



Arlington

INDEPENDENT SCHOOL DISTRICT

More Than a Remarkable Education

2022-2023 Official Budget



POWERED *by* **POSSIBILITIES**

Arlington Independent School District

690 E. Lamar Blvd.

Arlington, TX 76011

682-867-4611

www.aisd.net



2022-2023 Official Budget

www.aisd.net

Arlington Independent School District

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2022-2023 Official Budget

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2022-2023 Official Budget

Executive Summary



2022-2023 Official Budget

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August 3, 2022

To the Citizens of the Arlington Independent School District:

The 2022-2023 budget, adopted by the Arlington ISD Board of Trustees (the “Board”), provides the foundation for delivery of services to the students of Arlington ISD (the “District”). The budget documents the Board’s allocation of available resources among various educational programs, support functions, and student activities necessary to achieve the bold objectives of the district’s *Achieve Today. Excel Tomorrow. and Powered by Possibilities* strategic plans. Teachers, administrators, support staff, and community volunteers contributed to the development of the proposed budget. The Board reviewed and debated the proposed budget, and ultimately adopted the budget as the financial 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 2022-2023 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 2022-2023 fiscal year that will help us execute our strategic plan and achieve our goal of 100 percent of AISD students graduating exceptionally prepared for college, career, and citizenship. It reflects our vision to be a premier school district and a leader in education.

Respectfully,

Dr. Marcelo Cavazos
Superintendent

Budget Introduction

The following document represents the financial plan for the Arlington Independent School District for the 2022-2023 fiscal year. The Board of Trustees adopted the budget on June 21, 2022, and the supporting tax rate was adopted on September 15, 2022, after certified property values were released by the Tarrant Appraisal District. The District's fiscal year began on July 1, 2022, and ends on June 30, 2023.

This budget document is organized into the following major sections:

- **Executive Summary** – Introduces the reader to the document as a whole. This section highlights and summarizes important information contained in the budget. Users rely on this section to get an overview of the information in the remainder of the document.
- **Organizational Section** – Provides the context and framework within which the budget is developed and managed. This framework includes the District's Strategic Plan, organizational and financial structure, and the financial policies and procedures that regulate the development and administration of the budget.
- **Financial Section** – Contains the financial schedules that present the adopted budgets for the District and comparisons to the previous year. It also includes additional explanations and analyses of significant changes from the prior year and trends that affect the adopted budgets.
- **Informational Section** – Contains additional financial information related to past and future budgets to help put the budget into context.

The information in the budget document was structured to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. To receive this award, an entity must publish a budget document that meets a number of specific program criteria and serves as a policy document, an operations guide, a financial plan, and a communications device. The District has received the Meritorious Budget Award for the previous eleven fiscal years.

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



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

ARLINGTON INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

Arlington Independent School District

Board of Trustees

Mrs. Melody Fowler.....President

Mr. Justin Chapa.....Vice President

Mrs. Sarah McMurrough.....Secretary

Dr. Aaron Reich

Mr. David Wilbanks

Mrs. Kecia Mays

Mr. John Hibbs

Dr. Marcelo Cavazos	Superintendent
Dr. Steven Wurtz	Chief Academic Officer
Darla Moss	Chief Financial Officer
Dr. A. Tracie Brown	Chief Schools Officer
Dr. Michael Hill	Assistant Superintendent of Administration
Wm Kelly Horn	Assistant Superintendent of Facility Services
Carla Martin	Assistant Superintendent of Financial Services
Scott Kahl	Assistant Superintendent of Human Resources
Dr. Natalie Lopez	Assistant Superintendent of Research and Accountability
Eric Upchurch	Assistant Superintendent of Technology
Dr. Christi Buell	Assistant Superintendent of School Leadership (ES)
Dr. Laina McDonald	Assistant Superintendent of School Leadership (Secondary)
Anita Foster	Executive Director of Communications
Corey Robinson	Executive Director of Facility Services
Bridget Lewis	Executive Director of Financial Services
Mark Strand	Executive Director of Human Resources
Aaron Perales	Executive Director of Parent and Community Engagement
Dr. Shahveer Dhalla	Executive Director of School Leadership
Dr. Theodore Jarchow	Executive Director of School Leadership
Dr. Stephanie Lee	Executive Director of School Leadership
Claudia Morales-Herrera	Executive Director of School Leadership
Grayson Toperzer	Executive Director of School Leadership
Dr. Kristina Turner	Executive Director of School Leadership
Patty Bustamante	Executive Director of Specialized Learning Services
Barry Fox	Executive Director of Teaching and Learning
Dr. Tamela Horton	Executive Director, Transformational Learning
Mcdeny Alcantara	Senior Director, Technology Support & Customer Service
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.



Melody Fowler

President

Place 2

Term Ends: 2024

Fowler is a 30 plus year teacher of both public school and at the college level. She currently teaches English at Tarrant County College and Arlington Baptist University. She has been involved with AISD as a volunteer with PTS/PTSA and Site Based Decision Making Teams. Mrs. Fowler is the recipient of the PTA Life Membership Award, member of the Arlington Rotary Club and member of the Greater Arlington Chamber of Commerce Women's Alliance and a member of MPAC.



Justin Chapa

Vice President

Place 5

Term Ends: 2025

Chapa is an appellate and government enforcement attorney at Morgan, Lewis & Bockius LLP. A former teacher, he currently sits on the board of directors for the Texas Association of School Boards and United Way of Tarrant County and previously served on the board of directors of the Arlington Public Library Foundation and of the Arlington ISD Education Foundation.



Sarah McMurrough

Secretary

Place 1

Term Ends: 2024

Sarah McMurrough supports 3rd-5th grade ELAR teachers as a districtwide literacy coach in a neighboring school district. Prior to this, she taught 4th grade in Arlington ISD for 12 years, where she was honored with the AWARE Award and Arlington Optimist Teacher of the Year. Sarah and her husband, Dr. Chris McMurrough, have two young boys.

Arlington Independent School District

Board of Trustees



Dr. Aaron Reich
Member
Place 3
Term Ends: 2024

Reich is a Principle of TRINU Healthcare and an Education Commissioner in his industry. He is also a founder and President of the non-profit, Positive Influence, dedicated to parental and father involvement amongst other community boards and activities.



Kecia Mays
Member
Place 7
Term Ends: 2023

Mays is a supervisor for the State Comptroller's Office. She serves as a Director for Dental Health Arlington, Arlington Life Shelter, and the Travel and Sports Legacy Foundation. She is the proud mother of three graduates of AISD.



David Wilbanks
Member
Place 4
Term Ends: 2025

Wilbanks is a business consultant and former software marketing executive. He is a graduate of the University of Texas at Austin and has made Arlington his home since 1994. Wilbanks has served on a number of committees and boards including the AISD Education Foundation. The Wilbanks family's two children are proud graduates of AISD schools.



John Hibbs
Member
Place 3
Term Ends: 2023

Hibbs is Vice President of North American Commercial Sales & Marketing at Contamac US. He formerly served 9 years on the AISD Board of Trustees between 2010-2019. He considers his greatest accomplishment is his 37 year marriage to his wife Mary and three children who excelled and graduated from the AISD system. He volunteers on numerous boards foundations within the community.

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, Child Nutrition Fund, Natural Gas Fund, Debt Service Fund, and Capital Projects Fund. Each budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. The District is not legally required to adopt Special Revenue Fund budgets other than the Child Nutrition Fund. The budget is prepared and approved at the fund and functional levels. It 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.

COVID-19 and Global Economy

The COVID-19 pandemic continues to impact our global economy, but the world is also witnessing the impacts of the Russian infiltration in Ukraine. The nation is on the cusp of a recession, if not already at the start of a recession. The inflationary cost increases in most industries is unpredictable due to the unknowns in Ukraine.

Despite the global economic crisis, Texas has remained strong. Property values are climbing and population is on the upturn. However, there is still an unresolved decline in attendance while the state is witnessing an increase in school-aged children. Regardless of what our economy reveals, our mission and vision remain the same. Our responsibility to the students of AISD is to provide them with an education that allows them to graduate exceptionally prepared for college, career and citizenship remains the same. We are here to serve our over 55,000 students and over 8,000 staff members.

The adopted budget assumes normal operations within expenditures, however, the budget recognizes a decrease in state aid. The budget will be amended throughout the year to direct resources where appropriate to respond to the effects of the COVID-19 pandemic and other economic situations as they arise.



Powered by Possibilities.

Designing a whole-child education is the district's way of operating with sound financial management and integrity. Implementing the strategic plan is the most significant driver of this budget. To advance the District's vision to be a premier school district and a leader in education, the Board of Trustees developed a strategic plan for 2022-2027 to guide the District in the upcoming years. The strategic plan has ambitious goals and objectives. It includes specific strategies and measurable outcomes. Although it is the first year, a development year of the strategic plan, Powered by Possibilities, there are many components that were instrumental in the budget development process for 2022-2023. The remaining components followed the 2016-2021 Strategic Plan. The 2022-2023 budget will enable the District to continue to strive to meet its strategic goals and objectives. The District's 2016-2021 strategic plan is available on the district's website or by clicking [here](#).



2022-2027 Strategic Plan: Powered by Possibilities

Beliefs:

Our success depends upon

- A commitment by all to a clear and focused vision.
- Effective teaching and leadership.
- A positive culture that promotes continuous improvement by all.
- An engaged community.

Our students can excel.

Vision:

The Arlington Independent School District will be a premier school district and a leader in education.

Mission:

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

Goal:

100% of Arlington Independent School District students will graduate exceptionally prepared for college, career and citizenship.

Strategic Plan Deliverables:

1. Personalized Learning Experiences

We will prioritize a high-quality personalized learning experience for all students founded in the best practices to mitigate and protect against unfinished learning.

2. Increase Focus and Student Achievement

We will strategically align initiatives to increase student achievement, increase focus and reduce burnout.

3. Social and Emotional Well-being

We will prioritize the social and emotional well-being of our students, teachers and staff.

4. Equitable Access

We will guarantee every Arlington ISD student, staff, and parent has equitable access to all Arlington ISD programs and resources

2022-2027 Strategic Plan: Powered by Possibilities (Continued)

Strategy Highlights

Personalized Learning Experiences

- 1.1 Implement Best Practices and Active Learning Cycle to provide personalized learning for all students. (Year 1)
- 1.2 Design and implement additional instructional processes, including interventions and enrichment, to address unfinished learning for all students to meet grade level expectations and/or course standards. (Year 1)
- 1.3 Provide instructional design support for teachers including planning time and curricular resources. (Year 1)
- 1.4 Review and align grading process. (Year 4)

Increase Focus and Student Achievement

- 2.1 Establish a system for ongoing return on investment evaluation and prioritization of current district initiatives. (Year 1)
- 2.2 Create a system that streamlines communication, fosters clarity and shared commitment to district priorities and celebrates successes. (Year 2)
- 2.3 Create and implement a baseline and personalized professional learning plan that focuses on district priorities and embeds coaching. (Year 3)

Social and Emotional Well-being

- 3.1 Expand, differentiate and monitor resources for students and staff social and emotional health. (Year 1)
- 3.2 Implement differentiated learning and training for staff, students and parents in effective strategies for SEL and PBIS. (Year 3)
- 3.3 Create a district calendar that prioritizes time to promote social and emotional well-being for all stakeholders. (Year 2)
- 3.4 Establish district-informed master schedule options that prioritizes time to promote social and emotional well-being for all stakeholders. (Year 3)
- 3.5 Customize and design equity-based staffing allocations to account for SEL needs. (Year 3)

2022-2027 Strategic Plan: Powered by Possibilities (Continued)

Equitable Access

- 4.1 Expand learner access to existing specialized programs and career pathways. (Year2)
- 4.2 Expand leadership development pathways and opportunities across all staff roles. (Year 5)
- 4.3 Equitably resource classrooms with materials and instructional supports. (Year 2)
- 4.4 Ensure that all communications related to district programs & resources are equitably accessible to all stakeholders and are strategically deployed at all levels of the organization. (Year 4)

Budget Process and Timeline

- The budget process begins as early as September each year. Campuses are notified of their enrollment projections, basic allotment, and special program allotments in November. 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, advanced academics, bilingual/ESL, state compensatory education 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 outlined in their campus improvement plan. Budgets for payroll, utilities and other operating costs are established by central administration. The Human Resources Department works with campus principals and follows district guidelines to ensure 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 Financial, Budget and Academic Services 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 March 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 June. 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 met 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 was adopted in September, 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 presented 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, Child Nutrition Fund, Natural Gas Fund, Debt Service Fund, and Capital Projects 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.

2022-2023 Budget Calendar		
Budget Committee Meeting	October 6, 2021	Budget Committee
Budget Amendment #1: FY 2021-22 Budget Amendment	October 28, 2021	Board of Trustees Consent Item
2021-22 PEIMS Snapshot Enrollment Data Submitted to Budget Office	November 5, 2021	PEIMS
Budget Amendment #2: FY 2021-22 Budget Amendment	November 11, 2021	Board of Trustees Consent Item
Distribution of Consideration of Position Above Staffing Ratio Form	November 17, 2021	Campuses and Departments Mark Strand
Student Enrollment Projections	November 19, 2021	Accountability and Research
Campuses and Departments Establish Budget Priorities	November-December, 2021	Campus, Departments, and Program Managers
Approval of Staffing Ratios	December 9, 2021	Board of Trustees Action Item
Budget Workshop #1: 2021-2022 Budget Update and Budget Goals and Priorities	Week of December 13, 2021	Board of Trustees
TEAMS Budget Entry Available	December 10, 2021	Budget and Finance Office
2022-2023 Non District Staffing	January 17, 2022	Department Leaders
Budget Amendment #3: FY 2021-22 Budget Amendment	January 13, 2022	Board of Trustees Consent Item
2022-2023 Consideration of Position Above Staffing Ratio Requests Approved by Senior Staff	January 24, 2022	Senior Staff
New Year Position Initialization Processes finalized	January 28, 2022	Payroll, Technology and Human Resources
Begin Elementary Staffing Conferences	January 31, 2022	Human Resources
Budget requests submitted in TEAMS from Departments and Elementary Campuses	February 4, 2022	Budget Owners
Adjustments to Staffing From Senior Leadership due to HR and Input into TEAMS	February 4, 2022	Senior Staff

2022-2023 Budget Calendar Cont'd		
Begin Department Budget Review Meetings	February 7, 2022	Budget and Finance Office
Budget Workshop #2: Preliminary Revenue Estimates 2022-2023 & FY23 Forecast (Using Projected YE Payroll as 0-base)	Week of February 14, 2022	Board of Trustees
Budget requests due in TEAMS from Secondary Campuses	February 25, 2022	Budget Owners
Department Budget Reviews Completed	March 4, 2022	Budget and Finance Office Meetings with Department Budget Owners
Begin Secondary Staffing Conferences	March 7, 2022	Human Resources
TASB Market Analysis Begins	March 2022	Compensation and Benefits
Staffing Conferences Completed	April 1, 2022	Human Resources
Budget Workshop #3: Historical Trends, Compensation and Staffing Review	Week of March 14, 2022	Board of Trustees
Budget Amendment #4: FY 2021-22 Budget Amendment	March 10, 2022	Board of Trustees Consent Item
Bond Budgets Input into TEAMS	April 13, 2022	Bond Budget Owners
All adjustments are posted in TEAMS HR system	April 14, 2022	Human Resources
Create SnapShot in TEAMS	April 15, 2022	Budget and Finance Office
Budget Workshop #4: FY21 Budget Update and Department Budgets FY23	Week of April 25, 2022	Board of Trustees
District Instructional Decision-Making Committee (DIDC) Meeting	April 2022	DIDC
TASB Market Analysis Ends	April 22, 2022	Compensation and Benefits
TASB Market Analysis Findings Presentation	April 22, 2022	Human Resources
Certified Estimated Values	May 2, 2022	TAD
Preliminary SnapShot Analysis/Report	May 9, 2022	Budget and Finance Office
Budget Amendment #5: FY 2021-22 Budget Amendment	May 19, 2022	Board of Trustees Consent Item
Budget Workshop #5: FY 2022-23 Forecast (Scenarios Discussed)	Week of May 23, 2022	Board of Trustees
Post Budget Summary on Website, Publish Budget and Tax Rate Advertisement of Public Hearing in Newspaper	May 31, 2022	Financial Services

2022-2023 Budget Calendar Cont'd		
Public Hearing on Budget and Tax Rate	June 14, 2022	Board of Trustees Public Hearing
Adopt FY 2022-23 Budget (Must be adopted by June 30, 2022)	June 14, 2022	Board of Trustees Action Item
2021-22 Final Budget Amendment	June 14, 2022	Board of Trustees Consent Item
Post Adopted Budget on Website	June 15, 2022	Budget and Finance Office
Certified Appraised Values	July 25, 2022	TAD
Adopt Tax Rate	August 2022	Board of Trustees

Budget Preparation Timeline

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Planning												
Enrollment Projections												
Budget Prep (Schools/Dept)												
Financial Futures Committee												
Strategic Plan Planning												
Campus Staffing/New Positions												
Budget Reviews												
Payroll Budget Prep												
Revenue Estimates												
Board Discussion /Hearings/Action												
Receive Certified Prop Values												
Adopt Property Tax Rate												

Significant Changes in Budget Process

There were no significant changes in the budget development process for the 2022-2023 budget year.

Summary of All Budgeted Funds

A summary of total budgeted funds for 2022-2023 is shown in the table below. A more thorough description follows for each fund.

2022-2023 Budget

	General Fund	Debt Service Fund	Capital Projects Fund	Natural Gas Fund	Child Nutrition Fund	Total
Projected Beginning Fund Balance/Equity	\$263,903,453	\$51,137,822	\$383,895	\$14,415,957	\$12,750,975	\$315,425,170
Revenue and Other Sources	577,399,735	103,278,813	143,459,799	605,959	32,629,649	857,373,955
Expenditures	609,522,005	98,164,674	534,189,209	27,600	32,629,649	1,274,533,137
Budgeted Surplus/Deficit	(32,122,270)	5,114,139	(390,729,410)	578,359	0	(417,159,182)
Projected Ending Fund Balance/Equity	231,781,183	56,251,961	(390,345,515)	14,994,316	12,750,975	(101,734,012)

General Fund

Revenue

General Fund revenue is budgeted to decrease by \$9,826,105 or 1.7% less than the 2021-2022 projected actual revenue. *Local revenue* is budgeted to increase by \$8,629,637 or 2.4% due mainly to projected property value growth. *State foundation aid* is budgeted to increase by \$11,091,956 or 5.9%. This increase is the result of TEA providing an attendance adjustment in 2021-2022 and our 2022-2023 projections of enrollment, attendance, special program participation and property values. *Federal funding* is budgeted to decrease by 72.9% or \$31,118,864 due largely to the 2021-2022 recognition of the pre-award costs for the ESSER II grant and the indirect costs for the ESSER grant program.

The following table provides a comparison of revenues by source.

General Fund Revenue Sources

	2021-2022 Projected Actual	2022-2023 Budget	Percent Change
Local Sources	\$353,087,029	\$361,716,666	2.4%
State Sources	188,985,627	200,077,584	5.9%
Federal Sources	42,709,299	11,590,435	(72.9%)
Other Sources	2,443,884	4,015,050	64.3%
Total	\$587,225,839	\$577,399,735	(1.7%)

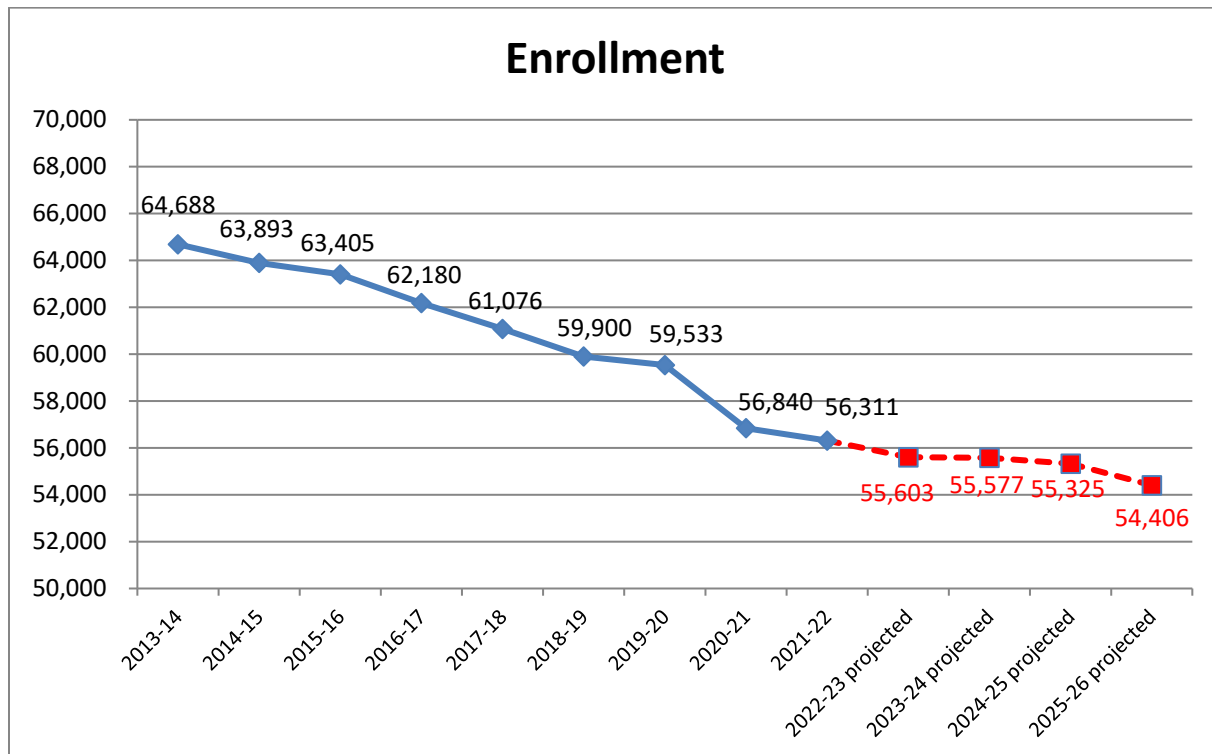
Critical data elements necessary to develop the General Fund revenue budgets are student enrollment, special program participation and property values. Student enrollment projections and special program participation influence state revenue estimates, staffing decisions, per-pupil allocations, facility needs, and many other budgetary decisions. In 2021-2022, the General Fund began seeing the ESSER grant's benefits. This continues to be a critical revenue element in 2022-2023.

Student Enrollment

Student enrollment is projected to be 55,603 for 2022-2023, which is 844 students (or 1.5%) less than the projected enrollment of 56,447 used for last year's original budget and 708 less than the 2021-2022 official enrollment of 56,311. Changes in student enrollment affect both revenues and expenditures.

The District has experienced declining enrollment since before the 2012-2013 school year. Steadily declining birth rates prior to the 2020-2021 school year, charter school options, in addition to loss of available land for residential buildings contribute to the decline in the District's enrollment.

Enrollment is projected to continue to decrease slightly for the next four years. There is significant evidence that COVID-19 has exacerbated the projected decline in enrollment. We cannot forecast if the district will see another significant decrease in the coming years or if we will stabilize our existing trajectory. As AISD completes construction on new facilities funded by the 2019 bond program and adds special programs, more students are expected to enroll in AISD to take advantage of these programs. These programs include the fine arts/dual language academies, new career technical education center, new agricultural science facility, new College and Career High School, Crow Leadership Academy, Percy STEM academy, our new P-Tech programs and Wimbish World Language Academy. Changes to the student transfer policy and aggressive marketing efforts are expected to reverse the declining enrollment trend.

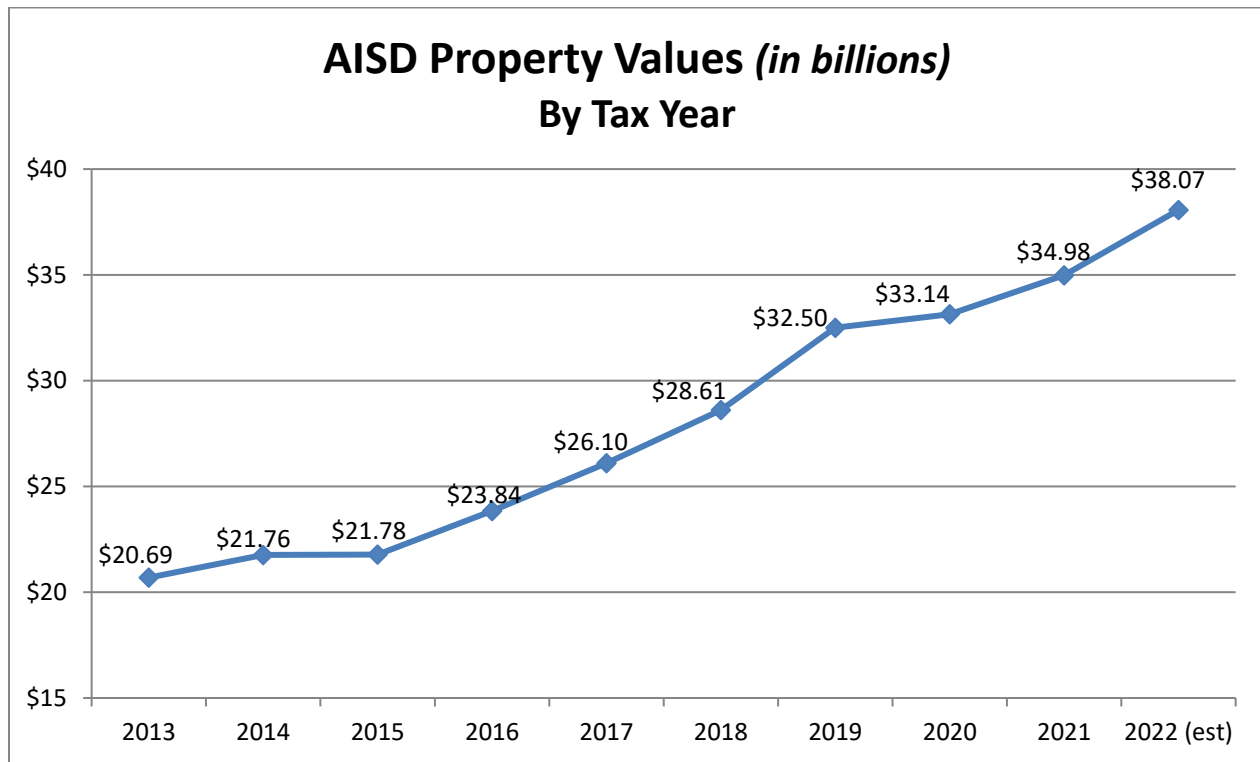


Property Value

Property Value is a key component in developing revenue forecasts for both the state and local components of the budget. Property values for 2022 were certified by the Tarrant County Appraisal District (TAD) by July 25, 2022. On April 22 and May 17, 2022, TAD released estimates of 2022 property values. Those estimates, along with historical trends, provided the basis for the projected certified values that in turn are used to estimate tax revenues.

Property values have risen steadily since before 2012. The July 2022 certified values are \$38.07 billion.

The budget for current year taxes is \$7,855,662 higher than last year's original budget due to the net effect of significantly increased property values.



Expenditures

General Fund expenditures increased by \$25.5 million from the 2021-2022 original budget. The increase is the net result of compensation increases and priorities of the District's strategic plan. The 2022-2023 budget is aligned to the 2016-2021 strategic plan and includes funds to support the conclusion of the strategic plan activities. There are some year one 2022-2027 Strategic Plan expenditures in this budget. Year 1 strategic plan activities funded through the budget include:

- 1.1 Coaching and professional development for Active Learning Cycle training
- 1.2 Student supports, including staff for enrichment programs
- 1.3 Instructional resources, to include additional curriculum writing
- 2.1 Student tutoring resources and test preparation materials

The four performance objective categories of the 2022-2027 Powered by Possibilities strategic plan are designed to increase student achievement and the quality of services provided to campuses. These performance objective categories are (1) *Personalized Learning Experiences*, (2) *Increase Focus and Student Achievement*, (3) *Social and Emotional Well-being*, (4) *Equitable Access*. These four objective categories frame the district's academic programming work for the 2022-2023 school year, intentionally promote budget development around high-impact areas of improvement and inform strategic planning as we strive to become a premier school district and a leader in education.

