	
	Projected Ending Fund Balance	88,391,742	94,162,469	125,814,360	129,729,209	138,051,575	138,186,126	

2012-13 General Fund Budget
By Object Category

	2010-11	2011-12				2012-13	
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget
Revenues							
5700 Local & Intermediate Revenue	\$ 202,409,836	\$ 203,475,443	\$ 202,005,065	\$ 200,053,273	\$ 200,510,624	\$ 203,947,482	\$ 472,039
5800 State Program Revenue	197,935,860	226,635,437	223,034,576	227,669,885	226,581,134	228,025,725	1,390,288
5900 Federal Program Revenue	52,566,840	2,485,000	2,098,333	3,098,333	3,772,385	3,285,000	800,000
Total Revenues	452,912,536	432,595,880	427,137,974	430,821,491	430,864,143	435,258,207	2,662,327
Other Resources	89,815	-	-	-	-	-	-
Total Revenues and Other Resources	453,002,351	432,595,880	427,137,974	430,821,491	430,864,143	435,258,207	2,662,327
Expenditures							
6100 Payroll Costs	389,080,061	377,133,064	344,255,873	337,439,505	332,357,452	384,826,154	7,693,090
6200 Purchased & Contracted Services	29,063,501	26,587,779	23,590,611	24,659,180	23,276,103	27,149,635	561,856
6300 Supplies & Materials	12,470,133	13,472,332	12,617,037	14,795,558	12,200,895	13,733,667	261,335
6400 Other Operating Costs	7,903,303	8,315,583	8,231,659	9,798,849	8,720,699	8,332,253	16,670
6500 Debt Service	1,277,184	1,280,213	983,994	983,994	979,396	1,081,947	(198,266)
6600 Capital Outlay	536,253	36,182	36,182	1,806,938	1,744,086	-	(36,182)
Total Expenditures	440,330,435	426,825,153	389,715,356	389,484,024	379,278,631	435,123,656	8,298,503
Other Uses	-	-	-	-	1,925,679	-	-
Total Expenditures and Other Uses	440,330,435	426,825,153	389,715,356	389,484,024	381,204,310	435,123,656	8,298,503
Revenues Over/(Under) Expenditures	12,671,916	5,770,727	37,422,618	41,337,467	49,659,833	134,551	
Projected Beginning Fund Balance	75,719,826	88,391,742	88,391,742	88,391,742	88,391,742	138,051,575	
Projected Ending Fund Balance	88,391,742	94,162,469	125,814,360	129,729,209	138,051,575	138,186,126	

2012-13 General Fund Budget
By Object

	2010-11	2011-12				2012-13	
	Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget	Diff from 12 month 11-12 Original
Revenues							
5700 Local & Intermediate Revenue							
Current year taxes	\$ 191,782,030	\$ 193,523,482	\$ 193,523,482	\$ 191,523,482	\$ 191,954,764	\$ 194,229,069	\$ 705,587
Prior year taxes	1,932,094	2,264,147	1,698,110	1,698,110	1,000,899	1,899,776	(364,371)
Penalty & interest	1,710,550	1,500,000	1,170,000	1,170,000	1,386,879	1,500,000	-
Tuition	50,382	20,000	16,666	16,666	6,149	50,000	30,000
Parking fees	120,717	109,500	91,250	91,250	88,040	100,000	(9,500)
Music fees	97,924	106,250	88,542	88,542	82,506	95,000	(11,250)
Towel fees	59,635	65,000	54,167	54,167	63,138	65,000	-
Lost & damaged textbooks	28,311	32,000	19,200	19,200	19,739	25,000	(7,000)
Evening school tuition	45,831	40,000	36,000	36,000	30,691	37,000	(3,000)
Summer school	266,683	225,000	112,500	112,500	135,000	250,000	25,000
Transfer fees	355,800	385,000	365,750	365,750	388,395	360,000	(25,000)
Transportation fees	34,050	37,500	33,750	33,750	15,493	15,000	(22,500)
Investment income	203,923	200,000	166,667	166,667	242,703	275,000	75,000
Building rental	845,623	900,000	750,000	750,000	766,351	900,000	-
Gifts & grants	276,913	70,301	70,301	118,509	189,023	74,343	4,042
Athletic activities	705,751	735,000	671,000	671,000	743,872	716,500	(18,500)
Tax Increment Finance Zone	2,510,691	2,640,263	2,640,263	2,640,263	2,592,794	2,592,794	(47,469)
Miscellaneous revenue	1,382,928	622,000	497,417	497,417	804,188	763,000	141,000
Total Local Revenue	202,409,836	203,475,443	202,005,065	200,053,273	200,510,624	203,947,482	472,039
5800 State Program Revenue							
Regular ed allotment	288,065,126	274,923,101	274,923,101	275,013,696	275,819,053	277,327,512	2,404,411
Special ed block grant	30,264,363	28,479,396	28,479,396	28,479,396	29,498,196	28,599,501	120,105
Career & Tech block grant	16,488,858	16,304,184	16,304,184	16,304,184	16,287,778	16,272,647	(31,537)
Gifted & talented oper grant	1,847,137	1,847,291	1,847,291	1,847,291	1,855,106	1,862,771	15,480
Compensatory ed	42,630,872	44,040,145	44,040,145	47,569,398	45,267,169	46,145,438	2,105,293
Bilingual ed	6,873,322	7,027,989	7,027,989	7,027,989	7,157,138	7,294,359	266,370
High School Allotment	4,395,871	4,287,323	4,287,323	4,287,323	4,373,214	4,391,192	103,869
Transportation Total cost of Tier I	3,163,188	2,741,688	2,741,688	2,741,688	3,163,188	3,163,188	421,500
Total cost of Tier I	393,728,737	379,651,117	379,651,117	383,270,965	383,420,842	385,056,608	5,405,491
Less local share	(202,463,389)	(187,625,922)	(187,625,922)	(187,625,922)	(187,625,922)	(189,377,965)	(1,752,043)
Tier II aid	9,505,926	10,452,251	10,452,251	10,452,251	10,455,334	10,536,599	84,348
Other FSP formula aid	(25,660,907)	2,439,827	2,439,827	2,439,827	2,233,639	2,233,594	(206,233)
Total Foundation School Program aid	175,110,367	204,917,273	204,917,273	208,537,121	208,483,893	208,448,836	3,531,563
Prior year Foundation Aid adjust.	1,015,461	50,000	50,000	1,065,461	1,015,461	-	(50,000)
TRS On-behalf benefit	20,624,960	20,721,156	17,267,630	17,267,630	16,004,167	18,629,881	(2,091,275)
Medicare Part D On-behalf benefit	824,487	884,008	736,673	736,673	736,673	884,008	-
Other state revenue	360,585	63,000	63,000	63,000	340,940	63,000	-
Total State Revenue	197,935,860	226,635,437	223,034,576	227,669,885	226,581,134	228,025,725	1,390,288

2012-13 General Fund Budget
By Object

	2010-11	2011-12			2012-13		
		Original	Original	Current	Projected		Diff from
	Actual	12 month Budget	10 month Budget	10 month Budget	10 month Actual	12 month Budget	12 month 11-12 Original
5900 Federal Program Revenue							
State distributed federal revenue	48,527,443	-	-	-	240,408	-	-
Federal program indirect cost reimburs.	593,835	325,000	325,000	325,000	13,205	325,000	-
Medicaid	3,359,549	2,080,000	1,706,666	2,706,666	3,449,936	2,880,000	800,000
R.O.T.C.	86,013	80,000	66,667	66,667	68,836	80,000	-
Total Federal Revenue	52,566,840	2,485,000	2,098,333	3,098,333	3,772,385	3,285,000	800,000
Total Revenues	452,912,536	432,595,880	427,137,974	430,821,491	430,864,143	435,258,207	2,662,327
Other Resources							
Transfers In	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-
Proceeds from capital lease	89,815	-	-	-	-	-	-
Total Other Resources	89,815	-	-	-	-	-	-
Total Revenues and Other Resources	453,002,351	432,595,880	427,137,974	430,821,491	430,864,143	435,258,207	2,662,327

2012-13 General Fund Budget
By Object

	2010-11	2011-12				2012-13	
		Original	Original	Current	Projected		Diff from
	Actual	12 month Budget	10 month Budget	10 month Budget	10 month Actual	12 month Budget	11-12 Original
Expenditures							
6100 Payroll Costs							
Professional personnel	269,257,743	260,575,668	239,344,430	235,775,104	235,294,120	266,854,367	6,278,699
Support personnel	48,281,685	44,410,773	40,278,694	38,401,277	37,826,510	45,548,290	1,137,517
Substitutes	5,413,979	5,673,293	5,550,406	6,227,421	6,477,647	6,802,701	1,129,408
Teacher comp allot	1,162,605	1,125,000	1,125,000	1,130,650	917,430	1,115,224	(9,776)
Stipends/Extra duty pay	12,890,435	15,111,979	13,353,877	12,709,260	11,396,886	16,843,722	1,731,743
Hiring incentive	404,178	-	-	-	29,092	-	-
Part-time/temporary	1,792,007	1,751,678	1,643,752	1,651,133	1,600,498	1,686,825	(64,853)
Medicare/FICA	4,762,208	4,054,501	3,715,767	3,753,060	3,438,628	4,335,476	280,975
Health & life insurance	15,298,415	12,675,821	12,139,689	10,931,170	10,683,794	12,472,028	(203,793)
Worker's compensation	1,529,068	2,299,000	1,793,220	1,793,220	1,411,803	1,927,838	(371,162)
Teacher retirement	4,254,567	4,300,000	4,300,000	4,042,588	3,687,857	4,633,091	333,091
TRS/Medicare Part D on-behalf	21,449,447	21,605,164	18,004,304	18,004,304	16,740,841	19,513,890	(2,091,274)
TRS Care	1,767,274	1,763,412	1,616,089	1,629,055	1,389,440	1,720,637	(42,775)
TRS - First 90 days	170,717	190,000	190,000	190,619	123,032	180,000	(10,000)
TRS Care - Surcharge on retirees	5,030	-	-	-	540	-	-
Unemployment	302,034	1,261,775	1,051,478	1,051,477	976,873	757,065	(504,710)
Other employee benefits	338,669	335,000	149,167	149,167	362,461	435,000	100,000
Total Payroll Costs	389,080,061	377,133,064	344,255,873	337,439,505	332,357,452	384,826,154	7,693,090
6200 Purchased & Contracted Services							
Legal services	572,467	452,500	452,500	452,500	642,324	552,500	100,000
Audit services	92,500	92,500	92,500	92,500	90,000	92,000	(500)
Tarrant Appraisal District	1,488,035	1,617,000	1,617,000	1,235,000	1,131,551	1,617,000	-
Tarrant County (tax collection)	69,900	77,000	77,000	77,000	77,000	108,386	31,386
Other professional services	150,121	157,565	99,581	522,513	150,903	158,565	1,000
Tuition	757,535	679,000	609,000	573,035	563,806	740,517	61,517
Contracted maintenance & repair	4,245,262	3,801,812	3,017,736	3,386,152	3,348,481	3,876,438	74,626
Water	2,079,184	1,883,492	1,607,356	1,607,356	1,557,157	2,002,754	119,262
Telephone	1,228,191	403,371	309,567	309,883	782,252	494,672	91,301
Electricity	12,265,561	11,730,210	10,173,160	9,213,970	9,188,201	10,805,535	(924,675)
Gas	485,806	478,510	461,388	1,066,832	655,767	1,021,088	542,578
Rentals & operating leases	894,389	692,751	648,834	775,355	604,831	652,456	(40,295)
Other purchased & contracted services	4,734,550	4,522,068	4,424,989	5,347,084	4,483,830	5,027,724	505,656
Total Other Purchased & Contracted Svcs.	29,063,501	26,587,779	23,590,611	24,659,180	23,276,103	27,149,635	561,856

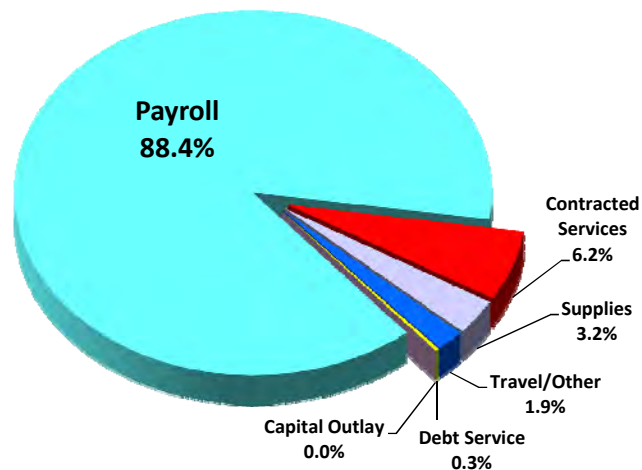
2012-13 General Fund Budget
By Object

	2010-11	2011-12			2012-13		
	Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget	Diff from 12 month 11-12 Original
6300 Supplies & Materials							
M&O supplies	4,697,679	4,694,160	3,977,036	4,534,542	4,180,682	4,992,218	298,058
Books & reading materials	1,132,204	1,277,309	1,232,009	1,445,218	1,284,192	1,162,154	(115,155)
General supplies	6,640,250	7,500,863	7,407,992	8,815,798	6,736,021	7,579,295	78,432
Total Supplies & Materials	12,470,133	13,472,332	12,617,037	14,795,558	12,200,895	13,733,667	261,335
6400 Other Operating Costs							
Travel	2,263,141	2,479,893	2,415,516	2,979,150	2,096,859	2,432,459	(47,434)
Property & liability insurance	1,024,153	1,264,750	1,264,750	1,249,211	996,372	1,304,845	40,095
Election costs	77,096	60,000	60,000	60,000	76,000	75,000	15,000
Payment to TIF	3,526,152	3,615,615	3,615,615	4,530,469	4,463,875	3,549,021	(66,594)
Miscellaneous operating costs	1,012,761	895,325	875,778	980,019	1,087,593	970,928	75,603
Total Other Operating Costs	7,903,303	8,315,583	8,231,659	9,798,849	8,720,699	8,332,253	16,670
6500 Debt Service							
Lease/purchase agreements	92,306	95,336	95,336	95,336	90,736	89,127	(6,209)
Energy retrofit loan payments	1,184,878	1,184,877	888,658	888,658	888,660	992,820	(192,057)
Total Debt Service	1,277,184	1,280,213	983,994	983,994	979,396	1,081,947	(198,266)
6600 Capital Outlay							
Land purchase, improvement, fees	163,338	-	-	119,191	119,191	-	-
Buiding purchase, constr, improvement	56,664	-	-	176,119	176,119	-	-
Vehicles	-	-	-	681,640	681,640	-	-
Furniture & equipment > \$5,000	226,436	36,182	36,182	829,988	767,136	-	(36,182)
Lease purchase of furniture, bldg, equip	89,815	-	-	-	-	-	-
Total Capital Outlay	536,253	36,182	36,182	1,806,938	1,744,086	-	(36,182)
Total Expenditures	440,330,435	426,825,153	389,715,356	389,484,024	379,278,631	435,123,656	8,298,503
Other Uses	-	-	-	-	1,925,679	-	-
Total Expenditures and Other Uses	440,330,435	426,825,153	389,715,356	389,484,024	381,204,310	435,123,656	8,298,503
Revenues Over/(Under) Expenditures	12,671,916	5,770,727	37,422,618	41,337,467	49,659,833	134,551	
Projected Beginning Fund Balance	75,719,826	88,391,742	88,391,742	88,391,742	88,391,742	138,051,575	
Projected Ending Fund Balance	88,391,742	94,162,469	125,814,360	129,729,209	138,051,575	138,186,126	

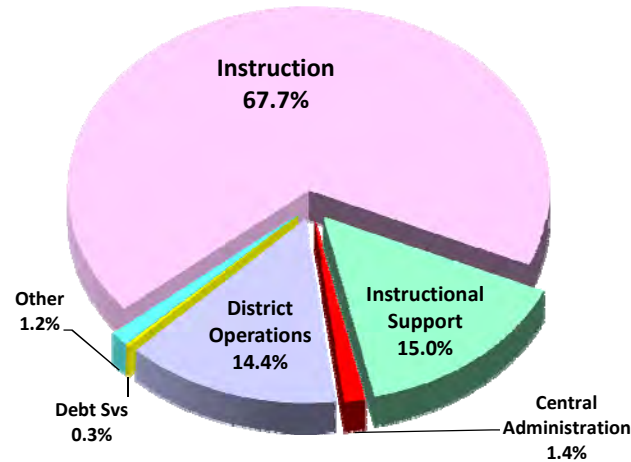
General Fund 2012-13 Expenditure Budget

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	277,407,130	2,064,535	4,754,719	983,679	-	-	285,210,063
12 Instructional Resources/Media Services	5,120,460	58,205	701,966	16,839	-	-	5,897,470
13 Curriculum & Staff Development	1,851,927	372,839	560,350	564,958	-	-	3,350,074
21 Instructional Administration	4,789,098	397,835	155,599	22,680	-	-	5,365,212
23 School Administration	24,531,958	75,121	271,274	39,252	-	-	24,917,605
31 Guidance & Counseling	19,013,948	291,601	688,235	59,667	-	-	20,053,451
32 Attendance & Social Work Service	1,402,696	84,000	81,900	12,414	-	-	1,581,010
33 Health Services	4,671,927	15,455	80,694	6,344	-	-	4,774,420
34 Pupil Transportation	7,879,958	162,612	1,895,735	297,059	-	-	10,235,364
35 Food Service	-	-	-	-	-	-	-
36 Extracurricular Activities	5,258,946	749,301	873,180	1,591,656	-	-	8,473,083
41 General Administration	4,658,683	1,109,700	149,013	265,541	-	-	6,182,937
51 Plant Maintenance & Operations	19,936,740	16,761,609	2,994,074	827,149	-	-	40,519,572
52 Security	2,860,801	1,262,041	179,050	46,954	-	-	4,348,846
53 Computer Processing	5,402,798	1,679,395	347,778	22,880	-	-	7,452,851
61 Community Services	39,084	60,000	100	26,160	-	-	125,344
71 Debt Service	-	-	-	-	1,081,947	-	1,081,947
81 Facility Acquisition & Construction	-	-	-	-	-	-	-
95 Student Tuition Non-public Schools	-	280,000	-	-	-	-	280,000
97 Payments to TIF	-	-	-	3,549,021	-	-	3,549,021
99 Other Intergovernmental Charges	-	1,725,386	-	-	-	-	1,725,386
Total Expenditures	384,826,154	27,149,635	13,733,667	8,332,253	1,081,947	-	435,123,656

Expenditures by Major Object



Expenditures by Functional Category



Instruction includes functions 11,12,13,95

Instructional Support includes functions 21,23,31,32,33,36

Central Admin. includes function 41

District Operations include functions 34,35,51,52,53

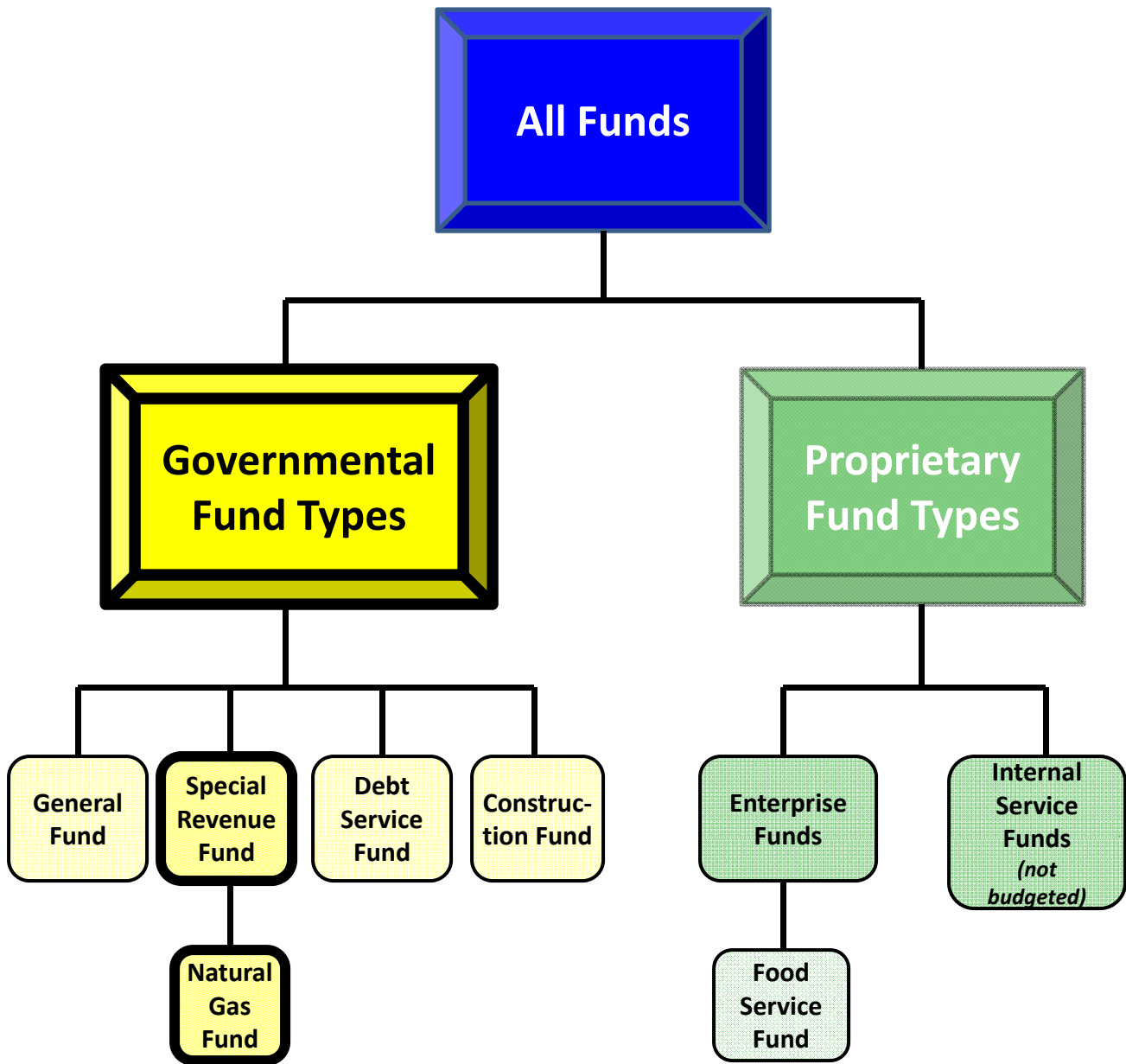
Debt Services include function 71

Other includes functions 61,81,97,99

Governmental Fund Types

Special Revenue Fund

Natural Gas Fund



Governmental Fund Types: **Natural Gas Fund Overview**

During recent years, the District has engaged in leasing the mineral rights to its various properties for the extraction of natural gas. This activity has resulted in a significant inflow of contract signing bonuses and royalty payments for the District. During the year ended August 31, 2008, the Board of Trustees legally restricted these inflows for future special projects; therefore, these proceeds are now accounted for in a Special Revenue Fund.

The Texas Education Agency does not require adoption of special revenue funds, but at the District's local option, the following budget was adopted by the Board of Trustees.

Revenue Trends and Assumptions

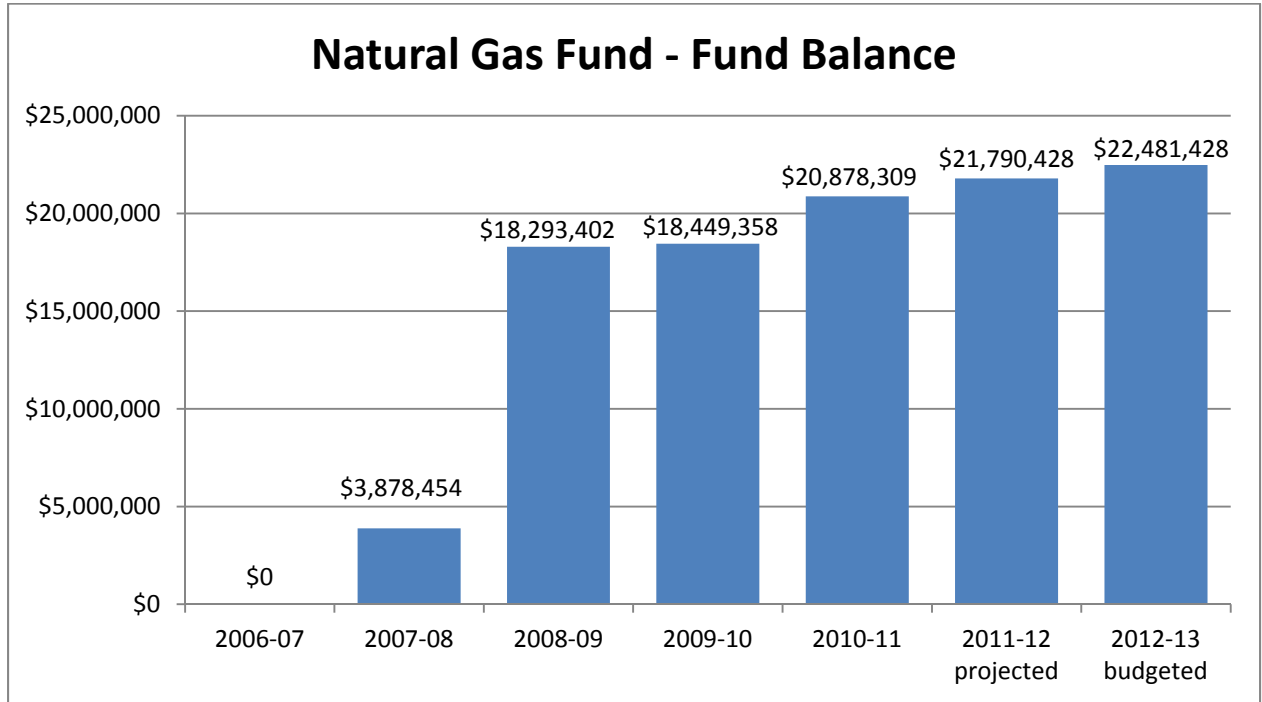
Revenue for the Natural Gas Fund comes from royalty payments on producing natural gas wells and from interest income. These revenues are projected to be \$762,000 for 2012-13. If the Board chooses to accept signing bonuses for any additional leases, the budget will be amended at that time to recognize the additional revenue.

Expenditure Summary

Expenditures are budgeted only for legal fees and for mineral management consultant fees associated with natural gas leases. The budget for both is \$71,000 for 2012-13. Because the Board restricted the use of these funds for future special projects, the Board must approve funding for any special projects and amend the budget at that time.

Fund Balance Impact

The fund balance in the Natural Gas Fund is projected to increase by \$691,000 to \$22.5 million as of June 30, 2013.



2012-13 Natural Gas Fund Budget

		2010-11	2011-12			2012-13		
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget	Diff from 12 month 11-12 Original
Revenues								
5700	Local & Intermediate Revenue	\$ 2,480,146	\$ 642,000	\$ 535,000	\$ 535,000	\$ 966,306	\$ 762,000	\$ 120,000
5800	State Program Revenue	-	-	-	-	-	-	-
5900	Federal Program Revenue	-	-	-	-	-	-	-
	Total Revenues	2,480,146	642,000	535,000	535,000	966,306	762,000	120,000
Other Resources		-	-	-	-	-	-	-
	Total Revenues and Other Resources	2,480,146	642,000	535,000	535,000	966,306	762,000	120,000
Expenditures								
Function								
11	Instruction	-	-	-	-	-	-	-
12	Instructional Resources & Media Services	-	-	-	-	-	-	-
13	Curriculum & Staff Development	-	-	-	-	-	-	-
21	Instructional Administration	-	-	-	-	-	-	-
23	School Administration	-	-	-	-	-	-	-
31	Guidance & Counseling	-	-	-	-	-	-	-
32	Attendance & Social Work Service	-	-	-	-	-	-	-
33	Health Services	-	-	-	-	-	-	-
34	Pupil Transportation	-	-	-	-	-	-	-
35	Food Service	-	-	-	-	-	-	-
36	Co-curricular Activities	-	-	-	-	-	-	-
41	General Administration	51,195	65,000	60,000	60,000	54,187	71,000	6,000
51	Plant Maintenance & Operations	-	-	-	-	-	-	-
52	Security	-	-	-	-	-	-	-
53	Computer Processing	-	-	-	-	-	-	-
61	Community Services	-	-	-	-	-	-	-
71	Debt Service	-	-	-	-	-	-	-
81	Facility Acquisition & Construction	-	-	-	-	-	-	-
95	Student Tuition Non-public Schools	-	-	-	-	-	-	-
97	Payments to TIF	-	-	-	-	-	-	-
99	Other Intergovernmental Charges	-	-	-	-	-	-	-
	Total Expenditures	51,195	65,000	60,000	60,000	54,187	71,000	6,000
Other Uses		-	-	-	-	-	-	-
	Total Expenditures and Other Uses	51,195	65,000	60,000	60,000	54,187	71,000	6,000
	Revenues Over/(Under) Expenditures	2,428,951	577,000	475,000	475,000	912,119	691,000	
	Projected Beginning Fund Balance	18,449,358	20,878,309	20,878,309	20,878,309	20,878,309	21,790,428	
	Projected Ending Fund Balance	20,878,309	21,455,309	21,353,309	21,353,309	21,790,428	22,481,428	

2012-13 Natural Gas Fund Budget
By Object Category

	2010-11	2011-12				2012-13		
		Actual	Original	Original	Current	Projected	12 month	Diff from
			12 month	10 month	10 month	10 month		
		Budget	Budget	Budget	Actual	Budget	11-12 Original	
Revenues								
5700 Local & Intermediate Revenue	\$ 2,480,146	\$ 642,000	\$ 535,000	\$ 535,000	\$ 966,306	\$ 762,000	\$ 120,000	
5800 State Program Revenue	-	-	-	-	-	-	-	
5900 Federal Program Revenue	-	-	-	-	-	-	-	
Total Revenues	2,480,146	642,000	535,000	535,000	966,306	762,000	120,000	
Other Resources	-	-	-	-	-	-	-	
Total Revenues and Other Resources	2,480,146	642,000	535,000	535,000	966,306	762,000	120,000	
Expenditures								
6100 Payroll Costs	-	-	-	-	-	-	-	
6200 Purchased & Contracted Services	51,195	65,000	60,000	60,000	54,187	71,000	6,000	
6300 Supplies & Materials	-	-	-	-	-	-	-	
6400 Other Operating Costs	-	-	-	-	-	-	-	
6500 Debt Service	-	-	-	-	-	-	-	
6600 Capital Outlay	-	-	-	-	-	-	-	
Total Expenditures	51,195	65,000	60,000	60,000	54,187	71,000	6,000	
Other Uses	-	-	-	-	-	-	-	
Total Expenditures and Other Uses	51,195	65,000	60,000	60,000	54,187	71,000	6,000	
Revenues Over/(Under) Expenditures	2,428,951	577,000	475,000	475,000	912,119	691,000		
Projected Beginning Fund Balance	18,449,358	20,878,309	20,878,309	20,878,309	20,878,309	21,790,428		
Projected Ending Fund Balance	20,878,309	21,455,309	21,353,309	21,353,309	21,790,428	22,481,428		

2012-13 Natural Gas Fund Budget
By Object

	2010-11	2011-12			2012-13		
	Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget	Diff from 12 month 11-12 Original
Revenues							
5700 Local & Intermediate Revenue							
Interest Revenue	\$ 39,828	\$ 42,000	\$ 35,000	\$ 35,000	\$ 40,100	\$ 42,000	\$ -
Miscellaneous revenue	2,440,318	600,000	500,000	500,000	926,206	720,000	120,000
Total Local Revenue	2,480,146	642,000	535,000	535,000	966,306	762,000	120,000
Total Revenues	2,480,146	642,000	535,000	535,000	966,306	762,000	120,000
Other Resources							
Non-operating Revenue	-	-	-	-	-	-	-
Total Other Resources	-	-	-	-	-	-	-
Total Revenues and Other Resources	2,480,146	642,000	535,000	535,000	966,306	762,000	120,000
Expenditures							
6200 Purchased & Contracted Services							
Legal services	10,157	5,000	5,000	5,000	5,000	5,000	-
Other professional services	41,038	60,000	55,000	55,000	49,187	66,000	6,000
Total Other Purchased & Contracted Svs.	51,195	65,000	60,000	60,000	54,187	71,000	6,000
Total Expenditures	51,195	65,000	60,000	60,000	54,187	71,000	6,000
Other Uses	-	-	-	-	-	-	-
Total Expenditures and Other Uses	51,195	65,000	60,000	60,000	54,187	71,000	6,000
Revenues Over/(Under) Expenditures	2,428,951	577,000	475,000	475,000	912,119	691,000	
Projected Beginning Fund Balance	18,449,358	20,878,309	20,878,309	20,878,309	20,878,309	21,790,428	
Projected Ending Fund Balance	20,878,309	21,455,309	21,353,309	21,353,309	21,790,428	22,481,428	

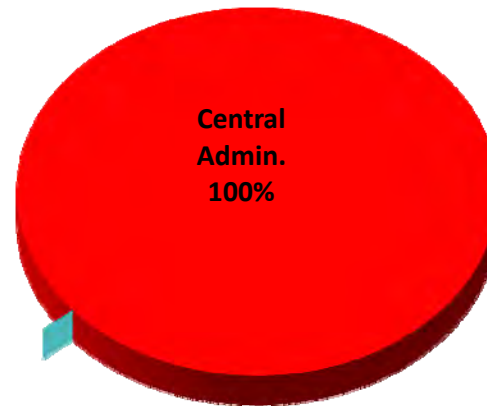
Natural Gas Fund 2012-13 Expenditure Budget

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	-	-	-	-	-	-	-
12 Instructional Resources/Media Services	-	-	-	-	-	-	-
13 Curriculum & Staff Development	-	-	-	-	-	-	-
21 Instructional Administration	-	-	-	-	-	-	-
23 School Administration	-	-	-	-	-	-	-
31 Guidance & Counseling	-	-	-	-	-	-	-
32 Attendance & Social Work Service	-	-	-	-	-	-	-
33 Health Services	-	-	-	-	-	-	-
34 Pupil Transportation	-	-	-	-	-	-	-
35 Food Service	-	-	-	-	-	-	-
36 Extracurricular Activities	-	-	-	-	-	-	-
41 General Administration	-	71,000	-	-	-	-	71,000
51 Plant Maintenance & Operations	-	-	-	-	-	-	-
52 Security	-	-	-	-	-	-	-
53 Computer Processing	-	-	-	-	-	-	-
61 Community Services	-	-	-	-	-	-	-
71 Debt Service	-	-	-	-	-	-	-
81 Facility Acquisition & Construction	-	-	-	-	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
Total Expenditures	-	71,000	-	-	-	-	71,000

Expenditures by Major Object



Expenditures by Functional Category



Instruction includes functions 11,12,13,95

Instructional Support includes functions 21,23,31,32,33,36

Central Admin. includes function 41

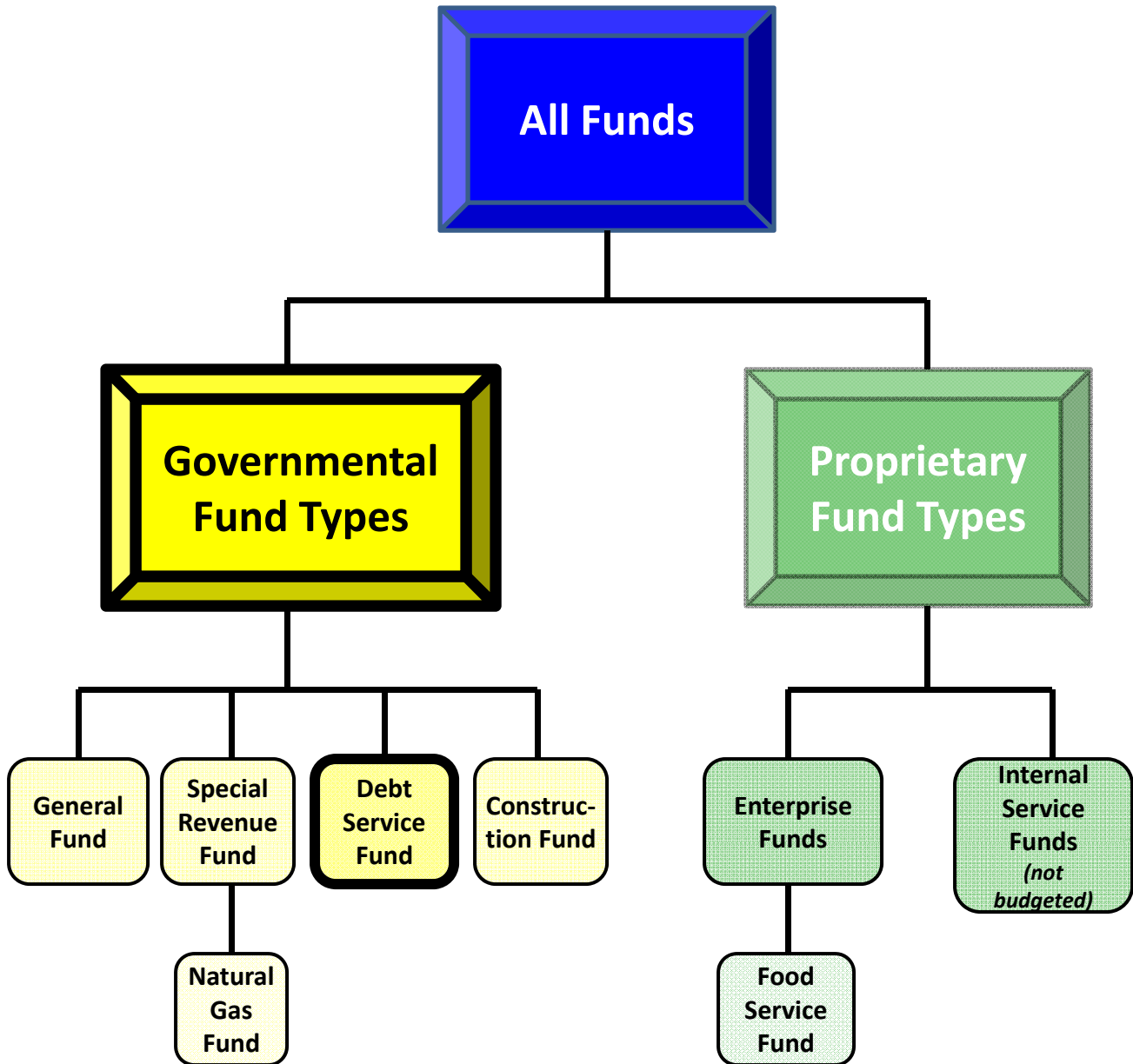
District Operations include functions 34,35,51,52,53

Debt Services include function 71

Other includes functions 61,81,97,99

Governmental Fund Types

Debt Service Fund



Governmental Fund Types: **Debt Service Fund Overview**

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. Expenditures are exclusively for retirement of bond principal and payment of interest on bonded debt.

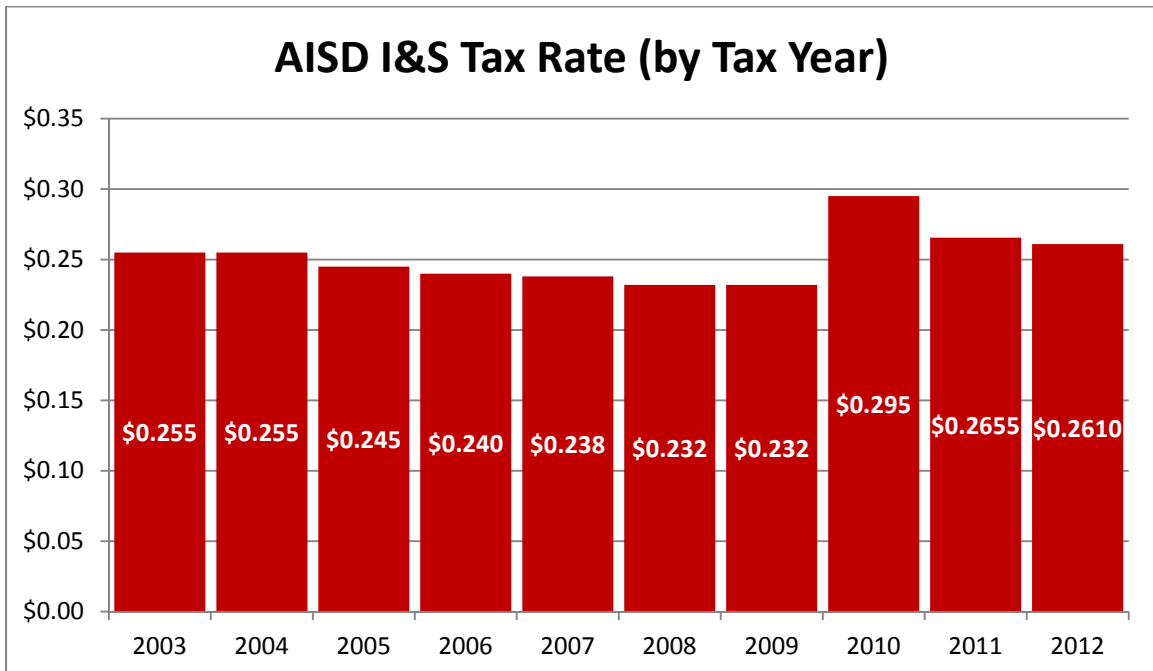
Revenue Trends and Assumptions

Local property taxes, investment earnings, state facilities assistance, and federal subsidies are the sources of revenue for the fund.

Local Sources:

The Arlington ISD must levy a tax each year in order to pay current interest and provide one year's sinking funds for the total bonds outstanding of Arlington ISD. This tax rate is the Interest and Sinking (I&S) tax rate.

The Debt Service Fund budget is based on a I&S tax rate of \$0.2610, which is 0.45 cents *less* than last year's rate of \$0.2655. This is the tax rate necessary to generate funds to pay the principal and interest due in 2012-2013 on bonded debt.



Chapter 45 of the Texas Education Code requires a district to demonstrate that it has the prospective ability to pay debt service on a proposed issue of bonds, together with debt service on other outstanding

“new debt” of the district, from a tax levied at a rate of \$0.50 per \$100 of assessed valuation before bonds may be issued. In demonstrating the ability to pay debt service at a rate \$0.50, a district may take into account State allotments to the district which effectively reduce the district’s local share of debt service. AISD’s tax rate is significantly below the maximum allowable rate.

Based on the I&S tax rate of \$0.2610 AISD expects to collect \$50,956,111 in local property taxes for 2012-13. With additional revenue, such as investment earnings of \$40,000, the District anticipates total local revenue for the Debt Service Fund of \$50,996,111, a decrease of \$72,877.