In addition to the Academic Services priorities, other considerations were important in developing the budget. The education of students is a labor-intensive process; payroll expenditures comprise 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 2022-2023, the Board approved a general annual pay increase of 4% of market median for teachers, librarians and other employees paid on the teacher salary schedule. Employees paid on salary schedules other than the teacher salary schedule will receive a general annual pay increase of 4% of their 2022-23 pay grade mid-point and targeted adjustments where appropriate to achieve market competitiveness and move staff members closer to the mid-point of their pay grade.

An increase to the District's administrative and a new special education stipend was also approved, which is an additional \$3.1 million. The cost of the pay raise, targeted adjustments and stipends is approximately \$21.2 million.

Staffing efficiency is the key to budget control. The general fund budget was increased by a net of 294.7 positions in 2022-2023 in comparison with our 2021-2022 PEIMS submission. This submission is based on staff headcount, whereas our budgeted figures include vacant positions. The addition of the P-TECH and launch of Universal Pre-K each contribute to most of the additional positions in this fund. The District's six traditional high schools are staffed at 95% of their projected enrollment in order to yield more efficient class size ratios. These high schools may have adjustments to their allotted staffing based on the percentage of teachers who are coaches. Staffing efficiency is the key to budget control. The District is in the process of establishing departmental staffing ratios to add more control on the payroll budget.

Total expenditures and other uses are budgeted to increase by \$45.1 million or 8.0% over the 2021-2022 projected actual expenditures, as detailed in the following chart. The increase in payroll is due to salary increases, the net change in positions as described previously and unfilled/vacated positions in 2021-2022. Contracted services have decreased primarily due to impacts to our infrastructure during Winter Storm Uri in 2021-22. Our supplies and materials is budgeted to decrease to pre-pandemic levels. The increase in other operating costs is due to the increased market cost of property insurance which continues to significantly increase premiums and additional marketing funding for enrollment campaigns. Debt Service remains constant for the repayment of low-interest loans from the State Energy Conservation Office for retro-fitted energy efficient equipment. The capital outlay budget increased to allow for accurate expenditure coding of software compliant with GASB statement 96.

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

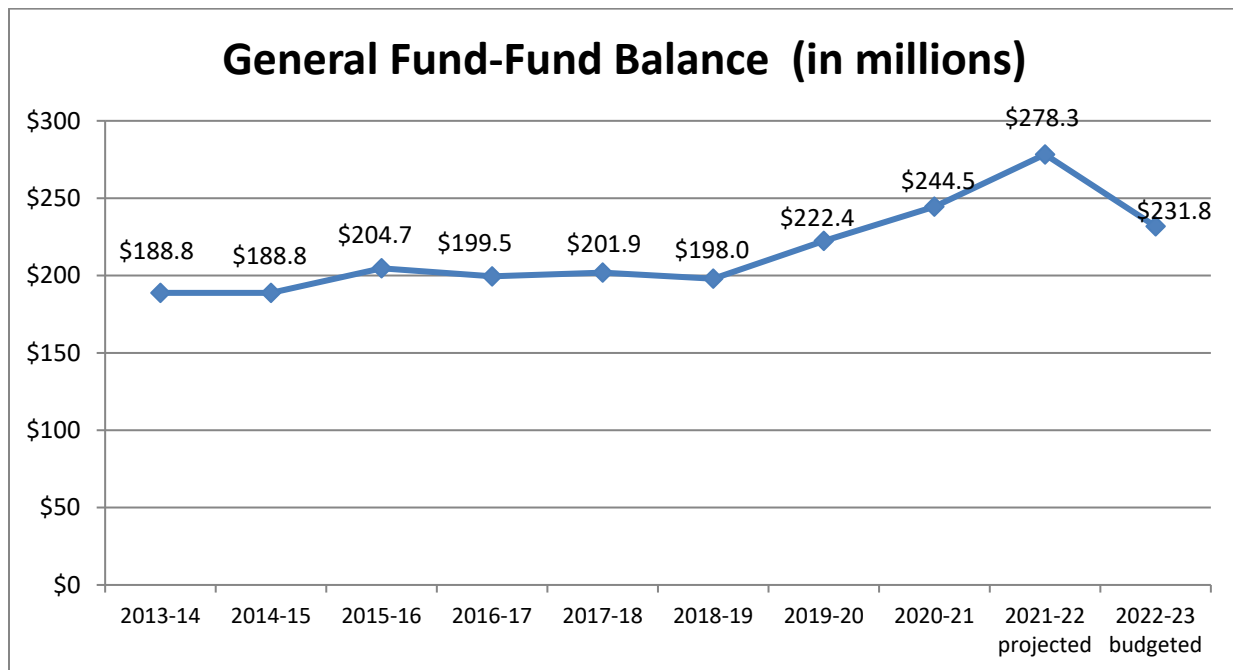
General Fund Expenditures

	2021-22 Projected Actual	2022-23 Budget	Percent Change
Payroll	\$490,107,689	\$537,361,310	9.6%
Contracted Services	41,696,202	34,381,803	(17.5%)
Supplies and Materials	22,900,349	18,298,502	(20.1%)
Other Operating Costs	8,562,715	10,757,798	25.6%
Debt Service	589,164	589,164	0.0%
Capital Outlay	576,685	8,133,428	1310.4%
Other Uses	0	0	0.0%
Total	\$564,432,803	\$609,522,005	8.0%

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. Under the provisions of House Bill 3 passed by the 86th Texas Legislature, AISD is required to lower its 2022 M&O tax rate by \$.0521 – from \$1.0601 to \$1.0080. The District’s Board of Trustees unanimously approved the levy of one additional penny of tax in 2020-2021 and voters approved the Voter Approval Tax Rate. The property tax revenues have been calculated based on property value estimates using an M&O tax rate of 1.0576, of that the Maximum Compressed Rate is \$0.8876 with \$0.17 additional pennies. On September 15, 2022, the Board of Trustees adopted a tax rate of \$1.0080 based on July certified values.

The 2022-2023 General Fund budget has a deficit of \$32,122,270. The Board and administration recognize this budget deficit. They have established cost evaluation measures to be considered to balance the budget in future years while still supporting the goals and objectives of the strategic plan. Fund Balance at June 30, 2023, is projected to be \$231,781,183. This budget enables Arlington ISD to maintain a healthy total fund balance of 4.63 months of operating reserve for the fiscal year beginning July 1, 2023.



The 2014-2015 fund balance remained at \$188.8 due primarily to the net of savings realized by vacant positions and one-time use of fund balance to construct the new Patrick Elementary School. The 2015-2016 fund balance increased by \$16.0 million due to the net effect of increases in state revenue to hold school districts harmless to tax revenue lost to a higher homestead exemption and savings realized from vacant positions. The 2016-2017 fund balance decreased by \$5.3 million due to the net effect of higher than anticipated property values, increases in state revenue due to prior year property value audits, savings realized from vacant positions, and one-time construction costs. The 2017-2018 fund balance increased by \$2.4 million due to certified property values, delinquent tax collections, and Medicaid revenue that exceeded budget. There was also a prior year state aid adjustment that was not budgeted and investment earnings were higher than anticipated. The 2018-2019 fund balance decreased by \$3.9 million due to compensation increases and a one-time use of surplus fund balance for renovations for an early college high school and architectural design for future construction projects. The 2019-2020 fund balance increased by \$24.4 million due to increased property values, HB 3 implementation impact on State Aid,

savings from position vacancies, and COVID-19 impact on substitutes, wages, fuel and travel. The 2020-2021 fund balance increased by \$22.1 million. This increase is attributed to higher-than-expected property values, the passage of the VATRE and COVID-19 impact on most expenditures. The 2021-2022 projected fund balance increase presented on the previous chart reflects additional funds committed to expand the District's Pre-K program as well as continued property value growth and position vacancies. The fund balance presented to the Board of Trustees for 2021-2022 during the proposed budget does not reflect the additional funds for Pre-K. The District continues to have a healthy fund balance level which provides stability to weather unfavorable variances in future revenues and expenditures.

Budget Forecast

In accordance with the budget parameters outlined in Board Policy CE (LOCAL), 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 between 2.0% to 3.0% per year.
- Student enrollment is projected to decrease for the next three years.
- The maintenance and operating tax rate declines due to the continued compression.
- The interest and sinking tax rate remains the same at \$0.3007.
- Cost containment measures to be taken within major object categories.
- Inflation is projected at 5% to 6%.

Based on these assumptions, the General Fund is anticipated to have a budgeted deficit in each of the next three fiscal years. The District will focus on aligning resources (people, time, and money) to student achievement goals and the District Strategic Plan while actively pursuing plans to balance the budget. These projections are continuously monitored and updated throughout the year as more information becomes available.

General Fund Budget Projections

	2021-22 Projected Actual	2022-23 Budgeted	2023-24 Projected *	2024-25 Projected *	2025-26 Projected *
Projected Beginning Fund Balance	\$244,496,048	\$267,289,084	\$235,166,814	\$198,861,442	\$157,828,511
Revenue	587,225,839	577,399,735	567,346,850	566,044,490	566,315,147
Expenditures	564,432,803	609,522,005	603,652,222	607,077,421	607,122,528
Budget Surplus/ (Deficit)	22,793,036	(32,122,270)	(36,305,372)	(41,032,931)	(40,807,381)
Projected Ending Fund Balance	267,289,084	235,166,814	198,861,442	157,828,511	117,021,130

Child Nutrition Fund

	2021-22 Projected Actual	2022-23 Budget	Percent Change
Revenue:			
Local Sources	\$951,349	\$1,616,850	70.0%
State Sources	175,000	175,000	0.0%
Federal Sources	34,713,306	30,837,799	(11.2%)
Other Resources	0	0	0.0%
Total Revenue	35,839,655	32,629,649	(9.8%)
Expenditures:			
Payroll	13,929,097	16,361,551	17.5%
Contracted Services	842,622	724,526	(14.0%)
Supplies and Materials	13,836,412	14,895,989	7.7%
Other Operating Costs	365,372	197,582	(45.9%)
Capital Outlay	153,272	450,000	193.6%
Total Expenditures	29,126,776	32,629,649	12%
Revenues Over/(Under) Exp	6,712,879	0	100%

The Child Nutrition Fund is a Special Revenue Fund that accounts for the Food Service operation of the District. Local Revenue is generated primarily from student and staff payments for meals. The increase in the local revenue budget for 2022-2023 is based on anticipated normal operations for the year, which includes an increase in a la carte revenue.

Prices for school **full-price** lunches increased by 10 cents to \$3.30 for secondary and to \$3.05 for elementary. The price increase is based on the USDA Paid Lunch Equity worksheet calculator.

The federal Healthy, Hunger-Free Kids Act (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 2022-2023 in order to comply.

The Child Nutrition Fund budget reflects a net \$0 for 2022-2023. The budget includes increases for higher meal prices, anticipated federal reimbursement rates, a salary increase of 4% of midpoint of the pay grade for all eligible employees and targeted adjustments where appropriate to move employees closer to market pay.

Through evaluation of efficient use of staff and time, and other resources, the Child Nutrition Fund is projected to sustain its operations without any assistance from the General Fund.

Child Nutrition Fund Budget Projections

	2021-22 Projected Actual	2022-23 Budgeted	2023-24 Projected	2024-25 Projected	2025-26 Projected
Projected Beginning Fund Balance	\$6,038,096	\$12,750,975	\$12,750,975	\$12,750,975	\$12,750,975
Revenue	35,839,655	32,629,649	32,954,196	33,437,719	34,435,600
Expenditures	29,126,776	32,629,649	32,954,196	33,437,719	34,435,600
Budget Surplus/ (Deficit)	6,712,879	0	0	0	0
Projected Ending Fund Balance	12,750,975	12,750,975	12,750,975	12,750,975	12,750,975

Natural Gas Fund

The District has leased 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, 2023 is projected to be \$14,994,316. During the year ended August 31, 2008, the Board of Trustees legally restricted these funds for future special projects at the Board's discretion.

The district anticipates a higher revenue in 2022-23 at the time of preparing the budget book based on recent market upturns. At the time of budget preparation, we conservatively estimated a decrease of 43.8% than the projected actual from 2021-22. This is primarily due to the decreased investment interest rates and unknowns in the oil and gas market. The primary source of the 2021-22 increase in revenue is due to royalties being an estimated 79% higher than budgeted.

Natural Gas Budget

	2021-22 Projected Actual	2022-23 Budget	Percent Change
Revenue:			
Local Sources	\$1,078,983	\$605,959	(43.8%)
Total Revenue	1,078,983	605,959	(43.8%)
Expenditures:			
Legal/Other Professional Services	20,149	27,600	37.0%
Other Uses:	0	0	N/A
Revenues Over/(Under) Exp	\$1,058,834	\$578,359	(45.4%)

The budget forecast for the Natural Gas Fund is very stable. With continuing royalties being paid, along with minimal expenditures each year, the fund balance is expected to grow each year.

Natural Gas Fund Budget Projections

	2021-22 Projected Actual	2022-23 Budgeted	2023-24 Projected	2024-25 Projected	2025-26 Projected
Projected Beginning Fund Balance	\$13,357,123	\$14,415,957	\$14,994,316	\$15,982,956	\$16,978,750
Revenue and Other Resources	1,078,983	605,959	1,019,000	1,029,190	1,039,482
Expenditures and Other Uses	20,149	27,600	30,360	33,396	36,736
Budget Surplus/ (Deficit)	1,058,834	578,359	988,640	995,794	1,002,746
Projected Ending Fund Balance	14,415,957	14,994,316	15,982,956	16,978,750	17,981,496

Debt Service Fund

The Debt Service Fund is used 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.

On November 5, 2019, AISD voters approved a \$966 million bond package. Bonds are to be sold to provide for construction and equipment of school buildings; site acquisition; fine arts equipment and uniforms; safety, security and technology improvements; and buses and white fleet vehicles. The bond program was implemented without an increase in the District's debt service tax rate. On December 12, 2019, the Board of Trustees authorized the first issuance of these bonds to produce \$311,105,000 in bond proceeds. Additionally, the Board authorized a refunding of approximately \$11,630,000 principal from Series 2011 bonds, including maturities from 2021 through 2028. Based on December 2019 market rates,

the projected net savings were in excess of \$1.1 million, and present value savings were projected at 9.37% of the refunded principal amount.

The Debt Service Interest and Sinking (“I&S”) tax rate decreased by \$0.028 to \$.3007 per \$100 in property valuation in 2020-2021. It reflects implementation of the 2019 bond program, a bond refunding and higher property values. In addition, the District's Series 2014 bonds are callable beginning February 15, 2023. Administration, in coordination with its financial advisors is planning on redeeming the callable bonds. Redeeming the remaining portion of Series 2014, representing maturities from 2024 through 2039, will result in savings of approximately \$1.6 million in future interest costs payable over the next 16 years. The additional payment will leave the balance of the debt service fund at approximately the same level as the beginning of the fiscal year. The projected fund balance on June 30, 2023 is \$56,251,961.

Debt Service Budget

	2021-22 Projected Actual	2022-23 Budget	Percent Change
Revenue:			
Local Sources	\$100,064,938	\$102,302,212	2.2%
State Sources	871,890	712,598	(18.3%)
Federal Sources	329,949	264,003	(20.0%)
Other Sources	10,321,461	0	(100.0%)
Total Revenue	111,588,238	103,278,813	(7.4%)
Expenditures:			
Principal	58,820,000	49,400,000	(16.0%)
Interest	43,913,161	48,724,674	11.0%
Fees and Other	5,161,794	40,000	(99.2%)
Other Uses	11,684,693	0	(100.0%)
Total Expenditures	119,579,647	98,164,674	(17.9%)
Revenues Over/(Under) Exp	(7,991,409)	5,114,139	(164.0%)

With balanced budgets projected for the next three years, the Debt Service Fund balance is projected to remain at \$56.3 million.

Debt Service Fund Budget Projections

	2021-22 Projected Actual	2022-23 Budgeted	2023-24 Projected	2024-25 Projected	2025-26 Projected
Projected Beginning Fund Balance	\$59,129,231	\$51,137,821	\$56,251,960	\$56,251,960	\$56,251,960
Revenue/Other Resources	111,588,238	103,278,813	94,092,393	90,092,492	88,822,270
Expenditures/Other Uses	119,579,648	98,164,674	94,092,393	90,092,492	88,822,270
Budget Surplus/ (Deficit)	(7,991,410)	5,114,139	0	0	0
Projected Ending Fund Balance	51,137,821	56,251,960	56,251,960	56,251,960	56,251,960

Capital Projects Fund

The Capital Projects Fund is 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.

2019 Bond Program

On November 5, 2019, voters in Arlington ISD approved a \$966.0 million bond election. This is a five-year program, and all of the projects included in the bond program have been sequenced and scheduled across the five-year period. In 2022-23, the District evaluated the structure of the bond sales given the global economic impacts, the supply chain and other global economic situations have had on our bond expenditures. As early as 2022-2023, the bond spending plan should result in the District budgeting by the expenditures expected in a given fiscal year. This process will also show the District if an annual bond sale is needed to afford the fiscal year expenditures. The first issuance of bonds from the 2019 bond program occurred in 2019-2020. On December 9, 2021, the Board of Trustees authorized the second

issuance of these bonds to produce \$196,943,128 in bond proceeds. Proceeds from that sale are recorded as Other Resources in 2021-2022.

Capital Projects Fund Budget

	2021-22 Projected Actual	2022-23 Budget	Percent Change
Revenue:			
Local Sources	\$757,302	\$177,444	(76.6%)
Federal Sources	0	0	0.0%
Other Resources	197,018,129	143,282,355	(27.3%)
Total Revenue	197,775,435	143,459,799	(27.5%)
Expenditures:			
Contracted Services	13,759,868	7,812,696	(43.2%)
Supplies and Materials	38,997,619	25,613,862	(34.3%)
Other Operating Costs	0	0	0.0%
Debt Service	0	0	0.0%
Capital Outlay	553,097,937	500,762,651	(9.5%)
Total Expenditures	605,855,424	534,189,209	(11.8%)
Revenues Over/(Under) Exp	(408,079,993)	(390,729,410)	(4.3%)

Capital Projects Fund Budget Projections

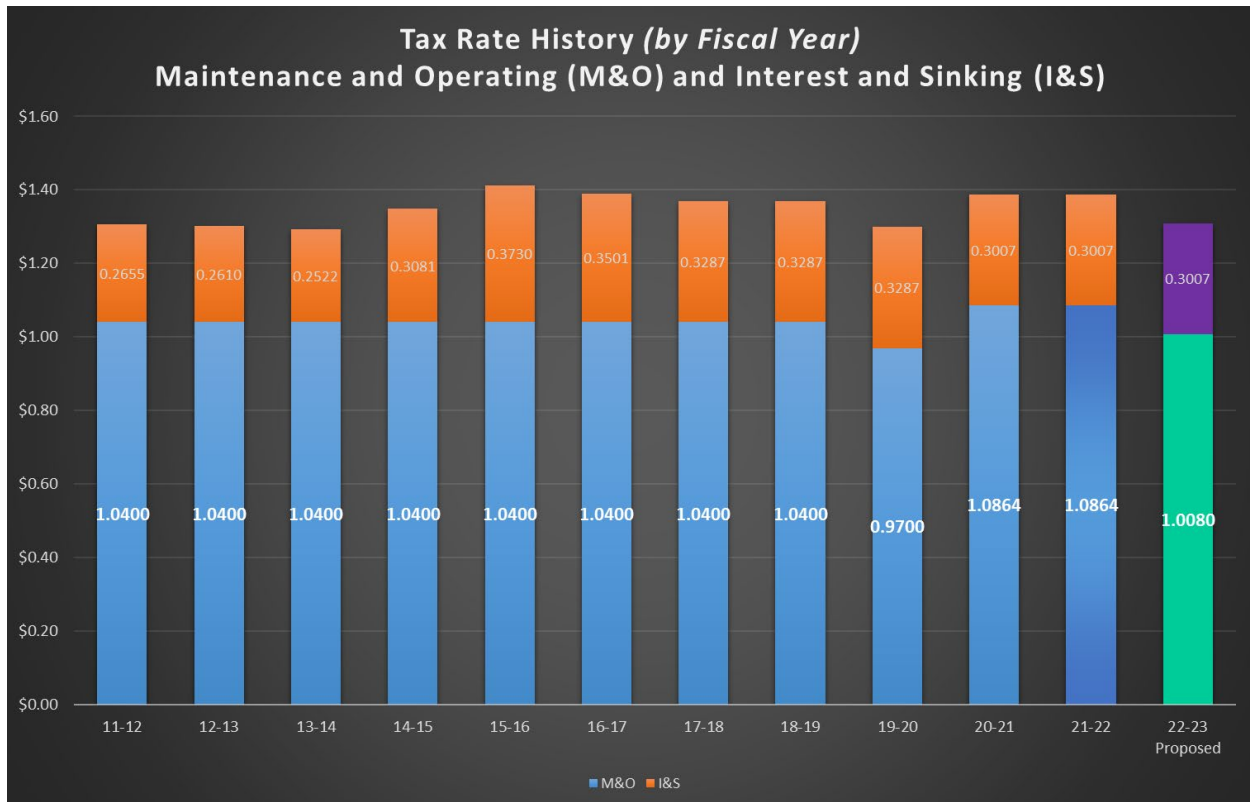
	2021-22 Projected Actual	2022-23 Budgeted	2023-24 Projected	2024-25 Projected	2025-26 Projected
Projected Beginning Fund Balance	\$408,874,295	\$794,302	(389,935,108)	(269,202,043)	(268,687,185)
Revenue and Other Resources	197,775,431	143,459,799	120,733,065	514,858	566,344
Expenditures	605,855,424	534,189,209	0	0	0
Budget Surplus/ (Deficit)	(408,079,993)	(390,729,410)	120,733,065	514,858	566,344
Projected Ending Fund Balance	794,302	(389,935,108)	(269,202,043)	(268,687,185)	(268,120,841)

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 the daily operation of the school district. Under the provisions of House Bill 3 passed by the 86th Texas Legislature, AISD is required to lower its 2022 M&O tax rate by \$.0521 – from \$1.0601 to \$1.0080. The district's board unanimously approved the levy of one additional penny of tax in 2020-2021, and voters approved the Voter Approval Tax Rate. The property tax revenues have been calculated using an M&O tax rate of 1.0576, of that the Maximum Compressed Rate is \$0.8876 with \$0.17 additional pennies. On September 15, 2022, the Board of Trustees adopted a tax rate of \$1.0080 based on July certified values.

I&S revenue can only be utilized to repay the principal and interest on bonded debt for the immediate and future fiscal years.



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 Texas Academic Performance Report (TAPR) pulls together a wide range of information on student's performance in each school and district in Texas every year. TAPR reports compile data from the state-administered assessment.

A new testing journey began with the launch of the State of Texas Assessments of Academic Readiness or STAAR in spring of 2012. STAAR replaced the Texas Assessment of Knowledge and Skills (TAKS). Districts and campuses receive one of three ratings under the new accountability system: Met Standard, Met Alternative Standard or Improvement Required.

The ratings are based on a system that uses various indicators to provide greater detail on the performance of a district or campus. The performance index framework is designed to tell us how well we are helping students reach grade level and how well we are preparing them for success after high school. Much like the grades we give students, we can use these grades to identify ways to help schools improve over time. The overall grade is based on performance in 3 different areas, or domains, which are noted below.

- **Student Achievement** measures what students know and can do at the end of the school year. It includes results from state assessments across all subjects for all students, on both general and alternate assessments, College, Career, and Military Readiness (CCMR) indicators, like AP and ACT results, and graduation rates.
- **Student Progress** measures how much better students are doing on the STAAR test this year versus last year, and how much better students are doing academically relative to schools with similar percentages of economically disadvantaged students. This provides an opportunity for diverse campuses to show improvements made independent of overall achievement levels.
- **Closing Performance Gaps** looks at performance among student groups, including various racial/ethnic groups, socioeconomic backgrounds and other factors. The Closing the Gaps domain tells us how well different populations of students on a campus are performing.

70% of the accountability rating is based on the better of Student Achievement or Student Progress (the higher performance measure is the only one counted in the calculations). The remaining 30% is based on performance in the Closing the Gaps area.

For eligible campuses that achieve the rating of Met Standard, distinction designations in the following areas have also been assigned:

- Academic Achievement in Reading/English Language Arts, Math, Science or Social Studies
- Top 25 Percent Comparative Academic Growth
- Top 25 Percent Comparative Closing Performance Gaps
- Postsecondary Readiness

Three-year accountability reports for the District and each school are shown in the Informational Section of this Budget Book.

Beginning in 2018-2019, districts receive a rating of A, B, C, D, or F for overall performance, as well as for performance in each domain. A grade of A represents Exemplary Performance; B represents Recognized Performance; C is Acceptable Performance; D is In Need of Improvement; and F is Unacceptable Performance.

In 2022, Arlington ISD received a rating of B with an overall score of 85 out of 100.

- Student Achievement – C: 73 out of 100
- School Progress – A: 90 out of 100
- Closing the Gaps – C: 73 out of 100.



85 out of 100



In 2022, Arlington ISD scored an A (98 out of 100) on the Financial Integrity Rating System of Texas (FIRST). This rating is based on 2020-2021 financial data. FIRST is the state's school financial accountability rating system which ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. FIRST is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

Demographics

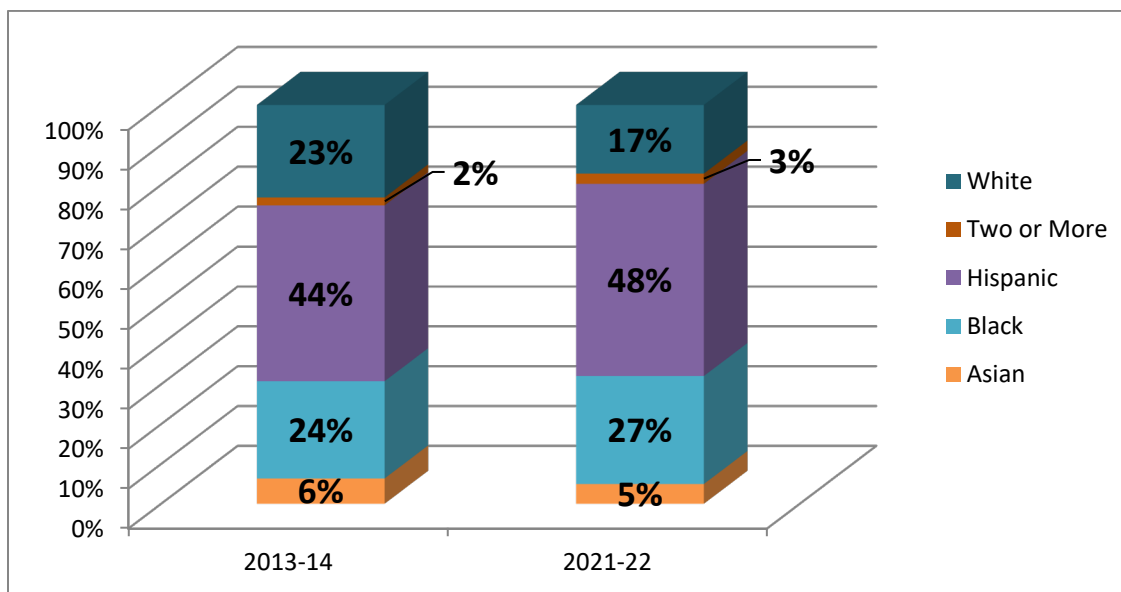
The Arlington Independent School District was established as a political subdivision of the State of Texas and incorporated in 1902. It lies halfway between Dallas and Fort Worth and serves students in four cities – the City of Arlington, the Tarrant County portion of the City of Grand Prairie, the Town 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 six traditional high schools, two collegiate high schools, one Career and Technical Center, an Agricultural Science Center, 10 junior high schools, 47 traditional elementary schools, three fine arts/dual language academies, Pre-K at 51 locations, one elementary leadership academy, one elementary STEM academy, one elementary world language academy, and three alternative campuses. These campuses house approximately 55,603 students.