AISD voters approved a \$197.5 million bond package in November 2009. The District has issued \$161.2 million or 82% of that total package. Projections prior to the election indicated that the Debt Service tax rate would need to increase about 5 cents from 2010-11 to 2016-17 to service debt on the new bonds. Those projections assumed a modest increase in property values. The increase in the I&S tax rate for fiscal year 2010-11 (tax year 2010) was greater than originally projected because property values dropped by 6.83%. The *decrease* in tax rate for fiscal year 2011-12 (tax year 2011) is due to the state facilities assistance that AISD received. The District is able to maintain the same I&S tax rate of \$0.2655 per \$100 in property valuation for fiscal year 2012-13 (tax year 2012). The total revenue produced will be adequate to cover scheduled principal, interest, and other debt fees.

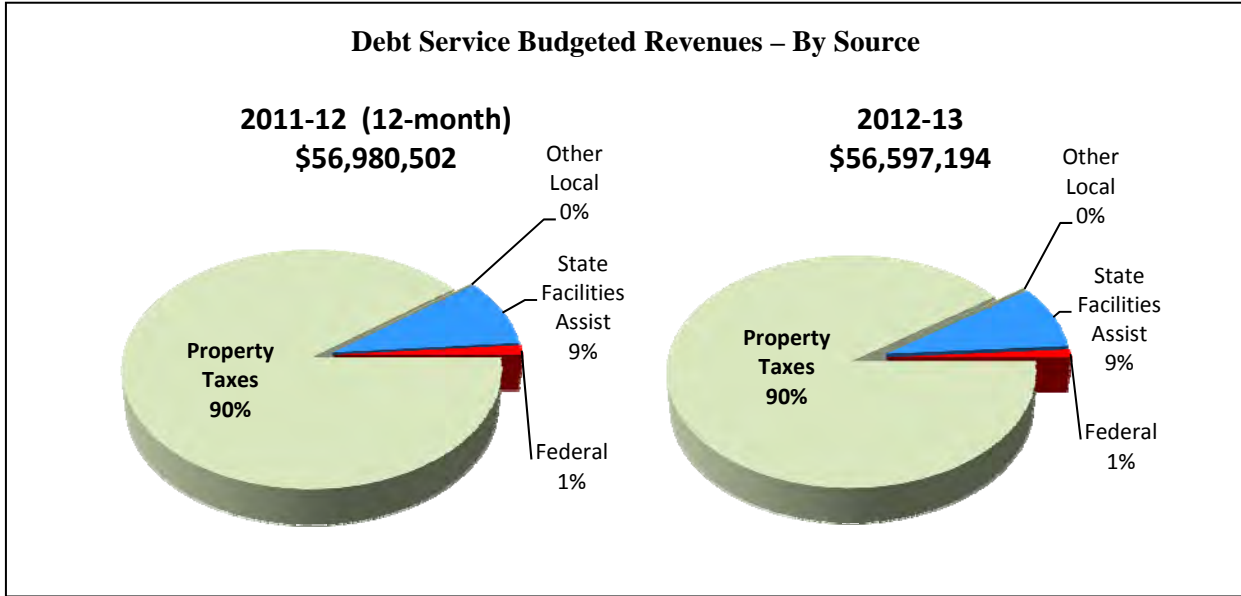
State Sources:

The I&S tax rate was reduced in 2011-12 because the District qualified for \$5.2 million in state facilities assistance. 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 changed in 2011-12, though, because property values per student decreased. AISD’s property values dropped sharply in 2010 and student enrollment increased. The lower property values divided by the higher student counts reduced the District’s per-student property wealth to a level that qualifies for facilities assistance. The District will again qualify for state facilities assistance in 2012-13.

Federal Sources:

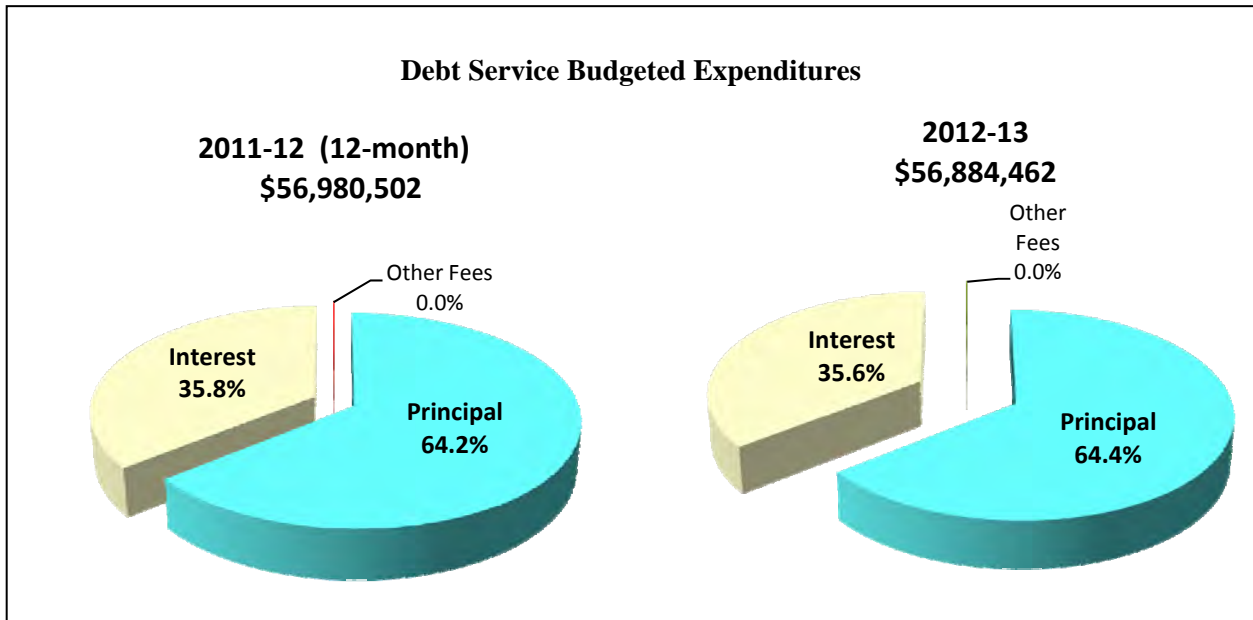
The District has issued Qualified School Construction Bonds (QSCBs) which were made available for the first time under the American Recovery and Reinvestment Act of 2009 (ARRA). The authorization of the QSCBs provides federal subsidies for public school improvement and modernization activities. QSCBs are bonds the federal government subsidizes by allowing bondholders to receive tax credits that are approximately equal to the interest that the District would pay holders of taxable bonds. As a result, issuers are generally responsible for repayment of just the principal.

AISD will receive a federal income tax credit for the QSCBs. The U.S. Treasury Department sets a tax-credit rate for the QSCB programs that, on average, equals the amount of interest schools would ordinarily pay on debt. AISD will receive a substantial benefit with the federal government covering most or all of the interest on the bonds. The federal subsidy for 2012-2013 is budgeted at \$630,315.



Expenditure Summary

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. The Debt Service expenditure budget for 2012-13 consists of \$36,619,966 for bond principal payments, \$20,239,496 for bond interest payments, and \$25,000 for other debt fees. This total budget is a slight decrease of \$96,040 from the 2011-12 12-month budget.

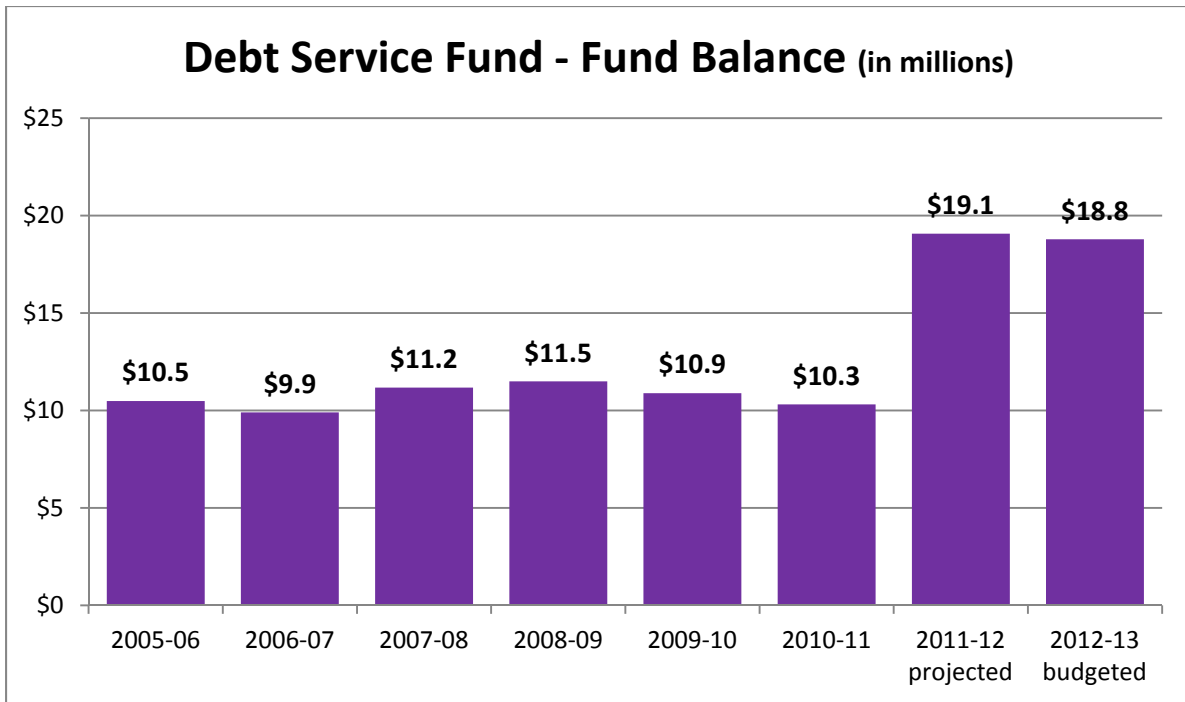


Other Sources/Uses

In 2011-12, the District amended the Debt Service budget for Other Sources (\$21,134,300) and Other Uses (\$20,870,172). The Other Sources/Uses were due to refunding of bonds. Based on market conditions, AISD had the opportunity to refund the District’s Series 2003 Bonds for debt service savings. The 2003 issue becomes callable February 15, 2013, and the eligible amount for refunding is \$19,480,000 of the 2014 through 2028 maturities. Refunding bond proceeds will be used to retire the Series 2003 Bonds. The projected net total savings through 2028 is \$1,524,824 at 2011 market rates.

Fund Balance Impact

2012-2013 budgeted expenditures exceed budgeted revenue by \$287,268 decreasing projected fund balance on June 30, 2013 to \$18,784,853. This fund balance will continue to be used in future years to minimize tax increases as appropriate.



The \$8.8 million projected growth of fund balance in 2011-12 is the result of the one-time accounting change to transition to a 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 facilities assistance were earned and recognized as revenue, while only ten months of expenditures were incurred.

Debt Margin Calculation

Following is the District’s estimated debt margin at June 30, 2012, using the projected fund balance at that date.

2011 Assessed Valuation		\$19,472,765,823
Economic Debt Limit		
(10% of assessed valuation)		\$ 1,947,276,582
Total Bonded Debt – June 30, 2012	\$465,377,451	
Less: Debt Service Fund net assets	<u>\$ 18,907,002</u>	
Amount applicable to debt limit		<u>\$ 446,470,449</u>
Debt Margin		<u>\$ 1,500,806,133</u>

Educational legislation has eliminated limits on outstanding debt; however, prior law limited debt to 10% of assessed value, and the District is well below that level.

Bond Rating

Moody’s Investors Services, Inc. rates the District’s general obligation bonds Aa1. Standard and Poor’s assigned the District a credit rating of AA. Bonds with these ratings are judged to be of very high quality by all standards.

2012-13 Debt Service Fund Budget

	2010-11	2011-12			2012-13		
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget
Revenues							
5700 Local & Intermediate Revenue	\$ 55,994,072	\$ 51,068,988	\$ 50,836,097	\$ 50,336,097	\$ 50,344,609	\$ 50,996,111	\$ (72,877)
5800 State Program Revenue	957,176	5,162,140	5,162,140	5,352,140	5,403,092	4,970,768	(191,372)
5900 Federal Program Revenue	-	749,374	434,217	434,217	434,217	630,315	(119,059)
Total Revenues	56,951,248	56,980,502	56,432,454	56,122,454	56,181,918	56,597,194	(383,308)
Other Resources	-	-	-	21,134,300	21,134,300	-	-
Total Revenues and Other Resources	56,951,248	56,980,502	56,432,454	77,256,754	77,316,218	56,597,194	(383,308)
Expenditures							
Function							
11 Instruction	-	-	-	-	-	-	-
12 Instructional Resources & Media Services	-	-	-	-	-	-	-
13 Curriculum & Staff Development	-	-	-	-	-	-	-
21 Instructional Administration	-	-	-	-	-	-	-
23 School Administration	-	-	-	-	-	-	-
31 Guidance & Counseling	-	-	-	-	-	-	-
32 Attendance & Social Work Service	-	-	-	-	-	-	-
33 Health Services	-	-	-	-	-	-	-
34 Pupil Transportation	-	-	-	-	-	-	-
35 Food Service	-	-	-	-	-	-	-
36 Co-curricular Activities	-	-	-	-	-	-	-
41 General Administration	-	-	-	-	-	-	-
51 Plant Maintenance & Operations	-	-	-	-	-	-	-
52 Security	-	-	-	-	-	-	-
53 Computer Processing	-	-	-	-	-	-	-
61 Community Services	-	-	-	-	-	-	-
71 Debt Service	57,525,010	56,980,502	47,346,171	47,693,166	47,693,165	56,884,462	(96,040)
81 Facility Acquisition & Construction	-	-	-	-	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
Total Expenditures	57,525,010	56,980,502	47,346,171	47,693,166	47,693,165	56,884,462	(96,040)
Other Uses	-	-	-	20,870,172	20,870,172	-	-
Total Expenditures and Other Uses	57,525,010	56,980,502	47,346,171	68,563,338	68,563,337	56,884,462	(96,040)
Revenues Over/(Under) Expenditures	(573,762)	-	9,086,283	8,693,416	8,752,881	(287,268)	
Projected Beginning Fund Balance	10,893,002	10,319,240	10,319,240	10,319,240	10,319,240	19,072,121	
Projected Ending Fund Balance	10,319,240	10,319,240	19,405,523	19,012,656	19,072,121	18,784,853	

2012-13 Debt Service Fund Budget
By Object Category

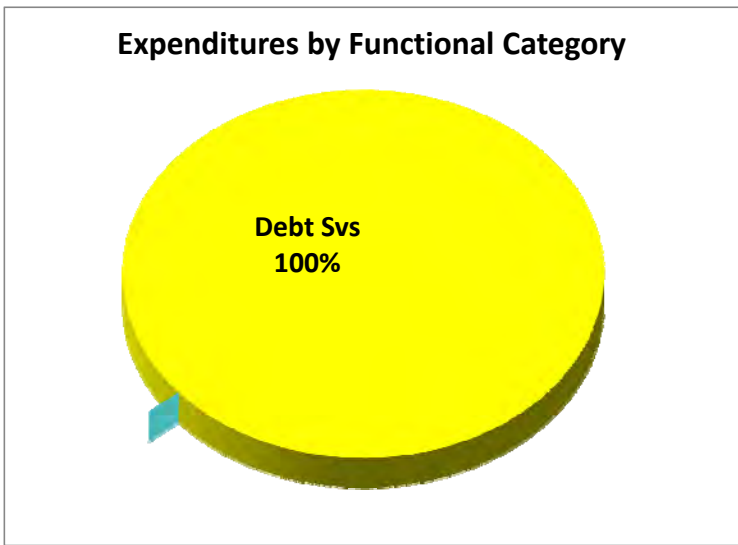
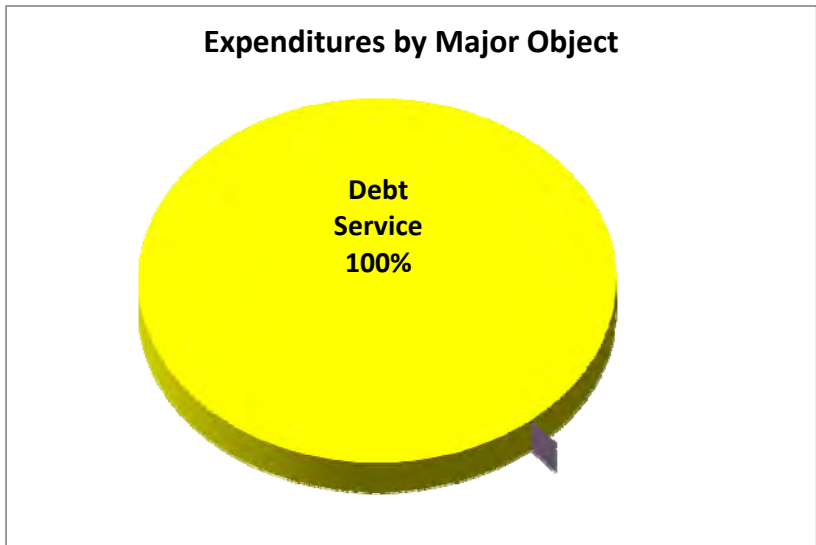
	2010-11	2011-12			2012-13		
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget
Revenues							
5700 Local & Intermediate Revenue	\$ 55,994,072	\$ 51,068,988	\$ 50,836,097	\$ 50,336,097	\$ 50,344,609	\$ 50,996,111	\$ (72,877)
5800 State Program Revenue	957,176	5,162,140	5,162,140	5,352,140	5,403,092	4,970,768	(191,372)
5900 Federal Program Revenue	-	749,374	434,217	434,217	434,217	630,315	(119,059)
Total Revenues	56,951,248	56,980,502	56,432,454	56,122,454	56,181,918	56,597,194	(383,308)
Other Resources	-	-	-	21,134,300	21,134,300	-	-
Total Revenues and Other Resources	56,951,248	56,980,502	56,432,454	77,256,754	77,316,218	56,597,194	(383,308)
Expenditures							
6100 Payroll Costs	-	-	-	-	-	-	-
6200 Purchased & Contracted Services	-	-	-	-	-	-	-
6300 Supplies & Materials	-	-	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-
6500 Debt Service	57,525,010	56,980,502	47,346,171	47,693,166	47,693,165	56,884,462	(96,040)
6600 Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	57,525,010	56,980,502	47,346,171	47,693,166	47,693,165	56,884,462	(96,040)
Other Uses	-	-	-	20,870,172	20,870,172	-	-
Total Expenditures and Other Uses	57,525,010	56,980,502	47,346,171	68,563,338	68,563,337	56,884,462	(96,040)
Revenues Over/(Under) Expenditures	(573,762)	-	9,086,283	8,693,416	8,752,881	(287,268)	
Projected Beginning Fund Balance	10,893,002	10,319,240	10,319,240	10,319,240	10,319,240	19,072,121	
Projected Ending Fund Balance	10,319,240	10,319,240	19,405,523	19,012,656	19,072,121	18,784,853	

2012-13 Debt Service Fund Budget
By Object

		2010-11	2011-12			2012-13	
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	Diff from 12 month 11-12 Original
			Budget	Budget	Budget	Budget	
Revenues							
5700	Local & Intermediate Revenue						
	Current Tax Collections	\$ 55,111,873	\$ 50,067,583	\$ 50,067,583	\$ 49,567,583	\$ 49,665,747	\$ 59,131
	Prior Year Tax Collections	431,932	492,364	369,273	369,273	217,657	(112,967)
	Penalty & Interest	416,370	468,000	365,040	365,040	428,337	(18,000)
	Interest Revenue	33,897	41,041	34,201	34,201	32,868	(1,041)
	Miscellaneous Local Revenue	-	-	-	-	-	-
	Total Local Revenue	55,994,072	51,068,988	50,836,097	50,336,097	50,344,609	(72,877)
5800	State Revenue						
	Facilities Assistance	957,176	5,162,140	5,162,140	5,352,140	5,403,092	(191,372)
	Total State Revenue	957,176	5,162,140	5,162,140	5,352,140	5,403,092	(191,372)
5900	Federal Revenue						
	Federal Subsidy for QSCBs	-	749,374	434,217	434,217	434,217	(119,059)
	Total Federal Revenue	-	749,374	434,217	434,217	434,217	(119,059)
	Total Revenues	56,951,248	56,980,502	56,432,454	56,122,454	56,181,918	(383,308)
Other Resources							
	Non-operating Revenue	-	-	-	21,134,300	21,134,300	-
	Total Other Resources	-	-	-	21,134,300	21,134,300	-
	Total Revenues and Other Resources	56,951,248	56,980,502	56,432,454	77,256,754	77,316,218	(383,308)
Expenditures							
6500	Debt Service						
	Principal	37,450,000	36,585,000	36,585,000	36,970,000	36,970,000	34,966
	Interest	20,053,010	20,370,502	10,736,171	10,441,303	10,441,303	(131,006)
	Fees & Other Debt Service Expenditures	22,000	25,000	25,000	281,863	281,862	-
	Total Debt Service	57,525,010	56,980,502	47,346,171	47,693,166	47,693,165	(96,040)
	Total Expenditures	57,525,010	56,980,502	47,346,171	47,693,166	47,693,165	(96,040)
Other Uses							
		-	-	-	20,870,172	20,870,172	-
	Total Expenditures and Other Uses	57,525,010	56,980,502	47,346,171	68,563,338	68,563,337	(96,040)
	Revenues Over/(Under) Expenditures	(573,762)	-	9,086,283	8,693,416	8,752,881	(287,268)
	Projected Beginning Fund Balance	10,893,002	10,319,240	10,319,240	10,319,240	10,319,240	19,072,121
	Projected Ending Fund Balance	10,319,240	10,319,240	19,405,523	19,012,656	19,072,121	18,784,853

Debt Service Fund 2012-13 Expenditure Budget

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	-	-	-	-	-	-	-
12 Instructional Resources/Media Services	-	-	-	-	-	-	-
13 Curriculum & Staff Development	-	-	-	-	-	-	-
21 Instructional Administration	-	-	-	-	-	-	-
23 School Administration	-	-	-	-	-	-	-
31 Guidance & Counseling	-	-	-	-	-	-	-
32 Attendance & Social Work Service	-	-	-	-	-	-	-
33 Health Services	-	-	-	-	-	-	-
34 Pupil Transportation	-	-	-	-	-	-	-
35 Food Service	-	-	-	-	-	-	-
36 Extracurricular Activities	-	-	-	-	-	-	-
41 General Administration	-	-	-	-	-	-	-
51 Plant Maintenance & Operations	-	-	-	-	-	-	-
52 Security	-	-	-	-	-	-	-
53 Computer Processing	-	-	-	-	-	-	-
61 Community Services	-	-	-	-	-	-	-
71 Debt Service	-	-	-	-	56,884,462	-	56,884,462
81 Facility Acquisition & Construction	-	-	-	-	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	56,884,462	-	56,884,462



Instruction includes functions 11,12,13,95

Instructional Support includes functions 21,23,31,32,33,36

Central Admin. includes function 41

District Operations include functions 34,35,51,52,53

Debt Services include function 71

Other includes functions 61,81,97,99

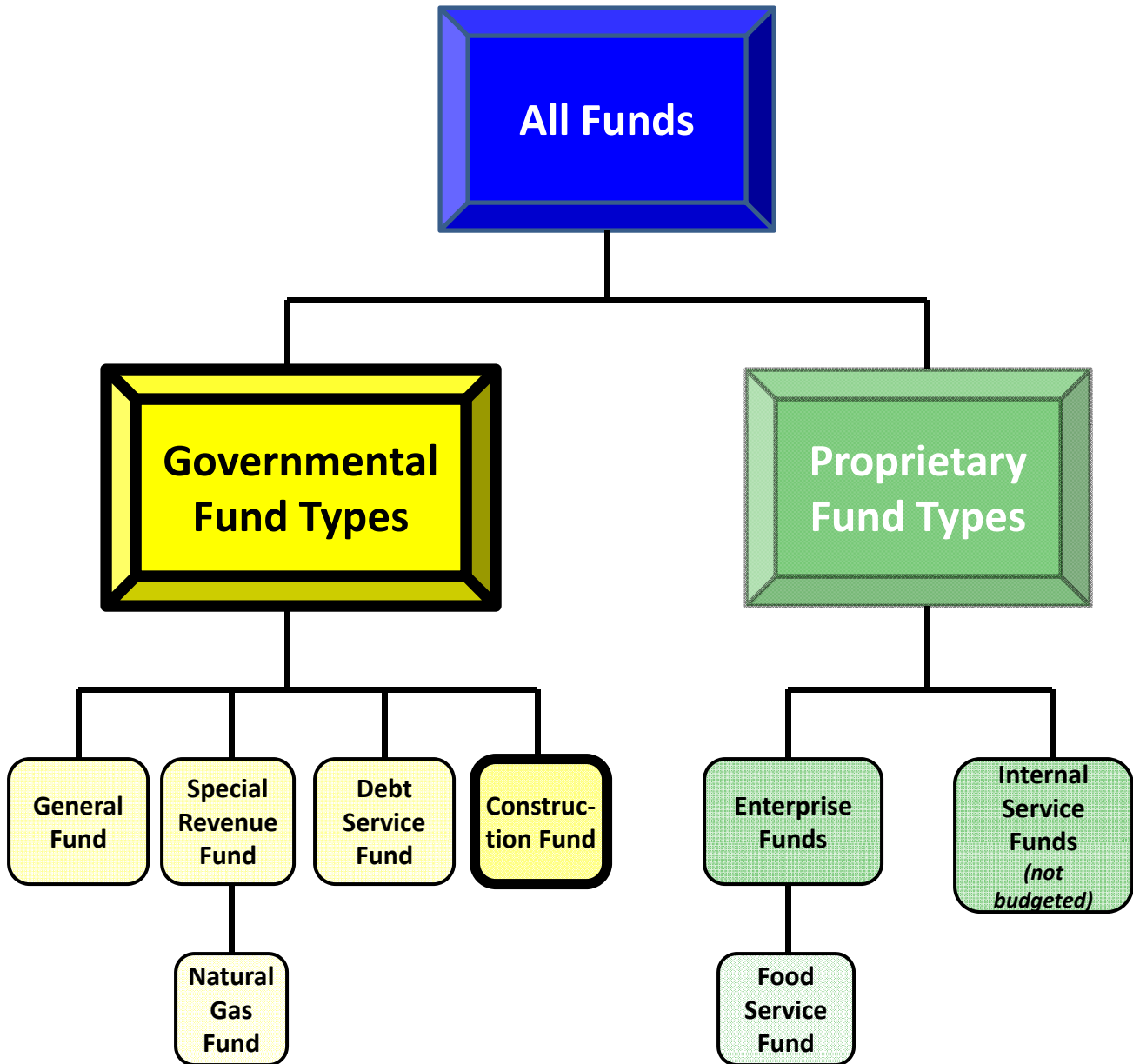
NET DEBT SERVICE

Arlington ISD
 Aggregate Outstanding Debt Service
 As of 8/31/2011

Period Ending	Principal	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service
08/31/2012	36,970,000.00	19,983,505.73	56,953,505.73	-749,374.26	56,204,131.47
08/31/2013	36,619,966.00	19,886,030.83	56,505,996.83	-630,314.80	55,875,682.03
08/31/2014	38,405,000.00	17,578,889.19	55,983,889.19	-630,314.80	55,353,574.39
08/31/2015	39,910,000.00	15,702,467.31	55,612,467.31	-630,314.80	54,982,152.51
08/31/2016	42,435,000.00	13,772,695.44	56,207,695.44	-630,314.80	55,577,380.64
08/31/2017	35,191,714.10	12,238,225.09	47,429,939.19	-630,314.80	46,799,624.39
08/31/2018	32,835,002.40	10,847,239.56	43,682,241.96	-595,233.20	43,087,008.76
08/31/2019	34,743,750.90	9,587,087.86	44,330,838.76	-525,070.00	43,805,768.76
08/31/2020	36,070,048.00	8,257,300.06	44,327,348.06	-454,906.80	43,872,441.26
08/31/2021	31,836,970.00	6,959,381.51	38,796,351.51	-384,859.00	38,411,492.51
08/31/2022	25,330,000.00	5,161,604.73	30,491,604.73	-314,926.60	30,176,678.13
08/31/2023	23,375,000.00	4,152,151.70	27,527,151.70	-244,994.20	27,282,157.50
08/31/2024	23,820,000.00	3,171,383.05	26,991,383.05	-175,061.80	26,816,321.25
08/31/2025	11,905,000.00	2,475,191.90	14,380,191.90	-105,129.40	14,275,062.50
08/31/2026	11,075,000.00	2,106,379.10	13,181,379.10	-35,081.60	13,146,297.50
08/31/2027	4,725,000.00	1,826,700.00	6,551,700.00		6,551,700.00
08/31/2028	4,930,000.00	1,617,962.50	6,547,962.50		6,547,962.50
08/31/2029	3,415,000.00	1,429,087.50	4,844,087.50		4,844,087.50
08/31/2030	3,580,000.00	1,261,662.50	4,841,662.50		4,841,662.50
08/31/2031	3,755,000.00	1,086,037.50	4,841,037.50		4,841,037.50
08/31/2032	3,940,000.00	901,737.50	4,841,737.50		4,841,737.50
08/31/2033	4,130,000.00	711,593.75	4,841,593.75		4,841,593.75
08/31/2034	4,330,000.00	512,000.00	4,842,000.00		4,842,000.00
08/31/2035	4,540,000.00	301,575.00	4,841,575.00		4,841,575.00
08/31/2036	3,495,000.00	114,725.00	3,609,725.00		3,609,725.00
08/31/2037	985,000.00	17,237.50	1,002,237.50		1,002,237.50
	502,347,451.40	161,659,851.81	664,007,303.21	-6,736,210.86	657,271,092.35

Governmental Fund Types

Construction Fund

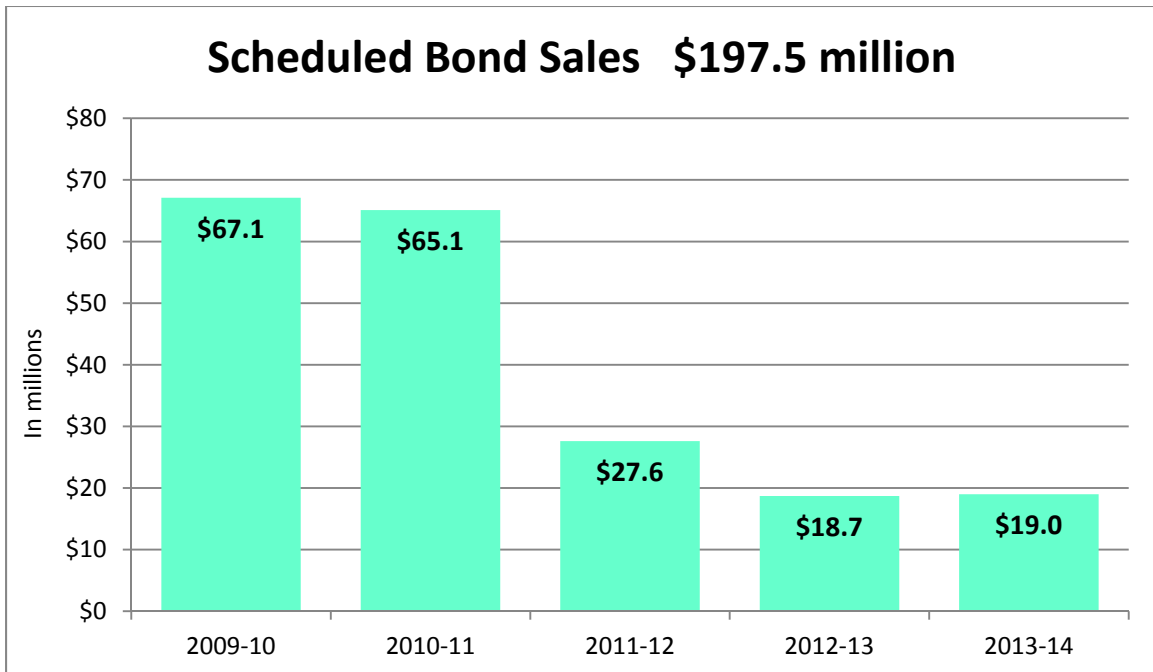


Governmental Fund Types: **Construction Fund Overview**

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.

The Arlington ISD has experienced tremendous growth over the past thirty years. In the last ten years the District has grown by 2,249 students (almost 4% growth) and enrollment is expected to reach 64,971 during the 2012-2013 school year, a gain of 268 students.

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. The bond package 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 bonds were scheduled to be sold from 2009-10 through 2013-14 as shown below. The capital items approved in the bond package are expected to provide for the District's facilities needs through at least the year 2015.



Revenue Trends and Assumptions

Revenue for 2012-13 includes \$100,000 for interest revenue and \$572,060 for the Tax Increment Finance Zone (TIF) Rebate. The TIF Rebate represents the District's contractual annual rebate from tax revenues collected on properties located within a TIF zone in which the District participates. The \$572,060 rebate budgeted for 2012-13 will be the twelfth 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 may be sold to construct a school facility on property that the District owns within the TIF. Rebates received through 2011-12 total about \$5.2 million.

The adopted 2012-13 Construction Fund budget does not include any revenues related to additional bonds expected to be sold during the year since the budget was adopted before the 2013 bond sale was ordered by the Board of Trustees. The budget will be amended during the year to reflect bond proceeds that will be realized from the anticipated spring 2013 bond sale.

Expenditure Summary

\$67.1 million par value of bonds approved in the November 3rd election were sold in two separate bond sales during 2009-10, and work began on approved bond projects during the year. Projects planned for this sale included:

- 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.

Expenditures totaling \$8,400,256 are budgeted in 2012-13 to complete these projects.

An additional \$65.1 million par value of bonds was sold in two separate bond sales during 2010-11, and work began on approved bond projects during the year. Projects planned for this sale included:

- Expansion of the cafeteria at Arlington High School;
- A new elementary school;
- Elementary school additions;
- Various security, fencing, roofing, site work and remodeling projects;
- Replacement of old technology hardware throughout the District;
- Purchase of an additional 24 new propane buses; and
- Purchase of additional fine arts instruments and uniforms.

Expenditures totaling \$27,984,856 are budgeted in 2012-13 to complete these projects.

An additional \$27.6 million par value of bonds was sold in 2011-12, and work began on approved bond projects during the year. Projects planned for this sale included:

- Various security, fencing, roofing, site work and remodeling projects;
- Replacement of old technology hardware throughout the District;
- Purchase of an additional 24 new propane buses; and
- Purchase of additional fine arts instruments and uniforms.

Expenditures totaling \$25,132,477 are budgeted in 2012-13 to complete these projects.

An additional \$18.7 million par value of bonds will be sold in 2012-13, and work will begin on approved bond projects. Projects planned for the 2012-13 sale include:

- Various mechanical, electrical and plumbing projects;
- Replacement of old technology hardware throughout the District;
- Purchase of an additional 24 new propane buses; and
- Purchase of additional fine arts instruments and uniforms.

The adopted 2012-13 Construction Fund budget does not include any expenditures related to the additional bonds to be sold during the year since the budget was adopted before the bonds were sold. The budget will be amended during the year to project the expenditure of proceeds from any bonds sold during the 2012-13 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 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. Expenditures totaling \$7,641,902 are budgeted in 2012-13 to complete previously identified projects. Operating savings in the General Fund will be realized by more efficient facilities. When the new elementary school is completed, operating costs will increase for the administration at the new school. No other increase in operating costs in the General Fund will be incurred.

Fund Balance Impact

Fund balance is budgeted to be \$18.4 million at June 30, 2013. \$5.2 million of the fund balance represents TIF rebates committed for the construction of the natatorium discussed above. The remaining fund balance is ear-marked for completion of the construction projects as outlined above.

2012-13 Construction Fund Budget

		2010-11	2011-12			2012-13		
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget	Diff from 12 month 11-12 Original
Revenues								
5700	Local & Intermediate Revenue	\$ 807,012	\$ 994,668	\$ 994,668	\$ 994,668	\$ 746,620	\$ 672,060	\$ (322,608)
5800	State Program Revenue	-	-	-	-	-	-	-
5900	Federal Program Revenue	-	-	-	-	192,000	-	-
	Total Revenues	807,012	994,668	994,668	994,668	938,620	672,060	(322,608)
Other Resources		67,412,140	-	-	27,964,030	29,924,590	-	-
	Total Revenues and Other Resources	68,219,152	994,668	994,668	28,958,698	30,863,210	672,060	(322,608)
Expenditures								
Function								
11	Instruction	16,494,054	14,446,744	14,446,744	25,620,935	7,443,854	13,933,128	(513,616)
12	Instructional Resources & Media Services	-	-	-	-	-	-	-
13	Curriculum & Staff Development	-	-	-	-	-	-	-
21	Instructional Administration	-	-	-	500,000	50,000	450,000	450,000
23	School Administration	-	-	-	-	-	-	-
31	Guidance & Counseling	-	-	-	-	-	-	-
32	Attendance & Social Work Service	-	-	-	-	-	-	-
33	Health Services	-	-	-	-	-	90,000	90,000
34	Pupil Transportation	4,769,668	-	-	2,658,562	-	2,687,562	2,687,562
35	Food Service	-	-	-	-	-	-	-
36	Co-curricular Activities	279,498	41,957	41,957	41,956	68,201	17,071	(24,886)
41	General Administration	-	-	-	-	-	36,000	36,000
51	Plant Maintenance & Operations	11,474,587	4,312,493	4,312,493	15,110,498	5,478,904	17,607,126	13,294,633
52	Security	280,012	2,780,064	1,380,064	1,380,064	710,208	1,833,946	(946,118)
53	Computer Processing	1,770,131	1,502,000	1,502,000	4,000,822	1,061,312	1,475,838	(26,162)
61	Community Services	-	-	-	-	-	-	-
71	Debt Service	664,532	-	-	329,703	329,703	-	-
81	Facility Acquisition & Construction	13,552,611	32,137,499	23,149,981	23,167,461	15,201,967	31,028,820	(1,108,679)
95	Student Tuition Non-public Schools	-	-	-	-	-	-	-
97	Payments to TIF	-	-	-	-	-	-	-
99	Other Intergovernmental Charges	-	-	-	-	-	-	-
	Total Expenditures	49,285,093	55,220,757	44,833,239	72,810,001	30,344,149	69,159,491	13,938,734
Other Uses		-	-	-	-	-	-	-
	Total Expenditures and Other Uses	49,285,093	55,220,757	44,833,239	72,810,001	30,344,149	69,159,491	13,938,734
	Revenues Over/(Under) Expenditures	18,934,059	(54,226,089)	(43,838,571)	(43,851,303)	519,061	(68,487,431)	
	Projected Beginning Fund Balance	67,441,233	86,375,292	86,375,292	86,375,292	86,375,292	86,894,353	
	Projected Ending Fund Balance	86,375,292	32,149,203	42,536,721	42,523,989	86,894,353	18,406,922	

2012-13 Construction Fund Budget
By Object Category

	2010-11	2011-12			2012-13		
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget
Revenues							
5700 Local & Intermediate Revenue	\$ 807,012	\$ 994,668	\$ 994,668	\$ 994,668	\$ 746,620	\$ 672,060	\$ (322,608)
5800 State Program Revenue	-	-	-	-	-	-	-
5900 Federal Program Revenue	-	-	-	-	192,000	-	-
Total Revenues	807,012	994,668	994,668	994,668	938,620	672,060	(322,608)
Other Resources	67,412,140	-	-	27,964,030	29,924,590	-	-
Total Revenues and Other Resources	68,219,152	994,668	994,668	28,958,698	30,863,210	672,060	(322,608)
Expenditures							
6100 Payroll Costs	-	-	-	-	-	-	-
6200 Purchased & Contracted Services	11,842,868	4,297,433	4,297,433	15,386,294	5,721,082	16,852,062	12,554,629
6300 Supplies & Materials	16,464,343	14,990,332	14,990,332	26,530,074	7,827,276	14,005,889	(984,443)
6400 Other Operating Costs	-	-	-	-	-	-	-
6500 Debt Service	664,532	-	-	329,703	329,703	-	-
6600 Capital Outlay	20,313,350	35,932,992	25,545,474	30,563,930	16,466,088	38,301,540	2,368,548
Total Expenditures	49,285,093	55,220,757	44,833,239	72,810,001	30,344,149	69,159,491	13,938,734
Other Uses	-	-	-	-	-	-	-
Total Expenditures and Other Uses	49,285,093	55,220,757	44,833,239	72,810,001	30,344,149	69,159,491	13,938,734
Revenues Over/(Under) Expenditures	18,934,059	(54,226,089)	(43,838,571)	(43,851,303)	519,061	(68,487,431)	
Projected Beginning Fund Balance	67,441,233	86,375,292	86,375,292	86,375,292	86,375,292	86,894,353	
Projected Ending Fund Balance	86,375,292	32,149,203	42,536,721	42,523,989	86,894,353	18,406,922	