The total population in the city of Arlington has increased by approximately 7.5% since the 2010 census; however, Arlington ISD's enrollment has decreased by nearly 15%, or 8,073 students. The District's student population and the student demographics have changed dramatically. The Hispanic population has grown from 44% to 48% of students while the white population has changed from 23% in 2013-2014 to 17% in 2021-2022. Total enrollment is expected to continue to decrease steadily until a stabilization is forecasted in 2029.

Another significant change in student demographics at Arlington ISD is the dramatic increase in students who are economically disadvantaged. In 2012-2013, 68% of students were economically disadvantaged. That number increased to 73% in 2021-2022.

The change in demographics described above is expected to increase the cost of programs such as Bilingual and English as a Second Language.



Summary

The 2022-2023 budget was developed according to the goals and directives established by the Board of Trustees and the Superintendent and addressed in the District's strategic plan for 2022-2027. The strategic plan has ambitious goals and objectives. It includes specific strategies and measurable outcomes. Although it is the first year, a development year of the strategic plan, Powered by Possibilities, there are many components that were instrumental in the budget development process for 2022-2023. The remaining components followed the 2016-2021 Strategic Plan. The 2022-2023 budget will enable the District to continue to strive to meet its strategic goals and objectives. The District's 2016-2021 strategic plan is available on the district's website or by clicking [here](#)

Funding priority has been given to goods and services that align with the four performance objective categories set forth in the prior and current Strategic Plans. Those from 2022-2027 being:

- Personalized Learning Experiences
- Increase Focus and Student Achievement
- Social and Emotional Well-being
- Equitable Access

The COVID-19 pandemic continues to impact our global economy; the world is also witnessing impacts of the Russian infiltration in Ukraine which has affected our supply chain and caused a myriad of economic challenges for most industries. Although the District faces attendance rate challenges in addition to most organizations challenges in operations, we will provide our students with an education that allows them to graduate exceptionally prepared for college, career and citizenship remains the same.

The Arlington Independent School District has successfully adopted a General Fund budget assuming normal operations. However, if necessary, the budget will be amended throughout the year to direct resources where appropriate. 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.



 **POWERED** *by* **POSSIBILITIES**



2022-2023 Official Budget

Organizational Section

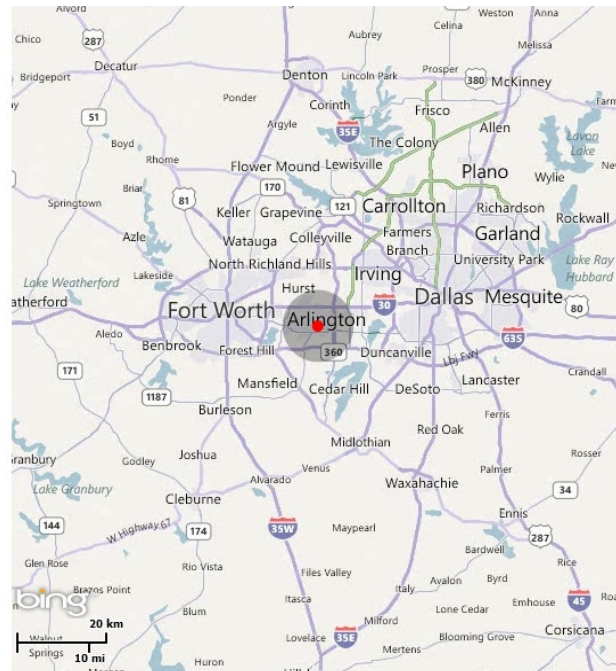
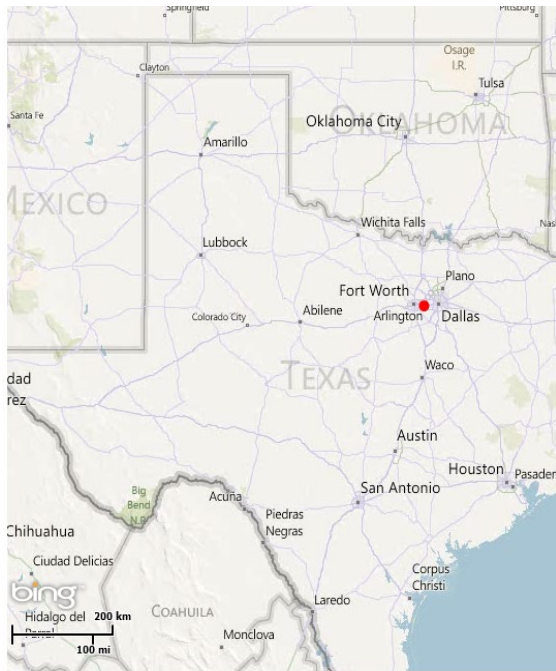


2022-2023 Official Budget

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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 over 55,000 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 fiscally independent and 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. Current Board of Trustees members are listed below.

Melody Fowler, President	Place 2	Term Ends: 2024
Justin Chapa, Vice President	Place 5	Term Ends: 2025
Sarah McMurrough, Secretary	Place 1	Term Ends: 2024
Dr. Aaron Reich, Member	Place 3	Term Ends: 2024
David Wilbanks, Member	Place 4	Term Ends: 2025
Kecia Mays, Member	Place 7	Term Ends: 2023
John Hibbs, Member	Place 6	Term Ends: 2023

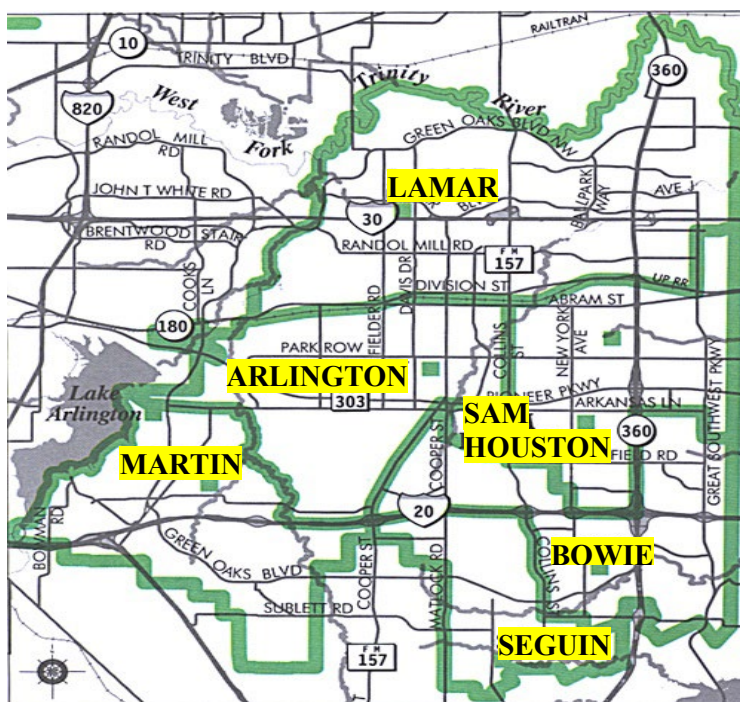
The Board has final control over local school matters limited only by the state legislature, by the courts and by the will of the people as expressed in School Board elections. Board decisions are based on a majority vote of the quorum present.

In general, the Board adopts policies, sets the 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, 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 six traditional high schools, two collegiate high schools, one Career and Technical Center, an Agricultural Science Center, 10 junior high schools, 47 traditional elementary schools, two fine arts/dual language academies, Pre-K at 51 locations, one elementary leadership academy, one elementary STEM academy, one elementary world language academy, and two alternative campuses is estimated to be 55,603 for the 2022-2023 year.

Six High School Boundaries



AISD is the 13th-largest school district in Texas. With a staff of approximately 8,100, it is the largest employer in Arlington and the 6th largest in Tarrant County. The District provides regular, collegiate, special education, career & technical, advanced academics, 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.

Over the last several years, AISD has opened many Special Programs for students to explore exciting opportunities in leadership, college and career preparation, fine arts, world languages, science, technology, engineering, and mathematics. These programs include:

- In partnership with Tarrant County College, the **Arlington College and Career High School** is a new early college high school that allows students the opportunity to earn a high school diploma and an associate degree in applied sciences simultaneously. In addition, students at this campus will have an opportunity to earn workforce certificates aligning with a career pathway. The fourth cohort of students will enter the Arlington College and Career High School in 2022-2023.
- Crow Elementary is now **Crow Leadership Academy** and an International Baccalaureate Primary Years Programme school with an emphasis on service learning. Through its inquiry-led, transdisciplinary framework, the International Baccalaureate Primary Years Programme challenges students to think for themselves and take responsibility for their learning as they explore local and global issues and opportunities in real-life contexts.
- Percy Elementary is now the **Percy STEM Academy**. Students have real-world problem solving embedded into all math and science classes, an emphasis on life-ready skills (problem-solving, creativity, communication, collaboration, and critical thinking), and participate in STEM-related field trips/speakers and campus clubs and competitions.
- Wimbish Elementary is now the **Wimbish World Language Academy**. Students can choose between English/Spanish and English/French dual-language programming while also receiving cultural awareness education, an introduction to a third language and summer programming.



- **Arlington Collegiate High School** at Tarrant County College-Southeast Campus – This innovative high school allows students who likely would not otherwise consider attending college the opportunity to earn a high school diploma and an associate degree simultaneously.
- **Career and Technical Education Programs** – High school students can apply to participate in programs such as the AISD Fire and Police Academies, cosmetology, health care rotations, sports and entertainment marketing, technical dual credit, culinary arts, HVAC, accounting, and many more. AISD offers 69 junior and senior level Career Technical Education courses and 29 industry certification exams at the Dipert Career and Technical Center. Freshman and sophomore classes are held at the home high schools. Seventy-five percent of secondary students are enrolled in the career and technical education program.
- **Corey and Jones Academies of Fine Arts and Dual Language (FADL)**– These two campuses give elementary students the opportunity to learn Spanish, Mandarin, visual arts, music (choral, strings and piano), dance and theater. Both fine arts instruction and second language acquisition help students increase cognitive abilities, improve thinking and verbal skills, enhance motor skills and problem-solving ability, and improve SAT scores.
- **STEM Academy at Martin High School** – Students in this academy have the opportunity to earn high school and college credits along four pathways – engineering, biology/biomedical science, computer science and math/science.

The District will be expanding opportunities with the addition of new Pathways in Technology Early College (P-TECH) High School programs providing students with the opportunity to expand skills while simultaneously earning both a high school diploma and associate's degree. These opportunities include:

- **Pathways in Technology Early College High School (PTECH) at Bowie High School**- This early college high school prepares students for success in the high demand area of health science careers.
- **Pathways in Technology Early College High School (PTECH) at Lamar High School**- This early college high school prepares students for the emerging technology fields focusing on cybersecurity, information technology and in the broad and expansive field of business administration and accounting.

Additional programmatic expansion includes:

- **Gunn Junior High School Fine Arts and Dual Language (FADL) Academy**- This program will add an additional cohort and serve as the middle level program for students participating in the FADL programming at both Corey and Jones Academies. Students participating in this program will have opportunities to specialize in their chosen area of the fine arts as well as continue to foster their master of both Spanish and a third language of their choice.

AISD currently offers the **International Baccalaureate World School Programme** at four of its high schools. Students have the opportunity to graduate with college credit in 31 courses through the district's **Advanced Placement** program; that's the equivalent of one full year of college study. The Advanced

Placement curricula include courses in English, math, science, social studies, music theory, art and foreign languages. AISD, Tarrant County College, University of Texas at Arlington and Texas Wesleyan University offer dual-credit choices for high school students. The district covers tuition costs and books for students who take advantage of this opportunity.

Gifted & Talented Program & Special Education

Elementary and secondary students identified for gifted and talented services are assured an array of learning opportunities during the school day and through co-curricular and extracurricular activities. Grade-appropriate research skills are incorporated in the curriculum through open-ended assignments, providing a continuum of learning experiences that lead to the development of advanced-level products and/or performances. The AISD is home to a special education program that focuses on academic success as well as the development of life skills. These programs are uniquely designed to support the individualized learning needs of students with disabilities. The District has developed cultural tenets – the six points that best define our expectations, experiences, philosophy and values as a district. These tenets are the foundation for all of us in the AISD and for all of our work to empower and engage all students to be contributing, responsible citizens striving for their maximum potential through relevant, innovative and rigorous learning experiences. AISD’s cultural tenets are:

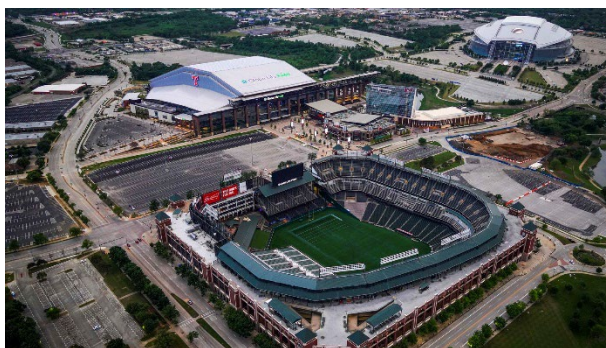
- ✓ Respond Positively to Differences – We value and understand others by being open-minded and respectful.
- ✓ Get Better Every Day – We commit to learning and improving ourselves, each other and our work.
- ✓ Put Students First – We improve outcomes by placing each learner’s needs at the center of all actions.
- ✓ Make Every Interaction Count – With every encounter, we serve others and build relationships to reach positive outcomes.
- ✓ Own Our Work – We are all responsible and accountable for student success.
- ✓ Promote Risk Taking – We are empowered to improve our areas of work.

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



Local Economy:

Arlington's diverse economy and unique location within the metroplex drive the city's growth. The population of Arlington has increased 61% in the last 30 years from 244,643 in 1990 to 394,218 in 2021. Arlington hosts employers from a variety of industries, including defense contractors, an automobile manufacturer, high tech companies, higher education institutions, major finance companies, medical facilities, gas/oil companies, and entertainment companies. The taxpayers with the highest taxable values are General Motors, Arlington Highlands, The Parks at Arlington, Oncor Electric Delivery, Bell Helicopter, Grand Prairie Premium Outlets, and Six Flags Over Texas. The largest employers in Arlington are Arlington ISD, University of Texas at Arlington, General Motors, Texas Health Resources, Six Flags over Texas, The Parks Mall, GM Financial, the City of Arlington, J.P. Morgan Chase, and the Texas Rangers Baseball Club.



The Arlington City Council has identified “Invest in Our Economy” as a vital component of the effort to ensure that our community continues to thrive. The City of Arlington continues its efforts to create jobs, attract more visitors, and maintain a desirable environment for business. Strategic economic development allows Arlington to continue to build its commercial tax base. The progress is evident in new development such as the new Globe Life Field and the Texas Live! entertainment district.

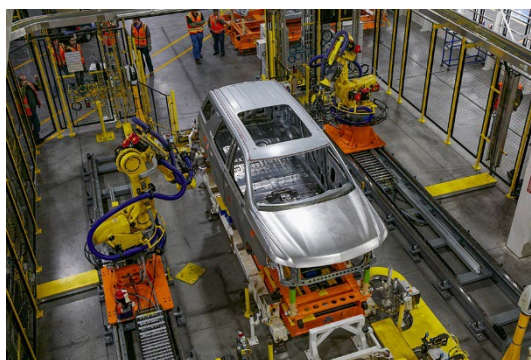
The Texas Rangers baseball team debuted a \$1.1 billion stadium in 2020, but before that, the team opened Texas Live!, a \$250 million entertainment complex, just a few steps away. The site is home to more than



200,000 square feet of restaurants, retail and entertainment, and Arlington Backyard, an outdoor events pavilion for crowds up to 5,000. Arlington Backyard hosts more than 250 events annually, including concerts, art shows, festivals and community events. A flagship luxury hotel, Live! by Loews opened in the summer of 2019. Combined, Texas Live! and the new hotel are expected to bring more than 2,000 permanent jobs to the city.

Arlington strategically invests in economic development projects that create good-paying jobs and continually strengthen the city's position as a major tourist destination, not only in Texas but nationally and internationally. The economy in Arlington is strong as evidenced by the following updates.

General Motors has invested \$55 million at its Arlington Assembly plant for the new tooling and equipment needed to support future production of Chevrolet, GMC, and Cadillac full-size SUVs. GM has already invested \$1.4 billion since 2015 to build a new paint and body shop for general assembly areas.





the esports industry.

Drawing professional gamers and enthusiasts from across the globe, Esports Stadium Arlington made its debut as the largest esports venue in North America. The \$10 million, 100,000 square-foot stadium recently hosted the Dota 2 Arlington Major in August 2022. The tournament, with its \$500,000 prize pool, was just one of many events planned for this state-of-the-art event venue that was purpose-built to serve the unique and technologically advanced demands of

In March 2019, Medical City Arlington broke ground on a new medical office building and parking structure. The \$54 million expansion project will allow the hospital to elevate its standard of care by adding new offices for physicians and enhanced patient services. The expansion is part of Medical City Healthcare's major capital investment initiative. The company has spent or committed more than \$1.7 billion over five years, including the new Medical City Arlington Women's Hospital (grand opening in April 2019) and Level III NICU. Construction of the new building and parking structure was completed in Spring 2020. The Women's and Medical Oncology Departments have undergone a 65K sq.ft. vertical expansion and were completed in January 2021.

Rent the Runway opened its expansion into the area in the summer of 2019 with the building of a new distribution center in south Arlington to accommodate the company's rapid growth. The company hired 950 employees for the new Arlington center. The 300,000 square foot facility helps the New York-based company scale operations and better serve customers in the Southwest and West Coast. Runway will join UPS, Summit Racing, FedEx, and other major distribution/logistics centers that have recently made Arlington's I-20 corridor home.

Recently completed projects in Arlington include:

Globe Life Park Conversion Project. Home of the Texas Rangers is now reconfigured into a multi-purpose venue for housing professional football and soccer teams, concerts, and other sports and special events. Globe Life Park is also home to the XFL Dallas Renegades and Six Flags Headquarters. It includes a tower with 200,000 square feet of office space.

Loews Arlington Hotel, Convention Center, and residential space. The next phase of Arlington's Entertainment District includes an additional 888 hotel rooms, new convention center, office headquarters, mixed-use residential building, and more. It is expected to cost approximately \$810 million and represents the next phase of a greater \$4 billion vision set forth by the City of Arlington. This addition is expected to create an additional 3,000+ jobs and is scheduled for completion in 2024.

The National Medal of Honor Museum. The Medal of Honor, the nation's highest and most prestigious military honor, will open a state-of-the-art Museum in the Entertainment District in 2024.

The strategic economic development allows Arlington to build its commercial tax base while keeping the tax rate low so the city can continue to provide the high-quality services – such as police, fire, parks, and libraries – that our residents expect.

The area's major transportation systems afford area businesses easy access to cities throughout the world. Arlington is only fifteen minutes from D/FW International Airport, one of the busiest airports in the world. Interstate Highways 20 and 30 are the city's major east/west arteries. Access to Interstate Highway 35, traversing the United States from Mexico to Canada, is also convenient. Rail transportation is available for both public transportation and freight. Arlington is known as the "Entertainment Capital of North Texas." The main entertainment attractions are: Six Flags Over Texas amusement park; Hurricane Harbor water park; the International Bowling Museum and Hall of Fame, the Texas Rangers' Globe Life Field in Arlington, home of the Texas Rangers baseball team; and the Dallas Cowboys AT&T stadium. The Dallas Cowboys AT&T stadium has hosted numerous NFL and college games, major concerts, the annual Cotton Bowl, Super Bowl XLV, the 2014 NCAA Final Four basketball tournament, the 2015 College Football National Championship Game, and the 2018 NFL Draft. It hosted the Southwest Classic with Arkansas vs Texas A&M in September of 2021, along with other major events throughout the year. Arlington is also excited to be the home of the WNBA's Dallas Wings. In November 2022, AT&T Stadium will host America's Biggest Barbecue Festival that will attract thousands of barbecue enthusiasts and the finest cooks from across the country.



In December 2020, Governor Abbott announced that Arlington was designated as a Music Friendly Community. The city of Arlington is the 20th in Texas to receive this designation. This honor places the City of Arlington in a network of other communities fostering music industry development that will surely generate more economic activity for the city.

The COVID-19 pandemic continues to impact our global economy, but the world is also witnessing the impacts of the Russian infiltration in Ukraine. The nation is on the cusp of a recession, if not already at the start of a recession. The inflationary cost increases in most industries is unpredictable due to the unknowns in Ukraine. The inflationary cost increases in most industries is unpredictable due to the unknowns with the Ukraine. The unemployment rate in Arlington is rebounding, and is currently 3.3%, while Texas is 4.2% and the U.S. is 3.6% as of May 2022. In November 2019, before COVID-19, the annual job growth rate in the DFW Metroplex (3.2%) exceeded that of many other metropolitan areas in the United States. The job growth and prosperous economy have driven the construction and housing market up for the area. With job growth, population and new home construction all on the rise, Arlington will remain a prosperous and stable area for years to come.

2022-2027 Strategic Plan

Designing a whole-child education is the district's way of operating with sound financial management and integrity. Implementing the strategic plan is the most significant driver of this budget. To advance the District's vision to be a premier school district and a leader in education, the Board of Trustees developed a strategic plan for 2022-2027 to guide the District in the upcoming years. The strategic plan has ambitious goals and objectives. It includes specific strategies and measurable outcomes. Although it is the first year, a development year of the strategic plan, Powered by Possibilities, there are many components that were instrumental in the budget development process for 2022-2023. The remaining components followed the 2016-2021 Strategic Plan. The 2022-2023 budget will enable the District to continue to strive to meet its strategic goals and objectives. The District's 2016-2021 strategic plan is available on the district's website or by clicking [here](#).



Beliefs:

Our success depends upon

- A commitment by all to a clear and focused vision.
- Effective teaching and leadership.
- A positive culture that promotes continuous improvement by all.
- An engaged community.

Our students can excel.

Vision:

The Arlington Independent School District will be a premier school district and a leader in education.

Mission:

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

Goal:

100% of Arlington Independent School District students will graduate exceptionally prepared for college, career and citizenship.

Strategic Plan Deliverables:

1. Personalized Learning Experiences

We will prioritize a high-quality personalized learning experience for all students founded in the best practices to mitigate and protect against unfinished learning.

2. Increase Focus and Student Achievement

We will strategically align initiatives to increase student achievement, increase focus and reduce burnout.

3. Social and Emotional Well-being

We will prioritize the social and emotional well-being of our students, teachers and staff.

4. Equitable Access

We will guarantee every Arlington ISD student, staff, and parent has equitable access to all Arlington ISD programs and resources

2022-2027 Strategic Plan: Powered by Possibilities (Continued)

Strategy Highlights

Personalized Learning Experiences

- 1.1 Implement Best Practices and Active Learning Cycle to provide personalized learning for all students. (Year 1)
- 1.2 Design and implement additional instructional processes, including interventions and enrichment, to address unfinished learning for all students to meet grade level expectations and/or course standards. (Year 1)
- 1.3 Provide instructional design support for teachers including planning time and curricular resources. (Year 1)
- 1.4 Review and align grading process. (Year 4)

Increase Focus and Student Achievement

- 2.1 Establish a system for ongoing return on investment evaluation and prioritization of current district initiatives. (Year 1)
- 2.2 Create a system that streamlines communication, fosters clarity and shared commitment to district priorities and celebrates successes. (Year 2)
- 2.3 Create and implement a baseline and personalized professional learning plan that focuses on district priorities and embeds coaching. (Year 3)

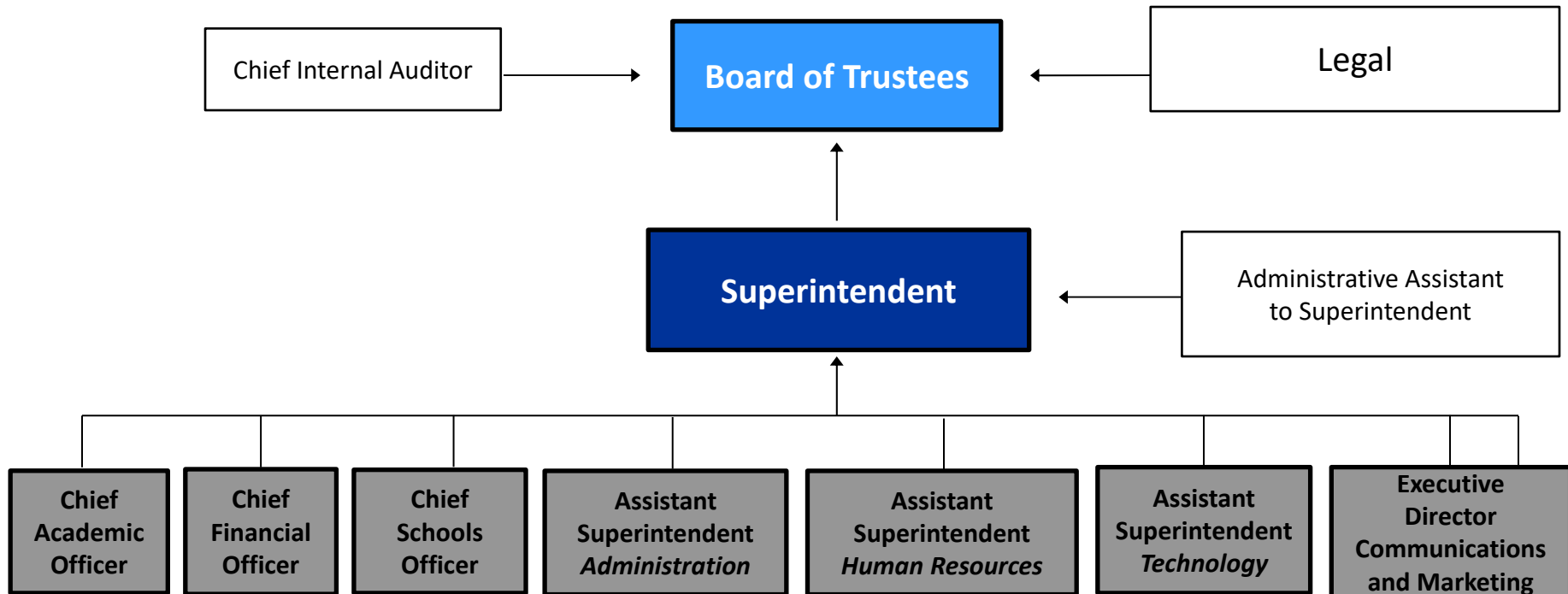
Social and Emotional Well-being

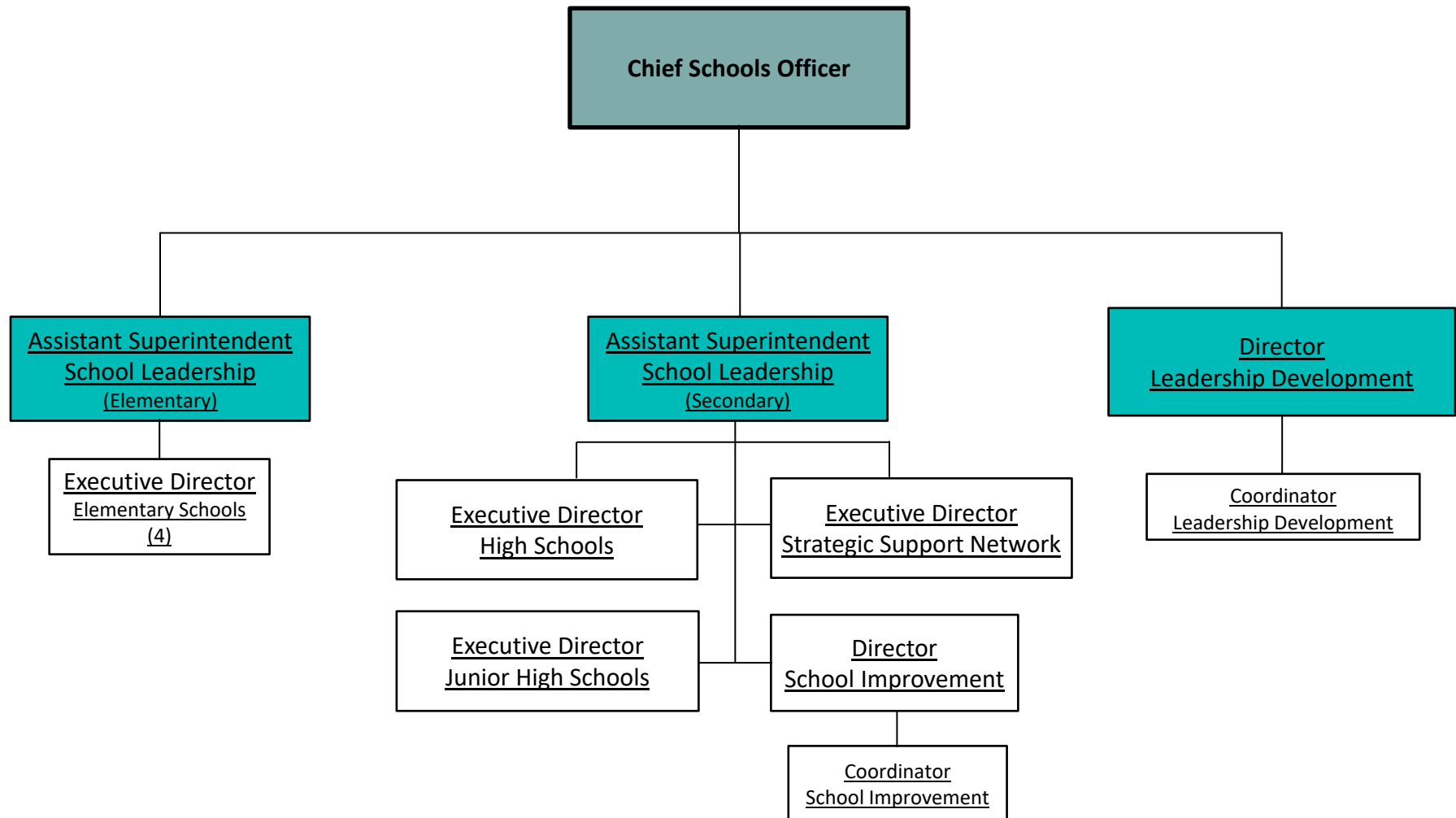
- 3.1 Expand, differentiate and monitor resources for students and staff social and emotional health. (Year 1)
- 3.2 Implement differentiated learning and training for staff, students and parents in effective strategies for SEL and PBIS. (Year 3)
- 3.3 Create a district calendar that prioritizes time to promote social and emotional well-being for all stakeholders. (Year 2)
- 3.4 Establish district-informed master schedule options that prioritizes time to promote social and emotional well-being for all stakeholders. (Year 3)
- 3.5 Customize and design equity-based staffing allocations to account for SEL needs. (Year 3)

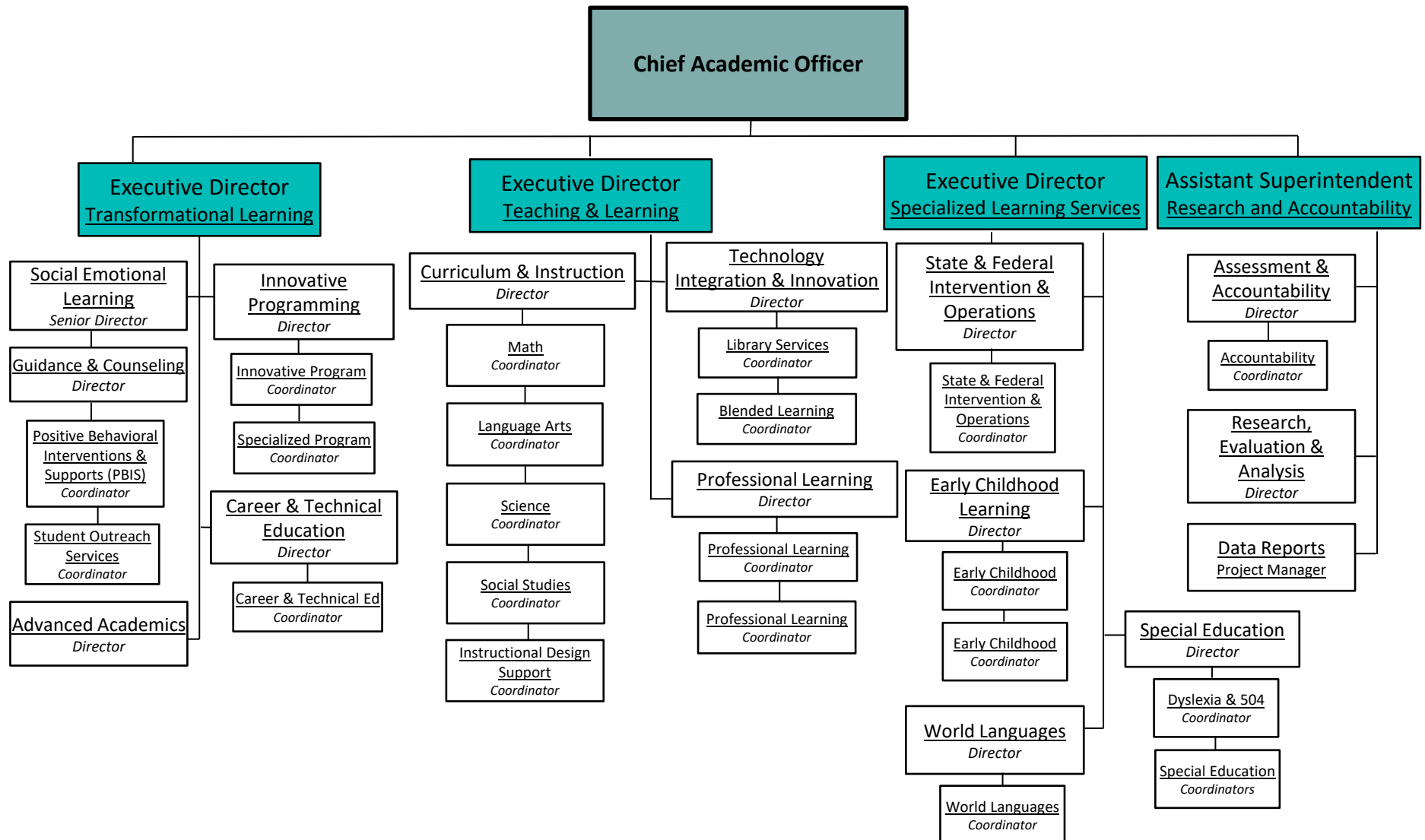
2022-2027 Strategic Plan: Powered by Possibilities (Continued)

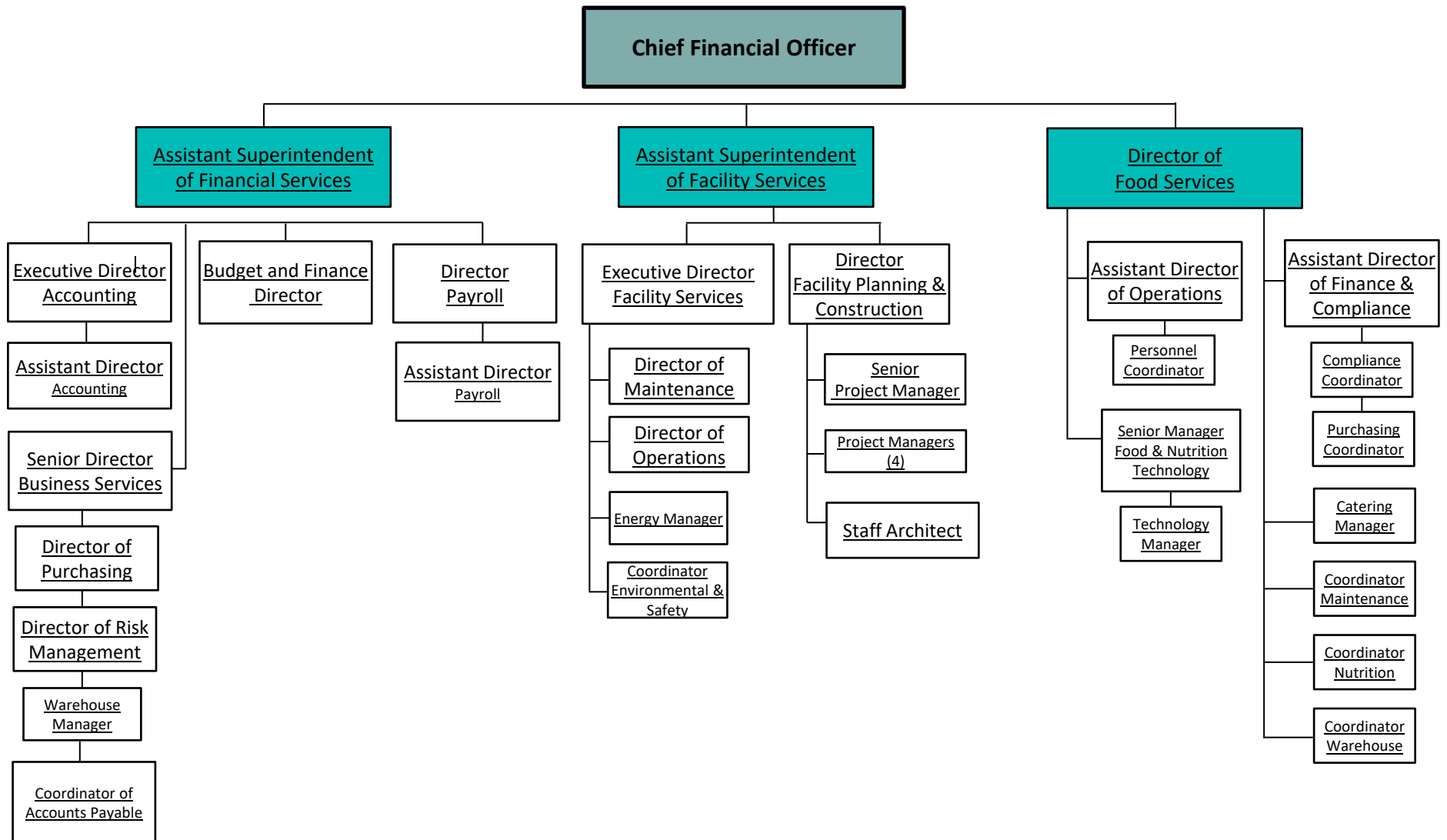
Equitable Access

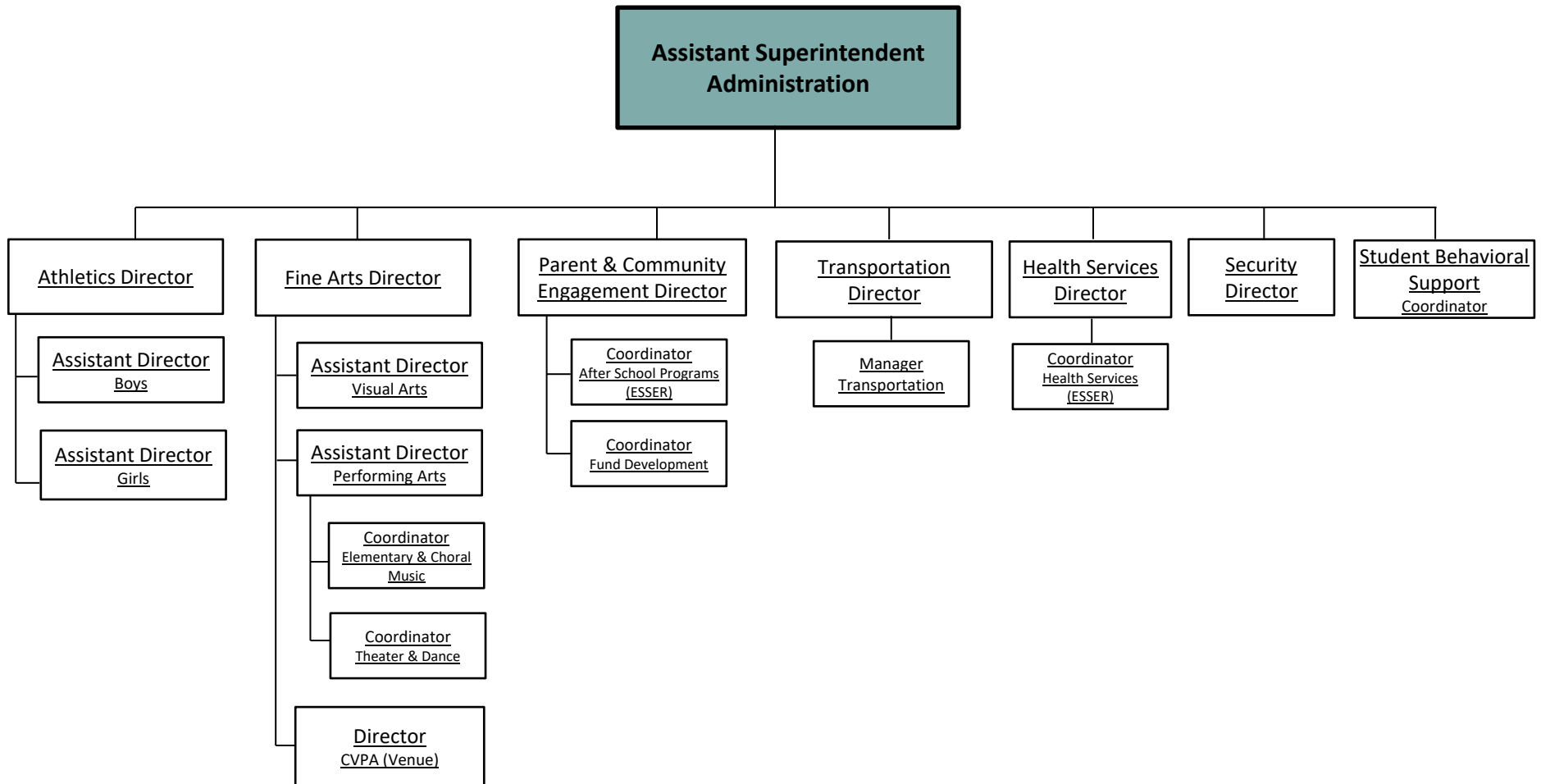
- 4.1 Expand learner access to existing specialized programs and career pathways. (Year2)
- 4.2 Expand leadership development pathways and opportunities across all staff roles. (Year 5)
- 4.3 Equitably resource classrooms with materials and instructional supports. (Year 2)
- 4.4 Ensure that all communications related to district programs & resources are equitably accessible to all stakeholders and are strategically deployed at all levels of the organization. (Year 4)

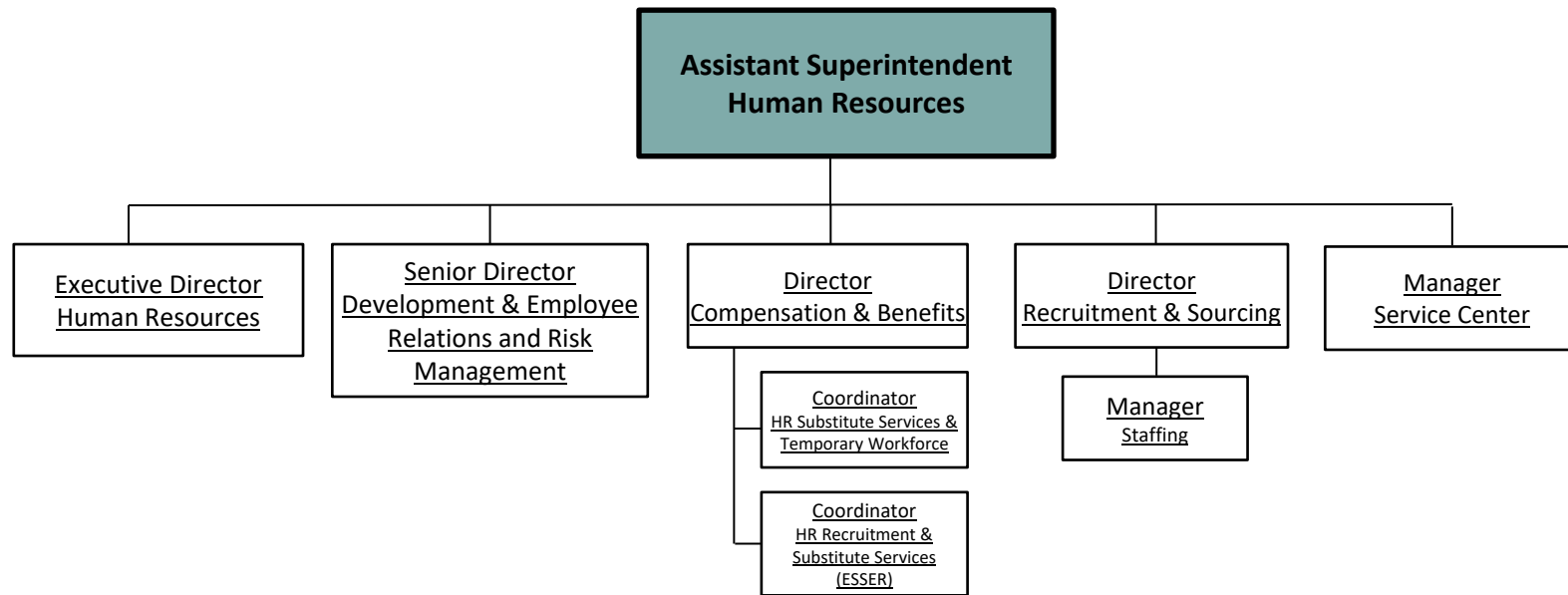


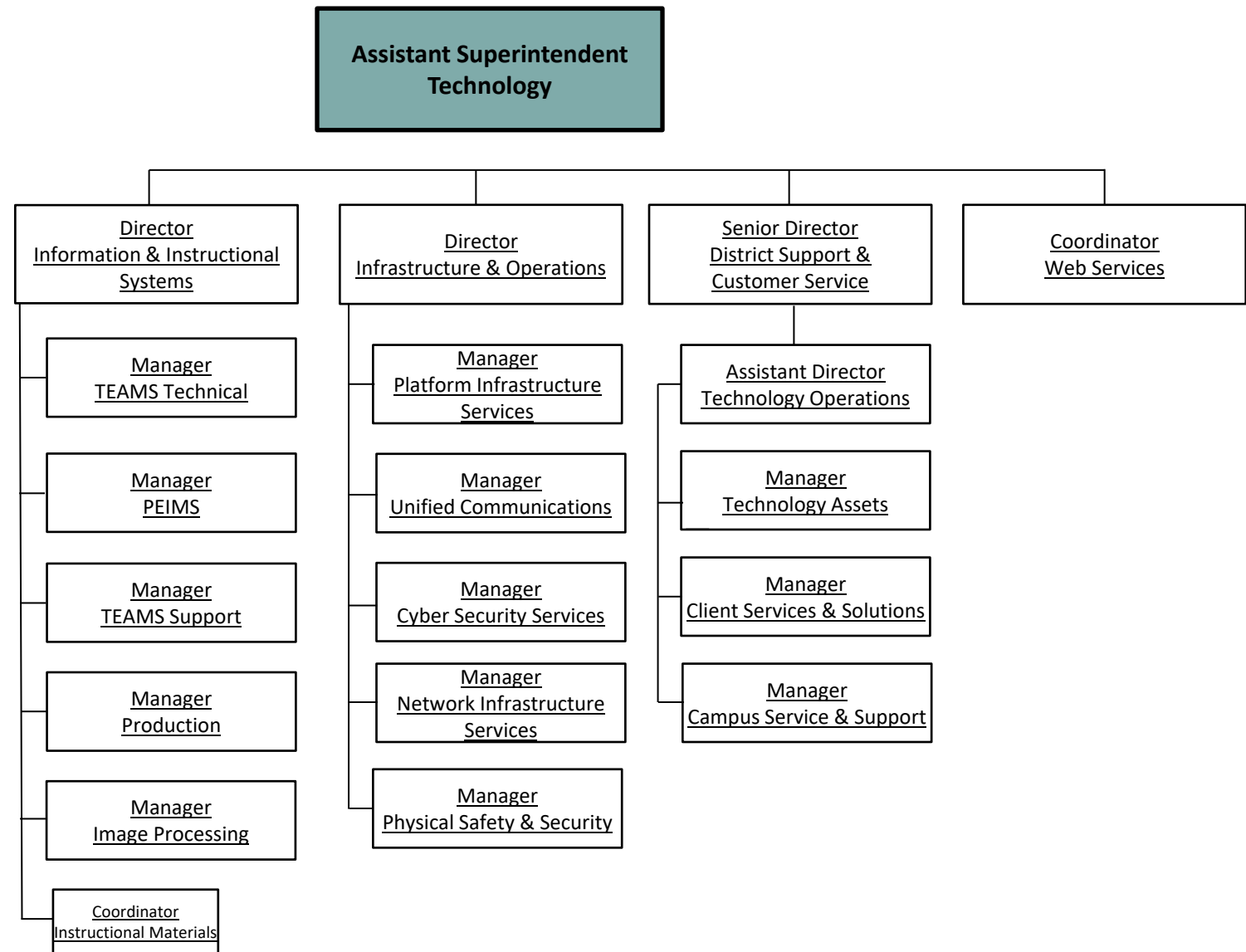












Organizational Structure

Board of Trustees – 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. The 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.

Communications and Marketing – The Communications and Marketing Office reports directly to the Superintendent. The Department serves the District's internal and external public 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.

Chief Schools Officer – The Chief Schools Officer (CSO) reports directly to the Superintendent and provides leadership in the development, planning, implementation and oversight of school instructional delivery and for the management, direction, supervision and evaluation of schools within the district.

Assistant Superintendent-School Leadership (Elementary) – The Assistant Superintendent of School Leadership reports to the CSO. The Assistant Superintendent of School Leadership (Elementary) provides leadership in the development, planning, implementation and oversight of school instructional delivery and for the management, direction, supervision and evaluation of designated elementary schools within the school district. The three Elementary Executive Directors report to the Assistant Superintendent for School Leadership.

Elementary Executive Director –Executive Director of Elementary Schools is responsible for the management, direction, supervision and evaluation of schools within the assigned area of the school district.

Assistant Superintendent-School Leadership (Secondary) – The Assistant Superintendent of School Leadership reports to the CSO. The Assistant Superintendent of School Leadership (Secondary) provides leadership in the development, planning, implementation and oversight of school instructional delivery and for the management, direction, supervision and evaluation of designated secondary schools within the school district. Two Secondary Executive Directors, SSN Executive Director, and a Director of School Improvement report to the Assistant Superintendent for School Leadership.

SSN Executive Director – The Strategic Support Network (SSN) Executive Director reports to the Assistant Superintendent. They support and supervise campus principals in advancing their instructional program.

Secondary Executive Director – Executive Director of Secondary Schools is responsible for the management, direction, supervision and evaluation of schools within the assigned area of the school district.

Director of School Improvement – The Director of School Improvement reports to the Assistant Superintendent. The School Improvement Team, within the Office of School Leadership, develops and supports effective school improvement strategies to boost achievement in underperforming schools.

Director of Leadership Development – The Director of Leadership Development reports to the CSO. The Director of Leadership Development oversees the district's ASPIRE AISD Leadership Development body of work. The major components include talent identification, implementation of the teacher, school and central office leadership pathways, and collaborating with school and department leaders to understand their leadership development needs to inform ASPIRE AISD leadership programming.

Chief Academic Officer – The Chief Academic Officer (CAO) reports directly to the Superintendent and assists the Superintendent in planning, coordinating, implementing and evaluating the school district instructional programs. The CAO manages the District's curriculum areas, including elementary and secondary instruction, special education, bilingual/ESL, and career/technology. The CAO is responsible for the development of instructional programs that will improve student performance.

Transformational Learning – The Executive Director of Transformational Learning reports to the CAO and coordinates all phases of instruction for grades pre-kindergarten through 12. The office leads the design and implementation of innovative programs, courses and projects in the areas of curriculum and instruction that will ensure improved student learning, engagement, and college readiness.

Social Emotional Learning – The Senior Director reports to the Executive Director of Transformation Learning and is responsible for Guidance and Counseling, Positive Behavioral Interventions and Supports (PBIS), and Student Outreach Services.

Guidance and Counseling – The Guidance and Counseling Director reports to the Senior Director of Social Emotional Learning 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 the 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.

Positive Behavioral Interventions and Supports (PBIS) – The PBIS Coordinator reports to the Senior Director of Social Emotional Learning. PBIS supports proactive strategies for defining, teaching, and supporting appropriate student behaviors to create positive school environments.

Student Outreach Services – The Coordinator reports to the Senior Director of Social Emotional Learning. The Department provides both prevention and intervention services to prevent students from dropping out of school due to pregnancy/parenting issues. The Department encompasses 2 programs: Pathways to Success and Pregnancy, Education and Parenting.

Innovative Programming – The Director reports to the Executive Director of Transformational Learning and leads the schools of choice design/implementation processes, while also overseeing the school operations and drop-out prevention programs in the district.

Innovative Program – The Coordinator reports to the Director of Innovation and Operations. The office is responsible for all phases of instruction for grades 7 – 12. This office will answer inquiries specifically regarding secondary instruction.

Specialized Program – The Specialized Programming Coordinator reports to the Director of Innovative Programming and other key district departments and staff to coordinate the implementation of Specialized Programs in support of the district’s mission of college and career readiness.

Advanced Academics - The Advanced Academics Director reports to the Executive Director of Transformational Learning 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, become critical thinkers, challenge themselves to grow academically and emerge as tomorrow’s leaders.

Career and Technical Education – The Director of Career and Technical Education reports to the Executive Director of Transformational Learning. The Department offers students an opportunity to identify career goals, determine the education necessary to achieve those goals, and acquire marketable skills that

can be used in a career after graduation and/or as a means to support themselves while pursuing further education.

Teaching and Learning – The Executive Director of Teaching and Learning reports directly to the Chief Academic Officer. The primary focus of the Department is to collaborate with campus and district instructional staff to support high quality, coherent curriculum, instruction, assessments, and professional learning to meet the learning needs of all students. The Department is responsible for core content curriculum, curriculum assessments, instructional resources, targeted campus support, district-wide professional learning, instructional coaches and the oversight of the Professional Development Center. The Department is committed to designing, implementing, monitoring, supporting and evaluating learning for students and educators that is aligned to the state student standards, the Texas Essential Knowledge and Skills (TEKS), Standards for Professional Learning, research and evidence-based instructional practices, and the District strategic and Improvement plans.

Curriculum and Instruction – The Director of Curriculum and Instruction reports to the Executive Director of Teaching and Learning. The Department is comprised of the four core areas (English Language Arts, Mathematics, Science and Social Studies) and of Instructional Design Support. In addition to overseeing the successful implementation of district-wide strategic initiatives (i.e. STEM), they design curriculum, write assessments, facilitate professional learning experiences for teachers and leaders and provide campus-based support.

Professional Learning – The Director of Professional Learning reports to the Executive Director of Teaching and Learning and oversees the coordination of professional development for all staff and programs of the District.

Technology Integration and Innovation – The Director reports to the Executive Director of Teaching and Learning. They empower educators to develop future-ready learners through technology integration, technology usage, and the use of relevant resources. The Department helps teachers integrate technology and resources in meaningful and purposeful ways. The Department includes Library Services and Blended Learning.