2012-13 Construction Fund Budget
By Object

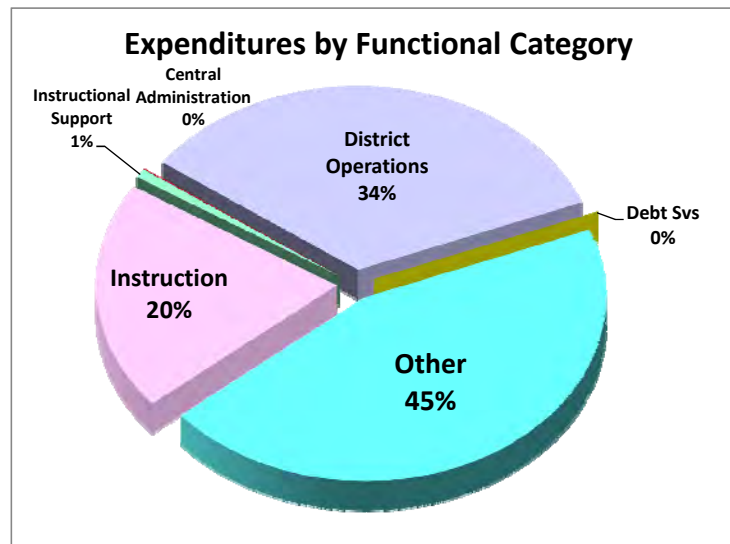
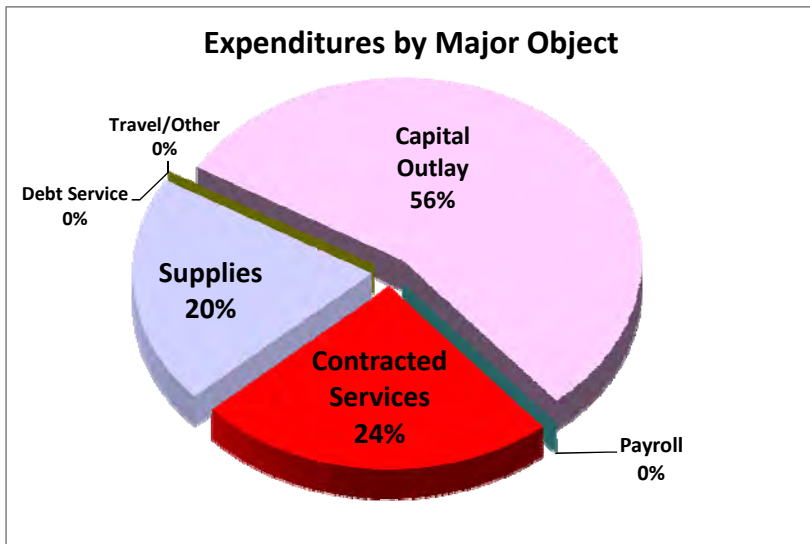
	2010-11	2011-12				2012-13	
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget
Revenues							
5700 Local & Intermediate Revenue							
Interest Revenue	\$ 130,064	\$ 213,446	\$ 213,446	\$ 213,446	\$ 135,334	\$ 100,000	\$ (113,446)
Insurance Recovery	136,484	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	39,226	-	-
Tax Increment Finance Zone	540,464	781,222	781,222	781,222	572,060	572,060	(209,162)
Total Local Revenue	807,012	994,668	994,668	994,668	746,620	672,060	(322,608)
5900 Federal Revenue							
Federal Revenue Distributed by the TEA	-	-	-	-	192,000	-	-
Total Federal Revenue	-	-	-	-	192,000	-	-
Total Revenues	807,012	994,668	994,668	994,668	746,620	672,060	(322,608)
Other Resources							
Sale of Bonds	64,372,485	-	-	24,885,000	24,885,000	-	-
Sale of Real & Personal Property	395,149	-	-	-	34,881	-	-
Bond Premium	2,644,506	-	-	3,079,030	3,079,030	-	-
Operating Transfer In	-	-	-	-	1,925,679	-	-
Total Other Resources	67,412,140	-	-	27,964,030	29,924,590	-	-
Total Revenues and Other Resources	68,219,152	994,668	994,668	28,958,698	30,863,210	672,060	(322,608)
Expenditures							
6200 Purchased & Contracted Services							
Other professional services	-	-	-	-	-	-	-
Contracted maintenance & repair	11,567,256	4,297,433	4,297,433	15,386,294	5,721,082	16,852,062	12,554,629
Miscellaneous Purchased & Contr Svs	275,612	-	-	-	-	-	-
Total Other Purchased & Contracted Svs.	11,842,868	4,297,433	4,297,433	15,386,294	5,721,082	16,852,062	12,554,629
6300 Supplies & Materials							
M&O supplies	16,464,343	15,060	15,060	15,060	-	10,690	(4,370)
General supplies	-	14,975,272	14,975,272	26,515,014	7,827,276	13,995,199	(980,073)
Total Supplies & Materials	16,464,343	14,990,332	14,990,332	26,530,074	7,827,276	14,005,889	(984,443)
6500 Debt Service							
Debt Fees	664,532	-	-	329,703	329,703	-	-
Total Debt Service	664,532	-	-	329,703	329,703	-	-
6600 Capital Outlay							
Land purchase, improvement, fees	1,816,113	1,342,743	1,342,743	1,342,743	499,374	190,952	(1,151,791)

2012-13 Construction Fund Budget
By Object

	2010-11	2011-12			2012-13		
		Original 12 month	Original 10 month	Current 10 month	Projected 10 month	12 month	Diff from 12 month
Buiding purchase, constr, improvement	11,317,530	30,794,756	21,807,238	21,807,237	14,407,211	30,837,868	43,112
Vehicles	4,769,668	-	-	-	-	3,230,562	3,230,562
Furniture & equipment > \$5,000	2,410,039	3,795,493	2,395,493	7,413,950	1,559,503	4,042,158	246,665
Total Capital Outlay	20,313,350	35,932,992	25,545,474	30,563,930	16,466,088	38,301,540	2,368,548
Total Expenditures	49,285,093	55,220,757	44,833,239	72,810,001	30,344,149	69,159,491	13,938,734
Other Uses	-	-	-	-	-	-	-
Total Expenditures and Other Uses	49,285,093	55,220,757	44,833,239	72,810,001	30,344,149	69,159,491	13,938,734
Revenues Over/(Under) Expenditures	18,934,059	(54,226,089)	(43,838,571)	(43,851,303)	519,061	(68,487,431)	
Projected Beginning Fund Balance	67,441,233	86,375,292	86,375,292	86,375,292	86,375,292	86,894,353	
Projected Ending Fund Balance	86,375,292	32,149,203	42,536,721	42,523,989	86,894,353	18,406,922	

Construction Fund 2012-13 Expenditure Budget

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	-	-	13,483,128	-	-	450,000	13,933,128
12 Instructional Resources/Media Services	-	-	-	-	-	-	-
13 Curriculum & Staff Development	-	-	-	-	-	-	-
21 Instructional Administration	-	-	450,000	-	-	-	450,000
23 School Administration	-	-	-	-	-	-	-
31 Guidance & Counseling	-	-	-	-	-	-	-
32 Attendance & Social Work Service	-	-	-	-	-	-	-
33 Health Services	-	-	-	-	-	90,000	90,000
34 Pupil Transportation	-	-	-	-	-	2,687,562	2,687,562
35 Food Service	-	-	-	-	-	-	-
36 Extracurricular Activities	-	-	17,071	-	-	-	17,071
41 General Administration	-	-	-	-	-	36,000	36,000
51 Plant Maintenance & Operations	-	16,852,062	55,690	-	-	699,374	17,607,126
52 Security	-	-	-	-	-	1,833,946	1,833,946
53 Computer Processing	-	-	-	-	-	1,475,838	1,475,838
61 Community Services	-	-	-	-	-	-	-
71 Debt Service	-	-	-	-	-	-	-
81 Facility Acquisition & Construction	-	-	-	-	-	31,028,820	31,028,820
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
Total Expenditures	-	16,852,062	14,005,889	-	-	38,301,540	69,159,491



Instruction includes functions 11,12,13,95

Instructional Support includes functions 21,23,31,32,33,36

Central Admin. includes function 41

District Operations include functions 34,35,51,52,53

Debt Services include function 71

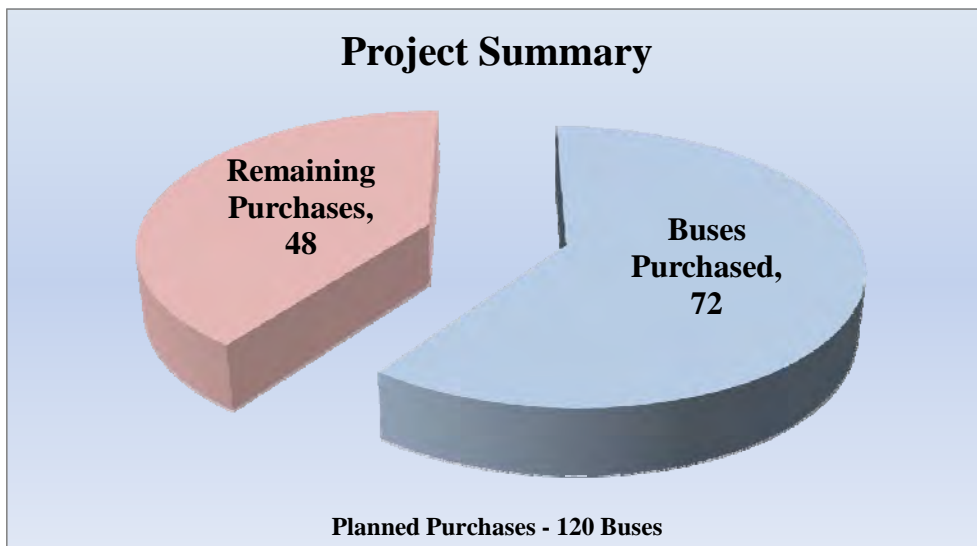
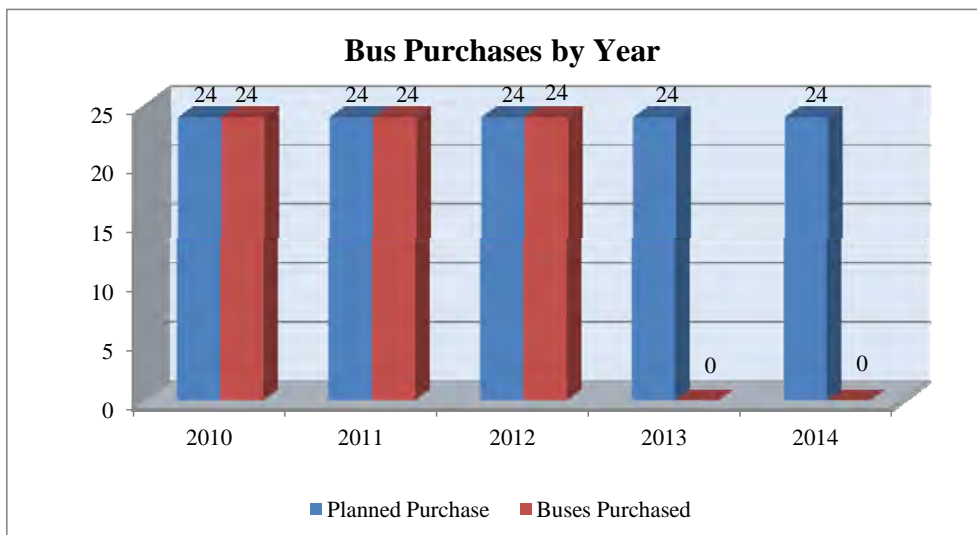
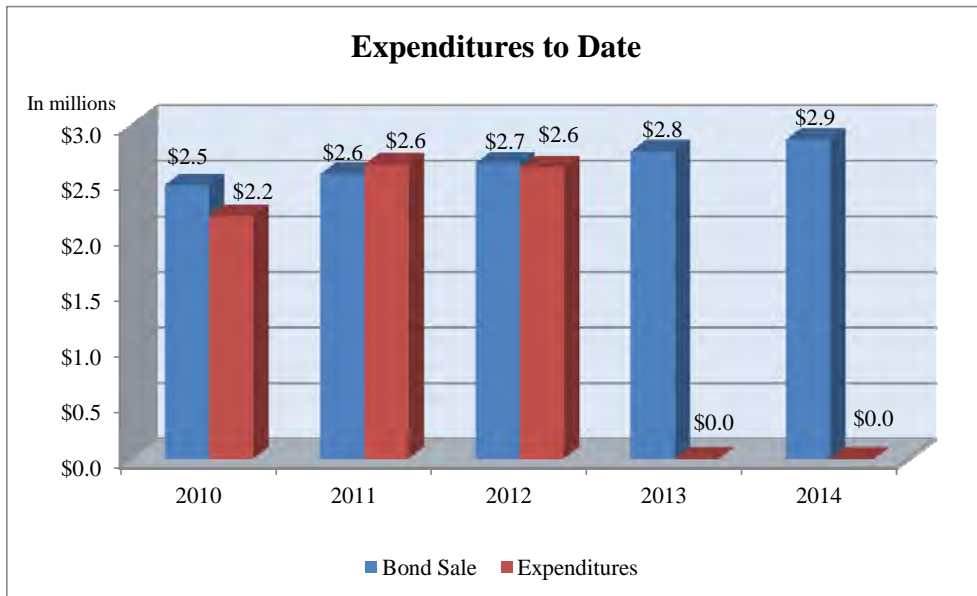
Other includes functions 61,81,97,99

ARLINGTON INDEPENDENT SCHOOL DISTRICT
Summary of 2009 Bond Program
For the Period Ending June 30, 2012

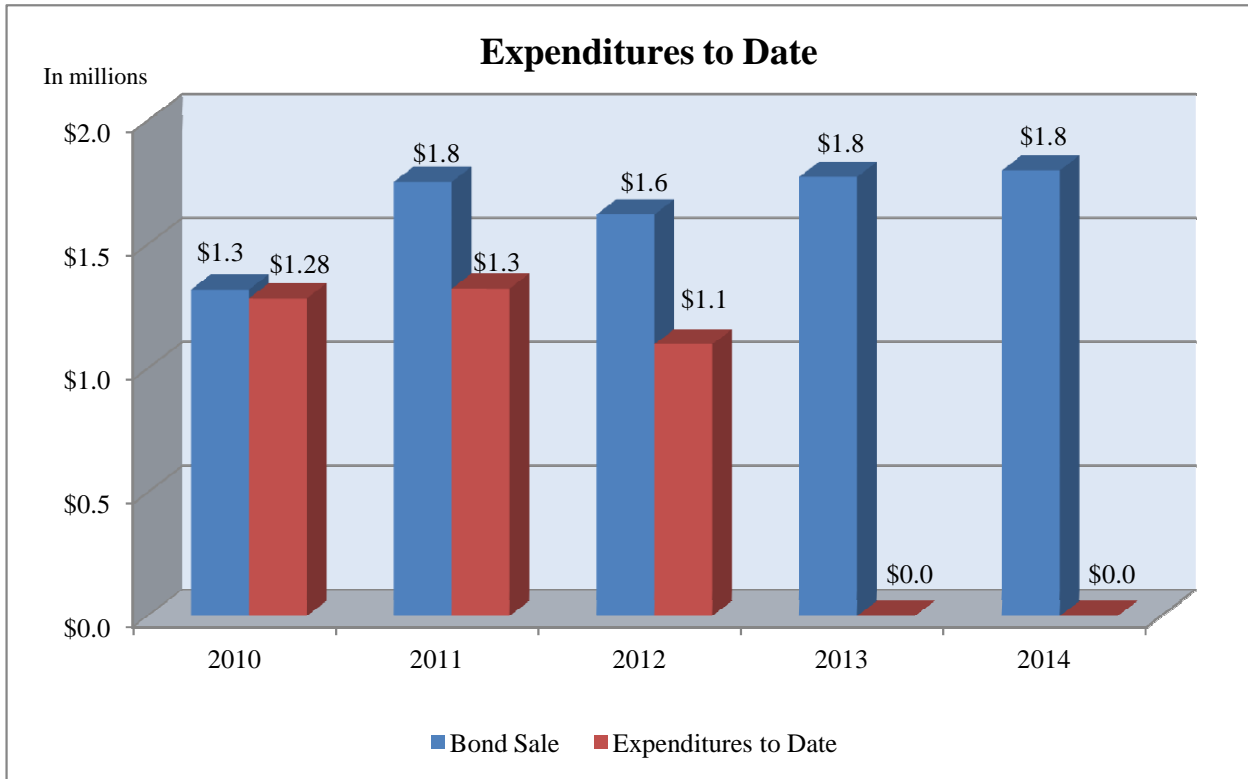
Project	Project Budget	Total Encumbrances & Expenditures	Project Budget Balance	Estimated for Completion	Project Surplus/ (Deficit)
Transportation	\$ 7,676,962.00	\$ 7,454,171.38	\$ 222,790.62	\$ 10,000.00	\$ 212,790.62
Fine Arts	4,696,611.00	3,705,943.99	990,667.01	990,667.01	-
Technology Upgrade Program	41,392,000.00	31,133,791.91	10,258,208.09	10,258,208.09	-
Mechanical/Electrical/Plumbing	14,436,803.00	12,703,347.36	1,733,455.64	1,908,663.00	(175,207.36)
Fire Alarm Upgrades (13 locations)	2,151,447.00	1,172,552.80	978,894.20	-	978,894.20
Roofing (21 locations)	12,872,974.00	10,981,870.49	1,891,103.51	-	1,891,103.51
Flooring (38 locations)	7,660,021.00	6,576,201.64	1,083,819.36	-	1,083,819.36
Site Work	2,243,728.00	1,676,644.93	567,083.07	428,283.00	138,800.07
Remodeling	3,348,161.00	1,336,841.02	2,011,319.98	1,834,651.37	176,668.61
Security	3,904,000.00	1,792,066.82	2,111,933.18	455,391.15	1,656,542.03
Science Labs	13,500,000.00	10,410,009.24	3,089,990.76	-	3,089,990.76
Lamar Classroom Addition	8,500,000.00	8,046,385.54	453,614.46	-	453,614.46
New Elementary Site Purchase	2,000,000.00	1,403,309.80	596,690.20	-	596,690.20
New Elementary School	20,000,000.00	17,823,233.22	2,176,766.78	2,176,766.78	-
Elementary Classroom Additions	10,000,000.00	-	10,000,000.00	10,000,000.00	-
Arlington High Cafeteria Expansion	6,250,000.00	6,250,000.00	-	-	-
Temporary Building Inspections	-	27,600.00	(27,600.00)	-	(27,600.00)
Issuance Costs	2,246,569.95	1,451,761.30	794,808.65	-	794,808.65

Totals \$ 162,879,276.95 \$ 123,945,731.44 \$ 38,933,545.51 \$ 28,062,630.40 \$ 10,870,915.11

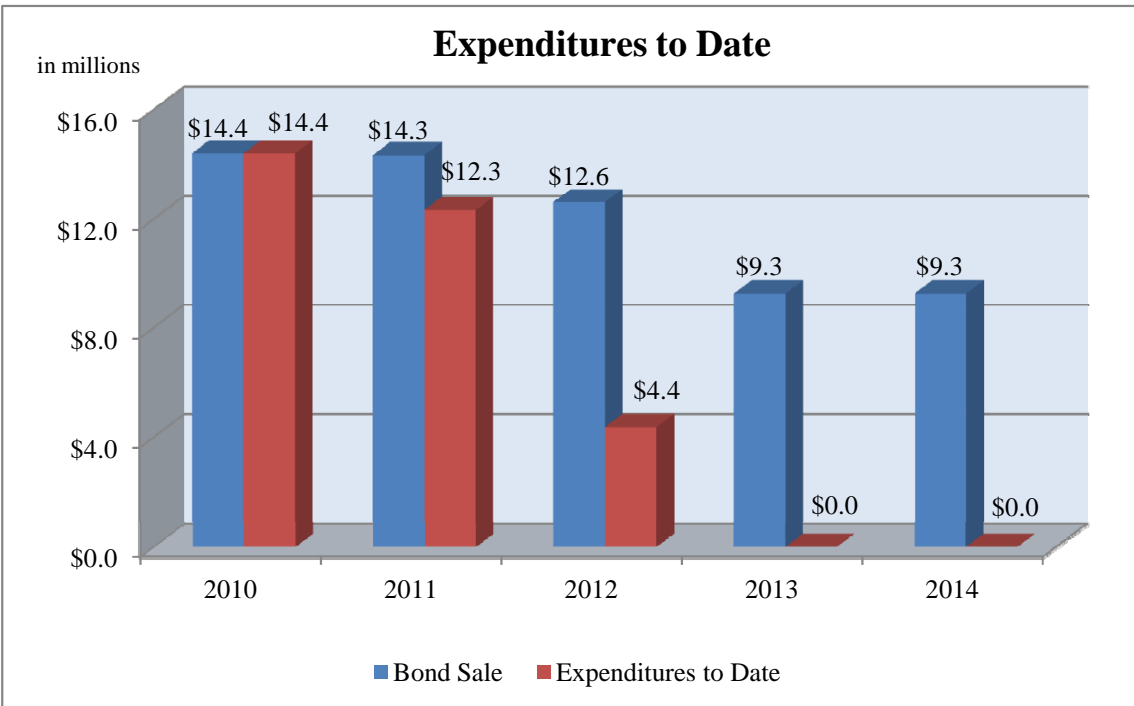
Arlington Independent School District
2009 Bond Program
Transportation



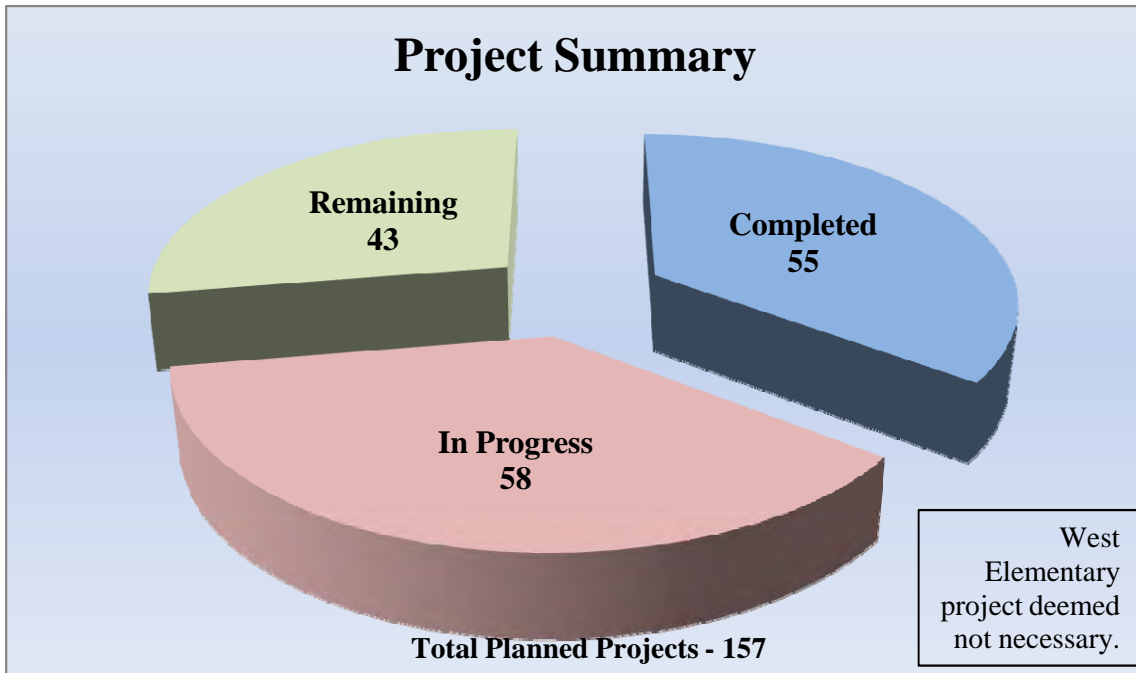
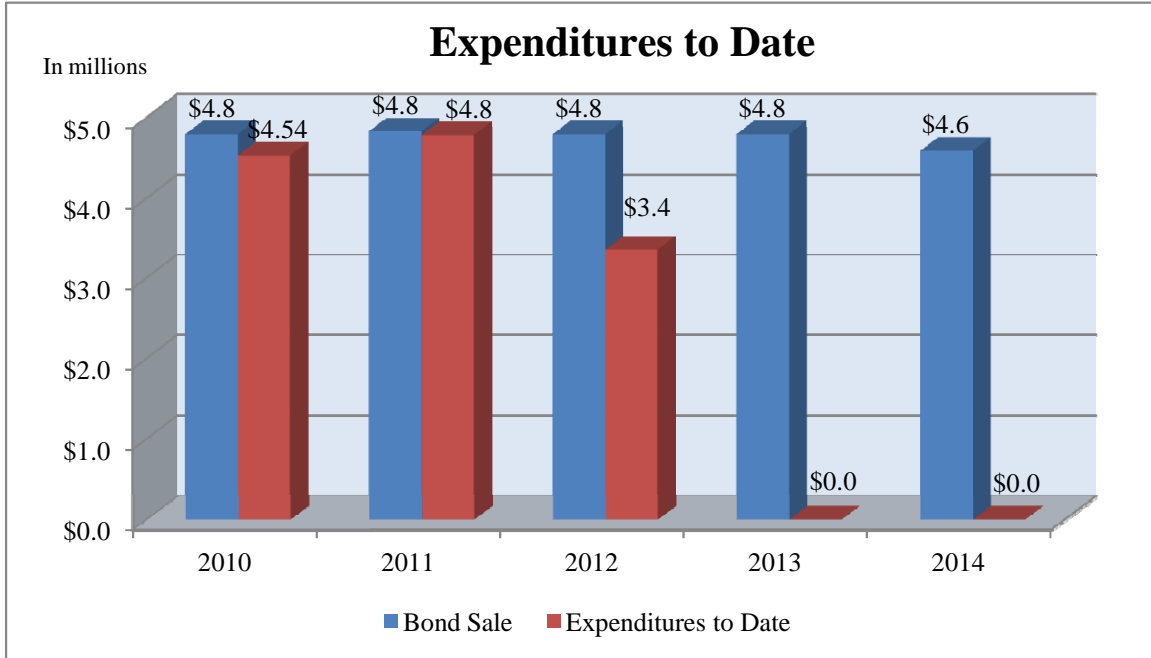
Arlington Independent School District
2009 Bond Program
Fine Arts



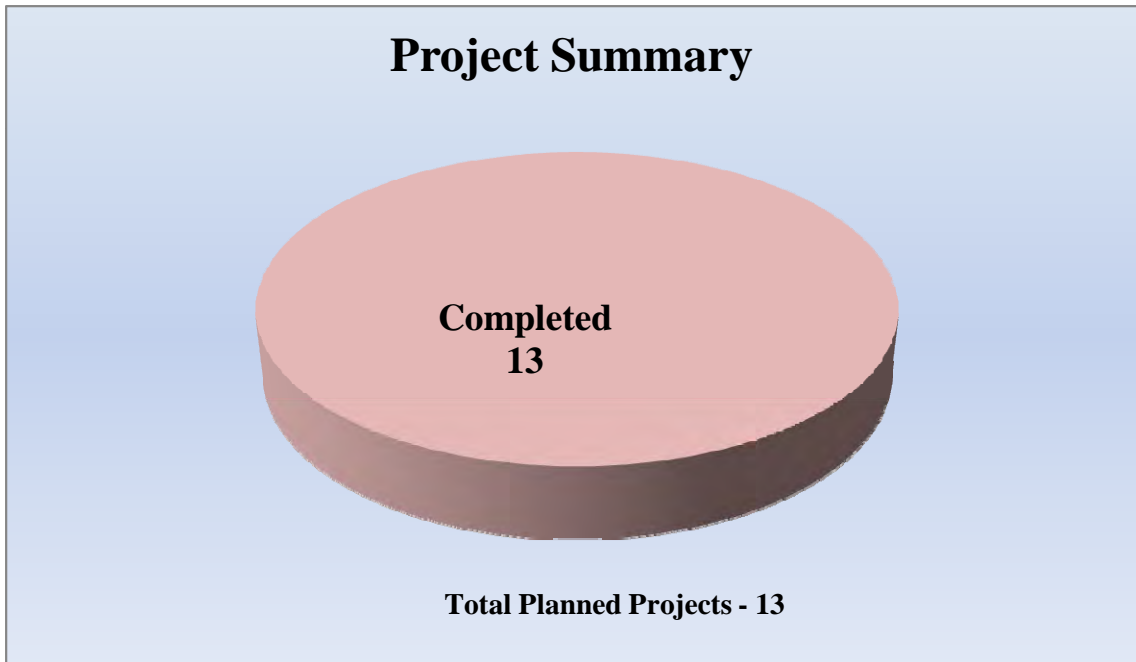
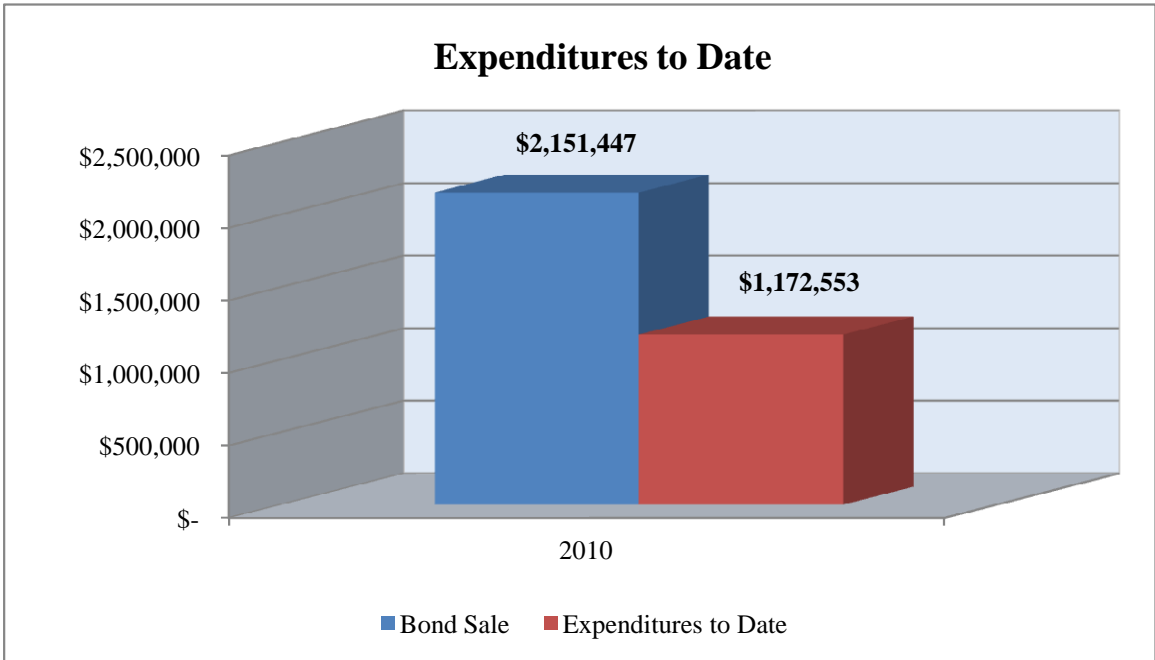
Arlington Independent School District
2009 Bond Program
Technology Upgrades



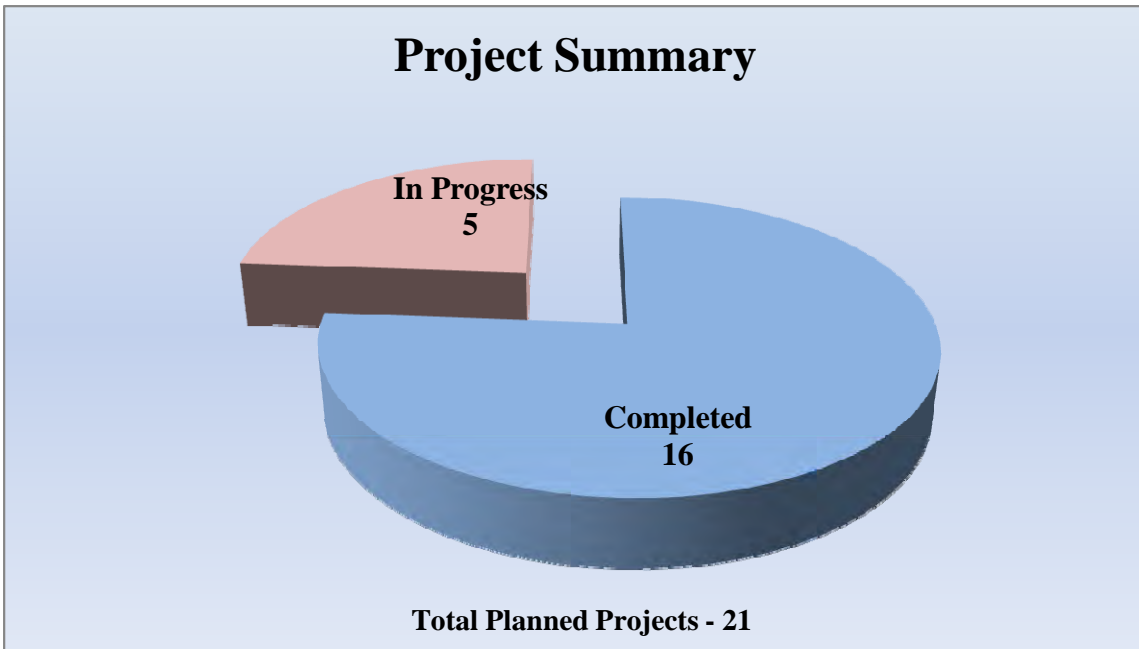
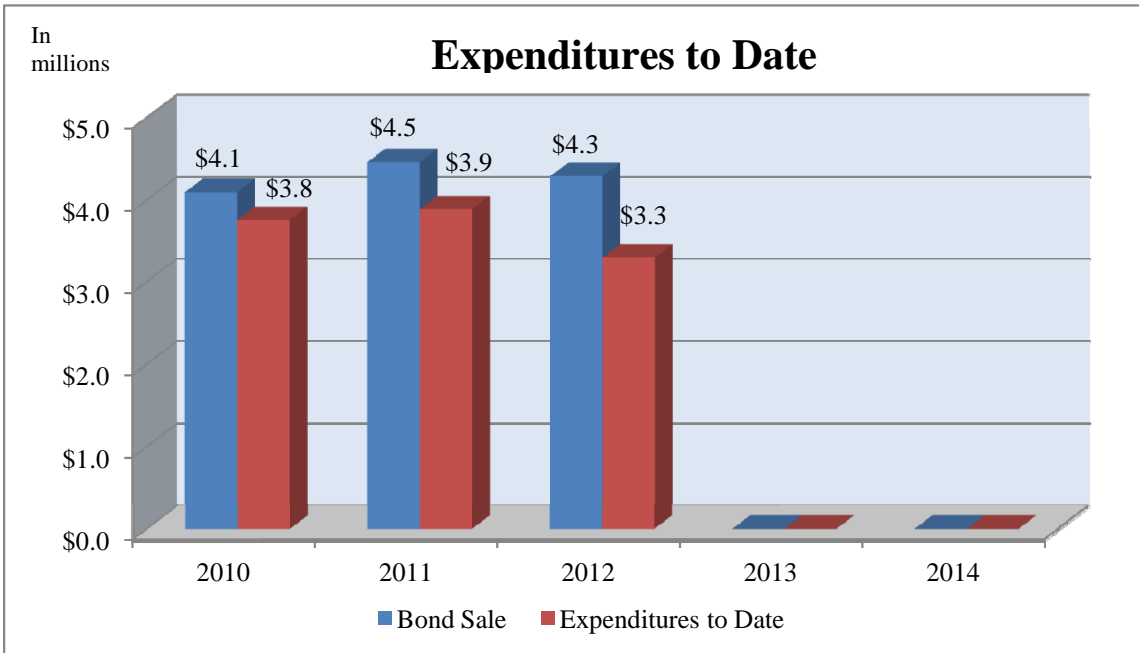
Arlington Independent School District
2009 Bond Program
Mechanical/Electrical/Plumbing Projects



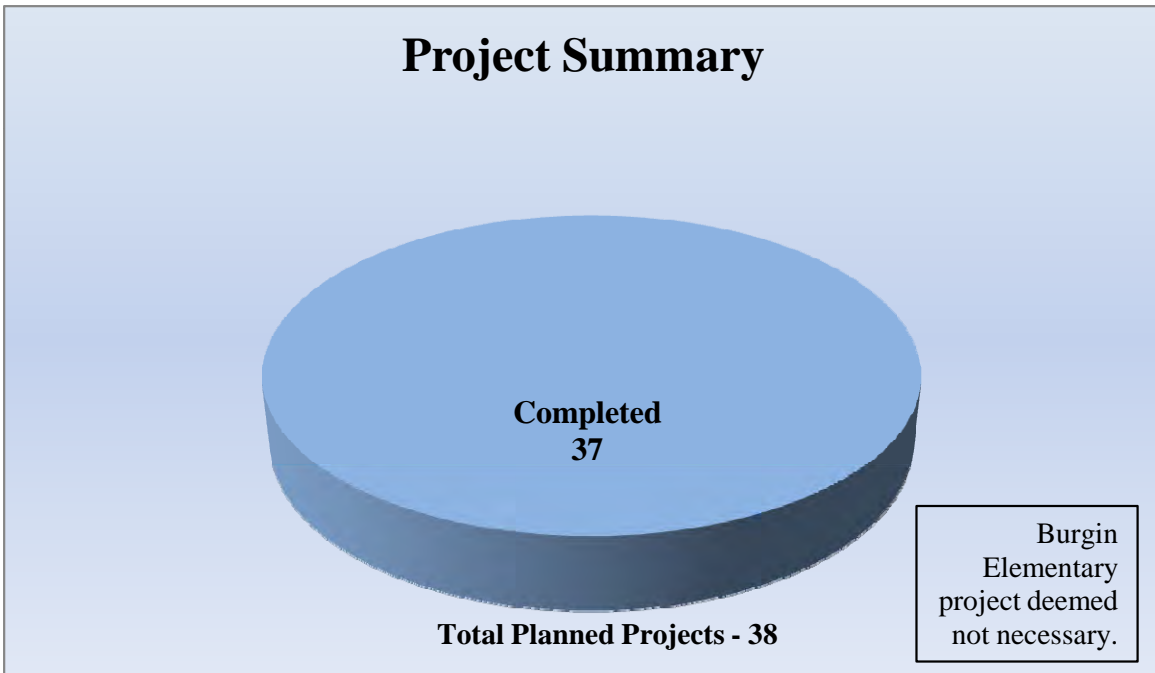
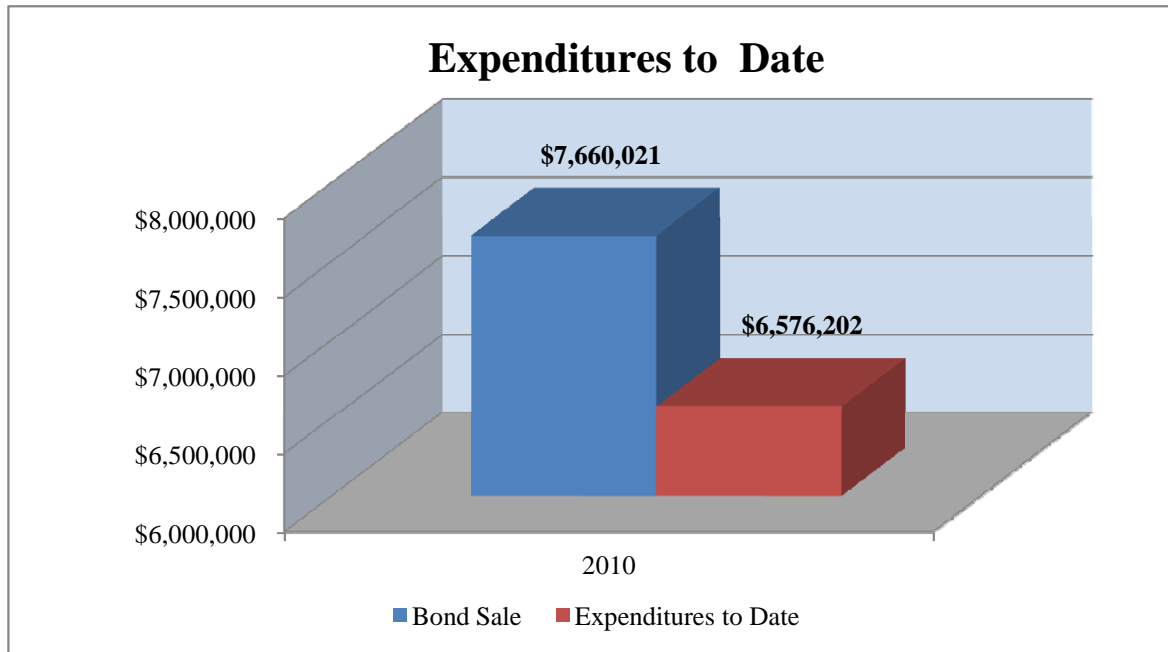
Arlington Independent School District
2009 Bond Program
Fire Alarm Upgrades



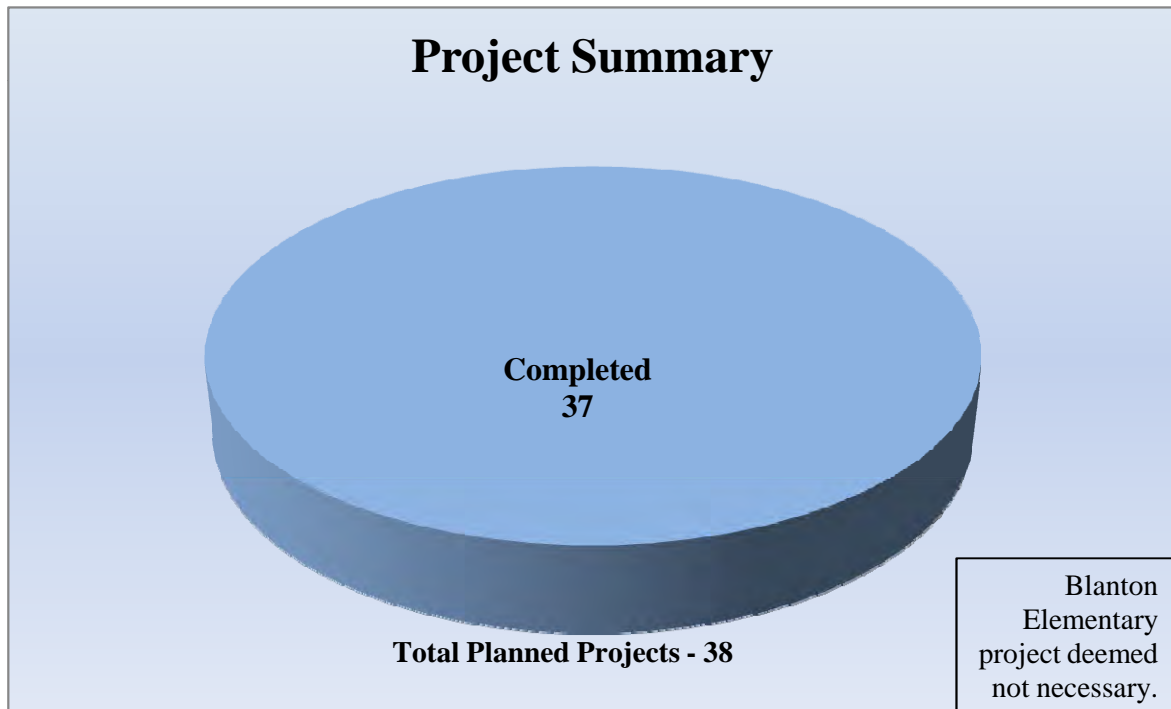
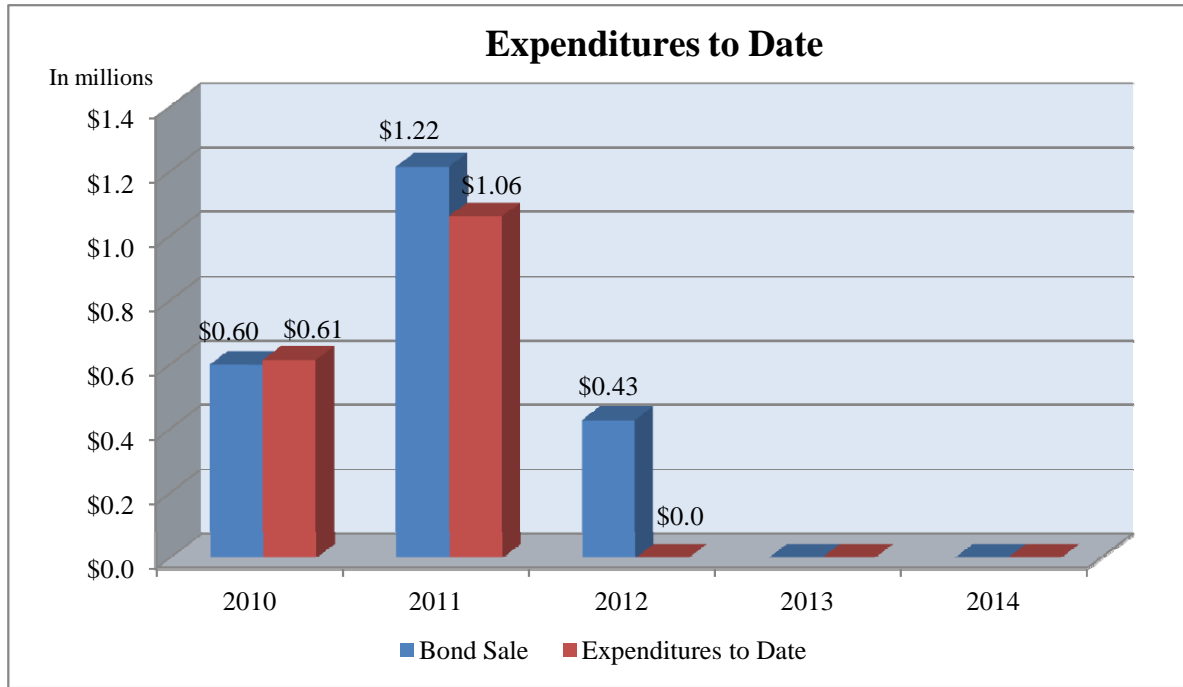
Arlington Independent School District
2009 Bond Program
Roofing Projects