Specialized Learning Services – The Executive Director of Specialized Learning Services reports to the Chief Academic Officer. The Department's primary focus is to improve educational, behavioral and post-secondary outcomes for students with disabilities, and those who are culturally and linguistically diverse and economically disadvantaged.

World Languages – The Director of World Languages reports to the Executive Director of Specialized Learning Services 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.

Special Education – The Director of Special Education reports to the Executive Director of Specialized Learning Services. 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.

Dyslexia and 504 – The Coordinator of Dyslexia and 504 reports to the Director of Special Education and serves all students with these identified needs. Dyslexia is a disorder of constitutional origin manifested by a difficulty in learning to read, write, or spell, despite conventional instruction, adequate intelligence, and sociocultural opportunity. 504 is a section of Federal law that focuses on non-discrimination. The law broadly prohibits the denial of public education participation, or enjoyment of the benefits offered by public school programs because of a child's disability.

Early Childhood Learning – The Director of Early Childhood Learning reports to the Executive Director of Specialized Learning Services. The Department leads and supports the collaborative design, delivery, monitoring, and evaluation of pre-kindergarten.

State and Federal Intervention & Operations – The Director of State and Federal Intervention & Operations reports to the Executive Director of Specialized Learning Services and supervises federal programs and state compensatory education programs.

Research and Accountability – The Assistant Superintendent of Research and Accountability reports to the Chief Academic Officer. The Department develops and adapts systems to monitor progress toward district strategic goals through comprehensive, diagnostic and accountability measures sufficiently sophisticated to enable priority allocation of district resources. It directs performance evaluation and research that provide statistical evidence of the effectiveness of general and specific programs. It orchestrates the district-level strategic planning process and collaborates with the Superintendent's Cabinet and campus principals to ensure alignment of district and campus plans with the strategic plan. It oversees the planning and implementation of district-wide student testing.

Assessments & Accountability – The Director of Assessments and Accountability reports to the Assistant Superintendent of Research and Accountability. The Department is responsible for the district’s assessment data management system, credit-by-exam and grade acceleration programs, district curriculum assessments, and all other local assessments.

Chief Financial Officer – The Chief Financial Officer reports directly to the Superintendent and provides administrative assistance to the Superintendent in the general area of the finance of the school district. The office provides managerial direction and coordination under Board policy guidelines to the operation of all financial affairs of the District, including the Business Office, Food Services and Plant Services.

Financial Services – The Assistant Superintendent of Financial Services reports to the Chief Financial Officer and is responsible for leadership and assistance with strategic and tactical execution of all accounting and finance initiatives.

Financial Services – The Executive Director of Financial Services reports to the Assistant Superintendent of Financial Services and is responsible for the direct supervision and management of the financial and business operations of the District.

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

Payroll – The Director of Payroll reports to the Executive Director of Financial Services 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.

Business Services – The Senior Director of Business Services reports to the Executive Director of Financial Services. The Senior Director of Business Services directs and manages the Business Services operations of the District including all functions of Accounts Payable, Purchasing, Risk Management and Warehouse/Laundry.

Purchasing – The Director of Purchasing reports to the Senior Director of Business Services and is responsible for purchasing goods and services for the District.

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

Facility Services – The Assistant Superintendent of Facility Services reports to the Chief Financial Officer and is responsible for providing safe, clean, comfortable, and functional physical structures and green spaces that create an environment conducive to the educational process. 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 Department is divided into 6 areas: Building Maintenance, Custodial Services, Facilities Planning & Construction, Environmental & Safety Services, Warehouse Services, and Energy Management. The office also manages facility rentals for the District.

Food Services – The Director of Food Services reports to the Chief Financial Officer. The Department 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.

Assistant Superintendent for Administration – The Assistant Superintendent for Administration reports directly to the Superintendent and is responsible for a myriad of functions including athletics, fine arts, parent/community engagement, transportation, health services, student behavioral support systems, and security.

Athletics – The Athletics Director 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.

Fine Arts – The Director of Fine Arts reports to the Assistant Superintendent for Administration 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.

Parent and Community Engagement – The Director of Parent and Community Engagement reports to the Assistant Superintendent for Administration. The Arlington ISD believes that an engaged community is essential for student success outcomes. The Department of Parent and Community Engagement provides opportunities for all members of our learning community to positively impact our students.

Funds Development – The Funds Development Coordinator reports to the Director of Parent and Community Engagement. The Department provides assistance in obtaining external funding for educational programs of distinction which prepare students for academic achievement and graduation.

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

Health Services – The Health Services Director reports to the Assistant Superintendent for Administration. The Department supervises all nurses and health assistants, submits state reports for immunizations and screening, maintains compliance with state requirements for student health, supports nurses and health assistants in completing their work at the campuses, provides education for staff in bloodborne pathogens, diabetes, hands only CPR, food allergies, and EpiPen administration, provides classes in CPR for staff, maintains Dep B eligible employee roster and provides vaccination clinic, and provides medical resource for all stakeholders.

Student Behavioral Support Systems – The Student Behavioral Support Systems Department reports to the Assistant Superintendent for Administration and is responsible for student disciplinary concerns and is the liaison for campus administrators regarding discipline. The department also coordinates and publishes the Student Code of Conduct.

Security – The Security Director 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 Human Resources – The Assistant Superintendent for Human Resources reports directly to the Superintendent and is responsible for recruiting, screening and hiring highly quality and effective staff for the District as well as unemployment claims. To accomplish this task for the District's more than 8,000 positions, Human Resources is divided into 4 areas: Recruitment and Substitute Services, Customer Service, Employee Relations, Development & Risk Management, and Compensation, Benefits and Culture.

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. To accomplish these tasks, the Department has 5 divisions: District Support & Customer Service, Infrastructure & Operations, Information and Instructional Systems (including the Public Education Information Management System-PEIMS, Image Processing, Textbooks and Records Management), Integration and Innovation, and Web Services.



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 and account for revenue sources that are restricted for specific uses. These funds are awarded to the District with the purpose of accomplishing specific educational objectives as defined in the award. These are budgeted funds, and the budgets are approved by the grantor agencies. Campus activity funds make up some of these special revenue funds. The Board of Trustees adopts the Food Service and Natural Gas Funds, which are Special Revenue Funds. Project accounting is employed to maintain integrity for the various sources of funds.

- **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 is the District's proprietary funds:

- **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. 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.

Capital assets are depreciated using straight-line depreciation based on determined useful life of the asset. When fully depreciated the asset carries no salvage value.

Budgetary Accounting

The District is legally required to adopt budgets for the General Fund, Food Service Fund, and Debt Service Fund. Based on local policy, the District also adopts budgets for its other major governmental funds, the Natural Gas Fund and the Construction Fund. Each budget is presented on the modified accrual basis of accounting, which is 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 Board must amend the budget 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. Local sources include tax collections and investment earnings. Texas state sources rely on a combination of local property taxes and state aid and are based on legislated funding formulas. Federal funds are primarily reimbursements received from the School Health Related Service (SHARS) program.

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.

<u>FUND</u>	<u>FUNCTIONCODES</u>	<u>OBJECT</u>	Sub-Object	<u>Organization</u>	<i>YE (Not used by ASD)</i>	<u>Program Intent Codes</u>	Educational Span	<u>Project Detail</u>
xxx How?	xx Why?	xxxx What?	xx xx	xxx Where?	0	xx Which?	x	xx Which?

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 are 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.

53 Data Processing Services

This function is for data processing services, whether in-house or contracted. Personal computers and peripherals that 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. On October 17, 2013, the Board reinforced its fiduciary/budgetary goals by adopting the Budget Parameters into board policy CE(LOCAL). These budget parameters include expectations for a balanced budget, budget allocations, staffing formulas, and employee compensation.

Budget Parameters Board Policy CE(LOCAL)

1. 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.
2. The Board seeks to maintain competitive compensation levels in an effort to recruit and retain a highly qualified workforce and shall consider adjustments necessary for the District to be competitive in this area.
3. Staffing ratios shall meet or exceed state standards and shall be approved by the Board before the staffing process begins.
4. 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.
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.

Balanced Budget

Under normal circumstances, the General Operating Fund budget should be balanced, meaning 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 has nearly half a million members. 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).

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. Funds are primarily invested in the Local Government Investment Cooperative ("LOGIC"), The Texas Local Government Investment Pool (TexPool), and U.S. government obligations. Cash balances are monitored daily by the District Treasurer via on-line banking.

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 monthly to the Board of Trustees. In addition to the monthly report 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

On November 5, 2019, AISD voters approved a \$966 million bond package. The bond package is designed to improve facilities, provide access and equity for all of our students and build on the progress recognized through the 2014 Bond program. Bond proceeds are funding new facilities, upgrading and renovating existing facilities, addressing safety and security districtwide, upgrading technology infrastructure and equipment, providing fine arts equipment, and addressing transportation. This is a five-

year program which began in 2019-2020. A citizen's bond oversight committee monitors 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, an Annual Comprehensive 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 September 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:

Educational excellence for all students, along with sound financial management and integrity, are the issues that were the most significant drivers of this budget. To advance the District's vision to be a premier school district and a leader in education, the Board of Trustees developed a strategic plan to guide the District in the upcoming years. The strategic plan, *Achieve Today. Excel Tomorrow.*, guided development of the 2021-2022 budget.

Salaries and benefits are key factors that affect the budget. With salaries and benefits comprising 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 priorities for the upcoming years in order to align resources (people, time and money) with student achievement. Budgets and campus allotments for their areas are 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 serves in an advisory capacity to the Board of Trustees. The committee presents advisory, consensus reports and recommendations to the Administration and Board regarding AISD's budgets and long-range financial plans as appropriate to support the District's strategic plan. The long-range planning provides the opportunity to obtain community input on topics key to sustaining a strong financial position and ensuring that operations continue to support the strategic plan. The DIDC functions as a representative advisory group for all AISD professional staff with regard to the establishment and review of the District's educational mission, goals, objectives and major district wide classroom instructional programs.

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.

Child Nutrition Fund:

The Child Nutrition 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.

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.

Capital Projects Fund:

The Capital Projects 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 2019 bond package are funding new facilities, upgrading and renovating existing facilities, addressing safety and security districtwide, upgrading technology infrastructure and equipment, providing fine arts equipment, and addressing transportation. Work began on these projects in 2019-2020 and will continue in 2021-2022.

Preliminary/Proposed/Adopted Budget

Upon completion of budget requests and projections, the district Administration compiles a Preliminary and subsequently a Proposed Budget which show 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 the final budget recommendation. After any requested revisions, the Board adopts the budget and supporting tax rate.

Budget Process and Timeline

- ✧ The budget process begins as early as September 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/technical, advanced academics, 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 Human Resources Department works with campus principals and follows district guidelines to ensure 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 Finance, Budget 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 June. 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 met 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, Food Service Fund, Natural Gas Fund, Debt Service Fund, and Capital Projects/ Construction 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.

2022-2023 Budget Calendar		
Budget Committee Meeting	October 6, 2021	Budget Committee
Budget Amendment #1: FY 2021-22 Budget Amendment	October 28, 2021	Board of Trustees Consent Item
2021-22 PEIMS Snapshot Enrollment Data Submitted to Budget Office	November 5, 2021	PEIMS
Budget Amendment #2: FY 2021-22 Budget Amendment	November 11, 2021	Board of Trustees Consent Item
Distribution of Consideration of Position Above Staffing Ratio Form	November 17, 2021	Campuses and Departments Mark Strand
Student Enrollment Projections	November 19, 2021	Accountability and Research
Campuses and Departments Establish Budget Priorities	November-December, 2021	Campus, Departments, and Program Managers
Approval of Staffing Ratios	December 9, 2021	Board of Trustees Action Item
Budget Workshop #1: 2021-2022 Budget Update and Budget Goals and Priorities	Week of December 13, 2021	Board of Trustees
TEAMS Budget Entry Available	December 10, 2021	Budget and Finance Office
2022-2023 Non District Staffing	January 17, 2022	Department Leaders
Budget Amendment #3: FY 2021-22 Budget Amendment	January 13, 2022	Board of Trustees Consent Item
2022-2023 Consideration of Position Above Staffing Ratio Requests Approved by Senior Staff	January 24, 2022	Senior Staff
New Year Position Initialization Processes finalized	January 28, 2022	Payroll, Technology and Human Resources

2022-2023 Budget Calendar Cont'd		
Begin Elementary Staffing Conferences	January 31, 2022	Human Resources
Budget requests submitted in TEAMS from Departments and Elementary Campuses	February 4, 2022	Budget Owners
Adjustments to Staffing From Senior Leadership due to HR and Input into TEAMS	February 4, 2022	Senior Staff
Begin Department Budget Review Meetings	February 7, 2022	Budget and Finance Office
Budget Workshop #2: Preliminary Revenue Estimates 2022-2023 & FY23 Forecast (Using Projected YE Payroll as 0-base)	Week of February 14, 2022	Board of Trustees
Budget requests due in TEAMS from Secondary Campuses	February 25, 2022	Budget Owners
Department Budget Reviews Completed	March 4, 2022	Budget and Finance Office Meetings with Department Budget Owners
Begin Secondary Staffing Conferences	March 7, 2022	Human Resources
TASB Market Analysis Begins	March 2022	Compensation and Benefits
Staffing Conferences Completed	April 1, 2022	Human Resources
Budget Workshop #3: Historical Trends, Compensation and Staffing Review	Week of March 14, 2022	Board of Trustees
Budget Amendment #4: FY 2021-22 Budget Amendment	March 10, 2022	Board of Trustees Consent Item
Bond Budgets Input into TEAMS	April 13, 2022	Bond Budget Owners
All adjustments are posted in TEAMS HR system	April 14, 2022	Human Resources
Create SnapShot in TEAMS	April 15, 2022	Budget and Finance Office
Budget Workshop #4: FY21 Budget Update and Department Budgets FY23	Week of April 25, 2022	Board of Trustees
District Instructional Decision-Making Committee (DIDC) Meeting	April 2022	DIDC
TASB Market Analysis Ends	April 22, 2022	Compensation and Benefits
TASB Market Analysis Findings Presentation	April 22, 2022	Human Resources
Certified Estimated Values	May 2, 2022	TAD
Preliminary SnapShot Analysis/Report	May 9, 2022	Budget and Finance Office
Budget Amendment #5: FY 2021-22 Budget Amendment	May 19, 2022	Board of Trustees Consent Item

Budget Process and Timeline, *continued*

2022-2023 Budget Calendar Cont'd		
Budget Workshop #5: FY 2022-23 Forecast (Scenarios Discussed)	Week of May 23, 2022	Board of Trustees
Post Budget Summary on Website, Publish Budget and Tax Rate Advertisement of Public Hearing in Newspaper	May 31, 2022	Financial Services
Public Hearing on Budget and Tax Rate	June 14, 2022	Board of Trustees Public Hearing
Adopt FY 2022-23 Budget (Must be adopted by June 30, 2022)	June 14, 2022	Board of Trustees Action Item
2021-22 Final Budget Amendment	June 14, 2022	Board of Trustees Consent Item
Post Adopted Budget on Website	June 15, 2022	Budget and Finance Office
Certified Appraised Values	July 25, 2022	TAD
Adopt Tax Rate	August 2022	Board of Trustees

Budget Preparation Timeline

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Planning												
Enrollment Projections												
Budget Prep (Schools/Dept)												
Financial Futures Committee												
Strategic Plan Planning												
Campus Staffing/New Positions												
Budget Reviews												
Payroll Budget Prep												
Revenue Estimates												
Board Discussion /Hearings/Action												
Receive Certified Prop Values												
Adopt Property 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 Budget & 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 organization's 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 Human Resources 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 ensure that obligations are recognized as soon as financial commitments are made in order to prevent inadvertent over-expenditure of funds due to lack of information about future commitments.

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, online 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 ensure 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 Budget & 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 evaluating the results of operations, which are presented annually in the District's Annual Comprehensive Financial Report (ACFR).

Reporting to the Texas Education Agency (TEA)

The District budget must be submitted to TEA via the Public Education Information Management System (PEIMS). 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 Annual Comprehensive Financial Report. The requirement for filing the amended budget with TEA is formally met when the District submits its Annual Comprehensive Financial Report. Actual financial data is submitted to TEA via PEIMS after the close of each year and completion of the annual audit. The submission of the audit report 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 Texas Academic Performance Report (TAPR) and the Financial Integrity Rating System of Texas (FIRST). These reports by district can be found on TEA's website.



 **POWERED** *by* **POSSIBILITIES**



2022-2023 Official Budget

Financial Section



2022-2023 Official Budget

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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 the determination of changes in financial position rather than upon net income determination. The following are the District's governmental funds:

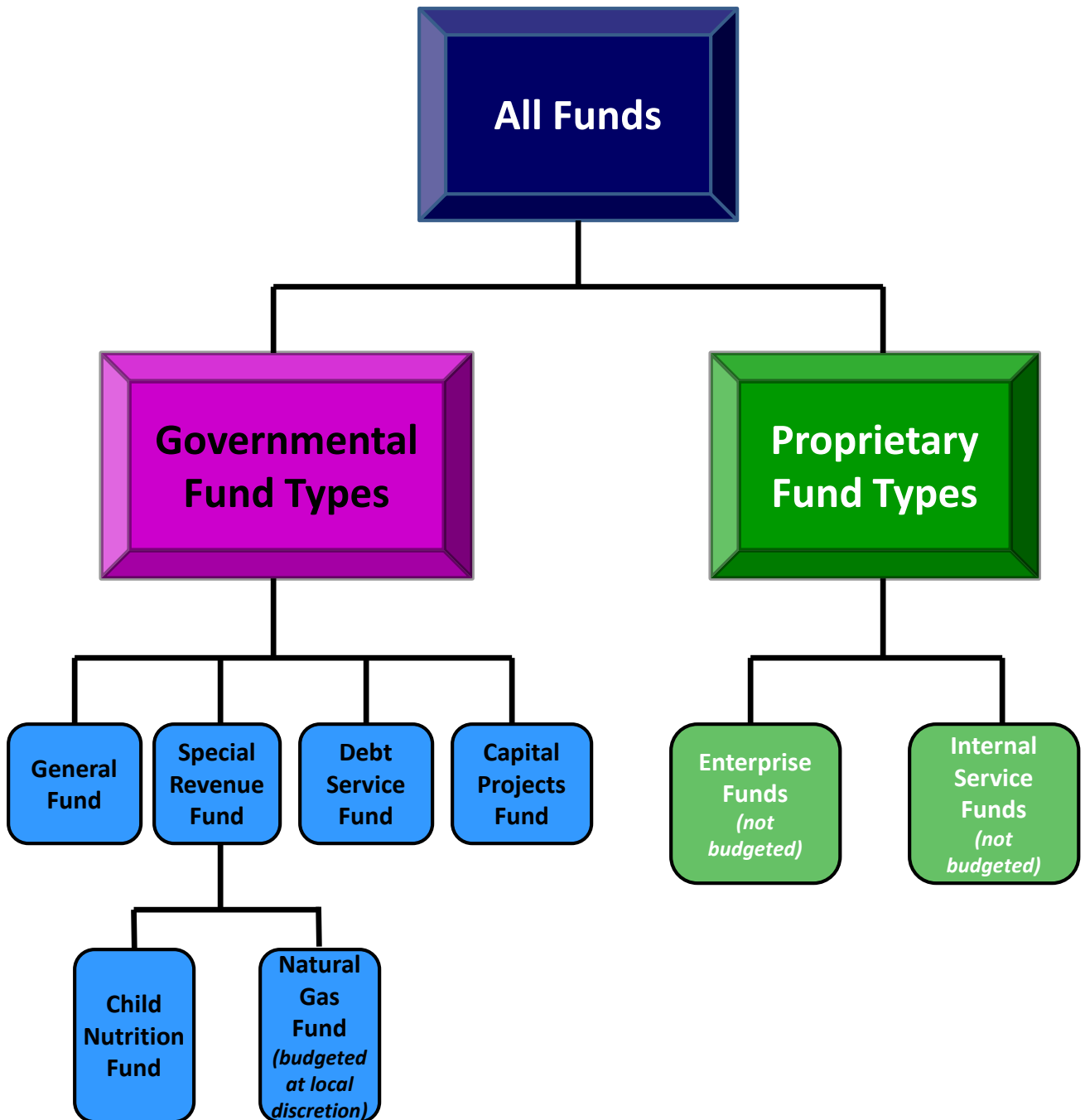
- **General Fund** – The *General Fund* accounts for all financial transactions not properly included in other funds. The principal sources of revenue include local property taxes and state aid. Expenditures include costs associated with the daily operations of the schools.
- **Special Revenue Fund** – 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.
 - **Child Nutrition 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, state matching funds, and donated commodities. The District used an Enterprise Fund to account for revenues and expenditures of the Child Nutrition fund in 2016-2017 and prior. As of July 1, 2017, the District reclassified the activities of the Child Nutrition Fund to a special revenue fund. Although special revenue funds are generally not included in the annual budget adopted by the Board of Trustees, TEA regulations require adoption of the Child Nutrition fund.
 - **Natural Gas Fund** – The District leases mineral rights to various properties for the extraction of natural gas. The Board of Trustees legally restricted these funds for future special projects at the Board's discretion. Although special revenue funds are generally not included in the annual budget adopted by the Board of Trustees, the Natural Gas Fund is adopted at the discretion of the Arlington ISD Board of Trustees.
- **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.
- **Capital Projects Fund** – The *Capital Projects 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 Funds* account for activities in the district's venue portion of the Center for Visual and Performing Arts. These are unbudgeted funds.
- **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



Summary Data for Total Budgeted Funds

The COVID-19 pandemic continues to impact our global economy, but the world is also witnessing the impacts of the Russian infiltration in Ukraine. The nation is on the cusp of a recession, if not already at the start of a recession. The inflationary cost increases in most industries is unpredictable due to the unknowns in Ukraine.

Despite the global economic crisis, Texas has remained strong. Property values are climbing and population is on the upturn. However, there is still an unresolved decline in attendance while the state is witnessing an increase in school-aged children. Regardless of what our economy reveals, our mission and vision remain the same. Our responsibility to the students of AISD is to provide them with an education that allows them to graduate exceptionally prepared for college, career and citizenship remains the same. We are here to serve our over 55,000 students and over 8,000 staff members.

The adopted budget assumes normal operations within expenditures, however, the budget recognizes a decrease in state aid. The budget will be amended throughout the year to direct resources where appropriate to respond to COVID-19 and other economic situations as they arise.

The 2022-2023 budgeted revenue and other resources for all budgeted funds is \$857,373,955.

67.4% of total revenue is from local funds, including local property tax revenues. Total property tax revenues in both the General Fund and the Debt Service Fund are budgeted at \$458,762,403, or 53.5% of total budgeted revenue and other resources. As certified property values continue to increase, revenue from local property taxes increases.

State sources contribute \$200,965,182, or 23.4% of total revenue. Generally, as revenue from local property taxes increases, state revenue decreases. Additionally, the District has seen a decrease in enrollment leading to a reduction in state revenue.

Other resources are proceeds from bond sales in the Capital Projects fund. The revenue and expenditure budget will be amended as needed if it is determined the district needs proceeds from a bond sale.

The remaining 5%, or \$42,692,237, comes from federal revenue, which includes federal Medicaid revenue in the General Fund and reimbursements received through the National School Lunch, Breakfast and Commodities Programs in the Child Nutrition fund.

Other resources are budgeted at \$147,297,405, or 17.2% of total revenue. The \$4,015,050 in General Fund was unassigned to help afford the District's Universal Pre-K program. The Spring 2023 bond sale of \$143,282,355 is also budgeted in the Capital Projects fund. While the District receives the proceeds in a given fiscal year, the majority of those funds are spent in more than one fiscal year.

Summary Data for Total Budgeted Funds, *continued*

The 2022-2023 budgeted expenditures for all budgeted funds is \$1,274,533,137.

The education of students is a labor-intensive process, and payroll expenditures comprise 43% of budgeted expenditures for all funds.

Contracted services, including utilities in the General Fund and facilities condition deficiency and lifecycle replacements in the Capital Projects fund, account for 3% of total budgeted expenditures. Condition deficiency and lifecycle replacement expenditures can vary significantly from year to year based on scheduled bond sales and projects.

Debt service comprises 8% of budgeted expenditures and capital outlay comprises 40% of budgeted expenditures, while supplies and travel/other comprise 5% and 1%, respectively. Capital outlay expenditures can also vary significantly from year to year based on scheduled bond sales and projects.

Shifts in fund balance are due to several factors. The General Fund has a budget deficit, due primarily to salary increases. Projections for the General Fund show a decline in fund balance. The Board and administration recognize this budget deficit. They have established cost evaluation measures to be considered to balance the budget in future years while still supporting the goals and objectives of the strategic plan. The District's healthy General Fund balance provides stability to weather unforeseen and unfavorable variances in revenues and expenditures. Also, the fund balance in Capital Projects funds varies significantly due to scheduled bond sales and projects. While the projected fund balance reflects a deficit, the District will not spend the budgeted expenditures within a fiscal year. These expenses are budgeted by the bond project and span multiple fiscal years.