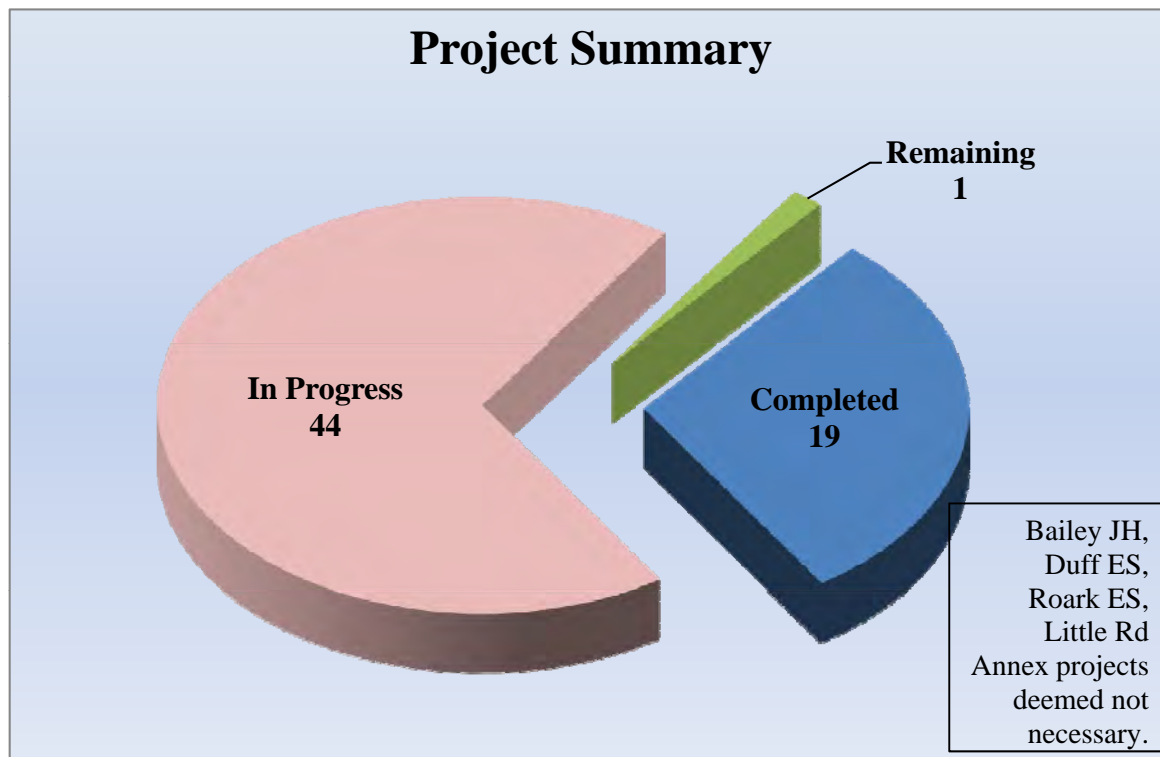
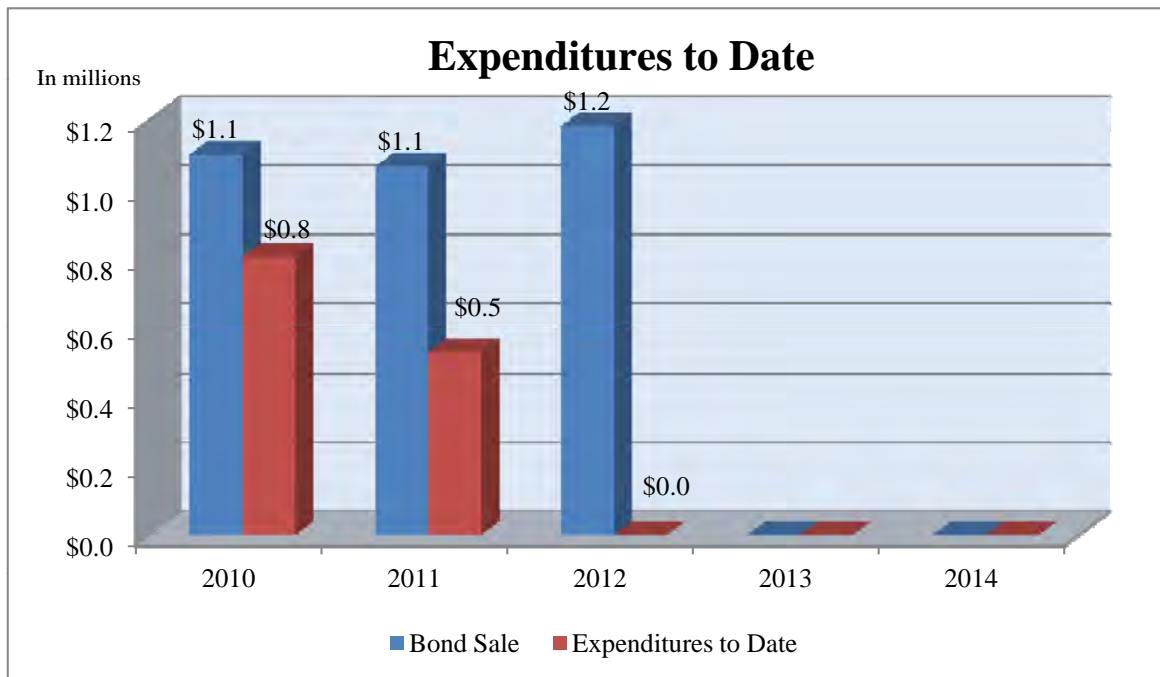
Arlington Independent School District
2009 Bond Program
Flooring Projects



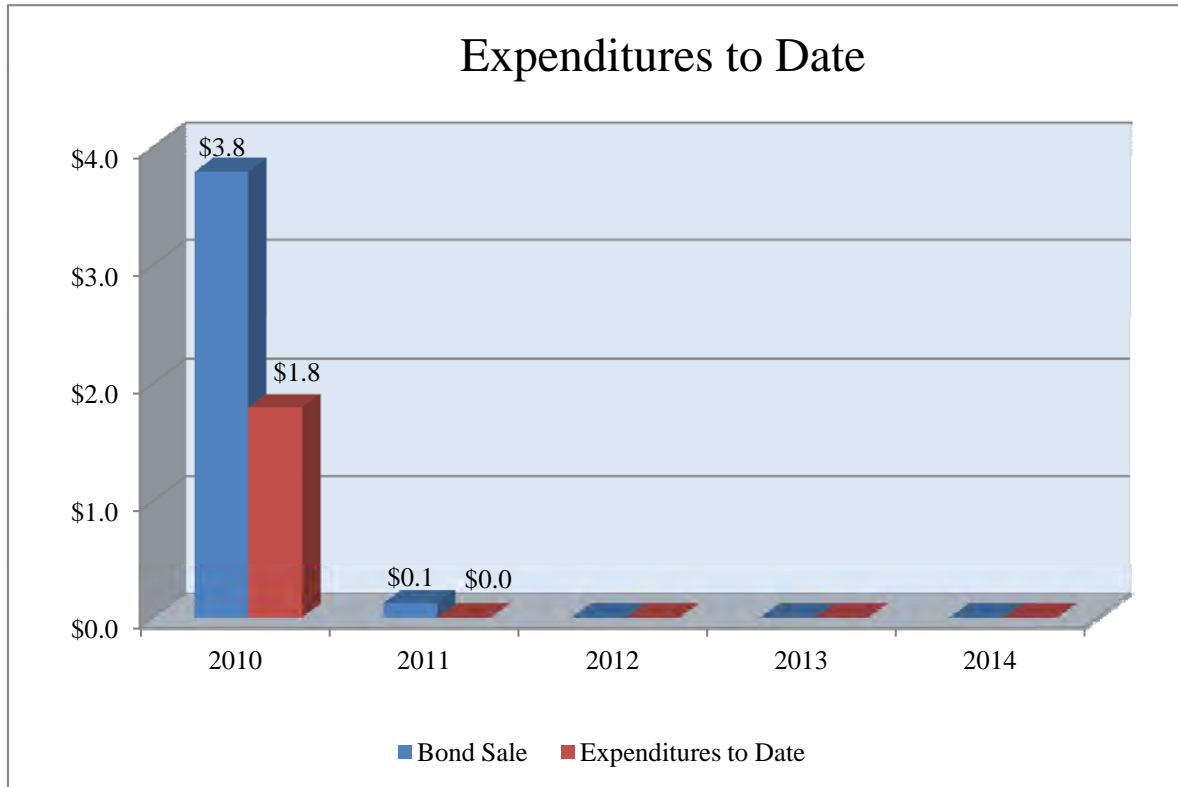
Arlington Independent School District
 2009 Bond Program
 Sitework Projects



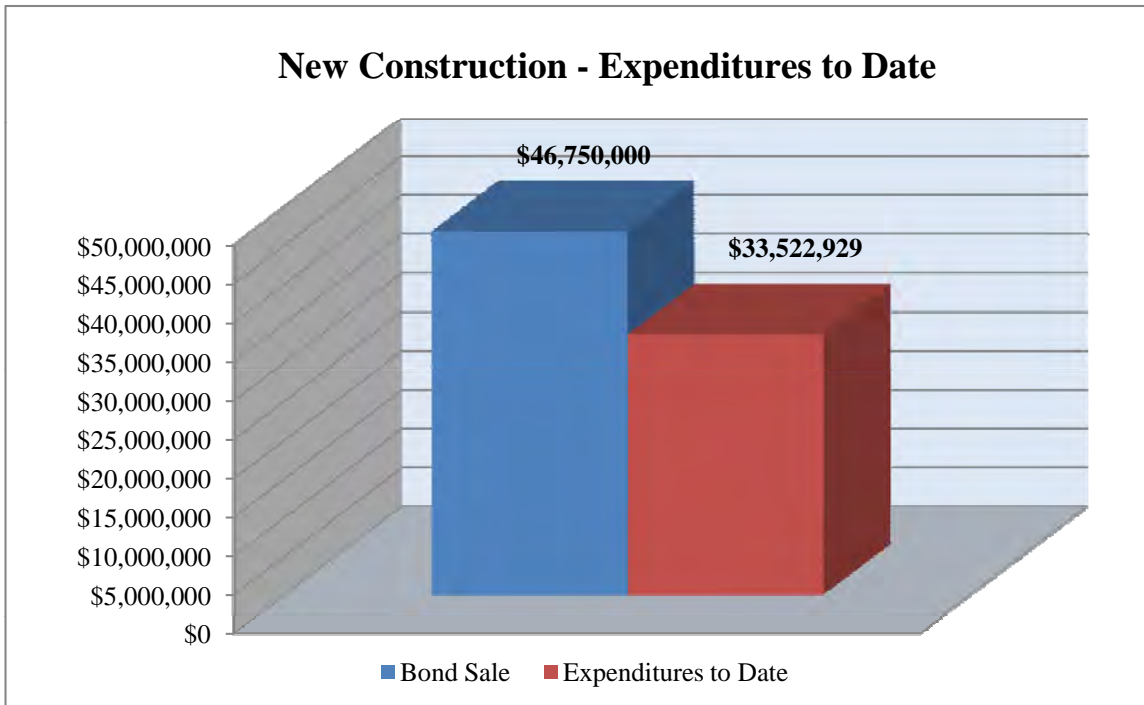
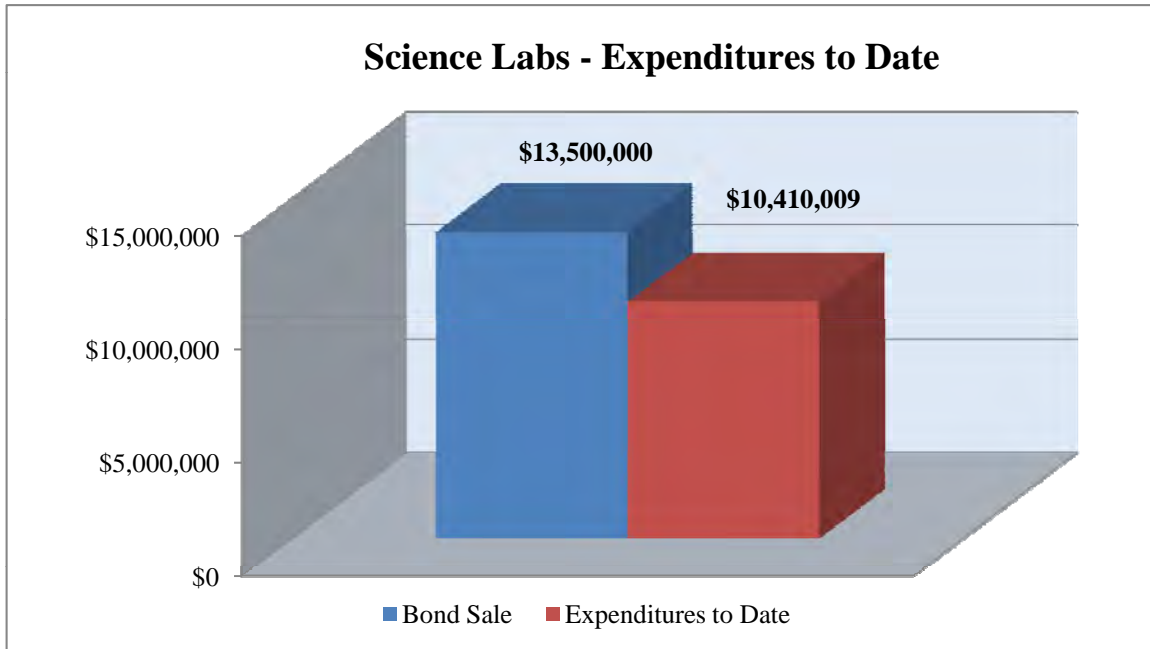
Arlington Independent School District
 2009 Bond Program
 Remodeling Projects



Arlington Independent School District
2009 Bond Program
Security Projects



Arlington Independent School District
2009 Bond Program
Science Labs and New Construction



CONSTRUCTION FUND REPORT

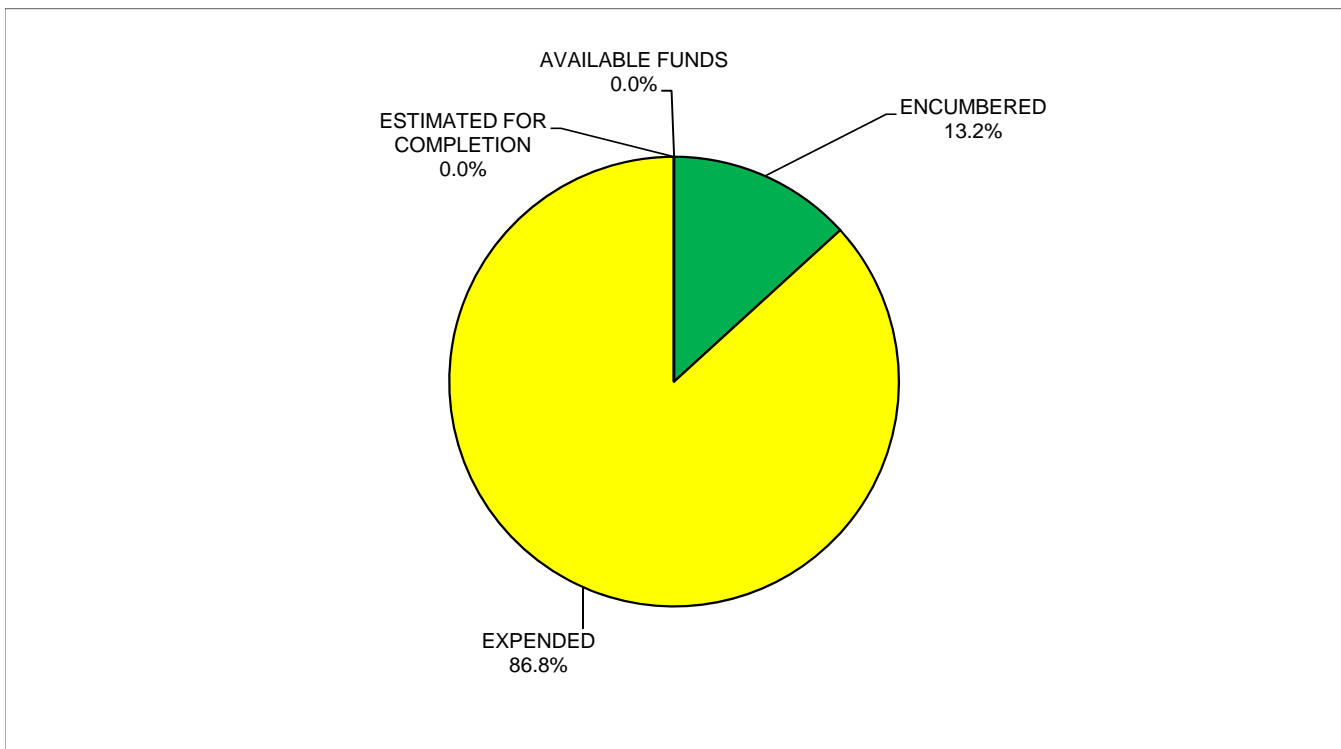
Arlington Independent School District

Construction Fund 625 Financial Summary

For the Period Ending June 30, 2012

FUNDS AVAILABLE FROM:	
NET PROCEEDS FROM SALE OF BONDS	\$12,805,000.91
INTEREST THROUGH 06/30/12	33,828.20
TOTAL FUNDS	\$12,838,829.11

TOTAL FUNDS	\$12,838,829.11
ENCUMBERED	(1,699,802.08)
EXPENDED	(11,138,359.33)
ESTIMATED FOR COMPLETION	(667.70)
AVAILABLE FUNDS	\$0.00



Arlington Independent School District

Construction Fund 625 Project Status Report

For the Period Ending June 30, 2012

School Name	Project Description	Bond Budget	Encumbrances/Expenditures			Balance	Additional Estimated for Completion
			Outstanding Encumbrance	Expenditures	Total		
	Bond Issuance Cost	\$256,100.00	\$0.00	\$66,665.82	\$66,665.82	\$189,434.18	\$0.00
Arlington High	Science Lab Renovations	2,577,017.00	0.00	2,277,343.32	2,277,343.32	299,673.68	0.00
Bowie High	Science Lab Renovations	1,135,119.00	0.00	1,027,476.90	1,027,476.90	107,642.10	0.00
Lamar High	Science Lab Renovations	2,953,537.00	0.00	2,281,025.88	2,281,025.88	672,511.12	0.00
Martin High	Science Lab Renovations	1,801,203.00	0.00	1,273,731.25	1,273,731.25	527,471.75	0.00
Sam Houston High	Science Lab Renovations	1,745,285.00	0.00	1,605,465.51	1,605,465.51	139,819.49	0.00
Seguin High	Science Lab Renovations	2,336,739.00	0.00	1,521,235.36	1,521,235.36	815,503.64	0.00
	Sub-total	\$12,805,000.00	\$0.00	\$10,052,944.04	\$10,052,944.04	\$2,752,055.96	\$0.00
Other Projects:							
Sherry Street Elementary	New Elementary	0.00	1,699,802.08	1,085,415.29	2,785,217.37	(2,785,217.37)	667.70
	Sub-total	\$0.00	\$1,699,802.08	\$1,085,415.29	\$2,785,217.37	(2,785,217.37)	\$667.70
	Total	\$12,805,000.00	\$1,699,802.08	\$11,138,359.33	\$12,838,161.41	(\$33,161.41)	\$667.70

Estimated Complete on June 30, 2012

Arlington Independent School District

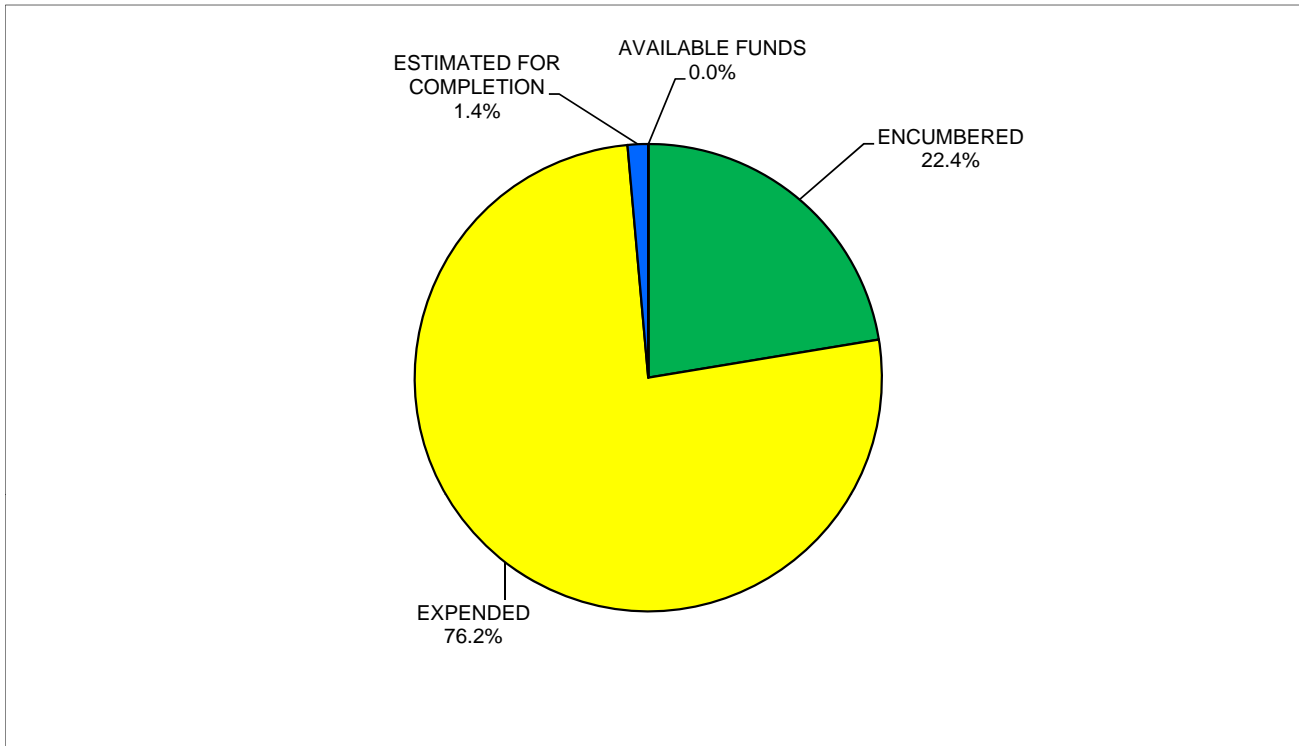
Construction Fund 626 Financial Summary

For the Period Ending June 30, 2012

FUNDS AVAILABLE FROM:

NET PROCEEDS FROM SALE OF BONDS	\$23,514,999.09
INTEREST THROUGH 06/30/12	76,805.87
TOTAL FUNDS	<u>\$23,591,804.96</u>

TOTAL FUNDS	\$23,591,804.96
ENCUMBERED	(5,282,629.16)
EXPENDED	(17,973,202.65)
ESTIMATED FOR COMPLETION	(335,973.15)
AVAILABLE FUNDS	<u>(\$0.00)</u>



Arlington Independent School District

Construction Fund 626 Project Status Report

For the Period Ending June 30, 2012

School Name	Project Description	Bond Budget	Encumbrances/Expenditures			Balance	Additional Estimated for Completion
			Outstanding Encumbrance	Expenditures	Total		
Arlington High	Bond Issuance Cost	\$470,350.00	\$0.00	\$104,980.82	\$104,980.82	\$365,369.18	\$0.00
	Science Lab Renovations	129,003.00	0.00	62,153.16	62,153.16	66,849.84	0.00
Bowie High	Science Lab Renovations	181,939.00	0.00	64,184.50	64,184.50	117,754.50	0.00
Lamar High	Science Lab Renovations	130,717.00	0.00	63,719.50	63,719.50	66,997.50	0.00
Martin High	Science Lab Renovations	180,351.00	0.00	62,100.42	62,100.42	118,250.58	0.00
Sam Houston High	Science Lab Renovations	211,154.00	0.00	61,373.48	61,373.48	149,780.52	0.00
Seguin High	Science Lab Renovations	117,936.00	0.00	110,199.96	110,199.96	7,736.04	0.00
Lamar High	Classroom Addition	8,500,000.00	0.00	8,046,385.54	8,046,385.54	453,614.46	0.00
Arlington High	Flooring	430,497.00	0.00	241,565.68	241,565.68	188,931.32	0.00
Bowie High	Flooring	530,529.00	0.00	362,713.64	362,713.64	167,815.36	0.00
Martin High	Flooring	894,121.00	0.00	824,660.30	824,660.30	69,460.70	0.00
Sam Houston High	Flooring	580,526.00	0.00	672,908.74	672,908.74	(92,382.74)	0.00
Bailey Junior High	Flooring	129,082.00	0.00	152,149.00	152,149.00	(23,067.00)	0.00
Barnett Junior High	Flooring	288,682.00	0.00	285,893.12	285,893.12	2,788.88	0.00
Ferguson Junior High	Flooring	68,200.00	0.00	33,521.00	33,521.00	34,679.00	0.00
Gunn Junior High	Flooring	316,070.00	0.00	226,466.56	226,466.56	89,603.44	0.00
Nichols Junior High	Flooring	68,200.00	0.00	39,355.81	39,355.81	28,844.19	0.00
Ousley Junior High	Flooring	287,235.00	0.00	257,555.83	257,555.83	29,679.17	0.00
Shackelford Junior High	Flooring	138,532.00	0.00	107,608.05	107,608.05	30,923.95	0.00
Workman Junior High	Flooring	315,193.00	0.00	365,015.99	365,015.99	(49,822.99)	0.00
Young Junior High	Flooring	196,586.00	0.00	329,909.25	329,909.25	(133,323.25)	0.00
Amos Elementary	Flooring	183,072.00	0.00	159,767.02	159,767.02	23,304.98	0.00
Ashworth Elementary	Flooring	34,100.00	0.00	17,562.00	17,562.00	16,538.00	0.00
Bebensee Elementary	Flooring	43,400.00	0.00	22,785.00	22,785.00	20,615.00	0.00
Blanton Elementary	Flooring	27,364.00	0.00	4,846.00	4,846.00	22,518.00	0.00
Bryant Elementary	Flooring	127,938.00	0.00	57,102.85	57,102.85	70,835.15	0.00
Burgin Elementary	Flooring	34,100.00	0.00	0.00	0.00	34,100.00	0.00
Corey Elementary	Flooring	248,942.00	0.00	227,395.20	227,395.20	21,546.80	0.00
Crouch Elementary	Flooring	189,268.00	0.00	175,736.50	175,736.50	13,531.50	0.00
Ditto Elementary	Flooring	201,591.00	0.00	202,360.26	202,360.26	(769.26)	0.00
Dunn Elementary	Flooring	94,356.00	0.00	156,406.67	156,406.67	(62,050.67)	0.00
Ellis Elementary	Flooring	34,100.00	0.00	17,076.29	17,076.29	17,023.71	0.00
Fitzgerald Elementary	Flooring	228,571.00	0.00	211,240.62	211,240.62	17,330.38	0.00
Hale Elementary	Flooring	58,900.00	0.00	17,559.00	17,559.00	41,341.00	0.00
Knox Elementary	Flooring	76,644.00	0.00	68,278.59	68,278.59	8,365.41	0.00
Miller Elementary	Flooring	200,033.00	0.00	202,303.41	202,303.41	(2,270.41)	0.00
Pearcy Elementary	Flooring	34,100.00	0.00	20,262.00	20,262.00	13,838.00	0.00
Pope Elementary	Flooring	185,570.00	0.00	105,968.00	105,968.00	79,602.00	0.00
Remyse Elementary	Flooring	34,100.00	0.00	18,159.00	18,159.00	15,941.00	0.00
Roquemore Elementary	Flooring	158,669.00	0.00	90,783.00	90,783.00	67,886.00	0.00
Sherrod Elementary	Flooring	256,188.00	0.00	256,529.97	256,529.97	(341.97)	0.00
Short Elementary	Flooring	125,535.00	0.00	116,299.20	116,299.20	9,235.80	0.00
Starrett Elementary	Flooring	40,300.00	0.00	22,304.76	22,304.76	17,995.24	0.00
Swift Elementary	Flooring	253,821.00	0.00	226,199.09	226,199.09	27,621.91	0.00
Williams Elementary	Flooring	232,498.00	0.00	149,857.00	149,857.00	82,641.00	0.00
Wood Elementary	Flooring	134,408.00	0.00	90,787.06	90,787.06	43,620.94	0.00
Various	Flooring - Asbestos Removal	129,000.00	0.00	0.00	0.00	129,000.00	0.00
Various	Flooring - Supplies	50,000.00	0.00	39,310.18	39,310.18	10,689.82	0.00
Arlington High	Fire Alarm	406,094.00	0.00	192,992.25	192,992.25	213,101.75	0.00
Boles Junior High	Fire Alarm	189,510.00	0.00	116,909.66	116,909.66	72,600.34	0.00
Ousley Junior High	Fire Alarm	203,047.00	0.00	93,387.13	93,387.13	109,659.87	0.00
Young Junior High	Fire Alarm	203,047.00	0.00	132,885.63	132,885.63	70,161.37	0.00
Blanton Elementary	Fire Alarm	109,620.00	0.00	80,257.13	80,257.13	29,362.87	0.00
Corey Elementary	Fire Alarm	157,343.00	0.00	76,590.63	76,590.63	80,752.37	0.00
Crow Elementary	Fire Alarm	104,895.00	0.00	52,270.42	52,270.42	52,624.58	0.00
Ditto Elementary	Fire Alarm	104,896.00	0.00	58,711.17	58,711.17	46,184.83	0.00
Fitzgerald Elementary	Fire Alarm	109,133.00	0.00	0.00	0.00	109,133.00	0.00
Goodman Elementary	Fire Alarm	104,985.00	0.00	63,570.63	63,570.63	41,414.37	0.00
Miller Elementary	Fire Alarm	157,343.00	0.00	89,810.13	89,810.13	67,532.87	0.00
Roark Elementary	Fire Alarm	150,767.00	0.00	65,507.68	65,507.68	85,259.32	0.00
Sherrod Elementary	Fire Alarm	150,767.00	0.00	71,264.67	71,264.67	79,502.33	0.00

Arlington Independent School District

Construction Fund 626 Project Status Report

For the Period Ending June 30, 2012

School Name	Project Description	Bond Budget	Encumbrances/Expenditures			Balance	Additional Estimated for Completion
			Outstanding Encumbrance	Expenditures	Total		
Various	Security Fencing	550,582.00	59,850.10	474,758.75	534,608.85	15,973.15	15,973.15
Various	Security Visitor Software	145,000.00	0.00	113,453.50	113,453.50	31,546.50	0.00
Various	Security Cameras	689,000.00	0.00	477,694.07	477,694.07	211,305.93	20,000.00
Various	Security Entry System	2,400,000.00	643,635.53	22,674.87	666,310.40	1,733,689.60	300,000.00
	Sub-Total	\$23,517,500.00	\$703,485.63	\$17,334,037.34	\$18,037,522.97	\$5,479,977.03	\$335,973.15
Other Projects:							
Wimbish Elementary	Fire Alarm	\$0.00	\$0.00	\$78,395.67	\$78,395.67	(\$78,395.67)	\$0.00
Sherry Street Elementary	New Elementary	0.00	4,579,143.53	560,769.64	5,139,913.17	(5,139,913.17)	-
	Sub-Total	\$0.00	\$4,579,143.53	\$639,165.31	\$5,218,308.84	(\$5,218,308.84)	\$0.00
	Total	\$23,517,500.00	\$5,282,629.16	\$17,973,202.65	\$23,255,831.81	\$261,668.19	\$335,973.15

Estimated Complete on June 30, 2012

Arlington Independent School District

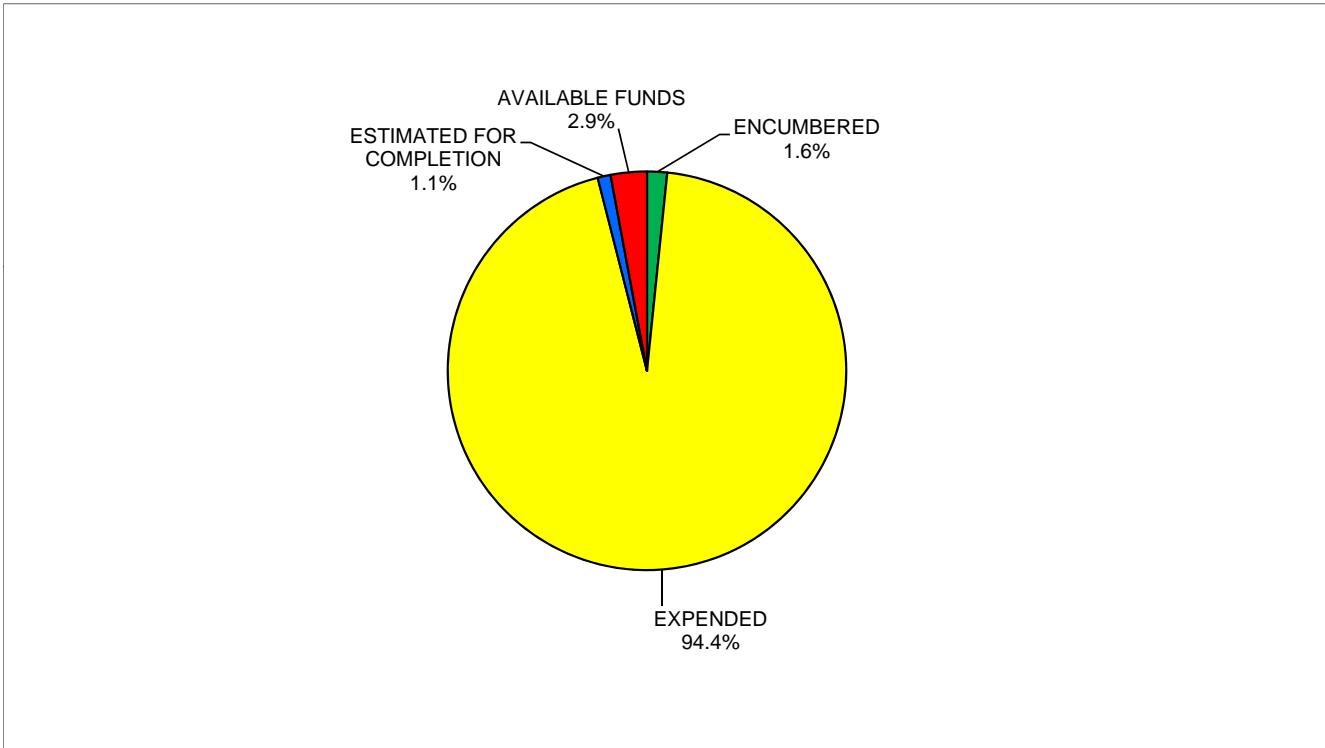
Construction Fund 627 Financial Summary

For the Period Ending June 30, 2012

FUNDS AVAILABLE FROM:

NET PROCEEDS FROM SALE OF BONDS	\$31,178,336.49
INTEREST THROUGH 06/30/12	55,188.88
TOTAL FUNDS	<u>\$31,233,525.37</u>

TOTAL FUNDS	\$31,233,525.37
ENCUMBERED	(506,486.84)
EXPENDED	(29,482,426.17)
ESTIMATED FOR COMPLETION	(329,986.38)
AVAILABLE FUNDS	<u><u>\$914,625.98</u></u>



Arlington Independent School District

Construction Fund 627 Project Status Report

For the Period Ending June 30, 2012

School Name	Project Description	Bond Budget	Encumbrances/Expenditures			Balance	Additional Estimated for Completion
			Outstanding Encumbrance	Expenditures	Total		
	Bond Issuance Cost	\$388,109.95	\$0.00	\$285,880.23	\$285,880.23	\$102,229.72	\$0.00
Sherry Street Elemantar	Purchase Elementary Site	2,000,000.00	0.00	1,403,309.80	1,403,309.80	596,690.20	0.00
Various	Roofing	4,100,000.00	0.00	3,284,158.48	3,284,158.48	815,841.52	0.00
Various	Site Work-Contracted Services	0.00	0.00	210,298.00	210,298.00	(210,298.00)	0.00
	Site Work-Capital Expenditures	600,000.00	73,223.58	331,460.35	404,683.93	195,316.07	0.00
Various	Remodeling-Contracted Services	100,000.00	241,229.46	100,004.69	341,234.15	(241,234.15)	0.00
	Remodeling-Capital Expenditures	875,000.00	27,637.00	311,308.02	338,945.02	536,054.98	294,820.83
Lamar	Remodeling-LHS Dressing Room	125,000.00	0.00	125,000.00	125,000.00	0.00	0.00
Various	MEP	4,800,000.00	0.00	4,292,207.07	4,292,207.07	507,792.93	0.00
Various	Technology - Classroom	12,641,333.00	0.00	12,719,806.85	12,719,806.85	(78,473.85)	0.00
	Technology - Network	1,772,000.00	0.00	1,693,526.15	1,693,526.15	78,473.85	0.00
Various	Fine Arts - Classroom < \$5,000	1,019,250.00	0.00	1,059,813.25	1,059,813.25	(40,563.25)	0.00
	Fine Arts - Classroom > \$5,000	200,000.00	0.00	141,342.00	141,342.00	58,658.00	18,094.75
	Fine Arts - Uniforms	100,000.00	0.00	82,929.20	82,929.20	17,070.80	17,070.80
Various	Transportation - New Buses	2,460,000.00	0.00	2,186,009.38	2,186,009.38	273,990.62	0.00
	Sub-Total	\$31,180,692.95	\$342,090.04	\$28,227,053.47	\$28,569,143.51	\$2,611,549.44	\$329,986.38
Other Projects:							
Arlington High	Cafeteria Expansion/Classroom Addn	\$0.00	\$0.00	\$662,082.96	\$662,082.96	(\$662,082.96)	\$0.00
Various	Temp. Bldg. Inspections	0.00	0.00	27,600.00	27,600.00	(27,600.00)	0.00
Various	MEP-2011 Projects	0.00	47,423.00	199,576.97	246,999.97	(246,999.97)	0.00
Various	Roofing Consulting-2011 Projects	0.00	0.00	232,086.57	232,086.57	(232,086.57)	0.00
Various	Roofing Consulting-2012 Projects	0.00	116,973.80	134,026.20	251,000.00	(251,000.00)	0.00
	Sub-Total	\$0.00	\$164,396.80	\$1,255,372.70	\$1,419,769.50	(\$1,419,769.50)	\$0.00
	Total	\$31,180,692.95	\$506,486.84	\$29,482,426.17	\$29,988,913.01	\$1,191,779.94	\$329,986.38

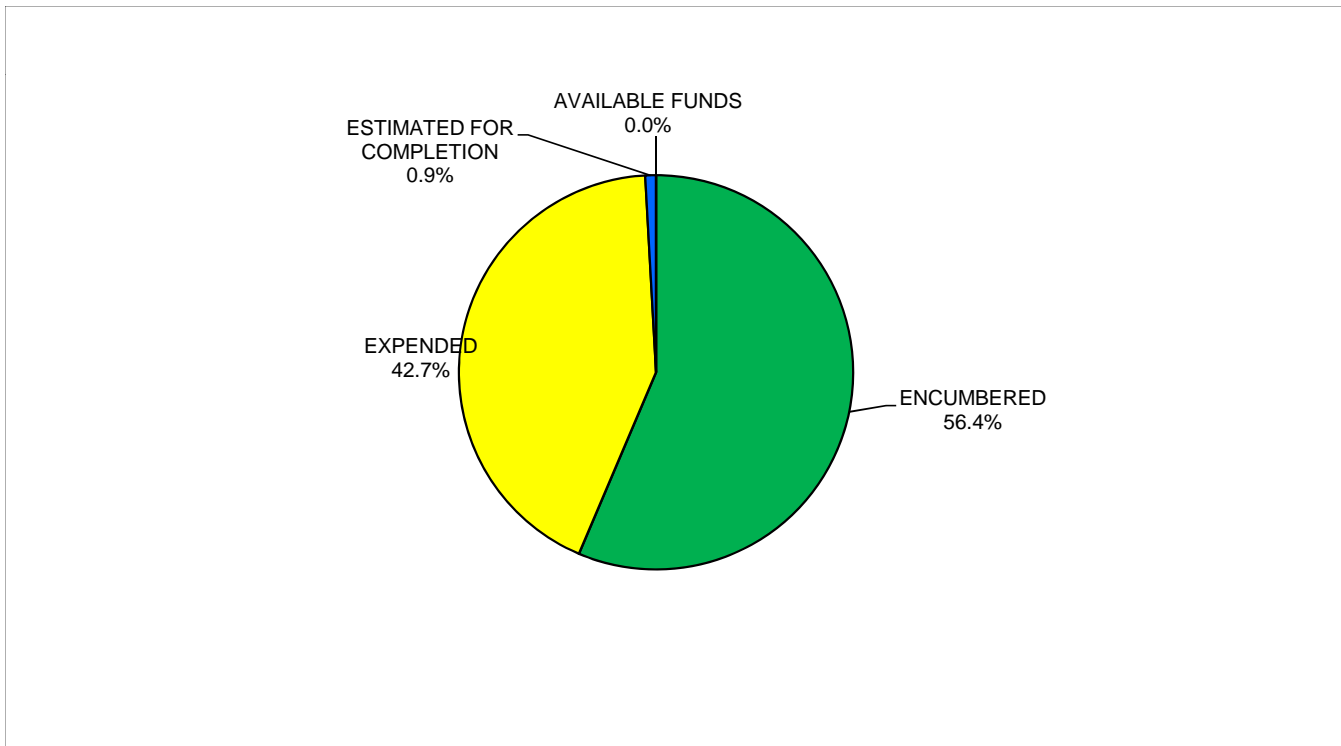
Estimated Complete on June 30, 2012

Arlington Independent School District

Construction Fund 628 Financial Summary

For the Period Ending June 30, 2012

FUNDS AVAILABLE FROM:	
NET PROCEEDS FROM SALE OF BONDS	\$13,655,000.00
ADDITIONAL REVENUE	5,816.97
INTEREST THROUGH 06/30/12	25,916.77
TOTAL FUNDS	\$13,686,733.74
TOTAL FUNDS	\$13,686,733.74
ENCUMBERED	(7,719,695.64)
EXPENDED	(5,847,620.10)
ESTIMATED FOR COMPLETION	(119,418.00)
AVAILABLE FUNDS	\$0.00



Arlington Independent School District

Construction Fund 628 Project Status Report

For the Period Ending June 30, 2012

School Name	Project Description	Bond Budget	Encumbrances/Expenditures			Balance	Additional Estimated for Completion
			Outstanding Encumbrance	Expenditures	Total		
	Bond Issuance Cost	\$273,100.00	\$0.00	\$135,324.94	\$135,324.94	\$137,775.06	\$0.00
Sherry Street Elementary	New Elementary	7,012,482.00	7,426,009.11	418,064.65	7,844,073.76	(831,591.76)	0.00
Arlington High	Cafeteria Expansion	6,250,000.00	293,686.53	5,294,230.51	5,587,917.04	662,082.96	0.00
Various	Fencing - Controlled Access	119,418.00	0.00	0.00	0.00	119,418.00	119,418.00
	Sub-Total	\$13,655,000.00	\$7,719,695.64	\$5,847,620.10	\$13,567,315.74	\$87,684.26	\$119,418.00
Other Projects:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$13,655,000.00	\$7,719,695.64	\$5,847,620.10	\$13,567,315.74	\$87,684.26	\$119,418.00

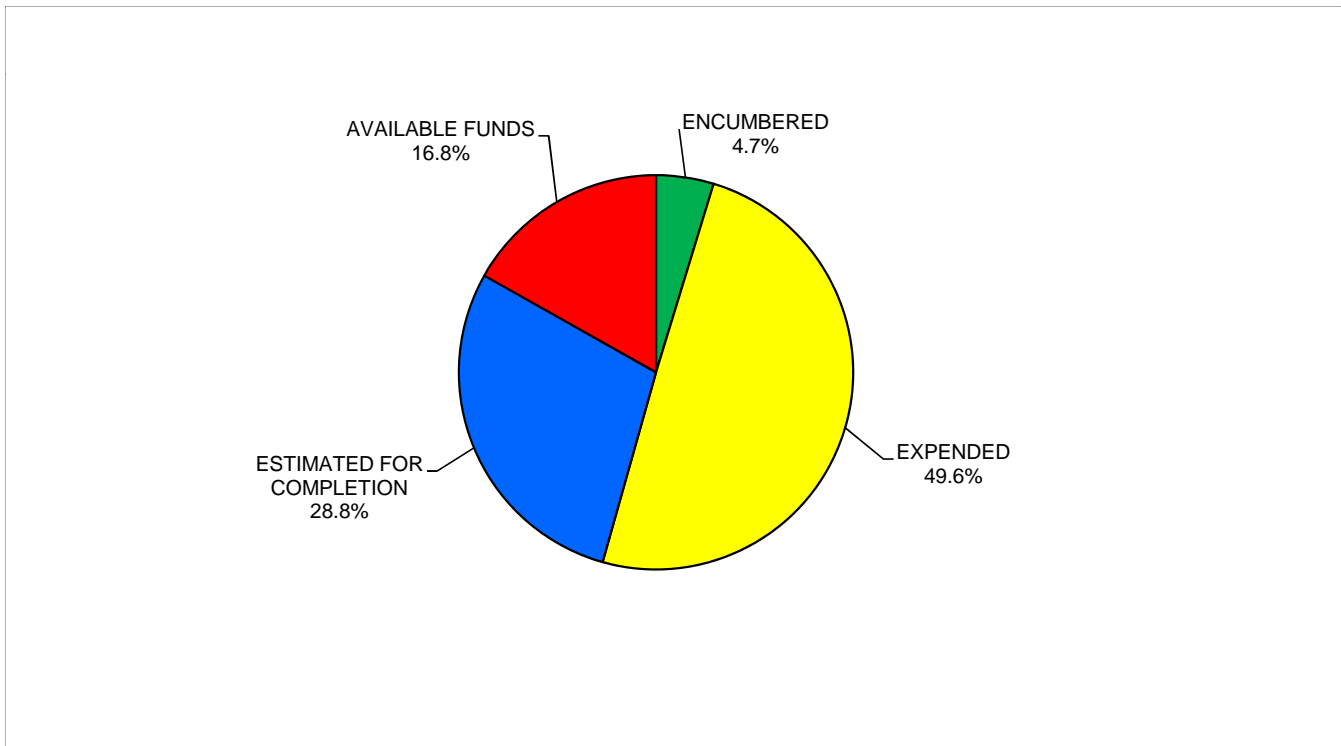
Estimated Complete on June 30, 2012

Arlington Independent School District

Construction Fund 629 Financial Summary

For the Period Ending June 30, 2012

FUNDS AVAILABLE FROM:	
NET PROCEEDS FROM SALE OF BONDS	\$53,361,991.70
ADDITIONAL REVENUE	225,409.43
INTEREST THROUGH 06/30/12	73,876.04
TOTAL FUNDS	\$53,661,277.17
TOTAL FUNDS	\$53,661,277.17
ENCUMBERED	(2,540,392.37)
EXPENDED	(26,630,134.84)
ESTIMATED FOR COMPLETION	(15,454,456.54)
AVAILABLE FUNDS	\$9,036,293.42



Arlington Independent School District

Construction Fund 629 Project Status Report

For the Period Ending June 30, 2012

School Name	Project Description	Bond Budget	Encumbrances/Expenditures			Balance	Additional Estimated for Completion
			Outstanding Encumbrance	Expenditures	Total		
	Bond Issuance Cost	\$529,207.00	\$0.00	\$529,206.61	\$529,206.61	\$0.39	\$0.00
Bailey Junior High	Mechanical,Electrical & Plumbing	605,523.00	69.80	668,736.20	668,806.00	(63,283.00)	0.00
Barnett Junior High	Mechanical,Electrical & Plumbing	675,653.00	0.00	452,250.00	452,250.00	223,403.00	0.00
Ferguson Junior High	Mechanical,Electrical & Plumbing	64,024.00	0.00	0.00	0.00	64,024.00	64,024.00
Nichols Junior High	Mechanical,Electrical & Plumbing	541,783.00	0.00	472,750.00	472,750.00	69,033.00	0.00
Berry Elementary	Mechanical,Electrical & Plumbing	327,222.00	129,470.00	77,400.00	206,870.00	120,352.00	185,230.00
Butler Elementary	Mechanical,Electrical & Plumbing	154,350.00	0.00	74,540.00	74,540.00	79,810.00	0.00
Crow Elementary	Mechanical,Electrical & Plumbing	185,220.00	0.00	378,322.12	378,322.12	(193,102.12)	0.00
Ditto Elementary	Mechanical,Electrical & Plumbing	154,350.00	0.00	96,282.00	96,282.00	58,068.00	0.00
Duff Elementary	Mechanical,Electrical & Plumbing	172,872.00	0.00	9,944.00	9,944.00	162,928.00	0.00
Dunn Elementary	Mechanical,Electrical & Plumbing	284,004.00	0.00	101,696.00	101,696.00	182,308.00	111,132.00
Ellis Elementary	Mechanical,Electrical & Plumbing	321,048.00	0.00	302,211.00	302,211.00	18,837.00	123,480.00
Rankin Elementary	Mechanical,Electrical & Plumbing	171,520.00	0.00	98,725.00	98,725.00	72,795.00	0.00
Speer Elementary	Mechanical,Electrical & Plumbing	277,830.00	0.00	240,107.00	240,107.00	37,723.00	0.00
Starrett Elementary	Mechanical,Electrical & Plumbing	222,264.00	0.00	232,895.00	232,895.00	(10,631.00)	0.00
Thornton Elementary	Mechanical,Electrical & Plumbing	370,440.00	30,000.00	318,634.20	348,634.20	21,805.80	0.00
Williams Elementary	Mechanical,Electrical & Plumbing	308,700.00	0.00	306,711.00	306,711.00	1,989.00	0.00
Arlington High	Roofing	200,000.00	0.00	196,924.00	196,924.00	3,076.00	0.00
Sam Houston High	Roofing	286,200.00	0.00	136,200.00	136,200.00	150,000.00	0.00
Workman Junior High	Roofing	1,623,947.00	0.00	1,216,988.43	1,216,988.43	406,958.57	0.00
Berry Elementary	Roofing	207,210.00	0.00	322,872.00	322,872.00	(115,662.00)	0.00
Rankin Elementary	Roofing	751,440.00	0.00	595,469.00	595,469.00	155,971.00	0.00
South Davis Elementary	Roofing	108,508.00	0.00	85,200.00	85,200.00	23,308.00	0.00
Wimbish Elementary	Roofing	558,737.00	0.00	435,872.00	435,872.00	122,865.00	0.00
Wood Elementary	Roofing	735,305.00	0.00	906,800.00	906,800.00	(171,495.00)	0.00
Venture High	Site Work	38,463.00	0.00	27,744.00	27,744.00	10,719.00	0.00
Hutcheson Junior High	Site Work	488,045.00	27,684.78	567,550.00	595,234.78	(107,189.78)	0.00
Corey Elementary	Site Work	203,774.00	2,652.05	96,760.00	99,412.05	104,361.95	0.00
Dunn Elementary	Site Work	26,244.00	0.00	97,433.00	97,433.00	(71,189.00)	0.00
Roark Elementary	Site Work	46,400.00	1,179.29	61,660.00	62,839.29	(16,439.29)	0.00
Roquemore Elementary	Site Work	191,700.00	1,592.47	56,020.00	57,612.47	134,087.53	0.00
Short Elementary	Site Work	74,639.00	7,364.41	57,190.00	64,554.41	10,084.59	0.00
Wood Elementary	Site Work	146,180.00	0.00	56,833.00	56,833.00	89,347.00	0.00
Bailey Junior High	Remodel	133,151.00	946.80	120,260.60	121,207.40	11,943.60	0.00
Berry Elementary	Remodel	100,000.00	13,103.00	58,995.00	72,098.00	27,902.00	0.00
Blanton Elementary	Remodel	125,000.00	15,471.00	89,252.00	104,723.00	20,277.00	0.00
Rankin Elementary	Remodel	13,112.00	13,111.99	0.00	13,111.99	0.01	0.00
Roark Elementary	Remodel	98,339.00	0.00	0.00	0.00	98,339.00	0.00
South Davis Elementary	Remodel	150,000.00	11,580.00	120,213.00	131,793.00	18,207.00	0.00
Various Elementaries	Remodel (Gym insulation)	446,184.00	88,728.46	0.00	88,728.46	357,455.54	357,455.54
Sherry Street Elementary	New Elementary	12,987,518.00	2,049,113.59	4,915.33	2,054,028.92	10,933,489.08	2,176,099.08
Various Elementaries	Classroom Additions	10,000,000.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00
Various	Technology Upgrade - Classroom	12,841,333.00	0.00	10,826,765.22	10,826,765.22	2,014,567.78	2,006,013.56
Various	Technology Upgrade - Network	1,502,000.00	94,858.91	1,415,695.31	1,510,554.22	(8,554.22)	0.00
Various	Fine Arts - Classroom	1,512,345.00	10,169.22	1,029,167.74	1,039,336.96	473,008.04	431,022.36
Various	Fine Arts - Uniforms	241,618.00	0.00	283,603.68	283,603.68	(41,985.68)	0.00
Various	Transportation - New Buses	2,558,400.00	0.00	2,648,444.00	2,648,444.00	(90,044.00)	0.00
	Sub-Total	\$53,761,802.00	\$2,497,095.77	\$25,875,237.44	\$28,372,333.21	\$25,389,468.79	\$15,454,456.54
Other Projects:							
Lamar High School	Mechanical, Electrical & Plumbing	\$0.00	\$10,228.00	\$42,912.00	\$53,140.00	(\$53,140.00)	\$0.00
Bowie High School	Mechanical,Electrical & Plumbing	0.00	0.00	202,228.00	202,228.00	(202,228.00)	0.00
Hutcheson Junior High	Mechanical,Electrical & Plumbing	0.00	10,228.00	42,912.00	53,140.00	(53,140.00)	0.00
Shackelford Junior High	Mechanical,Electrical & Plumbing	0.00	4,246.80	218,488.20	222,735.00	(222,735.00)	0.00
Workman Junior High	Mechanical,Electrical & Plumbing	0.00	9,497.00	209,214.00	218,711.00	(218,711.00)	0.00
Atherton Elementary	Mechanical,Electrical & Plumbing	0.00	1,131.00	2,448.00	3,579.00	(3,579.00)	0.00
Farrell Elementary	Mechanical,Electrical & Plumbing	0.00	84.00	17,408.00	17,492.00	(17,492.00)	0.00
Moore Elementary	Mechanical,Electrical & Plumbing	0.00	4,823.00	7,244.00	12,067.00	(12,067.00)	0.00
Knox Elementary	Mechanical,Electrical & Plumbing	0.00	3,058.80	12,043.20	15,102.00	(15,102.00)	0.00
	Sub-Total	\$0.00	\$43,296.60	\$754,897.40	\$798,194.00	(\$798,194.00)	\$0.00
	Total	\$53,761,802.00	\$2,540,392.37	\$26,630,134.84	\$29,170,527.21	\$24,591,274.79	\$15,454,456.54

Estimated Complete on June 30, 2012

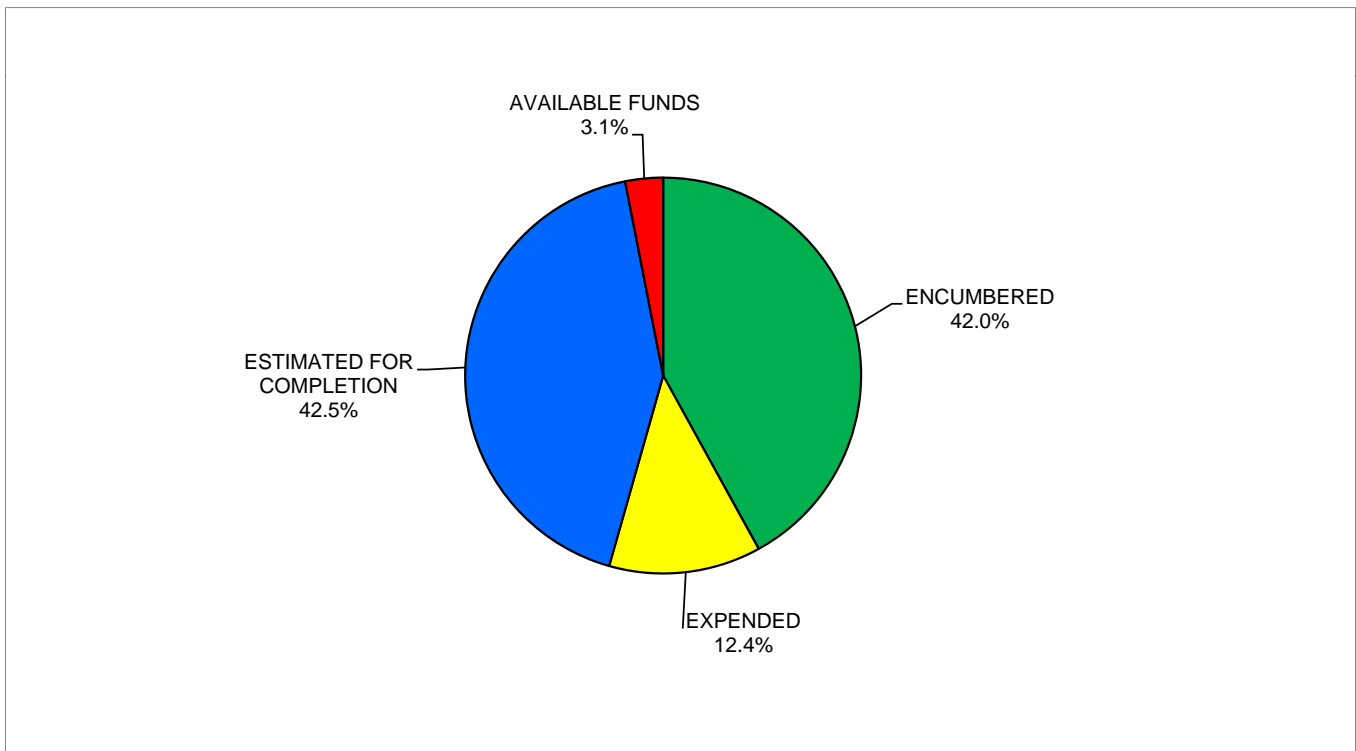
Arlington Independent School District

Construction Fund 630 Financial Summary

For the Period Ending June 30, 2012

FUNDS AVAILABLE FROM:	
NET PROCEEDS FROM SALE OF BONDS	\$27,779,327.12
INTEREST THROUGH 06/30/12	23,986.12
TOTAL FUNDS	\$27,803,313.24

TOTAL FUNDS	\$27,803,313.24
ENCUMBERED	(11,671,015.75)
EXPENDED	(3,453,966.51)
ESTIMATED FOR COMPLETION	(11,822,128.63)
AVAILABLE FUNDS	\$856,202.35



Arlington Independent School District

Construction Fund 630 Project Status Report

For the Period Ending June 30, 2012

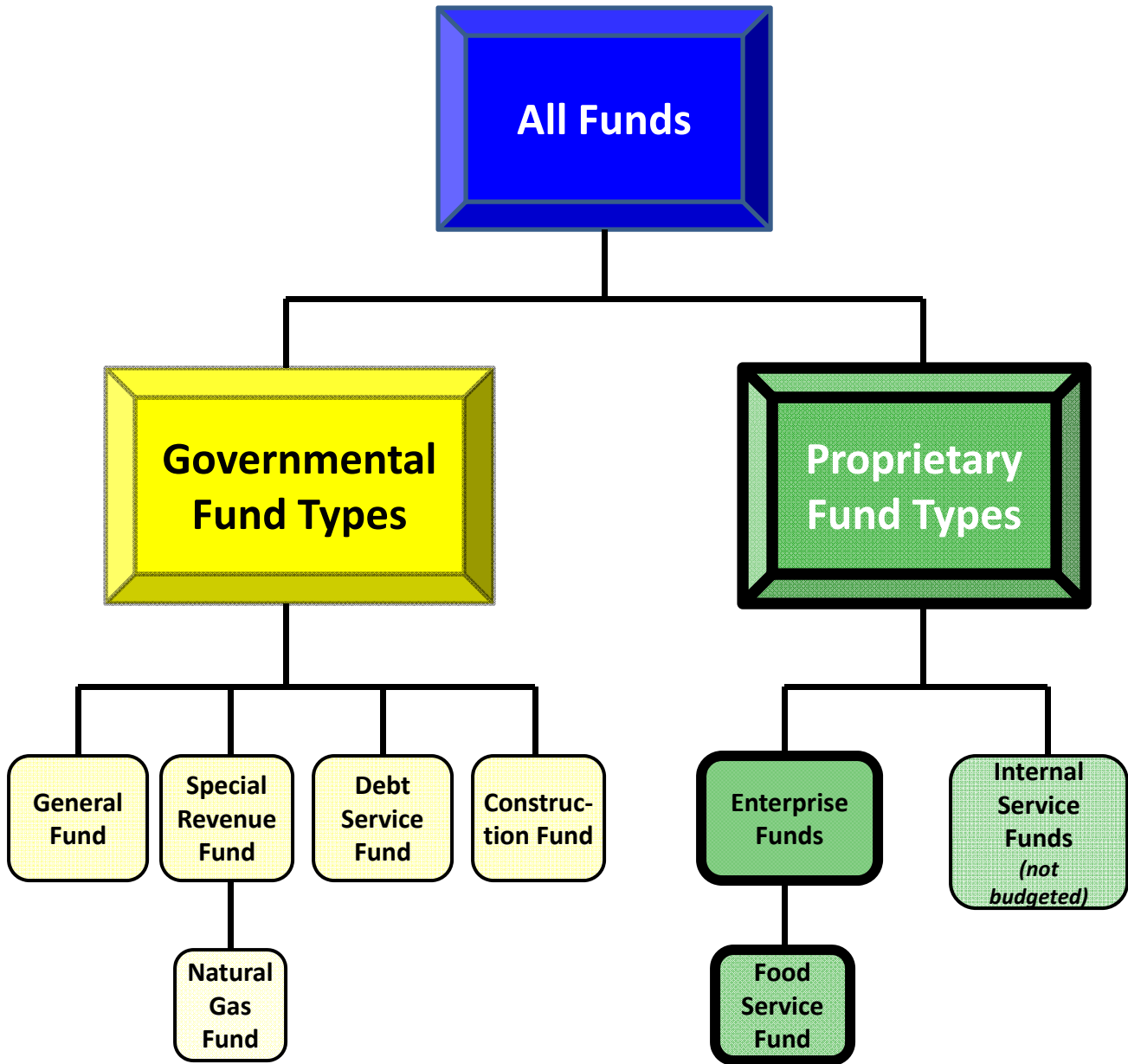
Proj #	Loc #	School Name	Project Description	Bond Budget	Encumbrances/Expenditures			Balance	Additional Estimated for Completion
					Outstanding Encumbrance	Expenditures	Total		
	997		Bond Issuance Cost	\$329,703.00	\$0.00	\$329,702.88	\$329,702.88	\$0.12	\$0.00
16	137	Corey Elementary	Roofing	1,001,799.00	882,200.00	0.00	882,200.00	119,599.00	0.00
16	143	Farrell Elementary	Roofing	680,049.00	672,900.00	0.00	672,900.00	7,149.00	0.00
16	112	Speer Elementary	Roofing	215,914.00	67,000.00	0.00	67,000.00	148,914.00	0.00
16	048	Shackelford Junior High	Roofing	908,127.00	399,558.50	299,441.50	699,000.00	209,127.00	0.00
16	049	Young Junior High	Roofing	732,176.00	622,022.78	375,177.23	997,200.01	(265,024.01)	0.00
16	901	Roofing-Project Balance	Roofing	763,562.00	0.00	0.00	0.00	763,562.00	0.00
15	045	Bailey Junior High	MEP	337,917.00	433,168.60	0.00	433,168.60	(95,251.60)	0.00
15	132	Atherton Elementary	MEP	69,149.00	18,343.30	24,011.80	42,355.10	26,793.90	26,793.90
15	143	Farrell Elementary	MEP	259,308.00	24,197.80	380,213.70	404,411.50	(145,103.50)	0.00
15	144	Moore Elementary	MEP	308,700.00	10,253.70	275,287.30	285,541.00	23,159.00	23,159.00
15	157	Knox Elementary	MEP/Grease Trap	292,178.00	39,712.00	173,133.80	212,845.80	79,332.20	79,332.20
15	124	Amos Elementary	MEP/Grease Trap	216,090.00	87,621.00	0.00	87,621.00	128,469.00	128,469.00
15	119	Goodman Elementary	Upgrade Electric Panels	111,132.00	99,174.00	0.00	99,174.00	11,958.00	11,958.00
15	137	Corey Elementary	Upgrade Electric Panels	117,306.00	76,671.00	0.00	76,671.00	40,635.00	40,635.00
15	152	West Elementary	Upgrade Electric Panels	111,132.00	0.00	0.00	0.00	111,132.00	111,132.00
15	117	Hill Elementary	Electric Panels/Water Piping/RTU	216,090.00	173,401.00	0.00	173,401.00	42,689.00	42,689.00
15	110	Roark Elementary	Electric Panels/Site Lighting	172,872.00	77,147.00	0.00	77,147.00	95,725.00	95,725.00
15	926	Annex - Little Road	Upgrade Electric Panels	111,132.00	0.00	0.00	0.00	111,132.00	111,132.00
15	102	Blanton Elementary	Site Lighting/Water Piping	166,698.00	183,522.00	0.00	183,522.00	(16,824.00)	0.00
15	048	Shackelford Junior High	Site Lighting	50,991.00	57,692.00	0.00	57,692.00	(6,701.00)	0.00
15	006	Venture High	Site Lighting	25,496.00	48,460.00	0.00	48,460.00	(22,964.00)	0.00
15	050	Workman Junior High	Site Lighting	119,830.00	155,543.00	0.00	155,543.00	(35,713.00)	0.00
15	135	Miller Elementary	Site Lighting/Grease Trap	104,958.00	114,851.00	0.00	114,851.00	(9,893.00)	0.00
15	131	Morton Elementary	Site Lighting	61,740.00	47,250.00	0.00	47,250.00	14,490.00	14,490.00
15	142	Ellis Elementary	Site Lighting	70,875.00	12,271.00	0.00	12,271.00	58,604.00	58,604.00
15	126	Foster Elementary	Sewer Line	93,023.00	30,779.00	0.00	30,779.00	62,244.00	62,244.00
15	128	Key Elementary	Sewer Line and Flr. Sinks	92,610.00	29,935.00	0.00	29,935.00	62,675.00	62,675.00
15	113	Swift Elementary	Sewer Line	92,610.00	29,302.00	0.00	29,302.00	63,308.00	63,308.00
15	133	Wood Elementary	Sewer Line	92,610.00	82,197.00	0.00	82,197.00	10,413.00	10,413.00
15	136	Fitzgerald Elementary	RTU; Office HVAC; Kitchen HVA	92,610.00	58,322.00	0.00	58,322.00	34,288.00	34,288.00
15	140	Starrett Elementary	Kitchen RTU	37,044.00	72,223.00	0.00	72,223.00	(35,179.00)	0.00
15	141	Bebensee Elementary	Office RTU	24,696.00	35,663.00	0.00	35,663.00	(10,967.00)	0.00
15	125	Dunn Elementary	Office RTU	24,696.00	32,207.00	0.00	32,207.00	(7,511.00)	0.00
15	005	Martin High	6 RTU; Auditorium Return Duct	382,435.00	349,079.00	0.00	349,079.00	33,356.00	33,356.00
15	148	Webb Elementary	Crawl Space Drainage	74,083.00	31,500.00	0.00	31,500.00	42,583.00	42,583.00
15	122	Roquemore Elementary	Water Piping	98,784.00	112,071.00	0.00	112,071.00	(13,287.00)	0.00
15	901	MEP-Project Balance	MEP	771,205.00	0.00	0.00	0.00	771,205.00	371,810.90
19	908	Various	Remodel	1,182,375.00	0.00	0.00	0.00	1,182,375.00	1,182,375.00
17	901	Various	Site Work	428,283.00	0.00	0.00	0.00	428,283.00	428,283.00
12		Various	Technology	12,635,334.00	3,609,051.87	774,087.60	4,383,139.47	8,252,194.53	8,252,194.53
10	816	Various	Fine Arts	1,623,398.00	276,008.20	822,910.70	1,098,918.90	524,479.10	524,479.10
13	934	Various	Transportation - New Buses	2,658,562.00	2,619,718.00	0.00	2,619,718.00	38,844.00	10,000.00
			Sub-Total	\$27,959,282.00	\$11,671,015.75	\$3,453,966.51	\$15,124,982.26	\$12,834,299.74	\$11,822,128.63
		Other Projects:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0.00	0.00	0.00	0.00	0.00	0.00
			Sub-Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Total	\$27,959,282.00	\$11,671,015.75	\$3,453,966.51	\$15,124,982.26	\$12,834,299.74	\$11,822,128.63

Estimated Complete on June 30, 2012

Proprietary Fund Types

Enterprise Funds

Food Service Fund



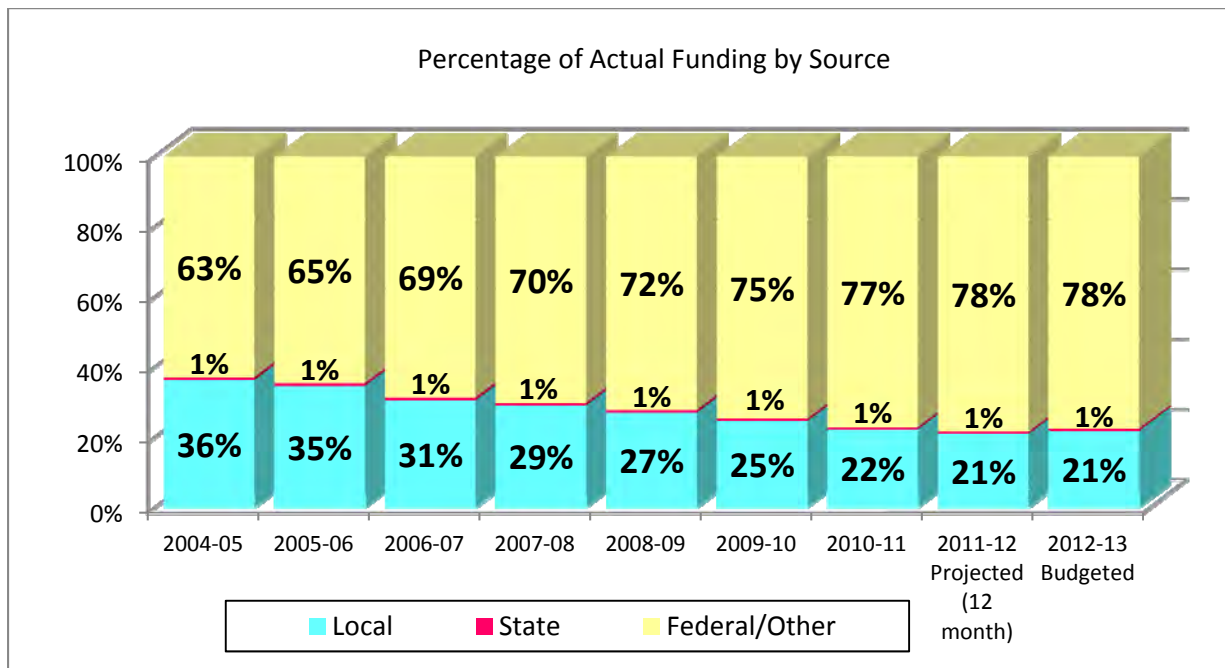
Proprietary Fund Types: **Enterprise Funds - Food Service Fund Overview**

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 resemble a commercial operation than a government service; therefore, a separate enterprise fund is used to account for its operations. The Food Service Fund is expected to sustain its operations without any assistance from the General Fund.

The Food and 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 campuses has a cafeteria to serve its students. Close to 600 employees operate the Food Services program. The department also operates two warehouses with 633 items. The department serves approximately 10.1 million reimbursable meals each year, and the average number of reimbursable meals served each day is 57,205.

Revenue Trends and Assumptions

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 21.9% and 77.5% of the resources, respectively. The remaining 0.6% of revenue will be generated from state matching funds. The 2012-13 Food Service budget includes \$4.4 million for breakfast and lunch sales, \$1.8 million for sales of a la carte items, and \$22.2 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.



Prices for full-price lunches increased by 10 cents to \$2.40 in Secondary and \$2.15 in Elementary. Full-price breakfasts remained the same at \$1.25. 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 10 cents in 2012-13 in order to comply with the Act. There is no change in the price for reduced-price meals.

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.

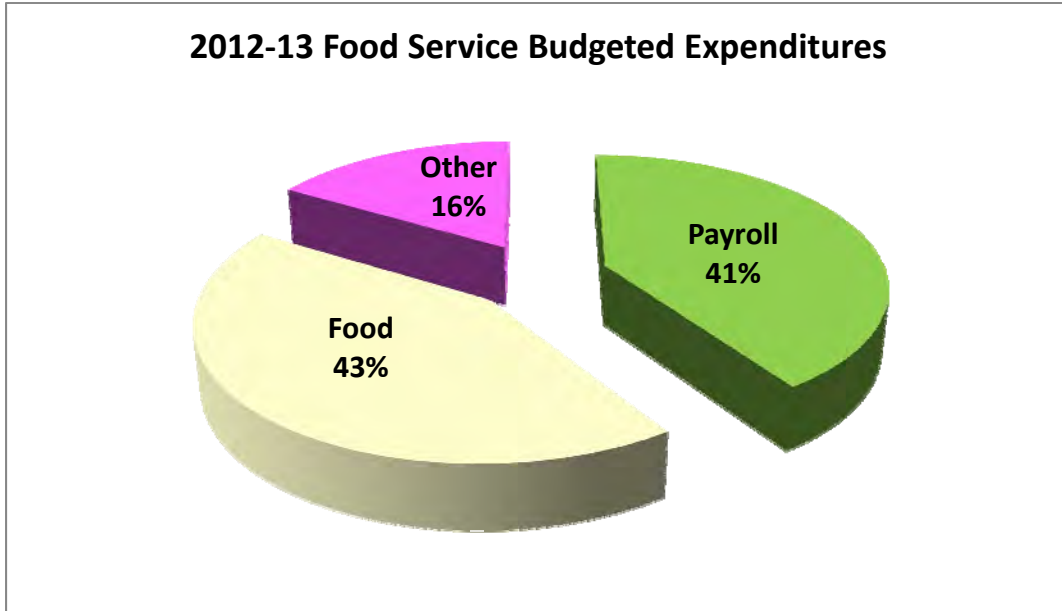
2012-2013 Cafeteria Meal Prices

	Breakfast	Lunch
Elementary Students	\$1.25	\$2.15
Secondary Students	\$1.25	\$2.40
Reduced-Price Students	\$0.30	\$0.40
Adults	A La Carte	\$3.00

Expenditure Summary

Food Service expenditures can be categorized into two major types – payroll costs and food costs. Payroll costs for 2012-13 are budgeted at \$11.6 million. This is an increase from the prior year budget of \$896,283 or 8.4%. 16 new food service specialist positions are included in the budget to meet increased participation and additional program needs. Contracted temporary labor was used during 2011-12 to meet staffing needs. Based on sustained participation trends and additional programs including after-school snack programs, fresh fruit and vegetable program, and breakfast in the classroom, staffing needs for 2012-13 mirror that of 2011-12. It is less expensive to employ Food Service specialists than to contract that labor; therefore, 16 new positions are requested in lieu of contracted labor. Additionally, the Board approved a 2.0% raise for all employees. The total cost to increase salaries is \$188,589.

The budget for food and commodities costs, which are categorized as “supplies and materials,” was decreased by 2.8% to more accurately reflect actual projected costs.



Fund Equity Impact

The Food Service Division strives to break even each year. The Food Service Enterprise Fund budget reflects a small surplus of \$112,377 increased projected fund equity on June 30, 2013 to \$14,524,731. The projected fund equity represents just over 6 months of operating expenses. This fund equity is used for capital asset and equipment replacement projects.

2012-13 Food Service Enterprise Fund Budget

	2010-11	2011-12			2012-13		
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	Preliminary Budget
Revenues							
5700 Local & Intermediate Revenue	\$ 6,114,825	\$ 6,528,845	\$ 6,268,439	\$ 5,668,439	\$ 5,838,056	\$ 6,256,872	\$ (271,973)
5800 State Program Revenue	181,908	180,000	180,000	180,000	182,000	181,000	1,000
5900 Federal Program Revenue	-	-	-	-	-	-	-
Total Revenues	6,296,733	6,708,845	6,448,439	5,848,439	6,020,056	6,437,872	(270,973)
Other Resources	21,195,215	21,176,715	20,352,958	21,452,958	21,985,863	22,205,953	1,029,238
Total Revenues and Other Resources	27,491,948	27,885,560	26,801,397	27,301,397	28,005,919	28,643,825	758,265
Expenditures							
Function							
11 Instruction	-	-	-	-	-	-	-
12 Instructional Resources & Media Services	-	-	-	-	-	-	-
13 Curriculum & Staff Development	-	-	-	-	-	-	-
21 Instructional Administration	-	-	-	-	-	-	-
23 School Administration	-	-	-	-	-	-	-
31 Guidance & Counseling	-	-	-	-	-	-	-
32 Attendance & Social Work Service	-	-	-	-	-	-	-
33 Health Services	-	-	-	-	-	-	-
34 Pupil Transportation	-	-	-	-	-	-	-
35 Food Service	25,833,397	28,118,606	25,363,602	26,263,602	26,839,326	28,524,698	406,092
36 Co-curricular Activities	-	-	-	-	-	-	-
41 General Administration	-	-	-	-	-	-	-
51 Plant Maintenance & Operations	6,341	6,500	5,448	5,448	6,865	6,750	250
52 Security	-	-	-	-	-	-	-
53 Computer Processing	-	-	-	-	-	-	-
61 Community Services	-	-	-	-	-	-	-
71 Debt Service	-	-	-	-	-	-	-
81 Facility Acquisition & Construction	-	-	-	-	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
Total Expenditures	25,839,738	28,125,106	25,369,050	26,269,050	26,846,191	28,531,448	406,342
Other Uses	-	-	-	-	-	-	-
Total Expenditures and Other Uses	25,839,738	28,125,106	25,369,050	26,269,050	26,846,191	28,531,448	406,342
Revenues Over/(Under) Expenditures	1,652,210	(239,546)	1,432,347	1,032,347	1,159,728	112,377	351,923
Projected Beginning Fund Equity	11,600,416	13,252,626	13,252,626	13,252,626	13,252,626	14,412,354	
Projected Ending Fund Equity	13,252,626	13,013,080	14,684,973	14,284,973	14,412,354	14,524,731	

2012-13 Food Service Enterprise Fund Budget
By Object Category

	2010-11	2011-12			2012-13		
		Actual	Original 12 month Budget	Original 10 month Budget	Current 10 month Budget	Projected 10 month Actual	12 month Budget
Revenues							
5700 Local & Intermediate Revenue	\$ 6,114,825	\$ 6,528,845	\$ 6,268,439	\$ 5,668,439	\$ 5,838,056	\$ 6,256,872	\$ (271,973)
5800 State Program Revenue	181,908	180,000	180,000	180,000	182,000	181,000	1,000
5900 Federal Program Revenue	-	-	-	-	-	-	-
Total Revenues	6,296,733	6,708,845	6,448,439	5,848,439	6,020,056	6,437,872	(270,973)
Other Resources	21,195,215	21,176,715	20,352,958	21,452,958	21,985,863	22,205,953	1,029,238
Total Revenues and Other Resources	27,491,948	27,885,560	26,801,397	27,301,397	28,005,919	28,643,825	758,265
Expenditures							
6100 Payroll Costs	10,257,456	10,683,280	9,534,526	9,534,526	9,562,948	11,579,563	896,283
6200 Purchased & Contracted Services	1,709,300	2,567,739	2,434,696	2,834,696	2,798,542	2,550,589	(17,150)
6300 Supplies & Materials	13,449,596	14,207,946	12,837,202	13,337,202	13,922,080	13,699,204	(508,742)
6400 Other Operating Costs	423,386	666,141	562,626	562,626	562,621	702,092	35,951
6500 Debt Service	-	-	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	25,839,738	28,125,106	25,369,050	26,269,050	26,846,191	28,531,448	406,342
Other Uses	-	-	-	-	-	-	-
Total Expenditures and Other Uses	25,839,738	28,125,106	25,369,050	26,269,050	26,846,191	28,531,448	406,342
Revenues Over/(Under) Expenditures	1,652,210	(239,546)	1,432,347	1,032,347	1,159,728	112,377	
Projected Beginning Fund Equity	11,600,416	13,252,626	13,252,626	13,252,626	13,252,626	14,412,354	
Projected Ending Fund Equity	13,252,626	13,013,080	14,684,973	14,284,973	14,412,354	14,524,731	