Combined 2022-2023 Adopted Budget
All Funds

		Governmental Fund Types	Total
Revenues			
5700	Local & Intermediate Revenue	\$ 466,419,131	\$ 466,419,131
5800	State Program Revenue	200,965,182	200,965,182
5900	Federal Program Revenue	42,692,237	42,692,237
Total Revenues		710,076,550	710,076,550
Other Resources		147,297,405	147,297,405
Total Revenues and Other Resources		857,373,955	857,373,955
Expenditures			
	Function		
11	Instruction	384,017,519	384,017,519
12	Instructional Resources & Media Services	7,345,382	7,345,382
13	Curriculum & Staff Development	8,062,137	8,062,137
21	Instructional Administration	14,351,412	14,351,412
23	School Administration	34,882,270	34,882,270
31	Guidance & Counseling	32,406,475	32,406,475
32	Attendance & Social Work Service	3,360,311	3,360,311
33	Health Services	7,933,480	7,933,480
34	Pupil Transportation	22,599,246	22,599,246
35	Food Service	32,605,023	32,605,023
36	Co-curricular Activities	14,084,529	14,084,529
41	General Administration	15,974,123	15,974,123
51	Plant Maintenance & Operations	61,835,141	61,835,141
52	Security	11,920,550	11,920,550
53	Computer Processing	35,087,302	35,087,302
61	Community Services	578,417	578,417
71	Debt Service	98,897,278	98,897,278
81	Facility Acquisition & Construction	486,320,232	486,320,232
95	Student Tuition Non-public Schools	75,000	75,000
97	Payments to TIF	-	-
99	Other Intergovernmental Charges	2,197,310	2,197,310
Total Expenditures		1,274,533,137	1,274,533,137
Other Uses		-	-
Total Expenditures and Other Uses		1,274,533,137	1,274,533,137
Budgeted Surplus/(Deficit)		(417,159,182)	(417,159,182)
Projected Beginning Fund Balance/Equity		315,425,170	315,425,170
Projected Ending Fund Balance/Equity		(101,734,012)	(101,734,012)

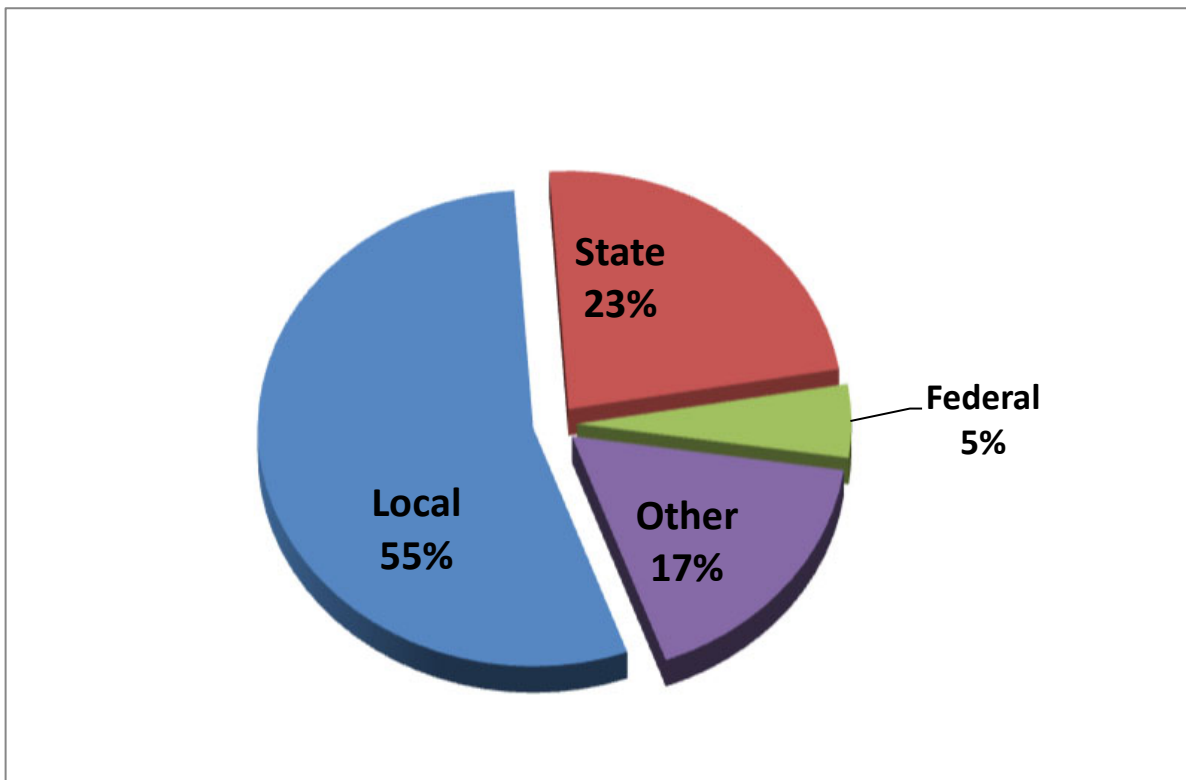
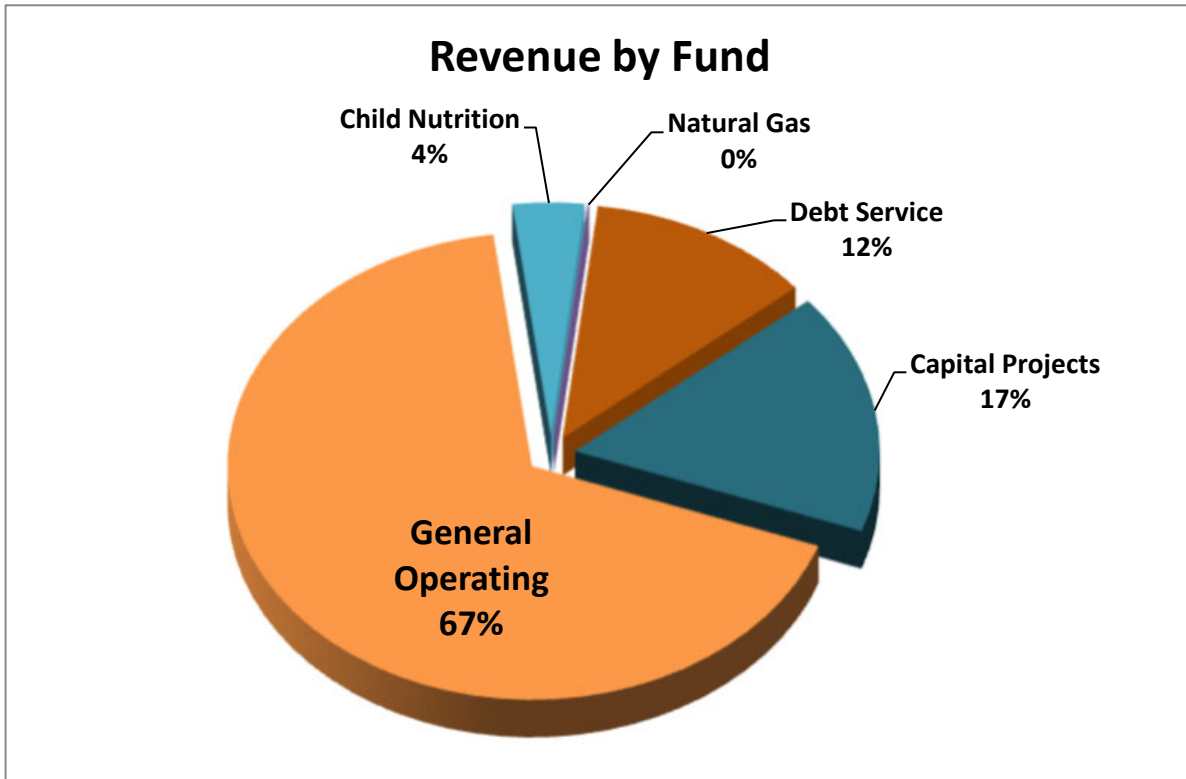
Combined 2022-2023 Adopted Budget - Detail by Fund

All Funds

		General Operating Fund	Debt Service Fund	Capital Projects Fund	Natural Gas Fund	Child Nutrition Fund	Total Governmental Fund Types
Revenues							
5700	Local & Intermediate Revenue	\$ 361,716,666	\$ 102,302,212	\$ 177,444	\$ 605,959	\$ 1,616,850	\$ 466,419,131
5800	State Program Revenue	200,077,584	712,598	-	-	175,000	200,965,182
5900	Federal Program Revenue	11,590,435	264,003	-	-	30,837,799	42,692,237
Total Revenues		573,384,685	103,278,813	177,444	605,959	32,629,649	710,076,550
Other Resources		4,015,050	-	143,282,355	-	-	147,297,405
Total Revenues and Other Resources		577,399,735	103,278,813	143,459,799	605,959	32,629,649	857,373,955
Expenditures							
Function							
11	Instruction	367,758,738	-	16,258,781	-	-	384,017,519
12	Instructional Resources & Media Services	7,345,382	-	-	-	-	7,345,382
13	Curriculum & Staff Development	8,062,137	-	-	-	-	8,062,137
21	Instructional Administration	14,351,412	-	-	-	-	14,351,412
23	School Administration	34,882,270	-	-	-	-	34,882,270
31	Guidance & Counseling	32,406,475	-	-	-	-	32,406,475
32	Attendance & Social Work Service	3,360,311	-	-	-	-	3,360,311
33	Health Services	7,933,480	-	-	-	-	7,933,480
34	Pupil Transportation	18,657,388	-	3,941,858	-	-	22,599,246
35	Food Service	-	-	-	-	32,605,023	32,605,023
36	Co-curricular Activities	13,714,529	-	370,000	-	-	14,084,529
41	General Administration	15,946,523	-	-	27,600	-	15,974,123
51	Plant Maintenance & Operations	57,904,511	-	3,906,004	-	24,626	61,835,141
52	Security	10,720,550	-	1,200,000	-	-	11,920,550
53	Computer Processing	12,889,968	-	22,197,334	-	-	35,087,302
61	Community Services	578,417	-	-	-	-	578,417
71	Debt Service	732,604	98,164,674	-	-	-	98,897,278
81	Facility Acquisition & Construction	5,000	-	486,315,232	-	-	486,320,232
95	Student Tuition Non-public Schools	75,000	-	-	-	-	75,000
97	Payments to TIF	-	-	-	-	-	-
99	Other Intergovernmental Charges	2,197,310	-	-	-	-	2,197,310
Total Expenditures		609,522,005	98,164,674	534,189,209	27,600	32,629,649	1,274,533,137
Other Uses		-	-	-	-	-	-
Total Expenditures and Other Uses		609,522,005	98,164,674	534,189,209	27,600	32,629,649	1,274,533,137
Budgeted Surplus/(Deficit)		(32,122,270)	5,114,139	(390,729,410)	578,359	-	(417,159,182)
Projected Beginning Fund Balance/Equity		263,903,453	51,137,822	383,895	14,415,957	12,750,975	315,425,170
Projected Ending Fund Balance/Equity		231,781,183	56,251,961	(390,345,515)	14,994,316	12,750,975	(101,734,012)

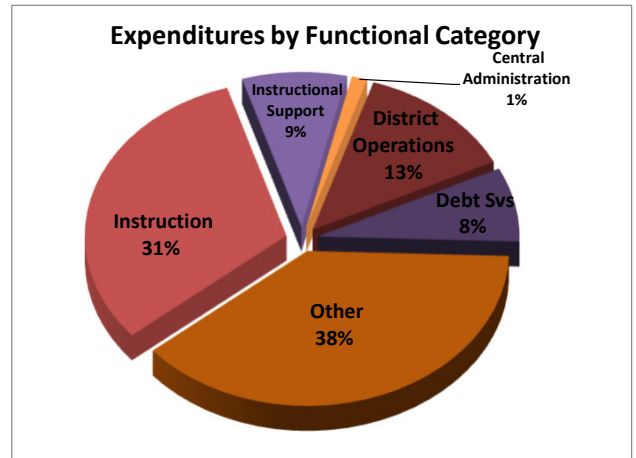
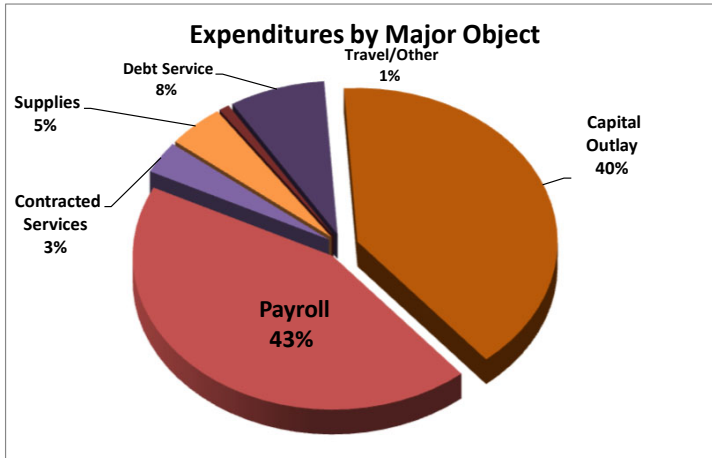
Section 29.081 (b-2) of the Texas Education Code requires school districts to identify and budget funds to provide for accelerated instruction to students that have failed to perform satisfactorily on an end-of-course assessment. Included in this budget for adoption is \$11,863,933 separately identified for this purpose.

Combined 2022-2023 Adopted Revenue Budget
All Funds



Combined 2022-2023 Adopted Expenditure Budget
All Funds

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	354,455,764	3,001,206	22,808,416	1,652,848	-	2,099,285	384,017,519
12 Instructional Resources/Media Services	6,635,875	31,300	254,108	43,059	-	381,040	7,345,382
13 Curriculum & Staff Development	5,492,071	1,407,685	365,069	522,495	-	274,817	8,062,137
21 Instructional Administration	11,952,119	246,685	147,369	334,949	-	1,670,290	14,351,412
23 School Administration	34,417,596	65,344	282,139	117,191	-	-	34,882,270
31 Guidance & Counseling	29,965,947	309,000	1,472,897	79,960	-	578,671	32,406,475
32 Attendance & Social Work Service	3,278,708	12,109	29,607	39,887	-	-	3,360,311
33 Health Services	7,671,020	44,400	207,060	11,000	-	-	7,933,480
34 Pupil Transportation	16,114,219	564,154	1,509,454	340,225	-	4,071,194	22,599,246
35 Food Service	16,361,551	699,900	14,895,990	197,582	-	450,000	32,605,023
36 Extracurricular Activities	9,514,957	1,224,740	1,483,620	1,861,212	-	-	14,084,529
41 General Administration	10,988,534	3,123,753	235,197	1,326,519	-	300,120	15,974,123
51 Plant Maintenance & Operations	30,613,026	17,797,222	8,844,954	4,174,681	-	405,258	61,835,141
52 Security	6,897,078	2,881,830	671,781	57,170	-	1,412,691	11,920,550
53 Computer Processing	8,906,956	9,101,597	5,554,903	136,365	-	11,387,481	35,087,302
61 Community Services	452,440	19,950	45,790	60,237	-	-	578,417
71 Debt Service	-	143,440	-	-	98,753,838	-	98,897,278
81 Facility Acquisition & Construction	5,000	-	-	-	-	486,315,232	486,320,232
95 Student Tuition Non-public Schools	-	75,000	-	-	-	-	75,000
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	2,197,310	-	-	-	-	2,197,310
Total Expenditures	553,722,861	42,946,625	58,808,354	10,955,380	98,753,838	509,346,079	1,274,533,137



Combined 2022-2023 Adopted Budget - Detail by Fund
Summary of Changes in Fund Balance/Equity
All Funds

	General Operating Fund	Debt Service Fund	Capital Projects Fund	Natural Gas Fund	Child Nutrition Fund	Total Governmental Fund Types
Projected Beginning Fund Balance/Equity	263,903,453	51,137,822	383,895	14,415,957	12,750,975	342,592,102
Revenues and Other Resources	577,399,735	103,278,813	143,459,799	605,959	32,629,649	857,373,955
Expenditures and Other Uses	609,522,005	98,164,674	534,189,209	27,600	32,629,649	1,274,533,137
Change in Fund Balance/Equity	(32,122,270)	5,114,139	(390,729,410)	578,359	-	(417,159,182)
Projected Ending Fund Balance/Equity	231,781,183	56,251,961	(390,345,515)	14,994,316	12,750,975	(74,567,080)
Percent Change in Fund Balance	-12.2%	10.0%	-101780.3%	4.0%	0.0%	-121.8%

Combined Budget Summary - All Governmental Fund Types - by Function
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

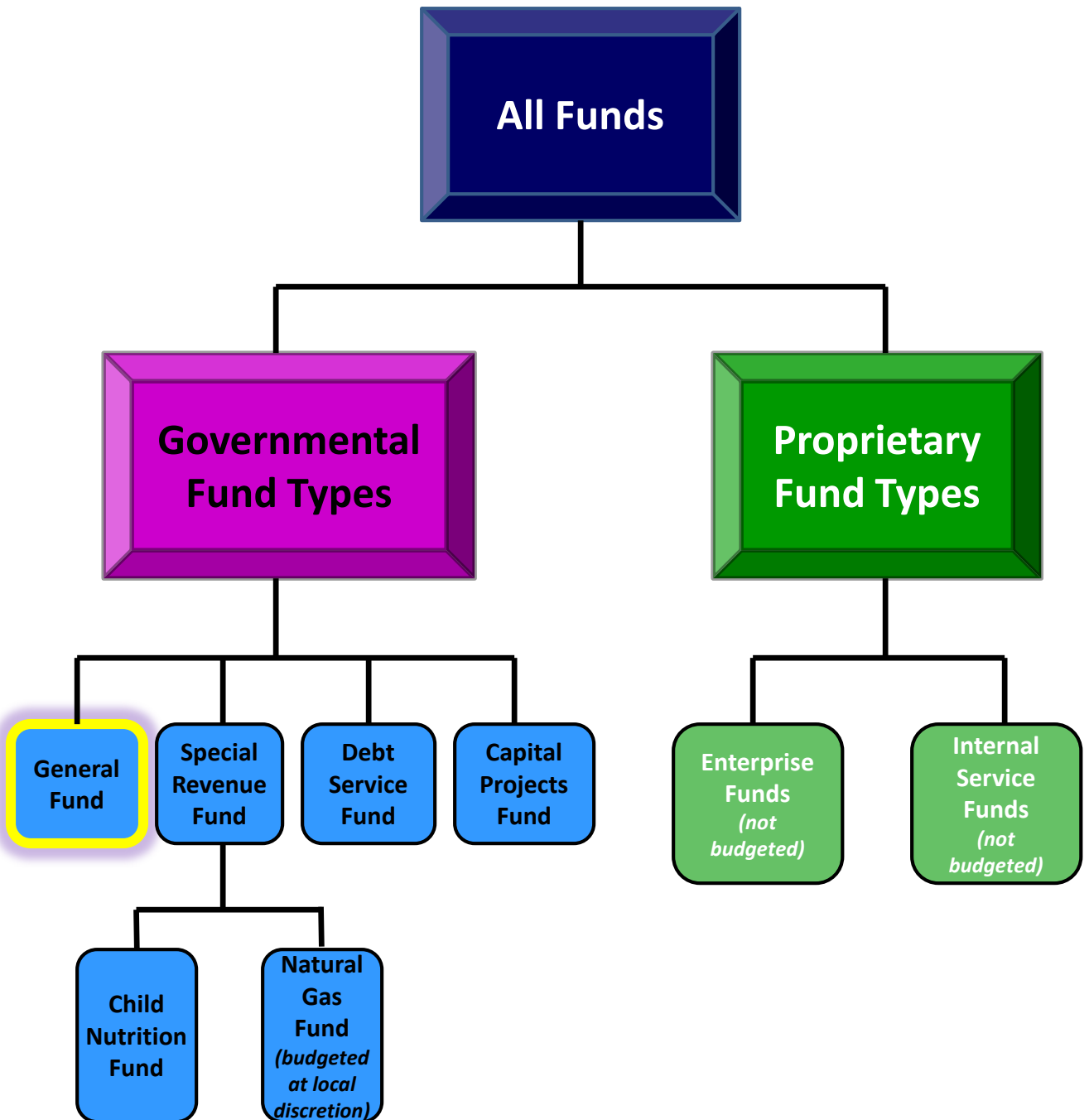
		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues									
5700	Local & Intermediate Revenue	\$ 403,152,498	\$ 418,678,226	\$ 449,523,110	\$ 455,939,601	\$ 466,419,131	\$ 465,377,027	\$ 463,646,958	\$ 464,544,666
5800	State Program Revenue	211,652,792	215,253,702	221,236,538	190,032,517	200,965,182	188,111,874	186,413,256	184,520,240
5900	Federal Program Revenue	39,857,097	31,027,119	9,111,942	77,752,554	42,692,237	42,400,259	41,058,535	42,113,936
Total Revenues		654,662,387	664,959,048	679,871,590	723,724,672	710,076,550	695,889,160	691,118,749	691,178,842
Other Resources		46,538,935	324,832,838	358,240,762	209,783,474	147,297,405	120,256,345	-	-
Total Revenues and Other Resources		701,201,322	989,791,886	1,038,112,352	933,508,146	857,373,955	816,145,505	691,118,749	691,178,842
Expenditures									
Function									
11	Instruction	322,066,946	308,415,728	341,649,076	361,435,054	384,017,519	364,220,157	366,286,790	366,314,003
12	Instructional Resources & Media Services	6,501,114	6,696,331	6,825,942	6,740,254	7,345,382	7,274,705	7,315,982	7,316,526
13	Curriculum & Staff Development	6,810,504	7,209,859	6,814,303	7,374,803	8,062,137	7,984,563	8,029,868	8,030,465
21	Instructional Administration	8,132,650	9,097,206	10,441,563	12,666,839	14,351,412	14,213,322	14,293,971	14,295,033
23	School Administration	29,888,659	31,201,546	32,903,239	32,942,305	34,882,270	34,546,632	34,742,654	34,745,236
31	Guidance & Counseling	28,834,123	30,047,299	31,047,412	31,825,970	32,406,475	32,094,659	32,276,768	32,279,167
32	Attendance & Social Work Service	2,028,923	2,050,935	2,107,189	2,774,710	3,360,311	3,327,978	3,346,861	3,347,110
33	Health Services	6,801,749	6,921,006	7,621,328	7,593,809	7,933,480	7,857,144	7,901,726	7,902,313
34	Pupil Transportation	17,743,329	17,140,838	16,724,972	22,143,995	22,599,246	18,477,866	18,582,712	18,584,093
35	Food Service	30,624,862	26,475,944	8,629,654	29,301,808	32,605,022	32,799,203	33,278,228	34,271,477
36	Co-curricular Activities	10,156,140	9,926,921	10,308,639	12,991,349	14,084,529	13,582,568	13,659,637	13,660,652
41	General Administration	10,455,205	11,611,862	12,199,711	13,768,499	15,974,123	15,823,445	15,916,093	15,920,613
51	Plant Maintenance & Operations	136,561,147	91,782,241	53,629,543	66,567,124	61,835,141	57,502,346	57,832,239	57,841,156
52	Security	8,728,687	8,414,151	7,893,977	11,214,701	11,920,550	10,617,397	10,677,641	10,678,435
53	Computer Processing	15,779,669	12,164,337	14,425,353	39,672,801	35,087,302	12,765,941	12,838,376	12,839,330
61	Community Services	450,270	572,684	447,419	513,636	578,417	572,851	576,102	576,145
71	Debt Service	92,527,009	84,386,084	92,940,020	108,458,750	98,897,278	94,817,948	90,822,164	89,551,996
81	Facility Acquisition & Construction	39,488,630	62,942,513	122,894,126	536,919,196	486,320,232	-	-	-
95	Student Tuition Non-public Schools	10,449	10,191	39,990	71,771	75,000	74,278	74,700	74,705
97	Payments to TIF	3,118,757	-	-	-	-	-	-	-
99	Other Intergovernmental Charges	2,230,531	2,308,964	2,286,581	2,352,733	2,197,310	2,176,167	2,188,515	2,188,678
Total Expenditures		778,939,353	729,376,640	781,830,037	1,307,330,107	1,274,533,137	730,729,171	730,641,028	730,417,133
Other Uses		10,252,520	11,690,006	163,905,140	11,684,693	-	-	-	-
Total Expenditures and Other Uses		789,191,873	741,066,646	945,735,177	1,319,014,800	1,274,533,137	730,729,171	730,641,028	730,417,133
Budgeted Surplus/(Deficit)		(87,990,551)	248,725,240	92,377,175	(385,506,654)	(417,159,182)	85,416,334	(39,522,279)	(39,238,291)
Projected Beginning Fund Balance/Equity		478,782,930	390,792,379	639,517,619	731,894,794	346,388,139	(70,771,043)	14,645,291	(24,876,988)
Projected Ending Fund Balance/Equity		390,792,379	639,517,619	731,894,794	346,388,139	(70,771,043)	14,645,291	(24,876,988)	(64,115,279)

Combined Budget Summary - All Governmental Fund Types - by Object
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues								
5700 Local & Intermediate Revenue	\$ 403,152,498	\$ 418,678,226	\$ 450,710,893	\$ 455,939,601	\$ 466,419,131	\$ 465,377,027	\$ 463,646,958	\$ 464,544,666
5800 State Program Revenue	211,652,792	215,253,702	\$ 221,236,538	\$ 190,032,517	200,965,182	188,111,874	186,413,256	\$ 184,520,240
5900 Federal Program Revenue	39,857,097	31,027,119	\$ 7,924,159	\$ 77,752,554	42,692,237	42,400,259	41,058,535	\$ 42,113,936
Total Revenues	654,662,387	664,959,047	679,871,590	723,724,672	710,076,550	695,889,160	691,118,749	691,178,842
Other Resources	46,538,935	324,832,838	358,240,762	\$ 209,783,474	147,297,405	120,256,345	-	-
Total Revenues and Other Resources	701,201,322	989,791,885	1,038,112,352	933,508,146	857,373,955	816,145,505	691,118,749	691,178,842
Expenditures								
Object								
6100 Payroll Costs								
Professional personnel	309,635,749	301,971,216	334,408,213	\$ 327,508,341	364,340,113	362,991,259	362,411,597	360,180,057
Support personnel	67,500,764	69,666,773	62,082,862	\$ 75,978,163	86,224,203	82,579,774	82,388,015	82,377,557
Substitutes	6,314,801	5,101,248	2,983,824	\$ 7,046,248	8,112,523	8,122,523	8,142,523	7,062,167
Teacher comp allot	151,014	104,366	84,649	\$ 67,619	36,503	91,803	78,032	66,327
Stipends/Extra duty pay/incentive	14,559,483	15,392,117	15,972,572	\$ 17,906,782	20,325,254	20,699,244	20,714,244	20,729,244
Part-time/temporary	2,380,844	1,764,479	1,529,106	\$ 2,105,072	2,588,307	991,237	1,038,974	1,087,243
Medicare/FICA	5,432,859	5,542,690	5,850,847	\$ 6,197,356	6,084,373	6,893,901	6,883,715	6,841,509
Health & life insurance	15,003,318	15,267,226	15,479,051	\$ 15,169,661	10,809,228	11,103,293	11,419,013	11,744,205
Worker's compensation	2,048,721	1,824,720	1,291,406	\$ 1,708,485	1,902,000	2,061,170	2,233,682	2,420,656
Teacher retirement	7,387,440	7,935,116	8,261,529	\$ 8,987,960	9,570,291	9,825,291	10,087,941	10,358,471
TRS/Medicare Part D on-behalf	25,420,007	29,384,705	30,221,206	\$ 32,365,975	33,912,269	33,757,260	33,757,260	33,757,260
TRS Care	2,932,528	2,994,882	3,165,727	\$ 3,129,258	3,281,752	3,373,043	3,470,784	3,571,458
TRS - First 90 days	377,411	448,992	410,699	\$ 455,686	470,000	470,000	470,000	470,000
TRS Care - Surcharge on retirees	79,161	74,118	53,488	\$ 91,098	100,316	100,316	100,316	100,316
TRS Supplemental Contribution	4,438,939	4,595,381	5,145,984	\$ 5,277,973	5,782,326	5,943,543	6,117,895	6,297,362
Unemployment	32,418	414,626	34,196	\$ -	76,403	75,403	74,653	73,653
Other employee benefits	90,071	42,584	27,234	\$ 41,109	107,000	102,000	97,000	92,000
Total Payroll Costs	463,785,528	462,525,239	487,002,592	504,036,786	553,722,861	549,181,059	549,485,645	547,589,484
6200 Purchased & Contracted Services								
Legal services	910,342	1,107,320	1,315,791	1,120,149	1,127,600	885,393	913,429	941,768
Audit services	178,710	208,245	100,400	263,000	167,300	169,300	171,300	173,300
Tarrant Appraisal District	1,930,652	2,002,021	1,979,379	2,106,006	2,197,310	2,285,202	2,376,610	2,471,675
Tarrant County (tax collection)	299,879	306,943	307,202	299,721	314,882	330,626	347,157	364,515
Other professional services	1,335,753	457,369	369,730	183,357	369,349	377,506	385,850	394,384
Tuition	5,810,671	667,829	888,936	875,789	623,448	1,016,047	1,682,353	2,373,579
Contracted maintenance & repair	90,314,364	48,620,876	11,677,896	16,670,112	8,983,770	9,514,015	10,210,754	10,829,284
Water	2,460,358	2,379,259	2,071,504	2,335,030	2,327,203	2,373,840	2,421,413	2,469,940
Telephone	775,941	1,607,204	821,426	1,700,439	661,293	271,541	279,535	287,769
Electricity	8,692,954	6,690,099	6,330,930	7,760,345	7,568,874	8,190,631	8,718,479	8,980,033
Gas	666,261	479,552	786,149	1,020,068	1,136,601	1,159,435	1,182,729	1,206,493
Rentals & operating leases	862,327	694,416	1,091,187	1,157,247	918,085	791,594	807,385	823,493
Other purchased & contracted services	10,620,290	10,369,914	7,460,881	20,827,578	16,550,910	9,105,119	9,361,535	9,625,644
Total Other Purchased & Contracted Svcs.	124,858,502	75,591,047	35,201,411	56,318,842	42,946,625	36,470,248	38,858,530	40,941,876
6300 Supplies & Materials								
M&O supplies	5,640,412	5,800,379	7,257,228	7,145,221	7,067,764	6,417,059	6,867,372	7,270,838
Books & reading materials	1,082,973	866,436	1,413,351	914,184	523,349	505,102	518,025	531,336
General supplies	36,606,665	26,652,160	24,619,818	67,674,975	51,217,241	24,755,018	25,077,314	25,443,487
Total Supplies & Materials	43,330,050	33,318,975	33,290,397	75,734,379	58,808,354	31,677,179	32,462,711	33,245,661
6400 Other Operating Costs								
Travel	3,062,376	1,932,599	512,497	2,336,386	3,454,483	2,951,564	2,993,130	3,034,893
Property & liability insurance	856,842	3,271,353	3,119,857	4,093,909	4,644,395	5,154,120	5,664,331	6,175,053
Election costs	10,071	438	34,666	101,545	125,000	75,000	75,000	75,000
Payment to TIF	3,118,757	-	-	-	-	-	-	-
Miscellaneous operating costs	1,801,235	1,862,520	2,830,198	2,396,247	2,731,502	2,440,333	2,487,093	2,534,936
Total Other Operating Costs	8,849,281	7,066,910	6,497,218	8,928,087	10,955,380	10,621,016	11,219,555	11,819,882
6500 Debt Service								
Principal	58,566,378	50,400,311	53,155,285	59,348,315	49,928,315	42,574,285	45,081,406	45,410,000
Interest	33,631,065	31,900,418	37,547,099	43,974,010	48,785,523	52,067,271	45,412,958	43,372,270
Other Debt Fees	329,566	2,085,355	2,237,636	5,161,794	40,000	40,000	40,000	40,000
Total Debt Service	92,527,009	84,386,084	92,940,020	108,484,119	98,753,838	94,681,556	90,534,364	88,822,270
6600 Capital Outlay								
Land purchase, improvement, fees	577,014	480,245	2,371,762	6,688,023	6,543,873	-	-	-
Building purchase, constr, improvement	38,595,176	62,385,402	118,715,258	530,236,674	479,071,359	-	-	-
Vehicles	4,442,155	2,142,355	3,635,502	4,409,516	3,941,858	-	-	-
Furniture & equipment > \$5,000	1,974,638	1,480,383	2,175,877	12,493,681	19,788,989	8,098,113	8,080,223	7,997,959
Total Capital Outlay	45,588,983	66,488,385	126,898,399	553,827,894	509,346,079	8,098,113	8,080,223	7,997,959
Total Expenditures	778,939,353	729,376,641	781,830,037	1,307,330,107	1,274,533,137	730,729,171	730,641,028	730,417,133
Other Uses	10,252,520	11,690,006	163,905,140	11,684,693	-	-	-	-
Total Expenditures and Other Uses	789,191,873	741,066,647	945,735,177	1,319,014,800	1,274,533,137	730,729,171	730,641,028	730,417,133
Revenues Over/(Under) Expenditures	(87,990,551)	248,725,238	92,377,175	(385,506,654)	(417,159,182)	85,416,334	(39,522,279)	(39,238,291)
Projected Beginning Fund Balance	478,782,930	390,792,379	639,517,617	731,894,792	346,388,138	(70,771,043)	14,645,291	(24,876,988)
Projected Ending Fund Balance	390,792,379	639,517,617	731,894,792	346,388,138	(70,771,043)	14,645,291	(24,876,988)	(64,115,279)