2012-13 Food Service Enterprise Fund Budget
By Object

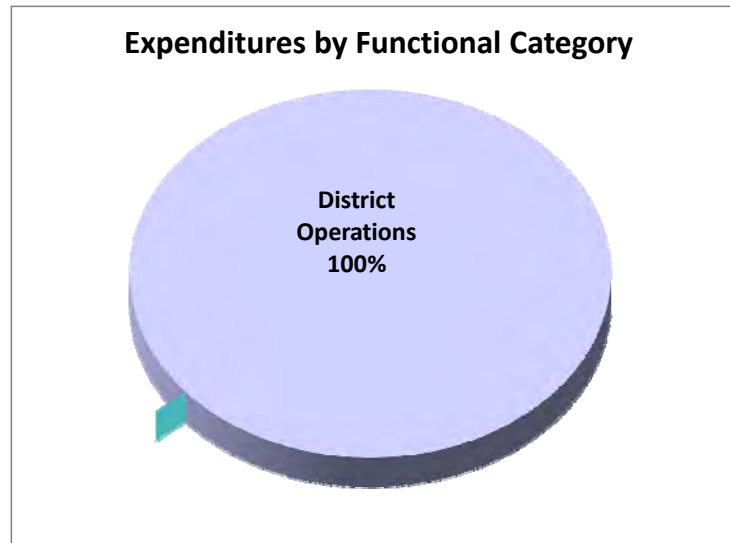
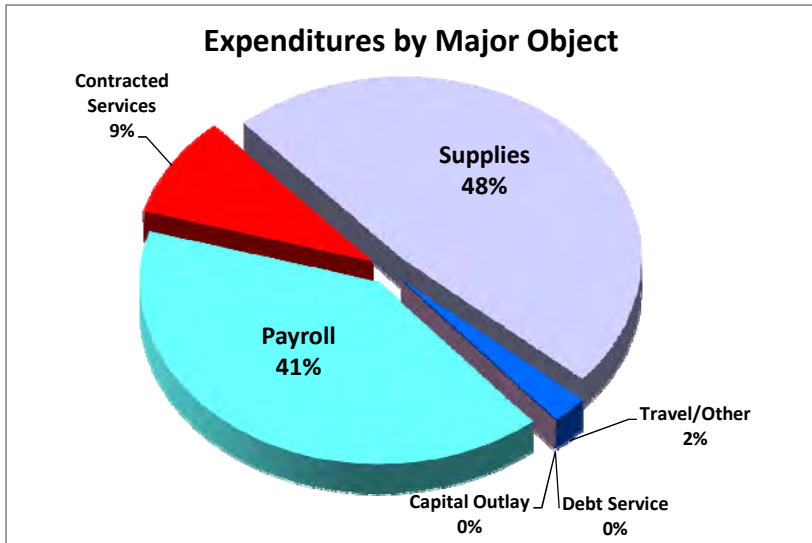
	2010-11	2011-12				2012-13	
		Original	Original	Current	Projected	12 month	Diff from
	Actual	12 month	10 month	10 month	10 month	Budget	11-12 Original
	Budget	Budget	Budget	Budget	Actual		
Revenues							
5700 Local & Intermediate Revenue							
Catering services	\$ 116,566	\$ 105,150	\$ 91,650	\$ 91,650	\$ 28,969	\$ 60,000	\$ (45,150)
Miscellaneous revenue	18,335	8,000	8,500	8,500	2,315	8,500	500
Student breakfast & lunch	3,890,964	4,309,027	4,141,322	3,541,322	3,683,807	4,029,773	(279,254)
Adult breakfast & lunch	334,856	360,000	347,278	347,278	330,221	330,000	(30,000)
A La Carte	1,754,104	1,746,668	1,679,689	1,679,689	1,792,744	1,828,599	81,931
Total Local Revenue	<u>6,114,825</u>	<u>6,528,845</u>	<u>6,268,439</u>	<u>5,668,439</u>	<u>5,838,056</u>	<u>6,256,872</u>	<u>(271,973)</u>
5800 State Program Revenue							
Miscellaneous state revenue	181,908	180,000	180,000	180,000	182,000	181,000	1,000
Total State Revenue	<u>181,908</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>182,000</u>	<u>181,000</u>	<u>1,000</u>
Total Revenues	<u>6,296,733</u>	<u>6,708,845</u>	<u>6,448,439</u>	<u>5,848,439</u>	<u>6,020,056</u>	<u>6,437,872</u>	<u>(270,973)</u>
Other Resources							
National School Breakfast Program	4,134,652	4,100,000	3,937,643	3,937,643	4,374,747	4,200,000	100,000
National School Lunch Program	15,327,739	15,609,715	15,010,315	16,110,315	15,811,714	16,286,262	676,547
National School Snack Program	75,857	70,000	70,000	70,000	95,309	90,000	20,000
U.S.D.A. Donated Commodities	1,512,856	1,389,000	1,329,000	1,329,000	1,699,638	1,621,691	232,691
Interest Revenue	9,126	8,000	6,000	6,000	4,455	8,000	-
Loss on Sale of Property	(7,613)	-	-	-	-	-	-
Transfers In	142,598	-	-	-	-	-	-
Total Other Resources	<u>21,195,215</u>	<u>21,176,715</u>	<u>20,352,958</u>	<u>21,452,958</u>	<u>21,985,863</u>	<u>22,205,953</u>	<u>1,029,238</u>
Total Revenues and Other Resources	<u>27,491,948</u>	<u>27,885,560</u>	<u>26,801,397</u>	<u>27,301,397</u>	<u>28,005,919</u>	<u>28,643,825</u>	<u>758,265</u>
Expenditures							
6100 Payroll Costs							
Professional personnel	834,164	820,468	693,190	693,190	709,946	847,005	26,537
Support personnel	7,836,749	8,064,306	7,294,446	7,294,446	7,414,577	8,898,215	833,909
Attendance Incentive	217,200	275,000	275,000	275,000	334,200	300,000	25,000
Stipends/Extra duty pay	7,917	7,754	7,093	7,093	3,692	40,754	33,000
Medicare/FICA	120,762	123,955	103,296	103,296	117,806	126,792	2,837
Health & life insurance	546,909	585,000	487,501	487,501	402,391	560,000	(25,000)
Worker's compensation	154,359	200,000	166,668	166,668	51,178	200,000	-
Teacher retirement	475,264	525,000	437,500	437,500	479,635	525,000	-
TRS Care	46,982	51,797	43,165	43,165	41,024	51,797	-
TRS - First 90 days	10,695	20,000	16,667	16,667	2,082	20,000	-
Unemployment	6,455	10,000	10,000	10,000	6,417	10,000	-
Total Payroll Costs	<u>10,257,456</u>	<u>10,683,280</u>	<u>9,534,526</u>	<u>9,534,526</u>	<u>9,562,948</u>	<u>11,579,563</u>	<u>896,283</u>

2012-13 Food Service Enterprise Fund Budget
By Object

	2010-11	2011-12				2012-13	
		Original	Original	Current	Projected		Diff from
	Actual	12 month Budget	10 month Budget	10 month Budget	10 month Actual	12 month Budget	12 month 11-12 Original
6200 Purchased & Contracted Services							
Education Service Center	7,000	7,000	7,000	7,000	7,000	7,000	-
Contracted maintenance & repair	130,754	238,518	184,218	184,218	90,056	103,694	(134,824)
Telephone	6,342	6,500	5,448	5,998	6,865	6,750	250
Rentals & operating leases	2,508	42,500	34,204	34,204	1,705	3,500	(39,000)
Other purchased & contracted services	1,562,696	2,273,221	2,203,826	2,603,276	2,692,916	2,429,645	156,424
Total Other Purchased & Contracted Svs.	1,709,300	2,567,739	2,434,696	2,834,696	2,798,542	2,550,589	(17,150)
6300 Supplies & Materials							
Gas & other fuels	23,952	31,932	26,932	26,932	27,880	35,000	3,068
M&O supplies	202,070	155,000	126,700	126,700	117,938	155,000	-
Books & reading materials	436	500	500	500	207	500	-
Food	7,870,522	8,292,900	7,644,106	8,144,106	8,369,070	8,236,440	(56,460)
Non-food	906,385	1,025,000	932,500	932,500	954,539	1,000,000	(25,000)
Commodities	3,817,301	4,307,614	3,797,614	3,797,614	3,938,812	4,007,264	(300,350)
General supplies	628,930	395,000	308,850	308,850	513,634	265,000	(130,000)
Total Supplies & Materials	13,449,596	14,207,946	12,837,202	13,337,202	13,922,080	13,699,204	(508,742)
6400 Other Operating Costs							
Travel	16,696	17,500	15,500	15,500	14,293	17,500	-
Property & liability insurance	3,637	19,500	19,500	19,500	7,285	21,092	1,592
Depreciation expense	383,628	502,741	418,951	418,951	476,220	564,000	61,259
Miscellaneous operating costs	19,425	126,400	108,675	108,675	64,823	99,500	(26,900)
Total Other Operating Costs	423,386	666,141	562,626	562,626	562,621	702,092	35,951
6500 Debt Service							
Lease/purchase agreements	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-
Total Expenditures	25,839,738	28,125,106	25,369,050	26,269,050	26,846,191	28,531,448	406,342
Other Uses	-	-	-	-	-	-	-
Total Expenditures and Other Uses	25,839,738	28,125,106	25,369,050	26,269,050	26,846,191	28,531,448	406,342
Revenues Over/(Under) Expenditures	1,652,210	(239,546)	1,432,347	1,032,347	1,159,728	112,377	
Projected Beginning Fund Equity	11,600,416	13,252,626	13,252,626	13,252,626	13,252,626	14,412,354	
Projected Ending Fund Equity	13,252,626	13,013,080	14,684,973	14,284,973	14,412,354	14,524,731	

Food Service Enterprise Fund 2012-13 Expenditure Budget

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	-	-	-	-	-	-	-
12 Instructional Resources/Media Services	-	-	-	-	-	-	-
13 Curriculum & Staff Development	-	-	-	-	-	-	-
21 Instructional Administration	-	-	-	-	-	-	-
23 School Administration	-	-	-	-	-	-	-
31 Guidance & Counseling	-	-	-	-	-	-	-
32 Attendance & Social Work Service	-	-	-	-	-	-	-
33 Health Services	-	-	-	-	-	-	-
34 Pupil Transportation	-	-	-	-	-	-	-
35 Food Service	11,579,563	2,543,839	13,699,204	702,092	-	-	28,524,698
36 Extracurricular Activities	-	-	-	-	-	-	-
41 General Administration	-	-	-	-	-	-	-
51 Plant Maintenance & Operations	-	6,750	-	-	-	-	6,750
52 Security	-	-	-	-	-	-	-
53 Computer Processing	-	-	-	-	-	-	-
61 Community Services	-	-	-	-	-	-	-
71 Debt Service	-	-	-	-	-	-	-
81 Facility Acquisition & Construction	-	-	-	-	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
Total Expenditures	11,579,563	2,550,589	13,699,204	702,092	-	-	28,531,448



Instruction includes functions 11,12,13,95

Instructional Support includes functions 21,23,31,32,33,36

Central Admin. includes function 41

District Operations include functions 34,35,51,52,53

Debt Services include function 71

Other includes functions 61,81,97,99



2012-2013 Official Budget

Informational Section



2012-13 Official Budget

<u>Informational Section</u>	159
Combined Budget Summary - All Governmental Funds	161
2008-09, 2009-10, 2010-11 Actual; 2011-12 Projected; 2012-13 Budgeted	
General Fund	162
Natural Gas Fund	163
Debt Service Fund	164
Construction Fund	165
Long Range Financial Forecasts	166
Projection Model Components	166
Financial Projection: Assumptions	167
Financial Projection: Summary - All Governmental Fund Types	168
Financial Projection: General Fund	169
Financial Projection: Special Revenue - Natural Gas Fund	170
Financial Projection: Debt Service Fund	171
Financial Projection: Construction Fund	172
Assessed and Market Value of Property	173
Property Tax Rates, Levies, and Collections	174
Budget's Effect on Taxpayer	175
Student Enrollment Trends	176
Enrollment Compared to Total Staff	179
Position Counts (Full Time Equivalents)	180
History of Salary Increases	181
Outstanding Debt	182
Performance Indicators	200
Glossary	213

Combined Budget Summary - All Governmental Fund Types
For the Years Ended August 31, 2009 - June 30, 2013 (Actual, Projected and Budgeted)

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 10-month Projected	2012-13 12-month Budget
Revenues					
5700 Local & Intermediate Revenue	\$ 285,716,764	\$ 263,638,356	\$ 261,691,066	\$ 252,568,159	\$ 256,377,653
5800 State Program Revenue	189,848,046	180,200,696	198,893,036	231,984,226	232,996,493
5900 Federal Program Revenue	1,924,895	37,209,926	52,566,840	4,398,602	3,915,315
Total Revenues	477,489,705	481,048,978	513,150,942	488,950,987	493,289,461
Other Resources	16,839,504	73,199,965	67,501,955	51,058,890	-
Total Revenues and Other Resources	494,329,209	554,248,943	580,652,897	540,009,877	493,289,461
Expenditures					
Function					
11 Instruction	277,079,119	287,287,849	304,792,760	269,651,042	299,143,191
12 Instructional Resources & Media Services	5,963,623	6,119,941	6,161,961	3,037,417	5,897,470
13 Curriculum & Staff Development	2,033,914	3,364,956	2,711,468	2,960,436	3,350,074
21 Instructional Administration	4,918,684	5,237,939	5,303,770	2,461,448	5,815,212
23 School Administration	24,429,529	24,819,976	25,527,861	21,164,608	24,917,605
31 Guidance & Counseling	17,349,129	18,284,564	18,709,337	15,129,741	20,053,451
32 Attendance & Social Work Service	1,637,731	1,902,677	1,733,961	1,563,147	1,581,010
33 Health Services	4,723,685	4,810,227	4,804,941	2,012,676	4,864,420
34 Pupil Transportation	10,433,287	10,658,930	15,355,949	9,398,267	12,922,926
35 Food Service	-	-	-	-	-
36 Co-curricular Activities	8,159,017	8,362,162	8,986,879	6,780,871	8,490,154
41 General Administration	8,079,401	7,052,625	6,654,255	2,894,263	6,289,937
51 Plant Maintenance & Operations	46,596,349	53,532,569	53,538,497	38,013,137	58,126,698
52 Security	4,696,065	5,246,305	4,905,258	4,198,227	6,182,792
53 Computer Processing	7,144,458	7,549,536	9,242,346	7,519,302	8,928,689
61 Community Services	111,252	92,658	94,547	118,301	125,344
71 Debt Service	49,826,484	48,770,235	59,466,726	48,981,079	57,966,409
81 Facility Acquisition & Construction	555,969	7,712,002	13,766,505	15,537,757	31,028,820
95 Student Tuition Non-public Schools	494,910	402,500	350,625	259,030	280,000
97 Payments to TIF	2,690,197	4,676,718	3,526,152	4,411,760	3,549,021
99 Other Intergovernmental Charges	1,588,962	1,592,312	1,557,935	1,277,623	1,725,386
Total Expenditures	478,511,765	507,476,681	547,191,733	457,370,132	561,238,609
Other Uses	12,647,727	-	-	22,795,851	-
Total Expenditures and Other Uses	491,159,492	507,476,681	547,191,733	480,165,983	561,238,609
Budgeted Surplus/(Deficit)	3,169,717	46,772,262	33,461,164	59,843,894	(67,949,148)
Projected Beginning Fund Balance/Equity	122,561,440	125,731,157	172,503,419	205,964,583	265,808,477
Projected Ending Fund Balance/Equity	125,731,157	172,503,419	205,964,583	265,808,477	197,859,329

Budget Summary - General Fund
For the Years Ended August 31, 2009 - June 30, 2013 (Actual, Projected and Budgeted)

		2008-09	2009-10	2010-11	2011-12	2012-13
		Actual	Actual	Actual	10-month Projected	12-month Budget
Revenues						
5700	Local & Intermediate Revenue	\$ 221,322,967	\$ 215,441,505	\$ 202,409,836	\$ 200,510,624	\$ 203,947,482
5800	State Program Revenue	188,783,843	180,200,696	197,935,860	226,581,134	228,025,725
5900	Federal Program Revenue	1,924,895	37,209,926	52,566,840	3,772,385	3,285,000
	Total Revenues	412,031,705	432,852,127	452,912,536	430,864,143	435,258,207
Other Resources						
		3,943,804	4,779,469	89,815	-	-
	Total Revenues and Other Resources	415,975,509	437,631,596	453,002,351	430,864,143	435,258,207
Expenditures						
	Function					
11	Instruction	277,079,119	284,148,290	288,298,706	262,207,188	285,210,063
12	Instructional Resources & Media Services	5,963,623	6,119,941	6,161,961	3,037,417	5,897,470
13	Curriculum & Staff Development	2,033,914	3,364,956	2,711,468	2,960,436	3,350,074
21	Instructional Administration	4,918,684	5,237,939	5,303,770	2,411,448	5,365,212
23	School Administration	24,429,529	24,819,976	25,527,861	21,164,608	24,917,605
31	Guidance & Counseling	17,349,129	18,284,564	18,709,337	15,129,741	20,053,451
32	Attendance & Social Work Service	1,637,731	1,902,677	1,733,961	1,563,147	1,581,010
33	Health Services	4,723,685	4,810,227	4,804,941	2,012,676	4,774,420
34	Pupil Transportation	10,433,287	10,658,930	10,586,281	9,398,267	10,235,364
35	Food Service	-	-	-	-	-
36	Co-curricular Activities	8,159,017	8,317,494	8,707,381	6,712,670	8,473,083
41	General Administration	7,281,396	6,909,641	6,603,060	2,840,076	6,182,937
51	Plant Maintenance & Operations	45,741,760	41,569,898	42,063,910	32,534,233	40,519,572
52	Security	4,696,065	5,033,119	4,625,246	3,488,019	4,348,846
53	Computer Processing	7,144,458	7,244,739	7,472,215	6,457,990	7,452,851
61	Community Services	111,252	92,658	94,547	118,301	125,344
71	Debt Service	496,526	506,413	1,277,184	958,211	1,081,947
81	Facility Acquisition & Construction	183,086	168,483	213,894	335,790	-
95	Student Tuition Non-public Schools	494,910	402,500	350,625	259,030	280,000
97	Payments to TIF	2,690,197	4,676,718	3,526,152	4,411,760	3,549,021
99	Other Intergovernmental Charges	1,588,962	1,592,312	1,557,935	1,277,623	1,725,386
	Total Expenditures	427,156,330	435,861,475	440,330,435	379,278,631	435,123,656
Other Uses						
		-	-	-	1,925,679	-
	Total Expenditures and Other Uses	427,156,330	435,861,475	440,330,435	381,204,310	435,123,656
	Budgeted Surplus/(Deficit)	(11,180,821)	1,770,121	12,671,916	49,659,833	134,551
	Projected Beginning Fund Balance/Equity	85,130,526	73,949,705	75,719,826	88,391,742	138,051,575
	Projected Ending Fund Balance/Equity	73,949,705	75,719,826	88,391,742	138,051,575	138,186,126

Budget Summary - Special Revenue - Natural Gas Fund
For the Years Ended August 31, 2009 - June 30, 2013 (Actual, Projected and Budgeted)

		2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 10-month Projected	2012-13 12-month Budget
Revenues						
5700	Local & Intermediate Revenue	\$ 15,212,953	\$ 298,940	\$ 2,480,146	\$ 966,306	\$ 762,000
5800	State Program Revenue	-	-	-	-	-
5900	Federal Program Revenue	-	-	-	-	-
	Total Revenues	15,212,953	298,940	2,480,146	966,306	762,000
Other Resources		-	-	-	-	-
	Total Revenues and Other Resources	15,212,953	298,940	2,480,146	966,306	762,000
Expenditures						
	<u>Function</u>					
11	Instruction	-	-	-	-	-
12	Instructional Resources & Media Services	-	-	-	-	-
13	Curriculum & Staff Development	-	-	-	-	-
21	Instructional Administration	-	-	-	-	-
23	School Administration	-	-	-	-	-
31	Guidance & Counseling	-	-	-	-	-
32	Attendance & Social Work Service	-	-	-	-	-
33	Health Services	-	-	-	-	-
34	Pupil Transportation	-	-	-	-	-
35	Food Service	-	-	-	-	-
36	Co-curricular Activities	-	-	-	-	-
41	General Administration	798,005	142,984	51,195	54,187	71,000
51	Plant Maintenance & Operations	-	-	-	-	-
52	Security	-	-	-	-	-
53	Computer Processing	-	-	-	-	-
61	Community Services	-	-	-	-	-
71	Debt Service	-	-	-	-	-
81	Facility Acquisition & Construction	-	-	-	-	-
95	Student Tuition Non-public Schools	-	-	-	-	-
97	Payments to TIF	-	-	-	-	-
99	Other Intergovernmental Charges	-	-	-	-	-
	Total Expenditures	798,005	142,984	51,195	54,187	71,000
Other Uses		-	-	-	-	-
	Total Expenditures and Other Uses	798,005	142,984	51,195	54,187	71,000
	Budgeted Surplus/(Deficit)	14,414,948	155,956	2,428,951	912,119	691,000
	Projected Beginning Fund Balance/Equity	3,878,454	18,293,402	18,449,358	20,878,309	21,790,428
	Projected Ending Fund Balance/Equity	18,293,402	18,449,358	20,878,309	21,790,428	22,481,428

Budget Summary - Debt Service Fund
For the Years Ended August 31, 2009 - June 30, 2013 (Actual, Projected and Budgeted)

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 10-month Projected	2012-13 12-month Budget
Revenues					
5700 Local & Intermediate Revenue	\$ 48,331,308	\$ 47,205,822	\$ 55,994,072	\$ 50,344,609	\$ 50,996,111
5800 State Program Revenue	1,064,203	-	957,176	5,403,092	4,970,768
5900 Federal Program Revenue	-	-	-	434,217	630,315
Total Revenues	49,395,511	47,205,822	56,951,248	56,181,918	56,597,194
Other Resources	12,895,700	-	-	21,134,300	-
Total Revenues and Other Resources	62,291,211	47,205,822	56,951,248	77,316,218	56,597,194
Expenditures					
Function					
11 Instruction	-	-	-	-	-
12 Instructional Resources & Media Services	-	-	-	-	-
13 Curriculum & Staff Development	-	-	-	-	-
21 Instructional Administration	-	-	-	-	-
23 School Administration	-	-	-	-	-
31 Guidance & Counseling	-	-	-	-	-
32 Attendance & Social Work Service	-	-	-	-	-
33 Health Services	-	-	-	-	-
34 Pupil Transportation	-	-	-	-	-
35 Food Service	-	-	-	-	-
36 Co-curricular Activities	-	-	-	-	-
41 General Administration	-	-	-	-	-
51 Plant Maintenance & Operations	-	-	-	-	-
52 Security	-	-	-	-	-
53 Computer Processing	-	-	-	-	-
61 Community Services	-	-	-	-	-
71 Debt Service	49,329,958	47,806,295	57,525,010	47,693,165	56,884,462
81 Facility Acquisition & Construction	-	-	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-
Total Expenditures	49,329,958	47,806,295	57,525,010	47,693,165	56,884,462
Other Uses	12,647,727	-	-	20,870,172	-
Total Expenditures and Other Uses	61,977,685	47,806,295	57,525,010	68,563,337	56,884,462
Budgeted Surplus/(Deficit)	313,526	(600,473)	(573,762)	8,752,881	(287,268)
Projected Beginning Fund Balance/Equity	11,179,949	11,493,475	10,893,002	10,319,240	19,072,121
Projected Ending Fund Balance/Equity	11,493,475	10,893,002	10,319,240	19,072,121	18,784,853

Budget Summary - Construction Fund
For the Years Ended August 31, 2009 - June 30, 2013 (Actual, Projected and Budgeted)

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 10-month Projected	2012-13 12-month Budget
Revenues					
5700 Local & Intermediate Revenue	\$ 849,536	\$ 692,089	\$ 807,012	\$ 746,620	\$ 672,060
5800 State Program Revenue	-	-	-	-	-
5900 Federal Program Revenue	-	-	-	192,000	-
Total Revenues	849,536	692,089	807,012	938,620	672,060
Other Resources					
	-	68,420,496	67,412,140	29,924,590	-
Total Revenues and Other Resources	849,536	69,112,585	68,219,152	30,863,210	672,060
Expenditures					
Function					
11 Instruction	-	3,139,559	16,494,054	7,443,854	13,933,128
12 Instructional Resources & Media Services	-	-	-	-	-
13 Curriculum & Staff Development	-	-	-	-	-
21 Instructional Administration	-	-	-	50,000	450,000
23 School Administration	-	-	-	-	-
31 Guidance & Counseling	-	-	-	-	-
32 Attendance & Social Work Service	-	-	-	-	-
33 Health Services	-	-	-	-	90,000
34 Pupil Transportation	-	-	4,769,668	-	2,687,562
35 Food Service	-	-	-	-	-
36 Co-curricular Activities	-	44,668	279,498	68,201	17,071
41 General Administration	-	-	-	-	36,000
51 Plant Maintenance & Operations	854,589	11,962,671	11,474,587	5,478,904	17,607,126
52 Security	-	213,186	280,012	710,208	1,833,946
53 Computer Processing	-	304,797	1,770,131	1,061,312	1,475,838
61 Community Services	-	-	-	-	-
71 Debt Service	-	457,527	664,532	329,703	-
81 Facility Acquisition & Construction	372,883	7,543,519	13,552,611	15,201,967	31,028,820
95 Student Tuition Non-public Schools	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-
Total Expenditures	1,227,472	23,665,927	49,285,093	30,344,149	69,159,491
Other Uses					
	-	-	-	-	-
Total Expenditures and Other Uses	1,227,472	23,665,927	49,285,093	30,344,149	69,159,491
Budgeted Surplus/(Deficit)	(377,936)	45,446,658	18,934,059	519,061	(68,487,431)
Projected Beginning Fund Balance/Equity	22,372,511	21,994,575	67,441,233	86,375,292	86,894,353
Projected Ending Fund Balance/Equity	21,994,575	67,441,233	86,375,292	86,894,353	18,406,922

Long Range Financial Forecasts Governmental Fund Types

The following financial forecasts are used to estimate the impact of current financial decisions on subsequent fiscal years. The models are updated, reviewed, and evaluated frequently as circumstances and goals change. Review and evaluation of these plans, in conjunction with the budget development process, ensures that short-term financial decisions are made only after consideration of the long-term consequences.

Projection Model Components

Throughout this model, we use projected actual amounts for the prior year (2011-12) and budgeted amounts for the current budget year (2012-13) to assist in projecting the subsequent three fiscal years.

The financial forecast consolidates many assumptions into a comprehensive financial plan. The assumptions section is used to consolidate the variables required in the computations of future year revenues and expenditures.

- **Estimated percent change in property values** are based on economic forecasts and estimates by School Finance and Accountability Experts, Moak, Casey & Associates.
 - **Maintenance and Operations Tax Rate** is held constant at \$1.04. Any increase above \$1.04 must be approved by voters through a tax ratification election.
 - **Enrollment** projections are one of the most significant factors in the budget development and long-range financial planning process. Enrollment projections are designed to predict the student enrollment of the District based on geographic data, student data, migration data, and historical data of student populations. The District uses two models to project student enrollment, Cohort Survival and Linear Regression Trend Analysis.
 - Cohort Survival uses historical data to project the number of students based on a survival rate. The survival rate is based on three key elements: Progressors (students who are promoted to the next grade level), Retained (students who are retained at their current grade) and Migrants (students who are new in the District).
 - Linear Regression Trend Analysis uses historical data to determine a best-fit trend line per grade level. This model projects an even growth rate based on the trend line and is very effective when growth patterns are somewhat consistent.
- By using both models, the District is considering the “trend”, yet realizing other survival factors which affect the enrollment growth. In addition to our analysis, the District enlists a demographic consultant to verify our theory and projections.
- **Other assumptions**, such as staff, salary, and expenditure assumptions, are based on known or estimated variables in future years.

Financial Projection: Assumptions

	2011-12 10 month Projected Actual	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected
General Fund					
Estimated percent change in Property Values	0.45%	0.34%	0.50%	0.50%	0.50%
Anticipated reduction in State Aid	-	-	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
M & O Tax Rate	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04	\$ 1.04
Projected Student Enrollment	64,703	64,971	65,508	65,633	65,988
Change from prior year		268	537	125	355
Percent change from prior year		0.41%	0.83%	0.19%	0.54%
Projected Average Daily Attendance	59,309	59,553	59,749	59,930	60,112
Change from prior year		244	196	181	182
Percent change from prior year		0.41%	0.33%	0.30%	0.30%
New Staff	-	141	10 <i>(new elementary school)</i>	-	-
Salary Increase	0.0%	2.0%	0.0%	0.0%	0.0%
Change in cost of utilities	0.0%	-6.5% <i>New electricity supply contract 1/1/2013</i>	-3.4% <i>New electricity supply contract + new construction</i>	0.8% <i>New construction</i>	1.0% <i>New construction</i>
Inflation (for contracted maintenance services and parts)		0.0%	6.0%	6.0%	6.0%
Capital Items		-	2,355,552 <i>Establish replacement cycle for capital needs</i>	2,355,552	2,480,552
Debt Service Fund/Construction Fund					
Bond Sale Amount	\$ 27,629,579	\$ 18,659,387	\$ 17,600,000	\$ -	\$ -

Combined Financial Projection: All Governmental Fund Types

	2011-12 10 month Projected Actual	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected
Revenues					
5700 Local & Intermediate Revenue	\$ 252,568,159	\$ 256,377,653	\$ 257,710,068	\$ 257,993,089	\$ 258,335,071
5800 State Program Revenue	231,984,226	232,996,493	232,859,818	233,349,943	233,349,943
5900 Federal Program Revenue	4,398,602	3,915,315	3,915,315	3,915,315	3,615,315
Total Revenues	488,950,987	493,289,461	494,485,201	495,258,347	495,300,329
Other Resources	51,058,890	-	17,600,000	-	-
Total Revenues and Other Resources	540,009,877	493,289,461	512,085,201	495,258,347	495,300,329
Expenditures					
6100 Payroll Costs	332,357,452	384,826,154	384,815,347	385,224,255	385,778,027
6200 Purchased & Contracted Services	29,051,372	44,072,697	32,014,647	28,060,464	28,697,993
6300 Supplies & Materials	20,028,171	27,739,556	25,443,831	14,457,297	14,727,287
6400 Other Operating Costs	8,720,699	8,332,253	8,499,756	8,635,279	8,811,162
6500 Debt Service	49,002,264	57,966,409	57,406,757	56,889,649	56,523,227
6600 Capital Outlay	18,210,174	38,301,540	14,723,013	5,230,552	2,480,552
Total Expenditures	457,370,132	561,238,609	522,903,351	498,497,496	497,018,248
Other Uses	22,795,851	-	-	-	-
Total Expenditures and Other Uses	480,165,983	561,238,609	522,903,351	498,497,496	497,018,248
Budgeted Surplus/(Deficit)	59,843,894	(67,949,148)	(10,818,150)	(3,239,149)	(1,717,919)
Projected Beginning Fund Balance/Equity	205,964,583	265,808,477	197,859,329	187,041,179	183,802,030
Projected Ending Fund Balance/Equity	265,808,477	197,859,329	187,041,179	183,802,030	182,084,111

Financial Projection: General Fund

	2011-12 10 month Projected Actual	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected
Revenues					
5700 Local & Intermediate Revenue	\$ 200,510,624	\$ 203,947,482	\$ 205,299,985	\$ 206,042,344	\$ 206,782,597
5800 State Program Revenue	226,581,134	228,025,725	227,732,137	228,321,961	228,321,961
5900 Federal Program Revenue	3,772,385	3,285,000	3,285,000	3,285,000	2,985,000
Total Revenues	430,864,143	435,258,207	436,317,122	437,649,305	438,089,558
Other Resources	-	-	-	-	-
Total Revenues and Other Resources	430,864,143	435,258,207	436,317,122	437,649,305	438,089,558
Expenditures					
6100 Payroll Costs	332,357,452	384,826,154	384,815,347	385,224,255	385,778,027
6200 Purchased & Contracted Services	23,276,103	27,149,635	27,343,647	27,989,464	28,626,993
6300 Supplies & Materials	12,200,895	13,733,667	14,343,831	14,457,297	14,727,287
6400 Other Operating Costs	8,720,699	8,332,253	8,499,756	8,635,279	8,811,162
6500 Debt Service	979,396	1,081,947	875,760	880,760	885,760
6600 Capital Outlay	1,744,086	-	2,355,552	2,355,552	2,480,552
Total Expenditures	379,278,631	435,123,656	438,233,893	439,542,607	441,309,781
Other Uses	1,925,679	-	-	-	-
Total Expenditures and Other Uses	381,204,310	435,123,656	438,233,893	439,542,607	441,309,781
Budgeted Surplus/(Deficit)	49,659,833	134,551	(1,916,771)	(1,893,302)	(3,220,223)
Projected Beginning Fund Balance/Equity	88,391,742	138,051,575	138,186,126	136,269,355	134,376,053
Projected Ending Fund Balance/Equity	138,051,575	138,186,126	136,269,355	134,376,053	131,155,830
<i>Two months expense</i>	<i>69,916,178</i>	<i>72,520,609</i>	<i>73,038,982</i>	<i>73,257,101</i>	<i>73,551,630</i>

Financial Projection: Special Revenue-Natural Gas Fund

	2011-12 10 month Projected Actual	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected
Revenues					
5700 Local & Intermediate Revenue	\$ 966,306	\$ 762,000	\$ 750,000	\$ 725,000	\$ 700,000
5800 State Program Revenue	-	-	-	-	-
5900 Federal Program Revenue	-	-	-	-	-
Total Revenues	966,306	762,000	750,000	725,000	700,000
Other Resources	-	-	-	-	-
Total Revenues and Other Resources	966,306	762,000	750,000	725,000	700,000
Expenditures					
6100 Payroll Costs	-	-	-	-	-
6200 Purchased & Contracted Services	54,187	71,000	71,000	71,000	71,000
6300 Supplies & Materials	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-
6500 Debt Service	-	-	-	-	-
6600 Capital Outlay	-	-	-	-	-
Total Expenditures	54,187	71,000	71,000	71,000	71,000
Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	54,187	71,000	71,000	71,000	71,000
Budgeted Surplus/(Deficit)	912,119	691,000	679,000	654,000	629,000
Projected Beginning Fund Balance/Equity	20,878,309	21,790,428	22,481,428	23,160,428	23,814,428
Projected Ending Fund Balance/Equity	21,790,428	22,481,428	23,160,428	23,814,428	24,443,428

Financial Projection: Debt Service Fund

	2011-12 10 month Projected Actual	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected
Revenues					
5700 Local & Intermediate Revenue	\$ 50,344,609	\$ 50,996,111	\$ 50,773,001	\$ 50,350,592	\$ 49,979,170
5800 State Program Revenue	5,403,092	4,970,768	5,127,681	5,027,982	5,027,982
5900 Federal Program Revenue	434,217	630,315	630,315	630,315	630,315
Total Revenues	56,181,918	56,597,194	56,530,997	56,008,889	55,637,467
Other Resources	21,134,300	-	-	-	-
Total Revenues and Other Resources	77,316,218	56,597,194	56,530,997	56,008,889	55,637,467
Expenditures					
6100 Payroll Costs	-	-	-	-	-
6200 Purchased & Contracted Services	-	-	-	-	-
6300 Supplies & Materials	-	-	-	-	-
6400 Other Operating Costs	-	-	-	-	-
6500 Debt Service	47,693,165	56,884,462	56,530,997	56,008,889	55,637,467
6600 Capital Outlay	-	-	-	-	-
Total Expenditures	47,693,165	56,884,462	56,530,997	56,008,889	55,637,467
Other Uses	20,870,172	-	-	-	-
Total Expenditures and Other Uses	68,563,337	56,884,462	56,530,997	56,008,889	55,637,467
Budgeted Surplus/(Deficit)	8,752,881	(287,268)	-	-	-
Projected Beginning Fund Balance/Equity	10,319,240	19,072,121	18,784,853	18,784,853	18,784,853
Projected Ending Fund Balance/Equity	19,072,121	18,784,853	18,784,853	18,784,853	18,784,853

Financial Projection: Construction Fund

	2011-12 10 month Projected Actual	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected
Revenues					
5700 Local & Intermediate Revenue	\$ 746,620	\$ 672,060	\$ 887,082	\$ 875,153	\$ 873,304
5800 State Program Revenue	-	-	-	-	-
5900 Federal Program Revenue	192,000	-	-	-	-
Total Revenues	938,620	672,060	887,082	875,153	873,304
Other Resources	29,924,590	-	17,600,000	-	-
Total Revenues and Other Resources	30,863,210	672,060	18,487,082	875,153	873,304
Expenditures					
6100 Payroll Costs	-	-	-	-	-
6200 Purchased & Contracted Services	5,721,082	16,852,062	4,600,000	-	-
6300 Supplies & Materials	7,827,276	14,005,889	11,100,000	-	-
6400 Other Operating Costs	-	-	-	-	-
6500 Debt Service	329,703	-	-	-	-
6600 Capital Outlay	16,466,088	38,301,540	12,367,461	2,875,000	-
Total Expenditures	30,344,149	69,159,491	28,067,461	2,875,000	-
Other Uses	-	-	-	-	-
Total Expenditures and Other Uses	30,344,149	69,159,491	28,067,461	2,875,000	-
Budgeted Surplus/(Deficit)	519,061	(68,487,431)	(9,580,379)	(1,999,847)	873,304
Projected Beginning Fund Balance/Equity	86,375,292	86,894,353	18,406,922	8,826,543	6,826,696
Projected Ending Fund Balance/Equity	86,894,353	18,406,922	8,826,543	6,826,696	7,700,000

Arlington Independent School District
Property Tax Information

Tax <u>Year</u>	Fiscal <u>Year</u>	Full Market Value at <u>Time of Levy</u>	Assessed (Taxable) <u>Value</u>	Rate Per \$100 Valuation		
				M&O <u>Rate</u>	I&S <u>Rate</u>	Total District <u>Rate</u>
2003	2004	19,204,632,087	17,611,412,385	1.48000	0.25500	1.73500
2004	2005	19,777,326,966	17,683,005,387	1.50000	0.25500	1.75500
2005	2006	20,597,688,861	18,250,180,575	1.50000	0.24546	1.74546
2006	2007	21,349,042,747	19,155,825,422	1.37000	0.24000	1.61000
2007	2008	22,347,866,788	20,074,396,432	1.04000	0.23800	1.27800
2008	2009	23,368,187,015	20,905,800,393	1.04000	0.23200	1.27200
2009	2010	23,271,575,750	20,756,079,556	1.04000	0.23200	1.27200
2010	2011	24,242,187,844	19,349,036,480	1.04000	0.29500	1.33500
2011	2012 est	24,495,510,275	19,424,955,877	1.04000	0.26550	1.30550
2012	2013 budget	24,791,205,807	19,490,978,452	1.04000	0.26100	1.30100

Arlington Independent School District
Property Tax Levies and Collections

Fiscal Year	Total Tax Rate*	Adjusted Tax Levy	Current Year Collections		Delinquent Collections		Total Collections	
			Amount	Percent	Amount	Percent	Amount	Percent
2002-03	\$ 1.7410	295,165,102	290,679,875	98.5%	3,422,308	1.2%	294,102,183	99.6%
2003-04	1.7350	301,575,557	297,638,943	98.7%	2,907,992	1.0%	300,546,935	99.7%
2004-05	1.7550	306,653,259	302,312,734	98.6%	3,292,856	1.1%	305,605,590	99.7%
2005-06	1.7450	313,453,295	308,744,944	98.5%	4,012,486	1.3%	312,757,430	99.8%
2006-07	1.6100	301,844,730	297,575,738	98.6%	3,605,057	1.2%	301,180,795	99.8%
2007-08	1.2780	251,362,250	248,501,872	98.9%	2,240,002	0.9%	250,741,874	99.8%
2008-09	1.2720	262,764,490	259,113,481	98.6%	1,826,003	0.7%	260,939,484	99.3%
2009-10	1.2720	259,090,293	255,811,075	98.7%	465,754	0.2%	256,276,829	98.9%
2010-11	1.3350	251,394,282	249,404,594	99.2%	1,122,126	0.4%	250,526,720	99.7%
2011-12 proj.	1.3055	248,339,783	243,830,921	98.2%	993,359	0.4%	244,824,280	98.6%
2012-13 budgeted	1.3010	253,577,630	249,013,232	98.2%	1,014,311	0.4%	250,027,543	98.6%

* Tax Rate is per \$100 of taxable value.

Arlington Independent School District
Effect of Budget on Average AISD Taxpayer

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Single Family Residence:					
Average Market Value of Single- Family Residential Property-AISD	\$ 137,204	\$ 135,484	\$ 129,256	\$ 128,716	\$ 127,645
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	<u>122,204</u>	<u>120,484</u>	<u>114,256</u>	<u>113,716</u>	<u>112,645</u>
Tax Rate	1.2720	1.2720	1.3350	1.3055	1.3010
Tax Bill for AISD	<u>\$ 1,554</u>	<u>\$ 1,533</u>	<u>\$ 1,525</u>	<u>\$ 1,485</u>	<u>\$ 1,466</u>
Tax Increase (Savings)		\$ (22)	\$ (7)	\$ (41)	\$ (19)

Each year the Tarrant Appraisal District appraises property based on market conditions such as sales in the surrounding areas. The schedule above shows how market conditions affect the assessed value through 2012-13 based on overall appraisal value trends in the District.

Effect of Tax Change Only:

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Single Family Residence:					
Market Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Taxable Value	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
Tax Rate	1.2720	1.2720	1.3350	1.3055	1.3010
Tax Bill for AISD	<u>\$ 1,081</u>	<u>\$ 1,081</u>	<u>\$ 1,135</u>	<u>\$ 1,110</u>	<u>\$ 1,106</u>
Tax Increase (Savings)		\$ -	\$ 54	\$ (25)	\$ (4)

Student Enrollment Trends

Campus # and Name	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 <u>Actual</u>	2011-12 <u>Actual</u>	2012-13 <u>Budgeted</u>	2013-14 <u>Projected</u>	2014-15 <u>Projected</u>	2015-16 <u>Projected</u>	
<u>High Schools</u>									
001	Arlington HS	2,796	2,842	2,892	2,860	2,774	2,688	2,626	2,525
002	Sam Houston HS	2,845	2,744	2,873	3,097	3,322	3,660	3,901	4,109
003	Lamar HS	2,879	2,783	2,850	2,865	2,844	2,909	2,865	2,901
004	Bowie HS	3,075	3,145	3,157	3,040	3,007	2,927	2,951	3,027
005	Martin HS	3,234	3,273	3,359	3,315	3,328	3,280	3,211	3,180
009	Seguin HS	1,823	1,777	1,768	1,654	1,664	1,647	1,607	1,636
	Total High Schools	<u>16,652</u>	<u>16,564</u>	<u>16,899</u>	<u>16,831</u>	<u>16,939</u>	<u>17,111</u>	<u>17,161</u>	<u>17,378</u>
<u>Junior High Schools</u>									
041	Carter JH	810	859	877	910	930	924	968	997
045	Bailey JH	869	869	834	789	794	814	837	885
046	Hutcheson JH	686	692	818	899	960	1,047	1,102	1,141
047	Gunn JH	519	561	558	484	468	498	475	467
048	Shackelford JH	695	695	728	772	765	792	809	772
049	Young JH	799	790	803	756	773	790	756	794
050	Workman JH	538	496	496	587	621	708	693	726
051	Boles JH	781	817	787	778	752	732	707	643
052	Barnett JH	1,118	1,078	1,030	1,055	1,082	1,065	1,054	1,033
053	Nichols JH	855	885	825	863	846	799	884	883
055	Ousley JH	637	596	617	640	643	641	610	584
056	Ferguson JH	573	526	530	548	527	531	547	559
	Total Junior High Schools	<u>8,880</u>	<u>8,864</u>	<u>8,903</u>	<u>9,081</u>	<u>9,161</u>	<u>9,341</u>	<u>9,442</u>	<u>9,484</u>
<u>Elementary Schools</u>									
101	Berry ES	742	820	775	803	824	830	824	838
102	Blanton ES	662	638	650	674	672	668	673	666
103	Crow ES	591	613	626	704	727	757	771	772
104	Duff ES	579	577	609	616	627	639	638	628
107	Kookan Pre-K	366	268	271	308	314	314	314	314
109	Rankin ES	709	750	757	737	759	756	761	758

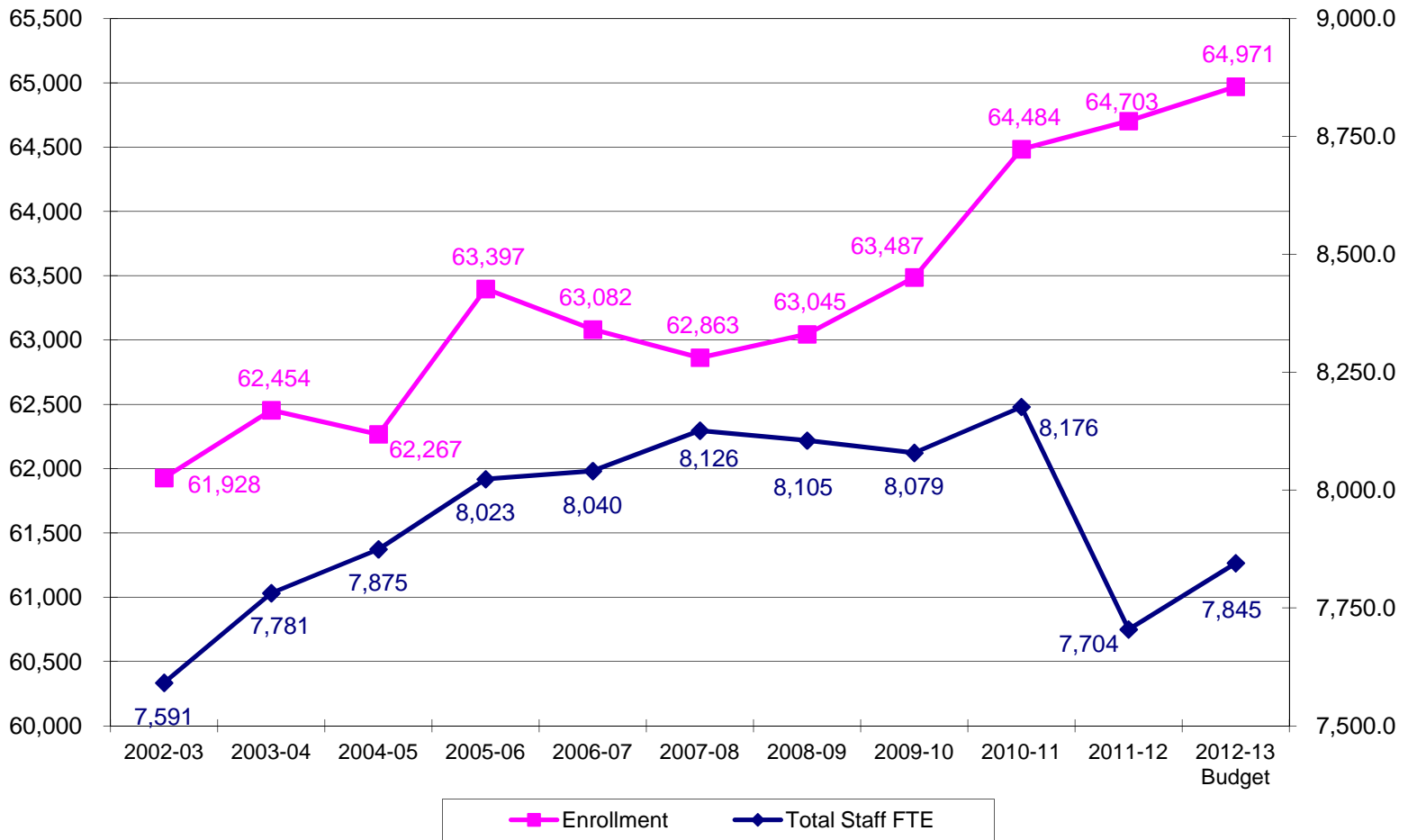
Student Enrollment Trends

Campus # and Name	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 <u>Actual</u>	2011-12 <u>Actual</u>	2012-13 <u>Budgeted</u>	2013-14 <u>Projected</u>	2014-15 <u>Projected</u>	2015-16 <u>Projected</u>	
110	Roark ES	690	763	744	733	750	745	736	735
111	South Davis ES	569	581	660	675	717	731	728	753
112	Speer ES	874	865	861	890	891	918	932	917
113	Swift ES	602	590	568	557	557	597	614	627
114	Thornton ES	718	784	832	892	944	958	967	1,004
116	Wimbish ES	595	611	640	669	667	663	641	641
117	Hill ES	643	632	625	621	603	629	637	626
119	Goodman ES	579	607	637	702	731	737	753	751
120	Pope ES	707	692	671	672	658	648	645	636
121	Johns ES	1,073	1,064	1,072	1,125	1,122	1,114	1,125	1,133
122	Roquemore ES	669	623	598	700	685	715	754	747
123	Short ES	535	572	605	568	571	567	570	568
124	Amos ES	560	594	612	619	590	591	566	555
125	Dunn ES	582	566	561	546	514	522	506	499
126	Foster ES	684	664	694	716	729	730	729	721
128	Key ES	580	549	538	524	498	492	482	464
129	Butler ES	719	714	695	679	656	625	615	596
130	Ditto ES	628	674	707	723	748	767	786	772
131	Morton ES	946	982	963	991	989	1,000	1,022	1,012
132	Atherton ES	1,145	1,100	1,128	1,195	1,233	1,246	1,263	1,318
133	Wood ES	965	938	873	841	792	768	748	756
134	Sherrod ES	771	758	819	696	690	767	791	819
135	Miller ES	854	828	831	802	728	728	707	684
136	Fitzgerald ES	650	713	718	712	715	738	722	740
137	Corey ES	769	766	756	710	712	713	691	719
140	Starrett ES	729	716	824	791	768	783	774	762
141	Bebensee ES	855	836	837	787	756	756	758	727
142	Ellis ES	807	916	941	944	950	932	910	934
143	Farrell ES	819	863	882	820	774	757	737	734
144	Moore ES	601	605	576	582	588	580	603	601
145	Williams ES	934	946	921	904	898	877	864	850

Student Enrollment Trends

Campus # and Name	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 <u>Actual</u>	2011-12 <u>Actual</u>	2012-13 <u>Budgeted</u>	2013-14 <u>Projected</u>	2014-15 <u>Projected</u>	2015-16 <u>Projected</u>
146 Little ES	723	726	770	758	746	747	727	742
147 Bryant ES	697	641	630	635	609	585	589	582
148 Webb ES	884	806	832	926	972	980	960	969
149 Ashworth ES	606	589	582	578	556	572	568	583
150 Crouch ES	979	1,024	1,078	1,114	1,144	1,180	1,226	1,247
151 Larson ES	728	759	720	709	722	706	693	663
152 West ES	932	950	821	772	763	747	733	762
153 Hale ES	590	584	663	623	613	635	643	652
154 Percy ES	594	606	589	569	561	548	528	528
155 Burgin ES	843	841	853	853	840	830	829	831
157 Knox ES	598	594	613	654	646	678	679	676
158 Beckham ES	670	681	693	682	681	676	674	683
159 Remynse ES	564	559	619	671	696	719	732	739
160 Anderson ES	679	689	740	783	794	833	830	830
Total Elementary Schools	<u>36,588</u>	<u>36,827</u>	<u>37,280</u>	<u>37,555</u>	<u>37,490</u>	<u>37,794</u>	<u>37,768</u>	<u>37,864</u>
<u>Other</u>								
Community Based Pre-K	-	417	587	503	586	510	510	510
Homebound/Health Svc	43	41	63	53	63	53	53	53
Newcomer Center	204	190	204	159	181	170	170	170
JJAEP	25	24	30	21	35	21	21	21
Turning Point Alternative H	130	125	107	74	90	82	82	82
Turning Point Alternative JI	66	53	46	61	60	60	60	60
Turning Point Alternative E	32	18	5	-	-	-	-	-
Venture Alternative HS	425	364	360	365	366	366	366	366
	<u>925</u>	<u>1,232</u>	<u>1,402</u>	<u>1,236</u>	<u>1,381</u>	<u>1,262</u>	<u>1,262</u>	<u>1,262</u>
Total All Schools	<u>63,045</u>	<u>63,487</u>	<u>64,484</u>	<u>64,703</u>	<u>64,971</u>	<u>65,508</u>	<u>65,633</u>	<u>65,988</u>

Enrollment and Total Staff FTE



Personnel Report

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 Budget	<i>Positions added in 2012-13</i>
CLASSROOM TEACHERS	4,065.3	4,073.7	4,124.0	4,148.3	3,931.4	3,984.9	53.5
Athletic Trainer	9.3	9.9	8.5	5.0	10.0	10.0	0.0
Audiologist	2.0	2.0	2.0	2.0	2.0	2.0	0.0
Counselor/Testing Facilitator	129.6	134.0	130.4	145.6	147.6	170.6	23.0
Educational Diagnostician	48.9	49.8	50.5	48.5	49.6	49.6	0.0
Librarian	67.3	68.0	67.6	69.0	68.5	68.5	0.0
LSSP/Psychologist	16.0	16.0	14.0	17.0	17.0	17.0	0.0
Occupational/Music Therapist	6.0	7.9	7.0	8.0	9.0	9.0	0.0
Other Campus Professional Personnel	97.6	35.0	38.3	51.8	49.0	51.0	2.0
Other Non-Instructional Prof. Personnel	155.0	156.3	150.3	169.8	144.2	145.2	1.0
Physical Therapist	2.0	4.0	4.0	4.0	4.0	4.0	0.0
Psychological Associate	3.0	3.0	3.0	3.0	0.0	0.0	0.0
School Nurse	74.2	74.0	73.3	74.8	74.2	74.2	0.0
Social Worker	10.7	11.0	11.0	14.0	13.0	13.0	0.0
Speech Therapist/Language Pathologist	59.0	56.5	56.2	54.2	57.5	57.5	0.0
Teacher Facilitator/Supervisor	173.4	241.3	167.4	149.2	141.3	141.3	0.0
PROFESSIONAL SUPPORT	854.0	868.7	783.5	815.9	786.9	812.9	26.0
<u>Campus Administration:</u>							
Principal	72.5	71.3	71.7	73.8	72.7	72.7	0.0
Assistant Principal	99.4	102.1	101.5	129.0	120.1	126.1	6.0
<u>Central Admsintration:</u>							
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Asst/Assoc/Deputy Superintendent	6.0	5.5	5.0	5.0	5.0	5.0	0.0
Athletic Director	3.0	3.0	3.0	3.0	1.0	1.0	0.0
Director-Personnel	4.0	3.0	4.0	4.0	3.0	3.0	0.0
Program Director/Exec Dir/Instr Officer	38.4	11.2	14.0	13.0	12.0	12.0	0.0
Teacher Supervisor	1.0	11.0	27.0	28.0	22.0	22.0	0.0
ADMINISTRATIVE STAFF	225.3	208.1	227.2	256.8	236.8	242.8	6.0
Certified Interpreter	4.9	4.9	4.9	5.9	5.9	5.9	0.0
Educational Aide	868.4	934.2	958.4	982.1	792.8	795.2	2.4
PARAPROFESSIONAL STAFF	873.3	939.1	963.3	988.0	798.7	801.1	2.4
AUXILIARY PERSONNEL	2,108.1	2,015.4	1,980.8	1,967.4	1,950.5	2,003.5	53.0
TOTAL EMPLOYEES	8,126.0	8,105.0	8,078.8	8,176.4	7,704.3	7,845.2	140.9

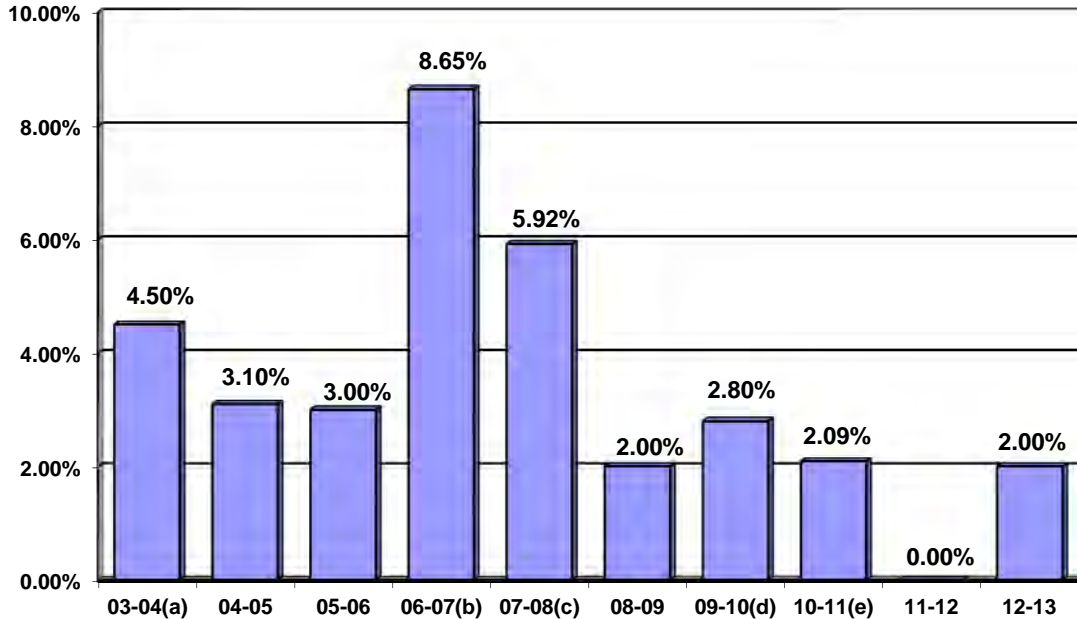
Positions Added in the 2012-13 Budget:

Additional Teachers for Growth	53.50
Counselor-Dropout Prevention	1.00
Asst Principals	6.00
Instructional Specialists	2.00
Energy Mgmt Specialist	1.00
Teaching Assts	2.40
Speech Therapy Para	1.00
Personnel Clerk	1.00
Security Tech	1.00
Testing facilitators (prof)	22.00
Guidance techs (para)	50.00

140.90

NOTE: Schedule presents total staffing for all fund sources

History of Salary Increases



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

(b) – Average increase for teachers was 8.65%. All other employees received 5.4%.

(c) – Average increase for teachers was 5.92%. All other employees received 3.5%.

(d) – 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 was to terminate at the end of the 2009-10 year.

(e) – Teachers received a state-mandated “step increase” and they received a 1% pay raise on top of the step increase. The average raise for teachers was 2.09%. All other employees received a 3% increase in their base pay.

NET DEBT SERVICE

Arlington ISD
 Aggregate Outstanding Debt Service
 As of 8/31/2011

Period Ending	Principal	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service
08/31/2012	36,970,000.00	19,983,505.73	56,953,505.73	-749,374.26	56,204,131.47
08/31/2013	36,619,966.00	19,886,030.83	56,505,996.83	-630,314.80	55,875,682.03
08/31/2014	38,405,000.00	17,578,889.19	55,983,889.19	-630,314.80	55,353,574.39
08/31/2015	39,910,000.00	15,702,467.31	55,612,467.31	-630,314.80	54,982,152.51
08/31/2016	42,435,000.00	13,772,695.44	56,207,695.44	-630,314.80	55,577,380.64
08/31/2017	35,191,714.10	12,238,225.09	47,429,939.19	-630,314.80	46,799,624.39
08/31/2018	32,835,002.40	10,847,239.56	43,682,241.96	-595,233.20	43,087,008.76
08/31/2019	34,743,750.90	9,587,087.86	44,330,838.76	-525,070.00	43,805,768.76
08/31/2020	36,070,048.00	8,257,300.06	44,327,348.06	-454,906.80	43,872,441.26
08/31/2021	31,836,970.00	6,959,381.51	38,796,351.51	-384,859.00	38,411,492.51
08/31/2022	25,330,000.00	5,161,604.73	30,491,604.73	-314,926.60	30,176,678.13
08/31/2023	23,375,000.00	4,152,151.70	27,527,151.70	-244,994.20	27,282,157.50
08/31/2024	23,820,000.00	3,171,383.05	26,991,383.05	-175,061.80	26,816,321.25
08/31/2025	11,905,000.00	2,475,191.90	14,380,191.90	-105,129.40	14,275,062.50
08/31/2026	11,075,000.00	2,106,379.10	13,181,379.10	-35,081.60	13,146,297.50
08/31/2027	4,725,000.00	1,826,700.00	6,551,700.00		6,551,700.00
08/31/2028	4,930,000.00	1,617,962.50	6,547,962.50		6,547,962.50
08/31/2029	3,415,000.00	1,429,087.50	4,844,087.50		4,844,087.50
08/31/2030	3,580,000.00	1,261,662.50	4,841,662.50		4,841,662.50
08/31/2031	3,755,000.00	1,086,037.50	4,841,037.50		4,841,037.50
08/31/2032	3,940,000.00	901,737.50	4,841,737.50		4,841,737.50
08/31/2033	4,130,000.00	711,593.75	4,841,593.75		4,841,593.75
08/31/2034	4,330,000.00	512,000.00	4,842,000.00		4,842,000.00
08/31/2035	4,540,000.00	301,575.00	4,841,575.00		4,841,575.00
08/31/2036	3,495,000.00	114,725.00	3,609,725.00		3,609,725.00
08/31/2037	985,000.00	17,237.50	1,002,237.50		1,002,237.50
	502,347,451.40	161,659,851.81	664,007,303.21	-6,736,210.86	657,271,092.35

NET DEBT SERVICE

Arlington ISD
 Aggregate Outstanding Debt Service
 As of 8/31/2011

Date	Principal	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service	Annual Net D/S
09/15/2011		72,640.00	72,640.00		72,640.00	
02/15/2012	36,970,000.00	10,296,022.70	47,266,022.70	-434,216.86	46,831,805.84	
03/15/2012		72,640.00	72,640.00		72,640.00	
08/15/2012		9,542,203.03	9,542,203.03	-315,157.40	9,227,045.63	
08/31/2012						56,204,131.47
09/15/2012		72,640.00	72,640.00		72,640.00	
02/15/2013	36,619,966.00	10,552,013.42	47,171,979.42	-315,157.40	46,856,822.02	
03/15/2013		72,640.00	72,640.00		72,640.00	
08/15/2013		9,188,737.41	9,188,737.41	-315,157.40	8,873,580.01	
08/31/2013						55,875,682.03
09/15/2013		72,640.00	72,640.00		72,640.00	
02/15/2014	38,405,000.00	9,188,737.41	47,593,737.41	-315,157.40	47,278,580.01	
03/15/2014		72,640.00	72,640.00		72,640.00	
08/15/2014		8,244,871.78	8,244,871.78	-315,157.40	7,929,714.38	
08/31/2014						55,353,574.39
09/15/2014		72,640.00	72,640.00		72,640.00	
02/15/2015	39,910,000.00	8,244,871.78	48,154,871.78	-315,157.40	47,839,714.38	
03/15/2015		72,640.00	72,640.00		72,640.00	
08/15/2015		7,312,315.53	7,312,315.53	-315,157.40	6,997,158.13	
08/31/2015						54,982,152.51
09/15/2015		72,640.00	72,640.00		72,640.00	
02/15/2016	42,435,000.00	7,312,315.53	49,747,315.53	-315,157.40	49,432,158.13	
03/15/2016		72,640.00	72,640.00		72,640.00	
08/15/2016		6,315,099.91	6,315,099.91	-315,157.40	5,999,942.51	
08/31/2016						55,577,380.64
09/15/2016		72,640.00	72,640.00		72,640.00	
02/15/2017	35,191,714.10	6,598,385.81	41,790,099.91	-315,157.40	41,474,942.51	
03/15/2017		72,640.00	72,640.00		72,640.00	
08/15/2017		5,494,559.28	5,494,559.28	-315,157.40	5,179,401.88	
08/31/2017						46,799,624.39
09/15/2017		72,640.00	72,640.00		72,640.00	
02/15/2018	28,800,002.40	5,859,556.88	34,659,559.28	-315,157.40	34,344,401.88	
03/15/2018	4,035,000.00	72,640.00	4,107,640.00		4,107,640.00	
08/15/2018		4,842,402.68	4,842,402.68	-280,075.80	4,562,326.88	
08/31/2018						43,087,008.76
09/15/2018		64,570.00	64,570.00		64,570.00	
02/15/2019	30,708,750.90	5,298,651.78	36,007,402.68	-280,075.80	35,727,326.88	
03/15/2019	4,035,000.00	64,570.00	4,099,570.00		4,099,570.00	
08/15/2019		4,159,296.08	4,159,296.08	-244,994.20	3,914,301.88	
08/31/2019						43,805,768.76
09/15/2019		56,500.00	56,500.00		56,500.00	
02/15/2020	32,035,048.00	4,699,248.08	36,734,296.08	-244,994.20	36,489,301.88	
03/15/2020	4,035,000.00	56,500.00	4,091,500.00		4,091,500.00	
08/15/2020		3,445,051.98	3,445,051.98	-209,912.60	3,235,139.38	
08/31/2020						43,872,441.26
09/15/2020		48,430.00	48,430.00		48,430.00	
02/15/2021	27,801,970.00	4,063,081.98	31,865,051.98	-209,912.60	31,655,139.38	
03/15/2021	4,035,000.00	48,430.00	4,083,430.00		4,083,430.00	
08/15/2021		2,799,439.53	2,799,439.53	-174,946.40	2,624,493.13	
08/31/2021						38,411,492.51
09/15/2021		40,360.00	40,360.00		40,360.00	
02/15/2022	21,295,000.00	2,799,439.53	24,094,439.53	-174,946.40	23,919,493.13	
03/15/2022	4,035,000.00	40,360.00	4,075,360.00		4,075,360.00	
08/15/2022		2,281,445.20	2,281,445.20	-139,980.20	2,141,465.00	
08/31/2022						30,176,678.13
09/15/2022		32,290.00	32,290.00		32,290.00	
02/15/2023	19,340,000.00	2,281,445.20	21,621,445.20	-139,980.20	21,481,465.00	

NET DEBT SERVICE

Arlington ISD
 Aggregate Outstanding Debt Service
 As of 8/31/2011

Date	Principal	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service	Annual Net D/S
03/15/2023	4,035,000.00	32,290.00	4,067,290.00		4,067,290.00	
08/15/2023		1,806,126.50	1,806,126.50	-105,014.00	1,701,112.50	
08/31/2023						27,282,157.50
09/15/2023		24,220.00	24,220.00		24,220.00	
02/15/2024	19,785,000.00	1,806,126.50	21,591,126.50	-105,014.00	21,486,112.50	
03/15/2024	4,035,000.00	24,220.00	4,059,220.00		4,059,220.00	
08/15/2024		1,316,816.55	1,316,816.55	-70,047.80	1,246,768.75	
08/31/2024						26,816,321.25
09/15/2024		16,150.00	16,150.00		16,150.00	
02/15/2025	7,870,000.00	1,316,816.55	9,186,816.55	-70,047.80	9,116,768.75	
03/15/2025	4,035,000.00	16,150.00	4,051,150.00		4,051,150.00	
08/15/2025		1,126,075.35	1,126,075.35	-35,081.60	1,090,993.75	
08/31/2025						14,275,062.50
09/15/2025		8,080.00	8,080.00		8,080.00	
02/15/2026	7,035,000.00	1,126,075.35	8,161,075.35	-35,081.60	8,125,993.75	
03/15/2026	4,040,000.00	8,080.00	4,048,080.00		4,048,080.00	
08/15/2026		964,143.75	964,143.75		964,143.75	
08/31/2026						13,146,297.50
02/15/2027	4,725,000.00	964,143.75	5,689,143.75		5,689,143.75	
08/15/2027		862,556.25	862,556.25		862,556.25	
08/31/2027						6,551,700.00
02/15/2028	4,930,000.00	862,556.25	5,792,556.25		5,792,556.25	
08/15/2028		755,406.25	755,406.25		755,406.25	
08/31/2028						6,547,962.50
02/15/2029	3,415,000.00	755,406.25	4,170,406.25		4,170,406.25	
08/15/2029		673,681.25	673,681.25		673,681.25	
08/31/2029						4,844,087.50
02/15/2030	3,580,000.00	673,681.25	4,253,681.25		4,253,681.25	
08/15/2030		587,981.25	587,981.25		587,981.25	
08/31/2030						4,841,662.50
02/15/2031	3,755,000.00	587,981.25	4,342,981.25		4,342,981.25	
08/15/2031		498,056.25	498,056.25		498,056.25	
08/31/2031						4,841,037.50
02/15/2032	3,940,000.00	498,056.25	4,438,056.25		4,438,056.25	
08/15/2032		403,681.25	403,681.25		403,681.25	
08/31/2032						4,841,737.50
02/15/2033	4,130,000.00	403,681.25	4,533,681.25		4,533,681.25	
08/15/2033		307,912.50	307,912.50		307,912.50	
08/31/2033						4,841,593.75
02/15/2034	4,330,000.00	307,912.50	4,637,912.50		4,637,912.50	
08/15/2034		204,087.50	204,087.50		204,087.50	
08/31/2034						4,842,000.00
02/15/2035	4,540,000.00	204,087.50	4,744,087.50		4,744,087.50	
08/15/2035		97,487.50	97,487.50		97,487.50	
08/31/2035						4,841,575.00
02/15/2036	3,495,000.00	97,487.50	3,592,487.50		3,592,487.50	
08/15/2036		17,237.50	17,237.50		17,237.50	
08/31/2036						3,609,725.00
02/15/2037	985,000.00	17,237.50	1,002,237.50		1,002,237.50	
08/31/2037						1,002,237.50
	502,347,451.40	161,659,851.81	664,007,303.21	-6,736,210.86	657,271,092.35	657,271,092.35

NET DEBT SERVICE

Arlington Independent School District
 Uni Tax Sch Bldg & Ref Bds, Ser 2003

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2012	840,000	32,606.25	872,606.25	872,606.25	
08/15/2012		16,856.25	16,856.25	16,856.25	
08/31/2012					889,462.50
02/15/2013	870,000	16,856.25	886,856.25	886,856.25	
08/31/2013					886,856.25
	1,710,000	66,318.75	1,776,318.75	1,776,318.75	1,776,318.75

NET DEBT SERVICE

Arlington Independent School District
Unl Tax Ref Bds, Ser 2004

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2012	5,010,000	873,250	5,883,250	5,883,250	
08/15/2012		748,000	748,000	748,000	
08/31/2012					6,631,250
02/15/2013	5,275,000	748,000	6,023,000	6,023,000	
08/15/2013		616,125	616,125	616,125	
08/31/2013					6,639,125
02/15/2014	5,550,000	616,125	6,166,125	6,166,125	
08/15/2014		477,375	477,375	477,375	
08/31/2014					6,643,500
02/15/2015	5,800,000	477,375	6,277,375	6,277,375	
08/15/2015		368,625	368,625	368,625	
08/31/2015					6,646,000
02/15/2016	6,025,000	368,625	6,393,625	6,393,625	
08/15/2016		218,000	218,000	218,000	
08/31/2016					6,611,625
02/15/2017	1,575,000	218,000	1,793,000	1,793,000	
08/15/2017		178,625	178,625	178,625	
08/31/2017					1,971,625
02/15/2018	1,655,000	178,625	1,833,625	1,833,625	
08/15/2018		137,250	137,250	137,250	
08/31/2018					1,970,875
02/15/2019	1,740,000	137,250	1,877,250	1,877,250	
08/15/2019		93,750	93,750	93,750	
08/31/2019					1,971,000
02/15/2020	1,830,000	93,750	1,923,750	1,923,750	
08/15/2020		48,000	48,000	48,000	
08/31/2020					1,971,750
02/15/2021	1,920,000	48,000	1,968,000	1,968,000	
08/31/2021					1,968,000
	36,380,000	6,644,750	43,024,750	43,024,750	43,024,750

NET DEBT SERVICE

Arlington Independent School District
Unl Tax Ref Bds, Ser 2005

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2012	12,055,000	2,691,564.38	14,746,564.38	14,746,564.38	
08/15/2012		2,390,189.38	2,390,189.38	2,390,189.38	
08/31/2012					17,136,753.76
02/15/2013	12,700,000	2,390,189.38	15,090,189.38	15,090,189.38	
08/15/2013		2,072,689.38	2,072,689.38	2,072,689.38	
08/31/2013					17,162,878.76
02/15/2014	13,370,000	2,072,689.38	15,442,689.38	15,442,689.38	
08/15/2014		1,738,439.38	1,738,439.38	1,738,439.38	
08/31/2014					17,181,128.76
02/15/2015	14,095,000	1,738,439.38	15,833,439.38	15,833,439.38	
08/15/2015		1,386,064.38	1,386,064.38	1,386,064.38	
08/31/2015					17,219,503.76
02/15/2016	14,850,000	1,386,064.38	16,236,064.38	16,236,064.38	
08/15/2016		1,014,814.38	1,014,814.38	1,014,814.38	
08/31/2016					17,250,878.76
02/15/2017	15,665,000	1,014,814.38	16,679,814.38	16,679,814.38	
08/15/2017		623,189.38	623,189.38	623,189.38	
08/31/2017					17,303,003.76
02/15/2018	16,510,000	623,189.38	17,133,189.38	17,133,189.38	
08/15/2018		210,439.38	210,439.38	210,439.38	
08/31/2018					17,343,628.76
02/15/2019	3,030,000	210,439.38	3,240,439.38	3,240,439.38	
08/15/2019		134,689.38	134,689.38	134,689.38	
08/31/2019					3,375,128.76
02/15/2020	875,000	134,689.38	1,009,689.38	1,009,689.38	
08/15/2020		116,095.63	116,095.63	116,095.63	
08/31/2020					1,125,785.01
02/15/2021	910,000	116,095.63	1,026,095.63	1,026,095.63	
08/15/2021		96,530.63	96,530.63	96,530.63	
08/31/2021					1,122,626.26
02/15/2022	955,000	96,530.63	1,051,530.63	1,051,530.63	
08/15/2022		75,640.00	75,640.00	75,640.00	
08/31/2022					1,127,170.63
02/15/2023	995,000	75,640.00	1,070,640.00	1,070,640.00	
08/15/2023		53,750.00	53,750.00	53,750.00	
08/31/2023					1,124,390.00
02/15/2024	1,045,000	53,750.00	1,098,750.00	1,098,750.00	
08/15/2024		27,625.00	27,625.00	27,625.00	
08/31/2024					1,126,375.00
02/15/2025	1,105,000	27,625.00	1,132,625.00	1,132,625.00	
08/31/2025					1,132,625.00
	108,160,000	22,571,876.98	130,731,876.98	130,731,876.98	130,731,876.98

NET DEBT SERVICE

Arlington Independent School District
Unl Tax Ref Bds, Ser 2006

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2012		2,054,775	2,054,775	2,054,775	
08/15/2012		2,054,775	2,054,775	2,054,775	
08/31/2012					4,109,550
02/15/2013	520,000	2,054,775	2,574,775	2,574,775	
08/15/2013		2,044,375	2,044,375	2,044,375	
08/31/2013					4,619,150
02/15/2014	540,000	2,044,375	2,584,375	2,584,375	
08/15/2014		2,033,575	2,033,575	2,033,575	
08/31/2014					4,617,950
02/15/2015	560,000	2,033,575	2,593,575	2,593,575	
08/15/2015		2,022,375	2,022,375	2,022,375	
08/31/2015					4,615,950
02/15/2016	585,000	2,022,375	2,607,375	2,607,375	
08/15/2016		2,010,675	2,010,675	2,010,675	
08/31/2016					4,618,050
02/15/2017	605,000	2,010,675	2,615,675	2,615,675	
08/15/2017		1,998,575	1,998,575	1,998,575	
08/31/2017					4,614,250
02/15/2018	635,000	1,998,575	2,633,575	2,633,575	
08/15/2018		1,985,875	1,985,875	1,985,875	
08/31/2018					4,619,450
02/15/2019	10,260,000	1,985,875	12,245,875	12,245,875	
08/15/2019		1,729,375	1,729,375	1,729,375	
08/31/2019					13,975,250
02/15/2020	13,110,000	1,729,375	14,839,375	14,839,375	
08/15/2020		1,401,625	1,401,625	1,401,625	
08/31/2020					16,241,000
02/15/2021	13,800,000	1,401,625	15,201,625	15,201,625	
08/15/2021		1,056,625	1,056,625	1,056,625	
08/31/2021					16,258,250
02/15/2022	14,525,000	1,056,625	15,581,625	15,581,625	
08/15/2022		693,500	693,500	693,500	
08/31/2022					16,275,125
02/15/2023	12,575,000	693,500	13,268,500	13,268,500	
08/15/2023		379,125	379,125	379,125	
08/31/2023					13,647,625
02/15/2024	13,220,000	379,125	13,599,125	13,599,125	
08/15/2024		48,625	48,625	48,625	
08/31/2024					13,647,750
02/15/2025	945,000	48,625	993,625	993,625	
08/15/2025		25,000	25,000	25,000	
08/31/2025					1,018,625
02/15/2026	1,000,000	25,000	1,025,000	1,025,000	
08/31/2026					1,025,000
	82,880,000	41,022,975	123,902,975	123,902,975	123,902,975

NET DEBT SERVICE

Arlington Independent School District
Unl Tax Ref Bds, Ser 2007

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2012	12,590,000	2,387,625	14,977,625	14,977,625	
08/15/2012		2,072,875	2,072,875	2,072,875	
08/31/2012					17,050,500
02/15/2013	13,240,000	2,072,875	15,312,875	15,312,875	
08/15/2013		1,741,875	1,741,875	1,741,875	
08/31/2013					17,054,750
02/15/2014	13,940,000	1,741,875	15,681,875	15,681,875	
08/15/2014		1,393,375	1,393,375	1,393,375	
08/31/2014					17,075,250
02/15/2015	14,665,000	1,393,375	16,058,375	16,058,375	
08/15/2015		1,026,750	1,026,750	1,026,750	
08/31/2015					17,085,125
02/15/2016	15,340,000	1,026,750	16,366,750	16,366,750	
08/15/2016		643,250	643,250	643,250	
08/31/2016					17,010,000
02/15/2017	4,640,000	643,250	5,283,250	5,283,250	
08/15/2017		527,250	527,250	527,250	
08/31/2017					5,810,500
02/15/2018	4,885,000	527,250	5,412,250	5,412,250	
08/15/2018		405,125	405,125	405,125	
08/31/2018					5,817,375
02/15/2019	5,135,000	405,125	5,540,125	5,540,125	
08/15/2019		276,750	276,750	276,750	
08/31/2019					5,816,875
02/15/2020	5,395,000	276,750	5,671,750	5,671,750	
08/15/2020		141,875	141,875	141,875	
08/31/2020					5,813,625
02/15/2021	5,675,000	141,875	5,816,875	5,816,875	
08/31/2021					5,816,875
	95,505,000	18,845,875	114,350,875	114,350,875	114,350,875

NET DEBT SERVICE

Arlington Independent School District
Unl Tax Ref Bds, Ser 2009

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2012	670,000	220,312.50	890,312.50	890,312.50	
08/15/2012		210,262.50	210,262.50	210,262.50	
08/31/2012					1,100,575.00
02/15/2013	35,000	210,262.50	245,262.50	245,262.50	
08/15/2013		209,671.88	209,671.88	209,671.88	
08/31/2013					454,934.38
02/15/2014	35,000	209,671.88	244,671.88	244,671.88	
08/15/2014		209,081.25	209,081.25	209,081.25	
08/31/2014					453,753.13
02/15/2015	30,000	209,081.25	239,081.25	239,081.25	
08/15/2015		208,575.00	208,575.00	208,575.00	
08/31/2015					447,656.25
02/15/2016	35,000	208,575.00	243,575.00	243,575.00	
08/15/2016		207,984.38	207,984.38	207,984.38	
08/31/2016					451,559.38
02/15/2017	35,000	207,984.38	242,984.38	242,984.38	
08/15/2017		207,393.75	207,393.75	207,393.75	
08/31/2017					450,378.13
02/15/2018	40,000	207,393.75	247,393.75	247,393.75	
08/15/2018		206,718.75	206,718.75	206,718.75	
08/31/2018					454,112.50
02/15/2019	4,810,000	206,718.75	5,016,718.75	5,016,718.75	
08/15/2019		110,518.75	110,518.75	110,518.75	
08/31/2019					5,127,237.50
02/15/2020	5,070,000	110,518.75	5,180,518.75	5,180,518.75	
08/15/2020		5,950.00	5,950.00	5,950.00	
08/31/2020					5,186,468.75
02/15/2021	65,000	5,950.00	70,950.00	70,950.00	
08/15/2021		4,568.75	4,568.75	4,568.75	
08/31/2021					75,518.75
02/15/2022	70,000	4,568.75	74,568.75	74,568.75	
08/15/2022		3,081.25	3,081.25	3,081.25	
08/31/2022					77,650.00
02/15/2023	70,000	3,081.25	73,081.25	73,081.25	
08/15/2023		1,593.75	1,593.75	1,593.75	
08/31/2023					74,675.00
02/15/2024	75,000	1,593.75	76,593.75	76,593.75	
08/31/2024					76,593.75
	11,040,000	3,391,112.52	14,431,112.52	14,431,112.52	14,431,112.52

NET DEBT SERVICE

Arlington Independent School District
 Uni Tax Sch Bldg Bds, Ser 2009 (QSCB)

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
09/15/2011		72,640	72,640	72,640	
03/15/2012		72,640	72,640	72,640	
08/31/2012					145,280
09/15/2012		72,640	72,640	72,640	
03/15/2013		72,640	72,640	72,640	
08/31/2013					145,280
09/15/2013		72,640	72,640	72,640	
03/15/2014		72,640	72,640	72,640	
08/31/2014					145,280
09/15/2014		72,640	72,640	72,640	
03/15/2015		72,640	72,640	72,640	
08/31/2015					145,280
09/15/2015		72,640	72,640	72,640	
03/15/2016		72,640	72,640	72,640	
08/31/2016					145,280
09/15/2016		72,640	72,640	72,640	
03/15/2017		72,640	72,640	72,640	
08/31/2017					145,280
09/15/2017		72,640	72,640	72,640	
03/15/2018	4,035,000	72,640	4,107,640	4,107,640	
08/31/2018					4,180,280
09/15/2018		64,570	64,570	64,570	
03/15/2019	4,035,000	64,570	4,099,570	4,099,570	
08/31/2019					4,164,140
09/15/2019		56,500	56,500	56,500	
03/15/2020	4,035,000	56,500	4,091,500	4,091,500	
08/31/2020					4,148,000
09/15/2020		48,430	48,430	48,430	
03/15/2021	4,035,000	48,430	4,083,430	4,083,430	
08/31/2021					4,131,860
09/15/2021		40,360	40,360	40,360	
03/15/2022	4,035,000	40,360	4,075,360	4,075,360	
08/31/2022					4,115,720
09/15/2022		32,290	32,290	32,290	
03/15/2023	4,035,000	32,290	4,067,290	4,067,290	
08/31/2023					4,099,580
09/15/2023		24,220	24,220	24,220	
03/15/2024	4,035,000	24,220	4,059,220	4,059,220	
08/31/2024					4,083,440
09/15/2024		16,150	16,150	16,150	
03/15/2025	4,035,000	16,150	4,051,150	4,051,150	
08/31/2025					4,067,300
09/15/2025		8,080	8,080	8,080	
03/15/2026	4,040,000	8,080	4,048,080	4,048,080	
08/31/2026					4,056,160
	36,320,000	1,598,160	37,918,160	37,918,160	37,918,160

NET DEBT SERVICE

Arlington Independent School District
Unl Tax Sch Bldg Bds, Ser 2010A

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2012	2,195,000	454,850	2,649,850	2,649,850	
08/15/2012		432,900	432,900	432,900	
08/31/2012					3,082,750
02/15/2013	1,565,000	432,900	1,997,900	1,997,900	
08/15/2013		417,250	417,250	417,250	
08/31/2013					2,415,150
02/15/2014	1,250,000	417,250	1,667,250	1,667,250	
08/15/2014		386,000	386,000	386,000	
08/31/2014					2,053,250
02/15/2015	1,180,000	386,000	1,566,000	1,566,000	
08/15/2015		356,500	356,500	356,500	
08/31/2015					1,922,500
02/15/2016		356,500	356,500	356,500	
08/15/2016		356,500	356,500	356,500	
08/31/2016					713,000
02/15/2017	430,000	356,500	786,500	786,500	
08/15/2017		351,125	351,125	351,125	
08/31/2017					1,137,625
02/15/2018	740,000	351,125	1,091,125	1,091,125	
08/15/2018		340,025	340,025	340,025	
08/31/2018					1,431,150
02/15/2019	760,000	340,025	1,100,025	1,100,025	
08/15/2019		328,625	328,625	328,625	
08/31/2019					1,428,650
02/15/2020	790,000	328,625	1,118,625	1,118,625	
08/15/2020		312,825	312,825	312,825	
08/31/2020					1,431,450
02/15/2021	470,000	312,825	782,825	782,825	
08/15/2021		303,425	303,425	303,425	
08/31/2021					1,086,250
02/15/2022	490,000	303,425	793,425	793,425	
08/15/2022		293,625	293,625	293,625	
08/31/2022					1,087,050
02/15/2023	655,000	293,625	948,625	948,625	
08/15/2023		277,250	277,250	277,250	
08/31/2023					1,225,875
02/15/2024	690,000	277,250	967,250	967,250	
08/15/2024		260,000	260,000	260,000	
08/31/2024					1,227,250
02/15/2025	725,000	260,000	985,000	985,000	
08/15/2025		241,875	241,875	241,875	
08/31/2025					1,226,875
02/15/2026	765,000	241,875	1,006,875	1,006,875	
08/15/2026		222,750	222,750	222,750	
08/31/2026					1,229,625
02/15/2027	805,000	222,750	1,027,750	1,027,750	
08/15/2027		202,625	202,625	202,625	
08/31/2027					1,230,375
02/15/2028	845,000	202,625	1,047,625	1,047,625	
08/15/2028		181,500	181,500	181,500	
08/31/2028					1,229,125
02/15/2029	890,000	181,500	1,071,500	1,071,500	
08/15/2029		159,250	159,250	159,250	
08/31/2029					1,230,750
02/15/2030	935,000	159,250	1,094,250	1,094,250	
08/15/2030		135,875	135,875	135,875	
08/31/2030					1,230,125
02/15/2031	980,000	135,875	1,115,875	1,115,875	
08/15/2031		111,375	111,375	111,375	
08/31/2031					1,227,250

NET DEBT SERVICE

**Arlington Independent School District
Unl Tax Sch Bldg Bds, Ser 2010A**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2032	1,030,000	111,375	1,141,375	1,141,375	
08/15/2032		85,625	85,625	85,625	
08/31/2032					1,227,000
02/15/2033	1,085,000	85,625	1,170,625	1,170,625	
08/15/2033		58,500	58,500	58,500	
08/31/2033					1,229,125
02/15/2034	1,140,000	58,500	1,198,500	1,198,500	
08/15/2034		30,000	30,000	30,000	
08/31/2034					1,228,500
02/15/2035	1,200,000	30,000	1,230,000	1,230,000	
08/31/2035					1,230,000
	21,615,000	12,145,700	33,760,700	33,760,700	33,760,700