Structure of All Funds

Arlington Independent School District



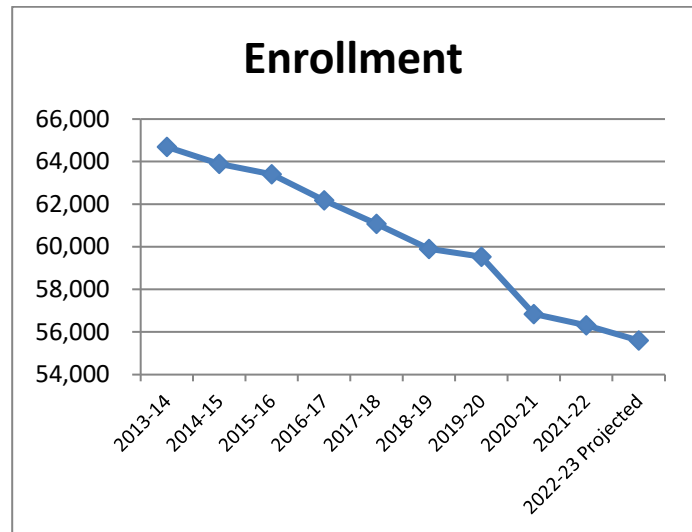
Governmental Fund Types: **General Fund Overview**

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 55,603 for 2022-2023, which is 844 students (or 1.5%) less than the projected enrollment of 56,447 used for last year's original budget and 708 students less than the 2021-2022 official enrollment of 56,311.



Enrollment has decreased since 2012-13. The decrease in enrollment since 2012-2013 is due to several factors. Prior to 2008, the local economy was growing and more jobs were created. Arlington ISD saw steady growth in population and birth rates. Between 2000 and 2007, Tarrant County saw a 16.5% rise in births. However, as the economy slowed, so did the birth rate. Between 2009 and 2016, the district had a 13.9% drop in births. Students born in that period are now in elementary school, and our elementary schools are where we are experiencing enrollment declines. 2012 was the first year in the previous five that had a positive change in the annual number of births. After four years of increasing birth rates, 2016 saw a decrease of 193 births in the district. Additionally, several new charter schools have opened in the area, and part of the drop in enrollment is due to student migration to those charter schools. Enrollment is projected to continue to decrease slightly for the next four years. There is significant evidence that COVID-19 has exacerbated the projected decline in enrollment. We cannot forecast if the district will see another significant decrease in the coming years or if we will stabilize to our existing trajectory. As AISD completes construction on new facilities funded by the 2019 bond program and adds special programs, students are expected to enroll in AISD to take advantage of these programs. These programs include the fine arts/dual language academies, new career technical education center, new agricultural science facility, new College and Career High School, Crow Leadership Academy, Percy STEM academy, our new P-Tech programs and Wimbish World Language Academy. Changes to the student transfer policy and aggressive marketing efforts are expected to reverse the declining enrollment trend.

Revenue Trends and Assumptions

There are two primary sources of General Fund revenue for all Texas school districts – property taxes and state aid – and there is an inverse relationship between the two. Property *values* are a key factor in determining the amount of state aid a district will receive. The higher a district's property values are, the less state aid the district will receive and vice versa. As property values rise, state aid decreases. Maintenance and Operations (M&O) property taxes and state foundation aid represent 91% of the District's General Fund revenue.

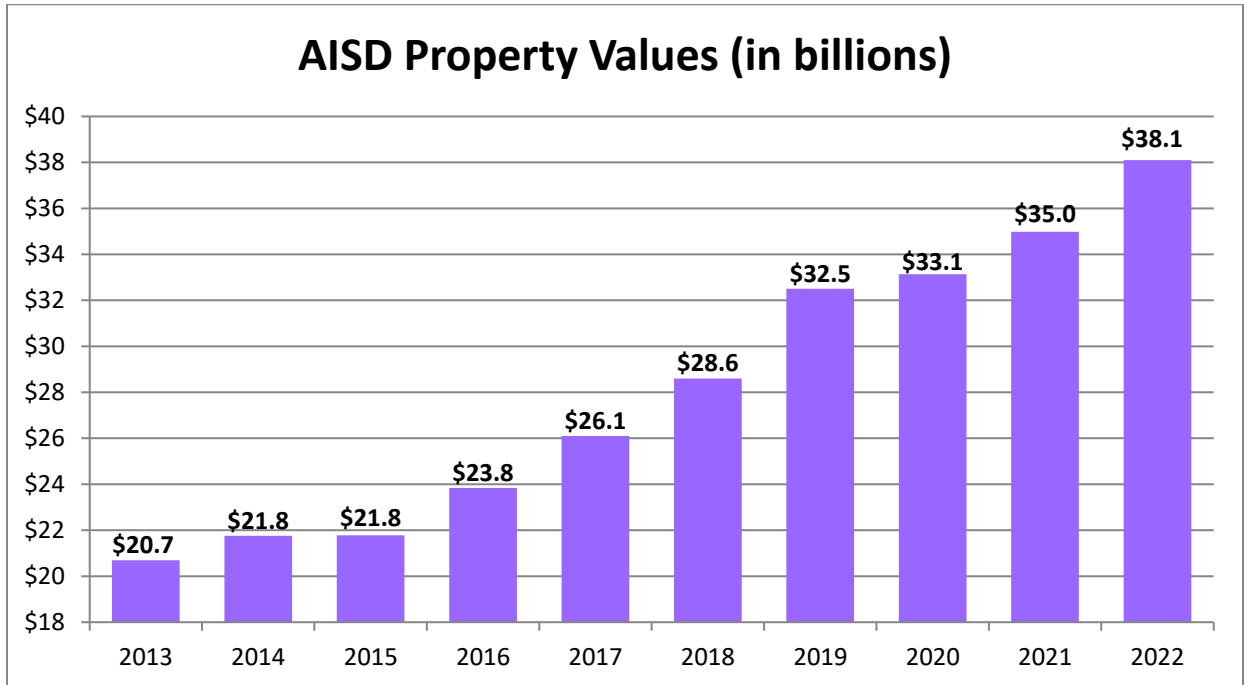
The budgets for property taxes and state foundation aid combined are \$523,426,840, which is \$1,718,499 more than last year's adopted budget. The 2022-2023 budgets for these revenue streams are based on new state funding laws enacted by the 87th Texas Legislature, uncertified preliminary property values prepared by Tarrant Appraisal District (TAD), and AISD estimates of student attendance, special program participation and tax collections.

The adopted budget assumes normal operations within expenditures, however, the budget recognizes a decrease in state aid. The budget will be amended throughout the year to direct resources where appropriate to respond to COVID-19 and other economic situations as they arise.

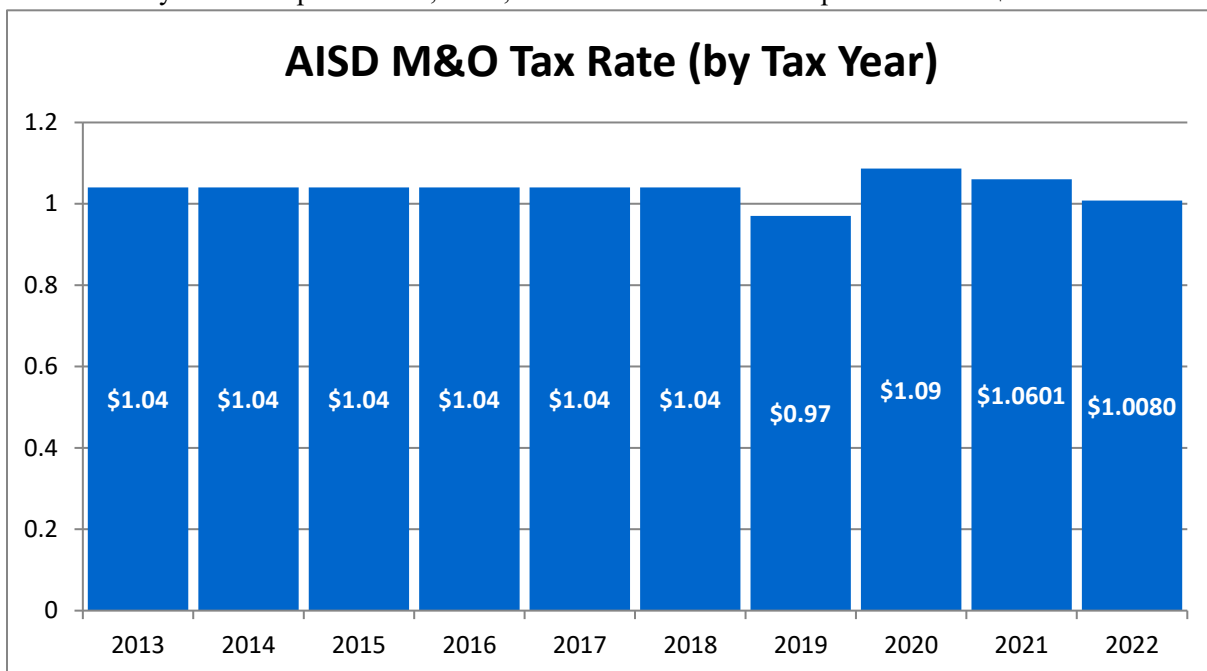
Local Sources:

The primary local source of funding is property tax collections. General Fund property tax revenues are budgeted using the comptroller's preliminary property values from the 2021 tax year with a projected increase of over 5% based on historical growth patterns. The District also uses the historical growth patterns of the preliminary and certified values provided by the Tarrant County Appraisal District.

The 2021 preliminary property values are \$33,951,717,753, which is 4% higher than tax year 2020 preliminary values. Property values have seen increases since 2011 and are expected to increase again this year. AISD has conservatively estimated a 2.0% to 3.0% increase for future years.



The Board of Trustees for the District is charged with establishing a tax rate to fund the school's daily operations. This tax rate is the Maintenance and Operations (M&O) tax rate. Preliminary property values reported by the state comptroller from the 2021 tax year and preliminary values provided by the Tarrant County Appraisal District were used to estimate the values that were ultimately certified on July 25th for the 2022 tax year. On September 15, 2022, the Board of Trustees adopted a tax rate \$1.0080.



The budget for current year taxes is \$356,560,945, which is \$7,855,662 higher than last year's original budget due to the net effect of significantly increased property values. Collections on prior year taxes are budgeted to remain stable at \$545,571 based on unpredictable collection trends. The budget will be amended throughout the year to reflect actual collections. Penalty and interest are projected to remain constant at \$1,820,119.

Investment income is budgeted at \$100,000, which is \$190,000 less than the 2021-2022 original budget. The 2022-2023 investment income budget is conservatively based on current market rates, rate projections for the upcoming year, and projected cash balances available to invest.

Overall, the local revenue budget is higher than the prior year's original budget by \$7,828,232, or 2%. The total local revenue budget is \$361,716,666.

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. State aid calculations are based on state funding laws enacted by the 87th Texas Legislature. Four of the most critical factors in estimating General Fund state aid are enrollment projections, average daily attendance (ADA) projections, full-time equivalents (FTEs) for special populations of students such as bilingual, gifted/talented, career/technology and special education students, and taxable property values.

State foundation aid is projected to be \$166,320,324, a decrease of \$6,137,163. This decrease is the net result of projected enrollment, attendance, special program participation and estimated property values.

The "Local Share" assignment is the amount that school districts are required to contribute towards their total FSP entitlement, and it is based on local property values. The Local Share is higher for districts with higher property values per student, and those districts receive less state aid. As a district's property values rise, its Local Share assignment increases, and the district will receive less state aid. AISD's Local Share assignment for 2022-2023 is \$309,752,571, which is \$33.2 million higher than last year.

The Tier II component of AISD's State Foundation Aid is expected to increase by \$474,447 next year. Tier II guarantees that each school district generates a prescribed amount of revenue per penny of tax effort per student. There are two levels of guaranteed yields within Tier II, and the guaranteed yields are set in statute.

The TRS On-behalf Benefit and Medicare Part D On-behalf revenue budgets will increase by a net total of \$1.4 million. 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. They are offset by expenditure budgets of equal amounts (so the revenue and expenditure budgets have a \$0 effect on fund balance). The state of Texas increased its contribution to TRS this year. The contribution is calculated as a percent of district salaries. The higher contribution rate applied to higher district salaries yields the

increase to the on-behalf contribution. TEA has directed that the TRS and Medicare On-behalf revenues be accounted for in separate accounts, and that the expenditures be combined in a single account.

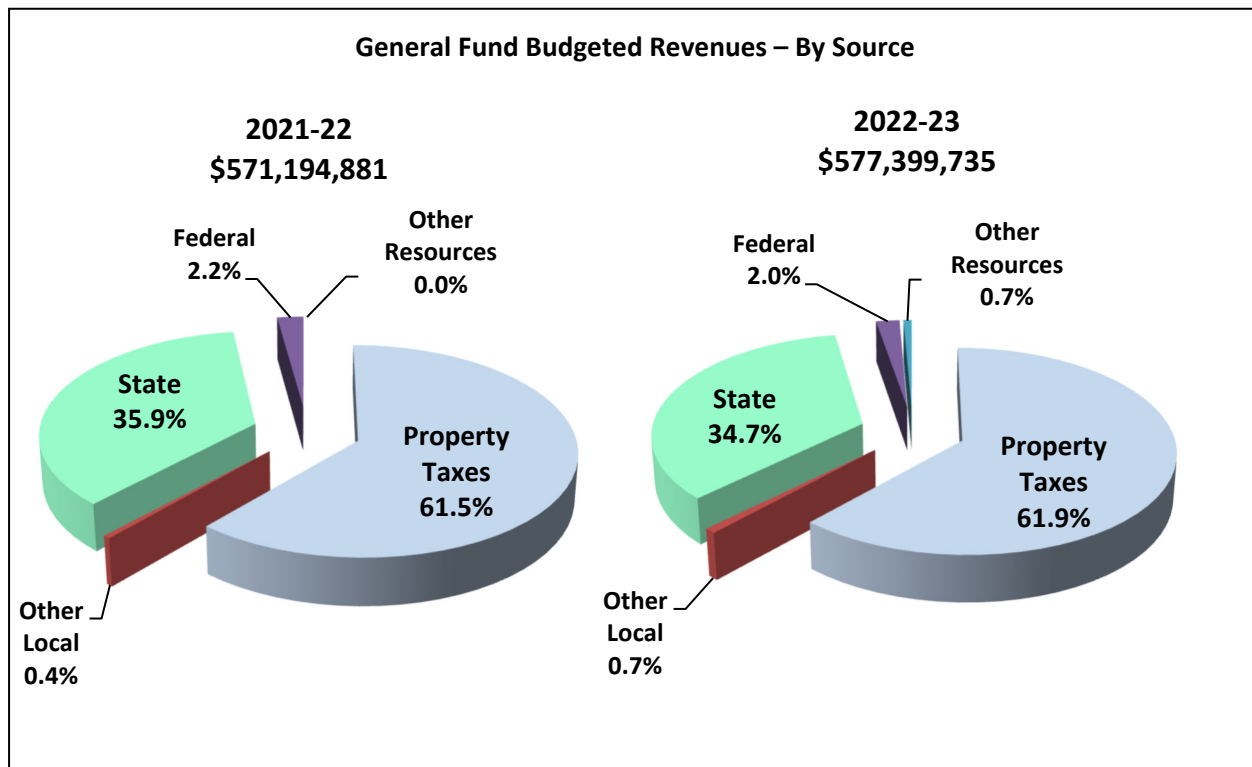
For fiscal year 2022-2023, total state revenue is expected to be \$200,077,584, a decrease of \$4,745,878 from the prior fiscal year's original budget.

Federal Sources:

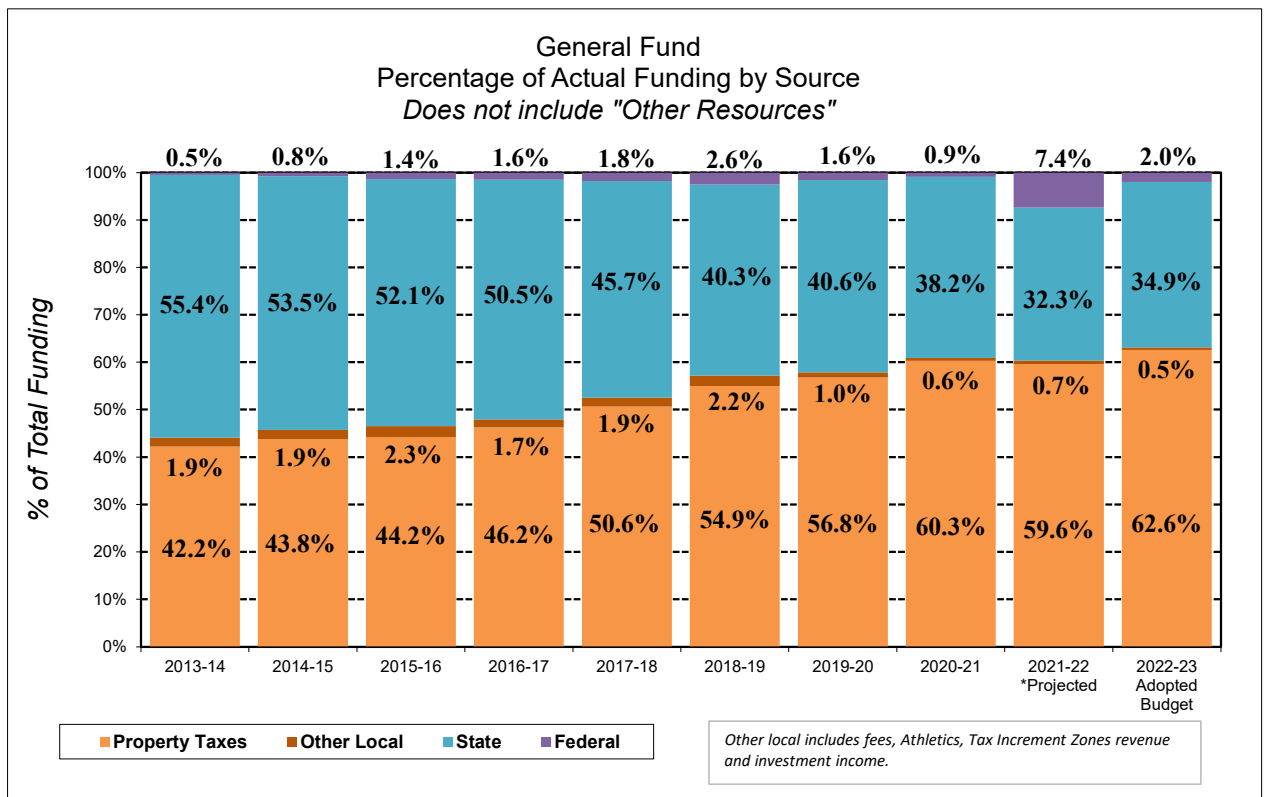
Federal program indirect cost reimbursements are projected to remain constant at \$4.3 million.

Federal Medicaid revenue is budgeted at \$7.2 million, a decrease of \$3,247,643 from 2021-2022. AISD participates in the SHARS and MAC Medicaid programs, with SHARS by far being the larger of the two programs. SHARS is a Medicaid program that reimburses school districts for eligible services provided to special education students enrolled in Medicaid. Revenues are based on reimbursable services. The 2021-2022 budget was based on cost report settle-up revenue from the prior year SHARS, and the 2022-2023 budget is based on historical trends.

For fiscal year 2022-2023, total federal revenue is budgeted at \$11,590,435, a decrease of \$892,550 from the prior fiscal year's original budget.



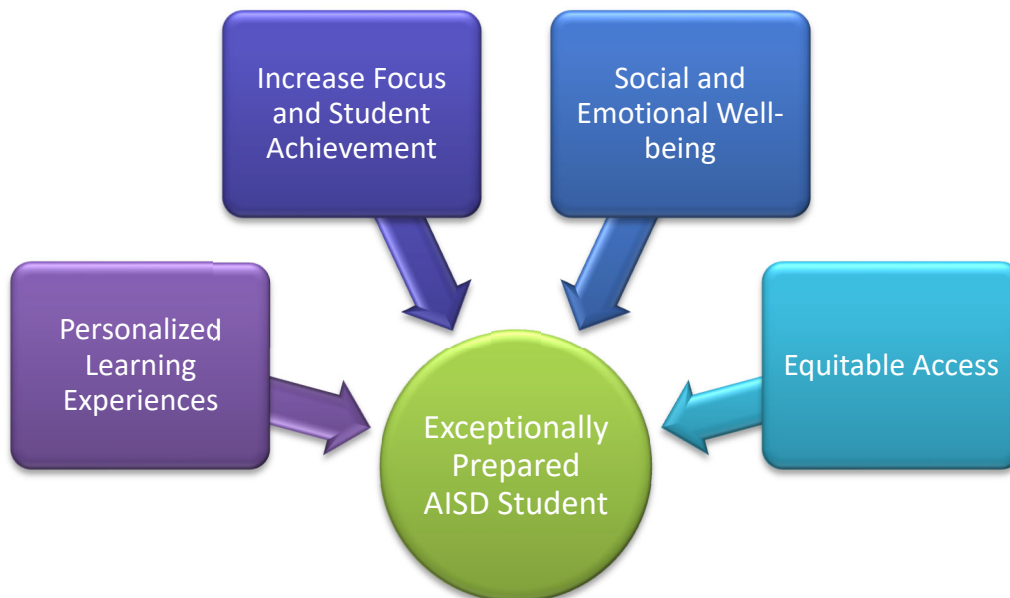
General Fund Overview, *continued*



Expenditure Summary

The General Fund expenditure budget for 2022-2023 is \$609,522,005, which is an increase of \$25,456,685, or 4%, from the 2021-2022 original budget. The District's 2016-2021 strategic plan and the 2022-2027 Powered by Possibilities strategic plan continue to be the focus of the budget. In alignment with the strategic plans, the Academic Services division collaboratively engaged in a data-driven process to identify priorities for the 2022-2023 school year. These priorities include programming work around four performance objective categories: (1) *Personalized Learning Experiences*, (2) *Increase Focus and Student Achievement*, (3) *Social and Emotional Well-being*, and (4) *Equitable Access*. The identified deliverables provide multi-year timelines in alignment with strategic planning, provide focus, promote quality implementation, support professional learning and are date-driven.

Although it is a development year of the 2022-2027 strategic plan, there are many components that were instrumental in the budget development process for 2022-2023. The remaining components followed the 2016-2021 Strategic Plan. These four performance objective categories frame the district's academic programming work for the 2022-2023 school year and beyond, intentionally promote budget development around high impact areas of improvement, and inform strategic planning as we strive to become a premier school district and a leader in education.

Strategic Plan Deliverables



Personalized Learning Experiences

A main goal of Personalized Learning Experiences is to mitigate and protect against unfinished learning. The year 1 initiative is to:

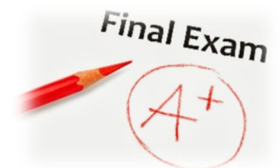
- 1.1 Implement Best Practices and Active Learning Cycle to provide personalized learning for all students.
- 1.2 Design and implement additional instructional processes, including interventions and enrichment, to address unfinished learning for all students to meet grade level expectations and/or course standards.
- 1.3 Provide instructional design support for teachers, including planning time and curricular resources.

The budgetary impact for 2022-2023 includes:

- 1.1 \$900,000 - Coaching and professional development for Active Learning Cycle training
- 1.2 \$5 million – Student supports, including staff for enrichment program
- 1.3 \$1.5 million – Instructional resources, to include additional curriculum writing

Increase Focus and Student Achievement

A key component of the District's Powered by Possibilities strategic plan is for students to be prepared to excel at their school of choice by providing leading-edge learning experiences. That belief guides this portion of the priorities. The year 1 initiative is to:



- 2.1 Establish a system for ongoing return on investment evaluation and prioritization of current district initiatives.

The budgetary impact for 2022-2023 includes:

- 2.1 \$589,000 - Student tutoring resources and test preparation materials

Social and Emotional Well-being

For Social and Emotional Well-being, the Academic Services division will focus efforts around initiatives to prioritize the social and emotional well-being of our students, teachers and staff. Expenditures for this deliverable will begin in the 2023-2024 fiscal year.

Equitable Access

Equitable Access will guarantee every Arlington ISD student, staff and parent has equitable access to all Arlington ISD programs and resources. Expenditures for this deliverable will begin in the 2023-2024 fiscal year.



In addition to the Academic Services priorities, other considerations were important in the development of the budget. Other considerations include new positions and compensation. The education of students is a labor-intensive process and payroll expenditures comprise 88% of the General Fund expenditures. Staffing formulas were approved by the Board of Trustees on December 9, 2021, before the campus staffing process began. The approved staffing ratios ensure equity among all campuses and programs based on projected student enrollment and program offerings. Additionally, the staffing ratios maximize the district's resources in accomplishing the goals of the strategic plan. There was no change in staffing ratios from the previous school year.

The general fund budget was increased by a net of 294.7 positions in 2022-2023. The addition of the P-TECH and the launch of Universal Pre-K each contribute to most of the additional positions in this fund. The District's six traditional high schools are staffed at 95% of their projected enrollment in order to yield more efficient class size ratios. These high schools may have adjustments to their allotted staffing based on the percentage of teachers who are coaches. Staffing efficiency is the key to budget control. The District is in the process of establishing departmental staffing ratios to add more control on the payroll budget.