NET DEBT SERVICE

Arlington Independent School District
Unl Tax Ref Bds, Ser 2011

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2012	385,000	176,772.71	561,772.71	561,772.71	
08/15/2012		379,512.50	379,512.50	379,512.50	
08/31/2012					941,285.21
02/15/2013	39,966	399,546.50	439,512.50	439,512.50	
08/15/2013		379,512.50	379,512.50	379,512.50	
08/31/2013					819,025.00
02/15/2014	960,000	379,512.50	1,339,512.50	1,339,512.50	
08/15/2014		365,112.50	365,112.50	365,112.50	
08/31/2014					1,704,625.00
02/15/2015	990,000	365,112.50	1,355,112.50	1,355,112.50	
08/15/2015		350,262.50	350,262.50	350,262.50	
08/31/2015					1,705,375.00
02/15/2016	1,020,000	350,262.50	1,370,262.50	1,370,262.50	
08/15/2016		334,962.50	334,962.50	334,962.50	
08/31/2016					1,705,225.00
02/15/2017	1,055,000	334,962.50	1,389,962.50	1,389,962.50	
08/15/2017		313,862.50	313,862.50	313,862.50	
08/31/2017					1,703,825.00
02/15/2018	1,090,000	313,862.50	1,403,862.50	1,403,862.50	
08/15/2018		297,512.50	297,512.50	297,512.50	
08/31/2018					1,701,375.00
02/15/2019	1,135,000	297,512.50	1,432,512.50	1,432,512.50	
08/15/2019		274,812.50	274,812.50	274,812.50	
08/31/2019					1,707,325.00
02/15/2020	1,175,000	274,812.50	1,449,812.50	1,449,812.50	
08/15/2020		257,187.50	257,187.50	257,187.50	
08/31/2020					1,707,000.00
02/15/2021	1,225,000	257,187.50	1,482,187.50	1,482,187.50	
08/15/2021		226,562.50	226,562.50	226,562.50	
08/31/2021					1,708,750.00
02/15/2022	1,285,000	226,562.50	1,511,562.50	1,511,562.50	
08/15/2022		194,437.50	194,437.50	194,437.50	
08/31/2022					1,706,000.00
02/15/2023	1,350,000	194,437.50	1,544,437.50	1,544,437.50	
08/15/2023		160,687.50	160,687.50	160,687.50	
08/31/2023					1,705,125.00
02/15/2024	1,420,000	160,687.50	1,580,687.50	1,580,687.50	
08/15/2024		125,187.50	125,187.50	125,187.50	
08/31/2024					1,705,875.00
02/15/2025	1,490,000	125,187.50	1,615,187.50	1,615,187.50	
08/15/2025		87,937.50	87,937.50	87,937.50	
08/31/2025					1,703,125.00
02/15/2026	1,560,000	87,937.50	1,647,937.50	1,647,937.50	
08/15/2026		56,737.50	56,737.50	56,737.50	
08/31/2026					1,704,675.00
02/15/2027	1,620,000	56,737.50	1,676,737.50	1,676,737.50	
08/15/2027		29,400.00	29,400.00	29,400.00	
08/31/2027					1,706,137.50
02/15/2028	1,680,000	29,400.00	1,709,400.00	1,709,400.00	
08/31/2028					1,709,400.00
	19,479,966	7,864,181.71	27,344,147.71	27,344,147.71	27,344,147.71

NET DEBT SERVICE

Arlington Independent School District
Unl Tax Sch Bldg Bds, Ser 2011A

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2012	3,225,000.00	970,050.00	4,195,050	4,195,050	
08/15/2012		921,675.00	921,675	921,675	
08/31/2012					5,116,725
02/15/2013	2,375,000.00	921,675.00	3,296,675	3,296,675	
08/15/2013		874,175.00	874,175	874,175	
08/31/2013					4,170,850
02/15/2014	2,515,000.00	874,175.00	3,389,175	3,389,175	
08/15/2014		811,300.00	811,300	811,300	
08/31/2014					4,200,475
02/15/2015	2,285,000.00	811,300.00	3,096,300	3,096,300	
08/15/2015		765,600.00	765,600	765,600	
08/31/2015					3,861,900
02/15/2016	3,690,000.00	765,600.00	4,455,600	4,455,600	
08/15/2016		710,250.00	710,250	710,250	
08/31/2016					5,165,850
02/15/2017	1,811,714.10	993,535.90	2,805,250	2,805,250	
08/15/2017		710,250.00	710,250	710,250	
08/31/2017					3,515,500
02/15/2018	1,725,002.40	1,075,247.60	2,800,250	2,800,250	
08/15/2018		710,250.00	710,250	710,250	
08/31/2018					3,510,500
02/15/2019	1,638,750.90	1,166,499.10	2,805,250	2,805,250	
08/15/2019		710,250.00	710,250	710,250	
08/31/2019					3,515,500
02/15/2020	1,560,048.00	1,250,202.00	2,810,250	2,810,250	
08/15/2020		710,250.00	710,250	710,250	
08/31/2020					3,520,500
02/15/2021	1,481,970.00	1,328,280.00	2,810,250	2,810,250	
08/15/2021		710,250.00	710,250	710,250	
08/31/2021					3,520,500
02/15/2022	1,685,000.00	710,250.00	2,395,250	2,395,250	
08/15/2022		668,125.00	668,125	668,125	
08/31/2022					3,063,375
02/15/2023	1,775,000.00	668,125.00	2,443,125	2,443,125	
08/15/2023		623,750.00	623,750	623,750	
08/31/2023					3,066,875
02/15/2024	1,395,000.00	623,750.00	2,018,750	2,018,750	
08/15/2024		588,875.00	588,875	588,875	
08/31/2024					2,607,625
02/15/2025	1,470,000.00	588,875.00	2,058,875	2,058,875	
08/15/2025		552,125.00	552,125	552,125	
08/31/2025					2,611,000
02/15/2026	1,545,000.00	552,125.00	2,097,125	2,097,125	
08/15/2026		513,500.00	513,500	513,500	
08/31/2026					2,610,625
02/15/2027	1,625,000.00	513,500.00	2,138,500	2,138,500	
08/15/2027		472,875.00	472,875	472,875	
08/31/2027					2,611,375
02/15/2028	1,705,000.00	472,875.00	2,177,875	2,177,875	
08/15/2028		430,250.00	430,250	430,250	
08/31/2028					2,608,125
02/15/2029	1,795,000.00	430,250.00	2,225,250	2,225,250	
08/15/2029		385,375.00	385,375	385,375	
08/31/2029					2,610,625
02/15/2030	1,885,000.00	385,375.00	2,270,375	2,270,375	
08/15/2030		338,250.00	338,250	338,250	
08/31/2030					2,608,625
02/15/2031	1,985,000.00	338,250.00	2,323,250	2,323,250	
08/15/2031		288,625.00	288,625	288,625	
08/31/2031					2,611,875

NET DEBT SERVICE

**Arlington Independent School District
Unl Tax Sch Bldg Bds, Ser 2011A**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2032	2,085,000.00	288,625.00	2,373,625	2,373,625	
08/15/2032		236,500.00	236,500	236,500	
08/31/2032					2,610,125
02/15/2033	2,190,000.00	236,500.00	2,426,500	2,426,500	
08/15/2033		181,750.00	181,750	181,750	
08/31/2033					2,608,250
02/15/2034	2,305,000.00	181,750.00	2,486,750	2,486,750	
08/15/2034		124,125.00	124,125	124,125	
08/31/2034					2,610,875
02/15/2035	2,420,000.00	124,125.00	2,544,125	2,544,125	
08/15/2035		63,625.00	63,625	63,625	
08/31/2035					2,607,750
02/15/2036	2,545,000.00	63,625.00	2,608,625	2,608,625	
08/31/2036					2,608,625
	50,717,485.40	29,436,564.60	80,154,050	80,154,050	80,154,050

NET DEBT SERVICE

Arlington Independent School District
 Uni Tax QSCB, Taxable Ser 2011B (Direct Subsidy)

Date	Principal	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service	Annual Net D/S
02/15/2012		434,216.86	434,216.86	-434,216.86		
08/15/2012		315,157.40	315,157.40	-315,157.40		
02/15/2013		315,157.40	315,157.40	-315,157.40		
08/15/2013		315,157.40	315,157.40	-315,157.40		
02/15/2014		315,157.40	315,157.40	-315,157.40		
08/15/2014		315,157.40	315,157.40	-315,157.40		
02/15/2015		315,157.40	315,157.40	-315,157.40		
08/15/2015		315,157.40	315,157.40	-315,157.40		
02/15/2016		315,157.40	315,157.40	-315,157.40		
08/15/2016		315,157.40	315,157.40	-315,157.40		
02/15/2017		315,157.40	315,157.40	-315,157.40		
08/15/2017		315,157.40	315,157.40	-315,157.40		
02/15/2018	1,520,000	315,157.40	1,835,157.40	-315,157.40	1,520,000	
08/15/2018		280,075.80	280,075.80	-280,075.80		
08/31/2018						1,520,000
02/15/2019	1,520,000	280,075.80	1,800,075.80	-280,075.80	1,520,000	
08/15/2019		244,994.20	244,994.20	-244,994.20		
08/31/2019						1,520,000
02/15/2020	1,520,000	244,994.20	1,764,994.20	-244,994.20	1,520,000	
08/15/2020		209,912.60	209,912.60	-209,912.60		
08/31/2020						1,520,000
02/15/2021	1,515,000	209,912.60	1,724,912.60	-209,912.60	1,515,000	
08/15/2021		174,946.40	174,946.40	-174,946.40		
08/31/2021						1,515,000
02/15/2022	1,515,000	174,946.40	1,689,946.40	-174,946.40	1,515,000	
08/15/2022		139,980.20	139,980.20	-139,980.20		
08/31/2022						1,515,000
02/15/2023	1,515,000	139,980.20	1,654,980.20	-139,980.20	1,515,000	
08/15/2023		105,014.00	105,014.00	-105,014.00		
08/31/2023						1,515,000
02/15/2024	1,515,000	105,014.00	1,620,014.00	-105,014.00	1,515,000	
08/15/2024		70,047.80	70,047.80	-70,047.80		
08/31/2024						1,515,000
02/15/2025	1,515,000	70,047.80	1,585,047.80	-70,047.80	1,515,000	
08/15/2025		35,081.60	35,081.60	-35,081.60		
08/31/2025						1,515,000
02/15/2026	1,520,000	35,081.60	1,555,081.60	-35,081.60	1,520,000	
08/31/2026						1,520,000
	13,655,000	6,736,210.86	20,391,210.86	-6,736,210.86	13,655,000	13,655,000

NET DEBT SERVICE

Arlington Independent School District
Uni Tax Sch Bldg Bds, Ser 2012

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2013		989,776.39	989,776.39	989,776.39	
08/15/2013		517,906.25	517,906.25	517,906.25	
08/31/2013					1,507,682.64
02/15/2014	245,000	517,906.25	762,906.25	762,906.25	
08/15/2014		515,456.25	515,456.25	515,456.25	
08/31/2014					1,278,362.50
02/15/2015	305,000	515,456.25	820,456.25	820,456.25	
08/15/2015		512,406.25	512,406.25	512,406.25	
08/31/2015					1,332,862.50
02/15/2016	890,000	512,406.25	1,402,406.25	1,402,406.25	
08/15/2016		503,506.25	503,506.25	503,506.25	
08/31/2016					1,905,912.50
02/15/2017	9,375,000	503,506.25	9,878,506.25	9,878,506.25	
08/15/2017		269,131.25	269,131.25	269,131.25	
08/31/2017					10,147,637.50
02/15/2018		269,131.25	269,131.25	269,131.25	
08/15/2018		269,131.25	269,131.25	269,131.25	
08/31/2018					538,262.50
02/15/2019	680,000	269,131.25	949,131.25	949,131.25	
08/15/2019		255,531.25	255,531.25	255,531.25	
08/31/2019					1,204,662.50
02/15/2020	710,000	255,531.25	965,531.25	965,531.25	
08/15/2020		241,331.25	241,331.25	241,331.25	
08/31/2020					1,206,862.50
02/15/2021	740,000	241,331.25	981,331.25	981,331.25	
08/15/2021		226,531.25	226,531.25	226,531.25	
08/31/2021					1,207,862.50
02/15/2022	770,000	226,531.25	996,531.25	996,531.25	
08/15/2022		213,056.25	213,056.25	213,056.25	
08/31/2022					1,209,587.50
02/15/2023	405,000	213,056.25	618,056.25	618,056.25	
08/15/2023		204,956.25	204,956.25	204,956.25	
08/31/2023					823,012.50
02/15/2024	425,000	204,956.25	629,956.25	629,956.25	
08/15/2024		196,456.25	196,456.25	196,456.25	
08/31/2024					826,412.50
02/15/2025	620,000	196,456.25	816,456.25	816,456.25	
08/15/2025		184,056.25	184,056.25	184,056.25	
08/31/2025					1,000,512.50
02/15/2026	645,000	184,056.25	829,056.25	829,056.25	
08/15/2026		171,156.25	171,156.25	171,156.25	
08/31/2026					1,000,212.50
02/15/2027	675,000	171,156.25	846,156.25	846,156.25	
08/15/2027		157,656.25	157,656.25	157,656.25	
08/31/2027					1,003,812.50
02/15/2028	700,000	157,656.25	857,656.25	857,656.25	
08/15/2028		143,656.25	143,656.25	143,656.25	
08/31/2028					1,001,312.50
02/15/2029	730,000	143,656.25	873,656.25	873,656.25	
08/15/2029		129,056.25	129,056.25	129,056.25	
08/31/2029					1,002,712.50
02/15/2030	760,000	129,056.25	889,056.25	889,056.25	
08/15/2030		113,856.25	113,856.25	113,856.25	
08/31/2030					1,002,912.50
02/15/2031	790,000	113,856.25	903,856.25	903,856.25	
08/15/2031		98,056.25	98,056.25	98,056.25	
08/31/2031					1,001,912.50
02/15/2032	825,000	98,056.25	923,056.25	923,056.25	
08/15/2032		81,556.25	81,556.25	81,556.25	
08/31/2032					1,004,612.50

NET DEBT SERVICE

**Arlington Independent School District
Uni Tax Sch Bldg Bds, Ser 2012**

Date	Principal	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2033	855,000	81,556.25	936,556.25	936,556.25	
08/15/2033		67,662.50	67,662.50	67,662.50	
08/31/2033					1,004,218.75
02/15/2034	885,000	67,662.50	952,662.50	952,662.50	
08/15/2034		49,962.50	49,962.50	49,962.50	
08/31/2034					1,002,625.00
02/15/2035	920,000	49,962.50	969,962.50	969,962.50	
08/15/2035		33,862.50	33,862.50	33,862.50	
08/31/2035					1,003,825.00
02/15/2036	950,000	33,862.50	983,862.50	983,862.50	
08/15/2036		17,237.50	17,237.50	17,237.50	
08/31/2036					1,001,100.00
02/15/2037	985,000	17,237.50	1,002,237.50	1,002,237.50	
08/31/2037					1,002,237.50
	24,885,000	11,336,126.39	36,221,126.39	36,221,126.39	36,221,126.39

**Arlington ISD
Performance Indicators
District Standings**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Arlington ISD</u>			
District Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
<i>Gold Performance Acknowledgments:</i>		<i>Commended on Social Studies</i>	<i>Commended on Social Studies</i>
Attendance Rate	95.5%	95.7%	95.6%
Completion Rate	88.8%	88.5%	90.3%

TAKS Score			
Reading	86.0%	88.0%	87.0%
Writing	91.0%	90.0%	90.0%
Social Studies	93.0%	94.0%	93.0%
Math	77.0%	80.0%	80.0%
Science	77.0%	80.0%	78.0%

Note: 2011-12 results will be released in December, 2012.

**Arlington ISD
Performance Indicators
High Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Arlington High</i>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	94.5%	94.5%	94.6%
Completion Rate	89.4%	91.2%	92.7%
TAKS Score			
Reading	89.0%	90.0%	90.0%
Social Studies	94.0%	94.0%	94.0%
Math	66.0%	73.0%	74.0%
Science	77.0%	81.0%	79.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Bowie HS</i>			
Campus Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	94.8%	95.2%	95.2%
Completion Rate	89.6%	89.9%	94.2%
TAKS Score			
Reading	89.0%	92.0%	90.0%
Social Studies	93.0%	94.0%	94.0%
Math	65.0%	73.0%	71.0%
Science	71.0%	80.0%	76.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Lamar HS</i>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Unacceptable</i>
Attendance Rate	93.2%	93.9%	93.8%
Completion Rate	86.7%	85.8%	85.4%
TAKS Score			
Reading	87.0%	88.0%	87.0%
Social Studies	94.0%	94.0%	93.0%
Math	70.0%	72.0%	70.0%
Science	81.0%	81.0%	78.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Martin HS</i>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	95.8%	96.0%	96.0%
Completion Rate	95.7%	96.9%	97.6%
TAKS Score			
Reading	95.0%	96.0%	95.0%
Social Studies	98.0%	97.0%	97.0%
Math	82.0%	85.0%	83.0%
Science	90.0%	92.0%	89.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Sam Houston HS</i>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Unacceptable</i>
Attendance Rate	92.9%	92.4%	92.8%
Completion Rate	83.4%	83.0%	84.7%
TAKS Score			
Reading	79.0%	83.0%	84.0%
Social Studies	90.0%	93.0%	89.0%
Math	56.0%	62.0%	61.0%
Science	62.0%	70.0%	65.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Seguin HS</i>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	93.6%	94.7%	95.1%
Completion Rate	94.3%	92.4%	90.4%
TAKS Score			
Reading	84.0%	89.0%	89.0%
Social Studies	94.0%	96.0%	94.0%
Math	66.0%	73.0%	73.0%
Science	73.0%	80.0%	78.0%

**Arlington ISD
Performance Indicators
Junior High Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Bailey JH</i>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.2%	96.3%	95.7%
Dropout Rate	0.0%	0.0%	0.2%
TAKS Score			
Reading	89.0%	95.0%	94.0%
Writing	93.0%	96.0%	97.0%
Social Studies	97.0%	98.0%	98.0%
Math	88.0%	91.0%	92.0%
Science	87.0%	87.0%	89.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Barnett JH</i>			
Campus Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.4%	96.3%	96.3%
Dropout Rate	0.0%	0.0%	0.0%
TAKS Score			
Reading	89.0%	87.0%	88.0%
Writing	94.0%	93.0%	94.0%
Social Studies	89.0%	89.0%	92.0%
Math	80.0%	76.0%	82.0%
Science	72.0%	67.0%	76.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Boles JH</i>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.7%	96.4%	96.2%
Dropout Rate	0.0%	0.0%	0.1%
TAKS Score			
Reading	96.0%	96.0%	95.0%
Writing	96.0%	97.0%	96.0%
Social Studies	98.0%	99.0%	98.0%
Math	90.0%	89.0%	90.0%
Science	89.0%	87.0%	86.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Carter JH</i>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	94.5%	95.1%	95.4%
Dropout Rate	0.6%	0.2%	0.5%
TAKS Score			
Reading	78.0%	79.0%	82.0%
Writing	84.0%	84.0%	84.0%
Social Studies	86.0%	90.0%	87.0%
Math	69.0%	72.0%	74.0%
Science	58.0%	61.0%	69.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Ferguson JH</i>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.6%	96.6%	96.4%
Dropout Rate	0.0%	0.0%	0.0%
TAKS Score			
Reading	88.0%	92.0%	91.0%
Writing	92.0%	97.0%	98.0%
Social Studies	98.0%	97.0%	97.0%
Math	83.0%	87.0%	88.0%
Science	79.0%	82.0%	78.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Gunn JH</i>			
Campus Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	94.9%	95.5%	95.1%
Dropout Rate	0.3%	0.0%	0.2%
TAKS Score			
Reading	84.0%	88.0%	88.0%
Writing	93.0%	93.0%	94.0%
Social Studies	87.0%	94.0%	91.0%
Math	78.0%	79.0%	85.0%
Science	74.0%	83.0%	74.0%

**Arlington ISD
Performance Indicators
Junior High Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Hutcheson JH</i>			
Campus Rating	<i>Unacceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	94.4%	94.8%	94.6%
Dropout Rate	0.2%	0.5%	0.6%
TAKS Score			
Reading	80.0%	81.0%	82.0%
Writing	85.0%	86.0%	90.0%
Social Studies	90.0%	94.0%	85.0%
Math	69.0%	69.0%	76.0%
Science	57.0%	71.0%	69.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Nichols JH</i>			
Campus Rating	<i>Unacceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	95.9%	95.4%	94.4%
Dropout Rate	1.4%	0.4%	1.0%
TAKS Score			
Reading	83.0%	87.0%	86.0%
Writing	85.0%	89.0%	91.0%
Social Studies	83.0%	91.0%	92.0%
Math	78.0%	81.0%	79.0%
Science	58.0%	77.0%	68.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Ousley JH</i>			
Campus Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	97.1%	97.0%	97.2%
Dropout Rate	0.0%	0.0%	0.0%
TAKS Score			
Reading	88.0%	93.0%	91.0%
Writing	96.0%	96.0%	96.0%
Social Studies	92.0%	95.0%	94.0%
Math	84.0%	85.0%	86.0%
Science	69.0%	75.0%	71.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Shackelford JH</i>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Unacceptable</i>
Attendance Rate	95.2%	95.7%	95.3%
Dropout Rate	0.5%	0.3%	0.0%
TAKS Score			
Reading	84.0%	90.0%	85.0%
Writing	91.0%	90.0%	91.0%
Social Studies	91.0%	93.0%	93.0%
Math	80.0%	84.0%	79.0%
Science	69.0%	75.0%	74.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Workman JH</i>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.5%	95.5%	95.6%
Dropout Rate	0.6%	0.2%	0.0%
TAKS Score			
Reading	83.0%	83.0%	86.0%
Writing	89.0%	90.0%	93.0%
Social Studies	88.0%	90.0%	87.0%
Math	68.0%	72.0%	73.0%
Science	59.0%	64.0%	70.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Young JH</i>			
Campus Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.1%	96.3%	96.0%
Dropout Rate	0.0%	0.0%	0.0%
TAKS Score			
Reading	93.0%	96.0%	93.0%
Writing	96.0%	98.0%	97.0%
Social Studies	95.0%	96.0%	93.0%
Math	90.0%	92.0%	92.0%
Science	83.0%	84.0%	84.0%

**Arlington ISD
Performance Indicators
Elementary Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Amos Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Exemplary</i>	<i>Recognized</i>
Attendance Rate	96.9%	97.2%	96.7%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	88.0%	89.0%	92.0%
Writing	92.0%	94.0%	97.0%
Math	85.0%	90.0%	89.0%
Science	84.0%	89.0%	91.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Anderson Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.5%	96.3%	95.4%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	71.0%	72.0%	79.0%
Writing	89.0%	83.0%	82.0%
Math	69.0%	76.0%	79.0%
Science	69.0%	80.0%	71.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Ashworth Elementary</u>			
Campus Rating	<i>Exemplary</i>	<i>Exemplary</i>	<i>Recognized</i>
Attendance Rate	96.9%	97.2%	97.2%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	94.0%	94.0%	96.0%
Writing	98.0%	92.0%	99.0%
Math	92.0%	96.0%	92.0%
Science	96.0%	93.0%	91.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Atherton Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.6%	96.6%	96.4%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	74.0%	86.0%	85.0%
Writing	85.0%	88.0%	88.0%
Math	79.0%	86.0%	83.0%
Science	74.0%	74.0%	84.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Bebensee Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	97.0%	96.6%	96.6%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	85.0%	85.0%	83.0%
Writing	96.0%	93.0%	88.0%
Math	75.0%	83.0%	83.0%
Science	76.0%	77.0%	85.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Beckham Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Exemplary</i>	<i>Recognized</i>
Attendance Rate	97.1%	97.0%	97.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	89.0%	92.0%	90.0%
Writing	93.0%	95.0%	92.0%
Math	86.0%	90.0%	92.0%
Science	93.0%	97.0%	91.0%

**Arlington ISD
Performance Indicators
Elementary Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Berry Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.0%	96.1%	96.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	77.0%	82.0%	83.0%
Writing	94.0%	84.0%	89.0%
Math	73.0%	75.0%	77.0%
Science	72.0%	84.0%	73.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Blanton Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	95.8%	96.2%	96.2%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	86.0%	88.0%	86.0%
Writing	93.0%	93.0%	92.0%
Math	81.0%	86.0%	85.0%
Science	82.0%	83.0%	89.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Bryant Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Exemplary</i>	<i>Recognized</i>
Attendance Rate	97.3%	97.4%	97.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	89.0%	95.0%	93.0%
Writing	92.0%	95.0%	93.0%
Math	89.0%	93.0%	94.0%
Science	84.0%	91.0%	86.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Burgin Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.7%	96.8%	96.3%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	87.0%	88.0%	87.0%
Writing	91.0%	85.0%	78.0%
Math	82.0%	86.0%	87.0%
Science	78.0%	82.0%	74.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Butler Elementary</u>			
Campus Rating	<i>Exemplary</i>	<i>Exemplary</i>	<i>Recognized</i>
Attendance Rate	96.8%	97.4%	96.8%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	97.0%	97.0%	96.0%
Writing	96.0%	97.0%	93.0%
Math	93.0%	94.0%	93.0%
Science	95.0%	97.0%	91.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Corey Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.2%	96.4%	95.8%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	94.0%	93.0%	90.0%
Writing	94.0%	90.0%	90.0%
Math	88.0%	90.0%	92.0%
Science	90.0%	90.0%	94.0%

**Arlington ISD
Performance Indicators
Elementary Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Crouch Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.8%	96.7%	96.2%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	74.0%	83.0%	79.0%
Writing	87.0%	90.0%	93.0%
Math	78.0%	82.0%	84.0%
Science	63.0%	74.0%	69.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Crow Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.3%	96.5%	95.8%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	75.0%	83.0%	82.0%
Writing	88.0%	94.0%	84.0%
Math	79.0%	74.0%	84.0%
Science	75.0%	80.0%	67.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Ditto Elementary</u>			
Campus Rating	<i>Exemplary</i>	<i>Exemplary</i>	<i>Exemplary</i>
Attendance Rate	96.9%	96.7%	96.6%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	99.0%	98.0%	99.0%
Writing	95.0%	96.0%	96.0%
Math	99.0%	99.0%	99.0%
Science	98.0%	98.0%	98.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Duff Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.8%	96.8%	96.5%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	95.0%	96.0%	95.0%
Writing	90.0%	96.0%	89.0%
Math	90.0%	94.0%	94.0%
Science	97.0%	92.0%	89.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Dunn Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.4%	96.2%	96.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	87.0%	88.0%	89.0%
Writing	89.0%	82.0%	81.0%
Math	81.0%	83.0%	86.0%
Science	89.0%	95.0%	85.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Ellis Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	95.7%	95.6%	95.0%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	84.0%	87.0%	81.0%
Writing	85.0%	85.0%	84.0%
Math	75.0%	76.0%	74.0%
Science	81.0%	86.0%	78.0%

**Arlington ISD
Performance Indicators
Elementary Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Farrell Elementary</u>			
Campus Rating	<i>Exemplary</i>	<i>Exemplary</i>	<i>Recognized</i>
Attendance Rate	97.5%	97.2%	97.3%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	93.0%	92.0%	91.0%
Writing	97.0%	97.0%	94.0%
Math	86.0%	89.0%	89.0%
Science	96.0%	88.0%	91.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Fitzgerald Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	97.2%	97.7%	97.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	83.0%	88.0%	87.0%
Writing	90.0%	88.0%	88.0%
Math	79.0%	80.0%	78.0%
Science	83.0%	84.0%	78.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Foster Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.6%	97.0%	96.6%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	85.0%	84.0%	83.0%
Writing	91.0%	82.0%	77.0%
Math	81.0%	80.0%	82.0%
Science	84.0%	79.0%	70.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Goodman Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.6%	96.8%	96.2%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	90.0%	87.0%	86.0%
Writing	94.0%	86.0%	87.0%
Math	86.0%	86.0%	90.0%
Science	91.0%	80.0%	81.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Hale Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.7%	96.6%	96.5%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	84.0%	83.0%	81.0%
Writing	82.0%	85.0%	86.0%
Math	83.0%	79.0%	81.0%
Science	90.0%	85.0%	74.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Hill Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Exemplary</i>
Attendance Rate	96.5%	96.6%	96.3%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	96.0%	94.0%	95.0%
Writing	93.0%	97.0%	90.0%
Math	91.0%	91.0%	93.0%
Science	87.0%	93.0%	97.0%

**Arlington ISD
Performance Indicators
Elementary Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Johns Elementary</i>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.9%	96.2%	96.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	72.0%	77.0%	79.0%
Writing	83.0%	82.0%	83.0%
Math	64.0%	71.0%	79.0%
Science	73.0%	78.0%	75.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Key Elementary</i>			
Campus Rating	<i>Exemplary</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.5%	96.7%	96.6%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	89.0%	92.0%	95.0%
Writing	89.0%	96.0%	97.0%
Math	92.0%	93.0%	94.0%
Science	93.0%	92.0%	95.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Knox Elementary</i>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.4%	96.2%	96.3%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	81.0%	86.0%	85.0%
Writing	95.0%	90.0%	91.0%
Math	81.0%	86.0%	89.0%
Science	84.0%	79.0%	84.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Larson Elementary</i>			
Campus Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.6%	96.6%	96.3%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	90.0%	92.0%	93.0%
Writing	93.0%	87.0%	94.0%
Math	85.0%	88.0%	91.0%
Science	81.0%	93.0%	93.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Little Elementary</i>			
Campus Rating	<i>Recognized</i>	<i>Exemplary</i>	<i>Recognized</i>
Attendance Rate	96.6%	96.7%	96.8%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	95.0%	97.0%	95.0%
Writing	96.0%	98.0%	97.0%
Math	94.0%	95.0%	94.0%
Science	94.0%	96.0%	96.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Miller Elementary</i>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.3%	96.4%	96.3%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	91.0%	90.0%	88.0%
Writing	91.0%	89.0%	90.0%
Math	88.0%	88.0%	86.0%
Science	91.0%	95.0%	81.0%

**Arlington ISD
Performance Indicators
Elementary Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Moore Elementary</u>			
Campus Rating	<i>Exemplary</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.7%	96.8%	96.8%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	94.0%	94.0%	96.0%
Writing	95.0%	93.0%	96.0%
Math	95.0%	92.0%	95.0%
Science	90.0%	86.0%	88.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Morton Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Unacceptable</i>
Attendance Rate	95.9%	96.8%	96.4%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	79.0%	79.0%	76.0%
Writing	86.0%	76.0%	80.0%
Math	72.0%	72.0%	75.0%
Science	81.0%	79.0%	69.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Pearcy Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	97.2%	97.0%	96.8%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	89.0%	95.0%	89.0%
Writing	92.0%	93.0%	92.0%
Math	86.0%	94.0%	85.0%
Science	78.0%	84.0%	84.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Pope Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	96.3%	96.5%	96.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	92.0%	92.0%	90.0%
Writing	98.0%	96.0%	94.0%
Math	86.0%	93.0%	89.0%
Science	86.0%	86.0%	83.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Rankin Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.2%	96.5%	96.3%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	71.0%	80.0%	76.0%
Writing	91.0%	79.0%	83.0%
Math	75.0%	72.0%	71.0%
Science	85.0%	87.0%	59.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Remynse Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.4%	96.1%	96.2%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	73.0%	78.0%	77.0%
Writing	81.0%	95.0%	79.0%
Math	66.0%	71.0%	73.0%
Science	65.0%	78.0%	82.0%

**Arlington ISD
Performance Indicators
Elementary Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Roark Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.5%	96.2%	96.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	78.0%	82.0%	84.0%
Writing	83.0%	84.0%	90.0%
Math	74.0%	81.0%	87.0%
Science	66.0%	71.0%	79.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Roquemore Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Unacceptable</i>
Attendance Rate	96.4%	96.2%	95.9%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	80.0%	78.0%	71.0%
Writing	83.0%	72.0%	84.0%
Math	71.0%	70.0%	67.0%
Science	69.0%	70.0%	55.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Sherrod Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	95.0%	95.7%	95.4%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	85.0%	85.0%	83.0%
Writing	85.0%	75.0%	78.0%
Math	77.0%	77.0%	72.0%
Science	72.0%	85.0%	81.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Short Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	95.9%	96.0%	95.8%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	80.0%	82.0%	82.0%
Writing	88.0%	90.0%	84.0%
Math	76.0%	81.0%	78.0%
Science	71.0%	83.0%	84.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>South Davis Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.0%	95.7%	95.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	70.0%	75.0%	76.0%
Writing	70.0%	84.0%	91.0%
Math	62.0%	70.0%	69.0%
Science	69.0%	60.0%	69.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Speer Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.5%	95.8%	95.7%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	68.0%	70.0%	73.0%
Writing	88.0%	90.0%	82.0%
Math	63.0%	68.0%	73.0%
Science	61.0%	67.0%	70.0%

Arlington ISD
Performance Indicators
Elementary Schools

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Starrett Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.7%	96.4%	96.4%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	80.0%	86.0%	84.0%
Writing	80.0%	85.0%	80.0%
Math	76.0%	76.0%	81.0%
Science	85.0%	80.0%	81.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Swift Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	96.2%	96.4%	95.6%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	89.0%	88.0%	85.0%
Writing	85.0%	90.0%	83.0%
Math	82.0%	88.0%	84.0%
Science	93.0%	86.0%	98.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Thornton Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.6%	96.2%	95.9%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	72.0%	80.0%	78.0%
Writing	86.0%	80.0%	93.0%
Math	69.0%	76.0%	72.0%
Science	75.0%	69.0%	63.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Webb Elementary</u>			
Campus Rating	<i>Acceptable</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.0%	95.9%	95.9%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	80.0%	85.0%	75.0%
Writing	93.0%	90.0%	76.0%
Math	66.0%	81.0%	72.0%
Science	71.0%	74.0%	92.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>West Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Recognized</i>	<i>Recognized</i>
Attendance Rate	97.3%	97.4%	97.1%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	91.0%	90.0%	93.0%
Writing	95.0%	88.0%	95.0%
Math	87.0%	82.0%	87.0%
Science	92.0%	82.0%	83.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Williams Elementary</u>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Acceptable</i>
Attendance Rate	96.6%	96.8%	96.5%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	85.0%	87.0%	83.0%
Writing	94.0%	92.0%	86.0%
Math	78.0%	83.0%	80.0%
Science	84.0%	83.0%	76.0%

**Arlinton ISD
Performance Indicators
Elementary Schools**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Wimbish Elementary</i>			
Campus Rating	<i>Acceptable</i>	<i>Recognized</i>	<i>Acceptable</i>
Attendance Rate	94.9%	95.7%	95.5%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	80.0%	81.0%	77.0%
Writing	88.0%	78.0%	75.0%
Math	81.0%	80.0%	77.0%
Science	74.0%	88.0%	89.0%

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
<i>Wood Elementary</i>			
Campus Rating	<i>Recognized</i>	<i>Acceptable</i>	<i>Recognized</i>
Attendance Rate	96.5%	96.6%	96.2%
Dropout Rate	N/A	N/A	N/A
TAKS Score			
Reading	95.0%	94.0%	92.0%
Writing	95.0%	93.0%	89.0%
Math	92.0%	91.0%	91.0%
Science	93.0%	87.0%	94.0%

Glossary

This glossary contains definitions of terms and acronyms used in this guide and such additional terms as are necessary to common understandings concerning financial accounting procedures for schools. Several terms, which are not primarily financial accounting terms, have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ADA – Average daily attendance (ADA) is the average number of students in daily attendance. A large component of state funding is based on ADA.

AEIS – Academic Excellence Indicator System.

AP – Advanced Placement (AP) Tests for various subjects can be taken by high school students in order to earn college credit.

Abatement – A complete or partial cancellation of a levy imposed by a governmental unit. Abatements usually apply to tax levies, special assessments, and service charges. School accountants usually consider an abatement to be a reduction of a previously recorded expenditure or receipt by such things as refunds, rebates, and collections for loss or damage to school property.

Account – A descriptive heading for recording financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

Accounting Period – A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

Administration – Those activities which have as their purpose the general regulation, direction and control of the affairs of the local education agency that are system-wide and not confined to one school, subject, or narrow phase of school activity.

Allocation – A part of a lump-sum appropriation which is designated for expenditure by specific organizational units and/or for special purposes, activities, or objects.

Appraisal – (1) The act of appraising. (2) The estimated value resulting from such action.

Appraise – To make an estimate of value, particularly of the value of property. Note: if the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted for the above term.

Appropriation Account – A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Assess – To value property officially for the purpose of taxation. Note: the term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets – Property owned by a local education agency which has a monetary value.

Arbitrage – The investment of the proceeds from the sale of bonds in a taxable instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

Bill – (1) A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution. (2) A statement of an amount owing for goods and services sold on open account.

Board of Education/Trustees – The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers state boards, intermediate administrative unit boards, and local basic administrative unit boards.

Bond – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bonded Debt – The part of school district debt which is covered by outstanding bonds of the school district. It is sometimes called “Funded Debt or Bonded Indebtedness.”

Bonds Authorized and Unissued – Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

Bonds Issued – Bonds sold.

Bonds Payable – The face value of bonds issued and unpaid.

Budget – A plan of financial operation which embodies an estimate of proposed expenditures for a given period or purpose and the proposed means of financing those expenditures. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing the expenditures. The second part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years’ actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budgetary Accounts – Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, the net balance, and other related information.

Capital Budget – A plan of proposed capital outlays and the means of financing them for the fiscal period. It is included in the Construction Fund budget. A capital program is sometimes referred to as a capital budget.

Capital Expenditures – Expenditures which result in the acquisition of or addition to fixed assets.

Capital Program – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cocurricular Activities – Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

Community Services – Those services which are provided for the community as a whole, or some segment of the community, and which are not restricted to the public schools or adult education programs.

Consultant – A resource person who provides assistance to the regular personnel through conference, demonstration, research, or other means. There are two types of consultants; those retained on a temporary basis and those who are permanently employed.

Contracted Services – Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

Current – As used in this manual, the term has reference to the fiscal year in progress.

Current Budget – The annual budget prepared for and effective during the present fiscal year.

Current Expenditures per Pupil – Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

Current Year's Tax Levy – Taxes levied for the current fiscal period.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

Debt Limit – The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund – A fund used to account for the accumulation of resources and payment of principal and interest on all bonds.

Deficit – The excess of the obligations of a fund over the fund's resources.

Delinquent Taxes – Taxes remaining unpaid on and after the date on which they become delinquent by statute.

EDA – The Existing Debt Allotment (EDA) provides additional state funding for existing debt.

Estimated Revenue – When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

Expenditures – This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, and payments of cash in settlement of liabilities already accounted as expenditures are not considered as expenditures.)

Expenses – Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions sometimes make it necessary to treat as expenses some charges whose benefits extend over future periods. For example, purchases of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a period longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefits extend also to other periods.

Fiscal Year – A period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations.

Fixed Assets – Land, building, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

Food Service – Those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities.

Function – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, Instructional Administration, Plant Maintenance and Operations.

Fund – A sum of money or other resources set-aside for specific activities of a school district. The fund constitutes a complete entity and all of the financial transactions for the particular activity are recorded in the fund.

Fund Balance – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

General Fund – A fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

General Obligation Bonds – Bonds backed by the full faith and credit of the government.

IFA – The Instructional Facilities Allotment (IFA) Program was enacted during the 1997 Legislative Session and provides state funding for instructional school facilities; however, there is a limit on funding for each biennium so districts must apply for funding.

ISD – Independent School District.

Instruction – The activities dealing directly with the teaching of students or improving the quality of teaching.

I&S – Interest and sinking (I&S) is a term that is used interchangeably with debt service fund in discussing the components of the tax rate.

Interest – A fee charged a borrower for the use of money.

Interest and Sinking Rate – The portion of the tax rate used to fund debt service expenditures.

Inventory – A detailed list or record showing quantities, descriptions, values, units of measure, and unit prices of property on hand.

LEP – Limited English Proficiency.

Levy – (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Long-Term Loan – A loan which extends for more than five years from the date the loan was obtained and is not secured by serial or term bonds. Such loans are not legal in Texas under general statutes.

M&O - Maintenance and operations (M&O) is a term that is used interchangeably with general fund in discussing the components of the tax rate.

Measurable and Available – Measurable and available is a term used to describe revenues. Revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Object – As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

Par Value – The stated or face value of a bond.

Payroll – A list of individual employees entitled to pay, with the amounts due to each for personal services rendered.

Personal Property – Any property that is not real property and that is movable or not attached to the land.

Personnel, Full-Time – School employees who occupy positions with duties which require them to be on the job on school days throughout the school year, or at least the number of hours the schools in the system are in session.

Personnel, Part-Time – Personnel who occupy positions with duties which require less than full-time service. This includes those employed full-time for part of the school year, part-time for all of the school year, or part-time for part of the school year. See also Personnel, Full-Time.

Plant Maintenance (Plant Repairs or Repairs/Replacements of Equipment) – Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition, completeness, or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Principal of a School – The administrative head of a school (not school district) to whom the major responsibility for the coordination and supervision of the activities of the school has been delegated.

Principal of Bonds – The face value of bonds.

Program – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budget, actual revenue, and expenditure records may be maintained per program.

Real Property – Land together with all of the property on it that cannot be moved, together with any attached rights.

Refunding Bonds – Bonds issued to pay off bonds already outstanding.

Reimbursement – Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for, or on behalf of, another governmental unit or department, or for an individual, firm, or corporation.

Reserve – An amount set aside for a specified purpose, or an account which records a portion of the fund balance that is to be segregated for some future use and, therefore, is not available for further appropriation and expenditure.

Salary – The total amount regularly paid, or stipulated to be paid, to an individual, before deductions, for personal services rendered while on the payroll of a school district. Payments for sabbatical leave are also considered as salary.

School – A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

School, Public – A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported by public funds.

School, Summer – The name applied to the school session taught during the period between the end of the regular school term and the beginning of the next regular school term.

Serial Bonds – Bonds whose principal is to be repaid in periodic installments over the life of the issue.

Special Revenue Funds – Funds that are used to account for funds awarded to the District for the purpose of accomplishing specific educational tasks as defined by grantors in contracts or other agreements.

STAAR – State of Texas Assessment of Academic Readiness, the new Texas accountability assessment, replacing TAKS

State Aid for Education – Any grant made by a state government for the support of education.

Student Wealth – Assessed value of property divided by school enrollment.

Supplemental Taxes – Taxes levied subsequent to the initial levy to add property omitted from the original tax roll(s).

Supply – A material item of an expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

TAAS – The Texas Assessment of Academic Skills (TAAS) Test was created by the State of Texas to measure high-order thinking skills and problem-solving abilities. Passing all parts of the TAAS-Exit Test was one of the state requirements for a high school diploma. The TAAS was replaced by the Texas Assessment of Knowledge and Skills (See TAKS).

TAKS – The Texas Assessment of Knowledge and Skills (TAKS) Test was created to replace the TAAS test for students.

TEA – Texas Education Agency.

TEC – Texas Education Code.

TEKS – Texas Essential Knowledge and Skills.

TRS – The Teacher Retirement System (TRS) of Texas is a public employee retirement system (PERS) that is a multiple employer defined benefit pension plan. State law provides for a state contribution rate in addition to a member contribution rate.

Taxes – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

Unencumbered Balance of Appropriation – That portion of an appropriation not yet expended or encumbered; the balance remaining after deducting from the appropriation the accumulated expenditures and outstanding encumbrances.

Unexpended Balance of Appropriation – That portion of an appropriation not yet expended; the balance remaining after deducting from the appropriation the accumulated expenditures.

Unit Cost – Expenditures for a function, activity, or service divided by the total number of units for which the function, activity, or service was provided.

WADA – Weighted Average Daily Attendance.

Zero-Based Budgeting – The process of preparing an operating plan or budget that starts with no authorized funds. In a zero-based budget, each activity to be funded must be justified every time a new budget is prepared.



Arlington

INDEPENDENT SCHOOL DISTRICT

More Than a Remarkable Education

ACHIEVE TODAY.



EXCEL TOMORROW.