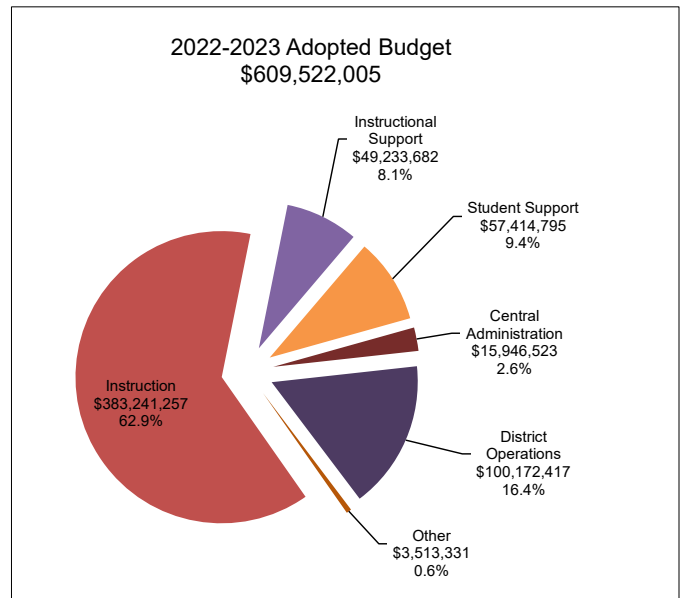
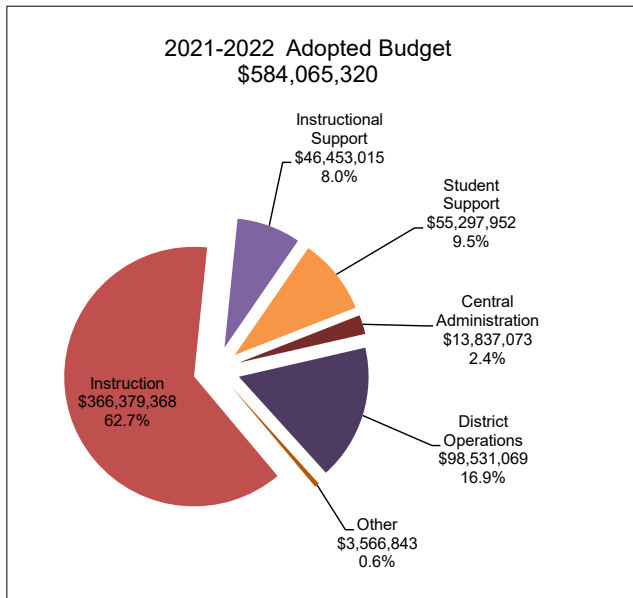
Because AISD is committed to its goal of recruiting the best possible employees, competitive compensation packages for all district employees are considered very carefully. In 2022-2023, the Board approved a general annual pay increase of 4% of the market median for teachers, librarians and other employees paid on the teacher salary schedule. Employees paid on salary schedules other than the teacher salary schedule will receive a general annual pay increase of 4% of their 2022-23 paygrade mid-point and targeted adjustments where appropriate to achieve market competitiveness and move staff members closer to the mid-point of their pay grade.

An increase to the District's administrative and a new special education stipend was also approved, which is an additional \$3.1 million. The cost of the pay raise, targeted adjustments and stipends is approximately \$21.2 million.

Accrued service benefits are recorded as a liability in the government-wide financial statements. Eligibility for accrued service benefits for the Arlington Independent School District employees is determined by length of continuous service with the District and approval for retirement benefits under provisions of the Teacher Retirement System of Texas. Benefits are available to employees hired before January 1, 1985. They are based on years of experience with the District, accumulated eligible local sick leave days and accumulated ineligible local sick leave days. The accrued service benefit liability for AISD as of June 30, 2021 is \$36,276.



General Fund Expenditure Budget By Functional Category



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

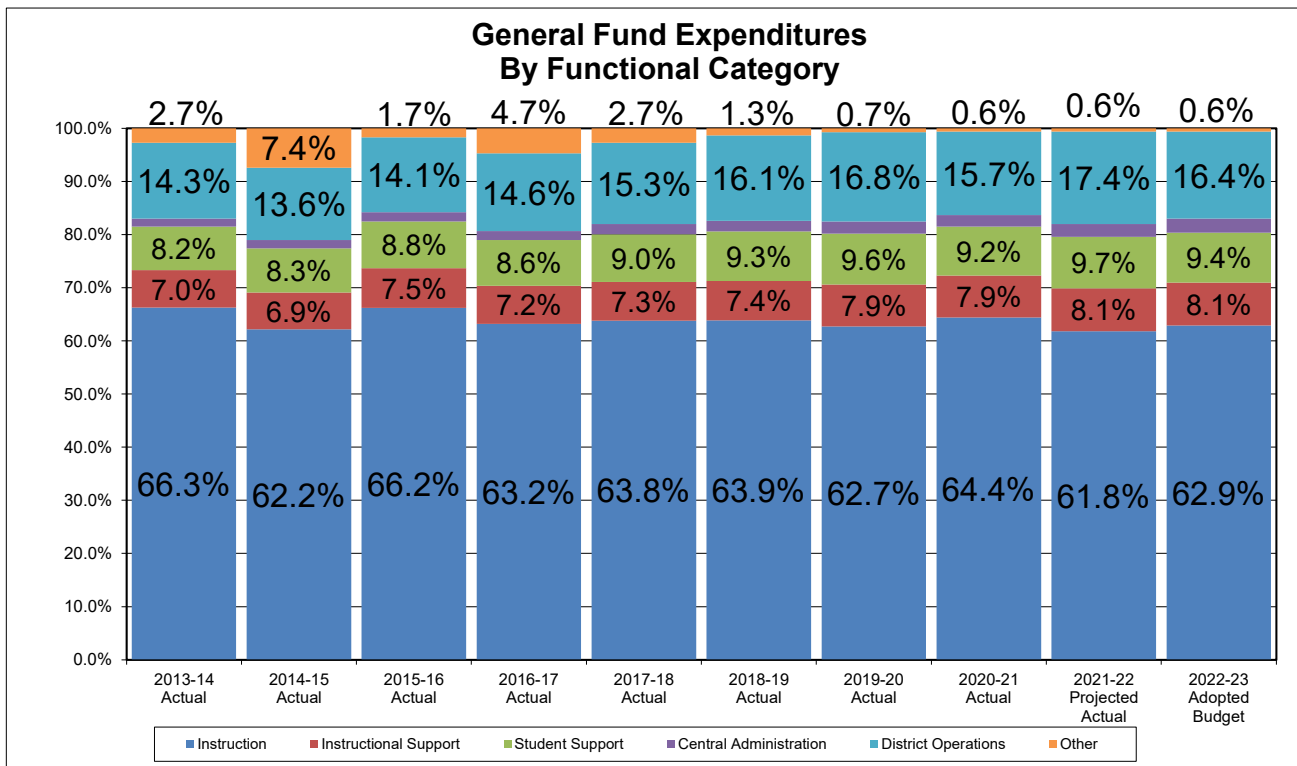
Instructional Support: Functions 21 (Instructional Leadership) and 23 (School Leadership).

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 (JJAEF).

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

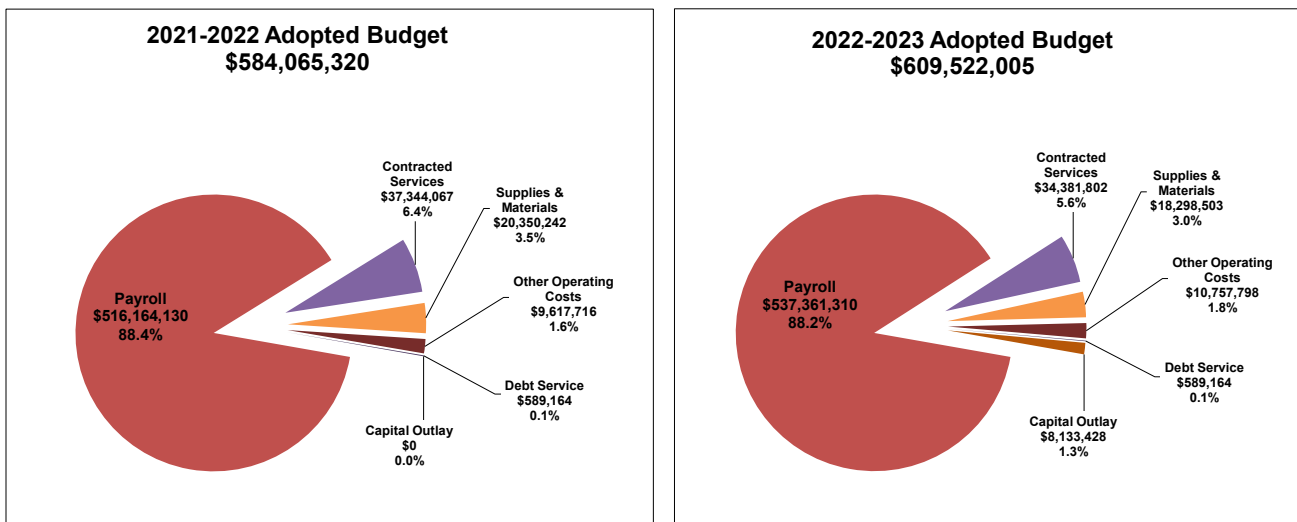
Student Support: Functions 31 (Guidance, Counseling, and Evaluation), 32 (Social Services), 33 (Health Services), and 36 (Extracurricular Activities).

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

General Fund Expenditure Budget By Object Category



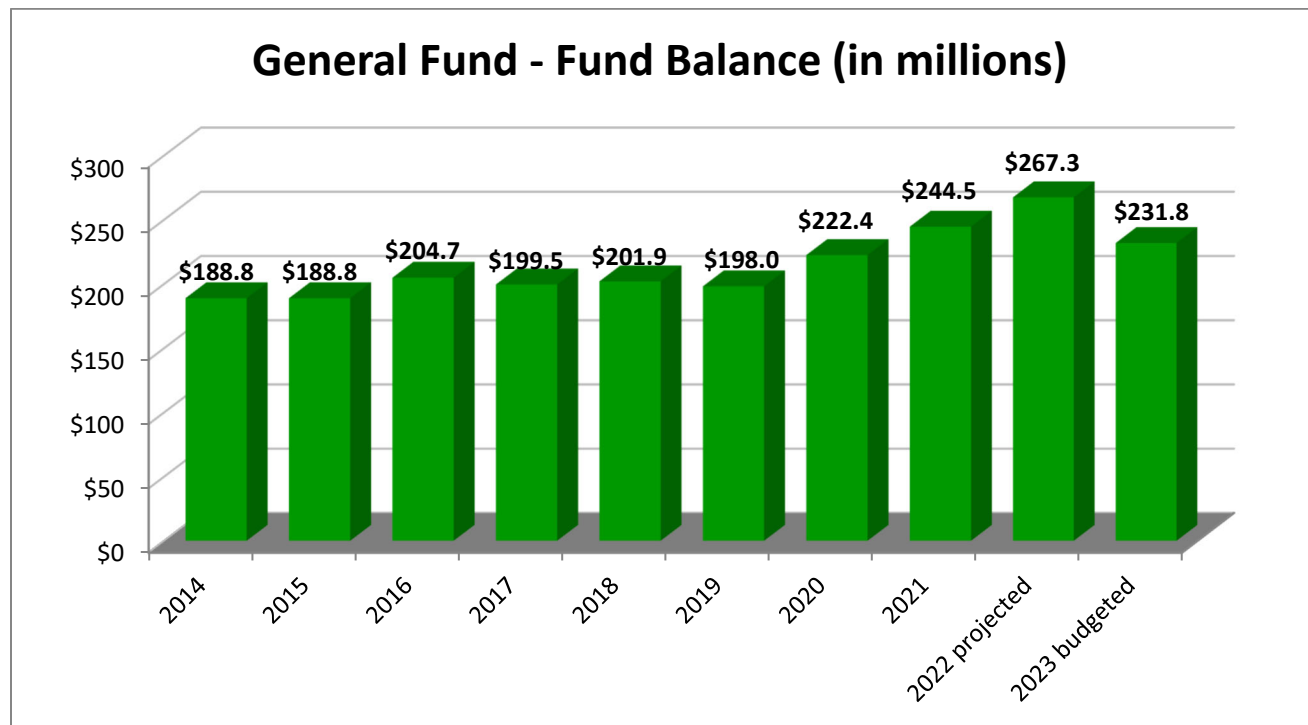
Fund Balance Impact

The 2022-2023 General Fund budget has a deficit of \$32,122,270. The Board and administration recognize this budget deficit. They have established cost evaluation measures to be considered to balance the budget in future years while still supporting the goals and objectives of the strategic plan. The district's board unanimously approved to levy one additional penny of tax in 2020-2021, and voters approved the Voter Approval Tax Rate. The property tax revenues have been calculated based on property value estimates using an M&O tax rate of 1.0576, of which the Maximum Compressed Rate is \$0.8876 with \$0.17 additional pennies. On September 15, 2022, the Board of Trustees adopted a tax rate \$1.0080 based on July certified values.

The projected June 30, 2023 fund balance is \$231,781,183, which is a healthy 4.56 months operating expense and 38% of the District's General Fund operating expenditures.

Credit rating agencies consider a district's fund balance adequate if it exceeds two months of operating expenditures. 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 afford cash flow deficits.

The Board of Trustees is committed to adopting a balanced operating budget. Given the District's healthy fund balance, some limited use of fund balance for non-recurring expenditures or to sustain services may be appropriate.



The 2014-2015 fund balance remained constant despite a budget deficit due to several factors. The surplus fund balance was used to construct a new elementary school, an investment that will serve Arlington students for decades. Local revenue was higher than budgeted due to increases in property values and a higher tax collection percentage, and federal revenue was higher due to increases in federal School Health and Related Services (SHARS) revenue. The net effect of the one-time use of surplus fund balance, revenue increases and savings from vacant positions led to maintaining a constant fund balance despite the adoption of a \$20.8 million budget deficit.

The 2015-2016 fund balance increased by \$16.0 million due to the net effect of increases in state revenue to hold school district harmless for tax revenue lost to the higher homestead exemption approved that year by voters and savings realized from vacant positions.

The 2016-2017 fund balance decreased by \$5.3 million due to the net effect of higher than anticipated property values, increases in state revenue due to prior year property tax audits, savings realized from vacant positions, and one-time construction costs.

The 2017-2018 fund balance increased by \$2.4 million due to certified property values, delinquent tax collections, and Medicaid revenue that exceeded budget. There was a prior year state aid adjustment that was not budgeted and investment earnings were higher than anticipated. Additionally, expenditure savings were realized from vacant positions and aggressive energy management practices.

The 2018-2019 fund balance decreased by \$3.9 million. This deficit is less than originally budgeted due to several factors. Those factors include certified property values that exceeded budget (\$7.1 million), investment earnings that exceeded budget (\$1.8 million), higher than anticipated state aid (\$9.6 million), prior year state aid adjustment that was not budgeted (\$2.7 million), and a one-time settle-up on SHARS Medicaid (\$2.3 million). Expenditure savings were realized from vacant positions (\$6.7 million), and a mild winter and aggressive energy management (\$1.1 million). Additionally, a one-time use of \$10.3 million in surplus fund balance was transferred for renovations of Arlington College and Career High School, the architectural design of Gunn Junior High School for a Fine Arts/Dual Language Academy, and Enterprise Centre designs for department relocations.



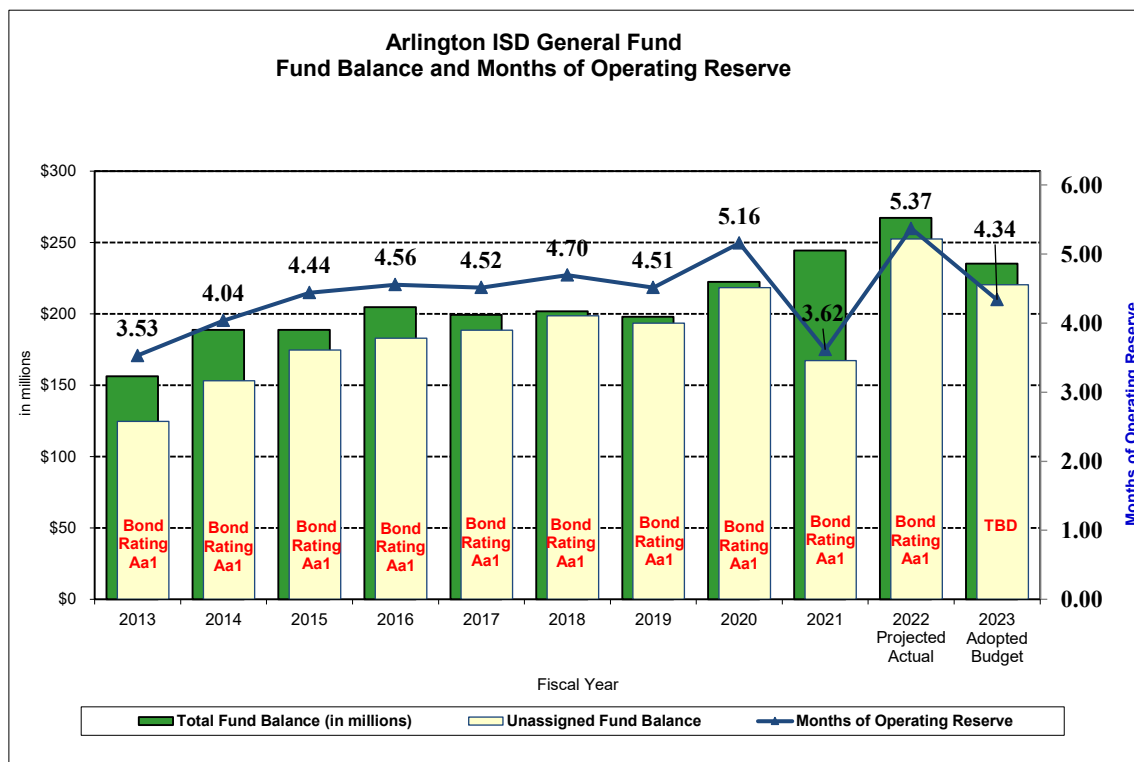
The 2019-2020 fund balance increased by \$24 million. The original budget for 2019-2020 contained a deficit of \$6.9 million. The difference is due to several factors. Certified property values and tax refunds exceeded the budget by \$3.4 million. COVID-19 and the subsequent recession caused a decrease in anticipated investment earnings of \$1.8 million. The impact of HB 3 resulted in an increase of State Aid of \$4.0 million. SHARS Medicaid claims exceeded the budget by \$2.0 million. Savings from position vacancies resulted in an excess of \$5.3 million. Those position vacancies also contributed to a savings of \$1.0 million in health insurance costs. Finally, the impact of COVID-19 on substitutes, wages, fuel and travel resulted in a savings of \$1.1 million.

The 2020-2021 fund balance increased by \$22 million. This favorable fund balance is the result of position vacancies and savings in substitutes and extra duty payroll accounts.

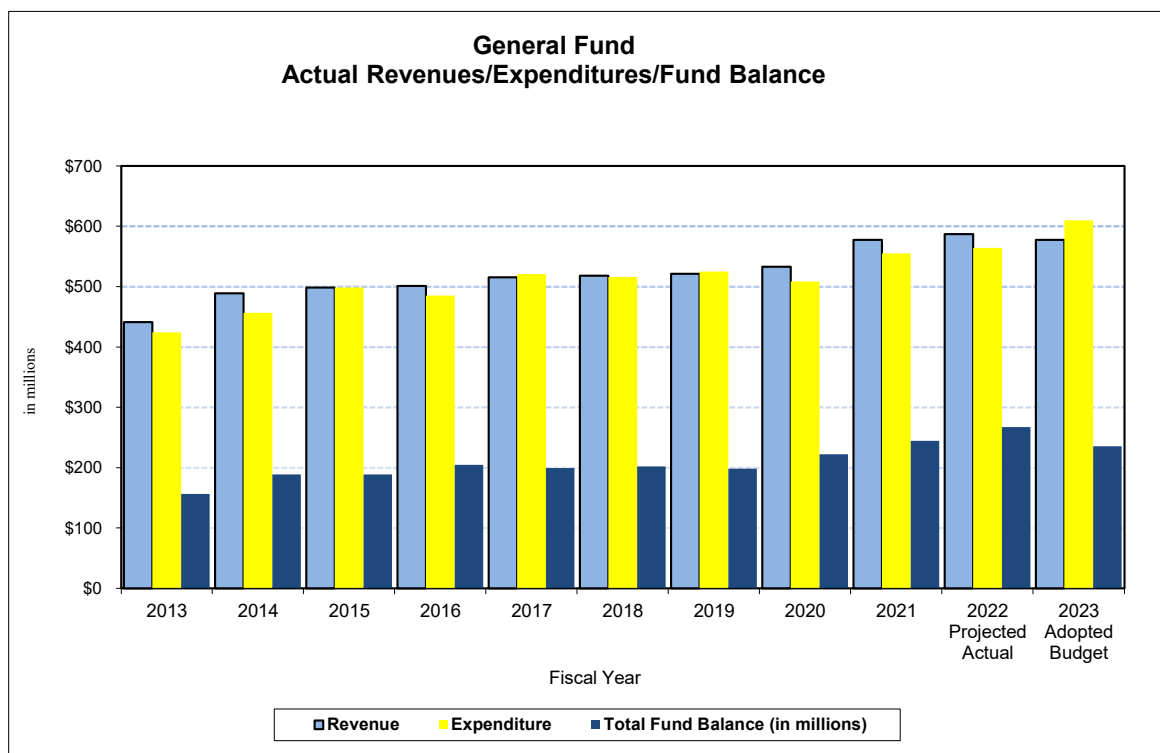
The projected June 30, 2022 fund balance is \$267,289,083, which adds \$23 million to the general fund balance. The primary reason for this addition to the fund balance is unbudgeted indirect cost revenue from the ESSER grant and many budgeted positions remaining unfilled throughout the year.

The District has a strong fund balance level which provides stability to weather unfavorable variances in future revenues and expenditures. Based on projections, which show a decline in fund balance, the District will continue to strategically align its resources with priorities and student achievement. In accordance with the Budget Parameters, if budget reductions become necessary, the District will first seek budget reductions with the least impact on classrooms.





General Fund Overview, *continued*



2022-23 Adopted General Fund Budget
By Function

		2020-2021	2021-22			2022-23	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 351,144,563	\$ 353,888,434	\$ 354,891,358	\$ 353,087,029	\$ 361,716,666	\$ 7,828,232
5800	State Program Revenue	220,280,141	204,823,462	188,985,264	188,985,627	200,077,584	(4,745,878)
5900	Federal Program Revenue	5,319,687	12,482,985	39,346,665	42,709,299	11,590,435	(892,550)
Total Revenues		576,744,391	571,194,881	583,223,287	584,781,955	573,384,685	2,189,804
Other Resources		584,076	-	2,647,512	2,443,884	4,015,050	4,015,050
Total Revenues and Other Resources		577,328,467	571,194,881	585,870,799	587,225,839	577,399,735	6,204,854
Expenditures							
Function							
11	Instruction	338,828,414	351,843,517	349,229,513	334,191,693	367,758,738	15,915,221
12	Instructional Resources & Media Services	6,825,942	6,963,206	7,043,549	6,740,254	7,345,382	382,176
13	Curriculum & Staff Development	6,680,788	7,542,644	7,706,652	7,374,803	8,062,137	519,493
21	Instructional Administration	10,441,563	12,411,211	13,236,816	12,666,839	14,351,412	1,940,201
23	School Administration	32,903,239	34,041,805	34,424,629	32,942,305	34,882,270	840,465
31	Guidance & Counseling	31,047,412	32,358,201	33,258,062	31,825,970	32,406,475	48,274
32	Attendance & Social Work Service	2,107,189	2,284,378	2,899,566	2,774,710	3,360,311	1,075,933
33	Health Services	7,621,328	7,854,573	7,935,512	7,593,809	7,933,480	78,907
34	Pupil Transportation	14,354,182	17,825,195	18,667,543	17,863,719	18,657,388	832,193
35	Food Service	-	-	271,065	259,393	-	-
36	Co-curricular Activities	9,507,439	12,800,799	13,189,279	12,621,349	13,714,529	913,730
41	General Administration	12,178,083	13,837,073	14,366,993	13,748,350	15,946,523	2,109,450
51	Plant Maintenance & Operations	52,980,067	56,627,083	59,647,933	57,079,493	57,904,511	1,277,428
52	Security	7,845,823	10,398,307	10,465,339	10,014,701	10,720,550	322,243
53	Computer Processing	10,732,563	13,680,484	13,701,171	13,111,198	12,889,968	(790,516)
61	Community Services	447,419	519,079	536,749	513,636	578,417	59,338
71	Debt Service	589,163	589,164	589,164	563,795	732,604	143,440
81	Facility Acquisition & Construction	-	-	127,785	122,283	5,000	5,000
95	Student Tuition Non-public Schools	39,990	30,000	75,000	71,771	75,000	45,000
97	Payments to TIF	-	-	-	-	-	-
99	Other Intergovernmental Charges	2,286,581	2,458,600	2,458,600	2,352,733	2,197,310	(261,290)
Total Expenditures		547,417,185	584,065,320	589,830,920	564,432,804	609,522,005	25,456,685
Other Uses		7,800,000	-	-	-	-	-
Total Expenditures and Other Uses		555,217,185	584,065,320	589,830,920	564,432,804	609,522,005	25,456,685
Revenues Over/(Under) Expenditures		22,111,282	(12,870,439)	(3,960,121)	22,793,035	(32,122,270)	
Projected Beginning Fund Balance		222,384,766	244,496,048	244,496,048	244,496,048	267,289,083	
Projected Ending Fund Balance		244,496,048	231,625,609	240,535,927	267,289,083	235,166,813	

2022-23 Adopted General Fund Budget
By Object Category

		2020-2021	2021-22			2022-23	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 351,144,563	\$ 353,888,434	\$ 354,891,358	\$ 353,087,029	\$ 361,716,666	\$ 7,828,232
5800	State Program Revenue	220,280,141	204,823,462	188,985,264	188,985,627	200,077,584	(4,745,878)
5900	Federal Program Revenue	5,319,687	12,482,985	39,346,665	42,709,299	11,590,435	(892,550)
Total Revenues		576,744,391	571,194,881	583,223,287	584,781,955	573,384,685	2,189,804
Other Resources		584,076	-	2,647,512	2,443,884	4,015,050	4,015,050
Total Revenues and Other Resources		577,328,467	571,194,881	585,870,799	587,225,839	577,399,735	6,204,854
Expenditures							
6100	Payroll Costs	483,546,734	516,164,130	511,213,242	490,107,689	537,361,310	21,197,180
6200	Purchased & Contracted Services	34,218,291	37,344,067	41,814,309	41,696,202	34,381,803	(2,962,264)
6300	Supplies & Materials	22,726,892	20,350,242	25,497,691	22,900,349	18,298,502	(2,051,740)
6400	Other Operating Costs	5,773,934	9,617,716	9,891,624	8,562,715	10,757,798	1,140,082
6500	Debt Service	589,163	589,164	589,164	589,164	589,164	-
6600	Capital Outlay	562,171	-	824,890	576,685	8,133,428	8,133,428
Total Expenditures		547,417,185	584,065,320	589,830,920	564,432,803	609,522,005	25,456,685
Other Uses		7,800,000	-	-	-	-	-
Total Expenditures and Other Uses		555,217,185	584,065,320	589,830,920	564,432,803	609,522,005	25,456,685
Revenues Over/(Under) Expenditures		22,111,282	(12,870,439)	(3,960,121)	22,793,036	(32,122,270)	
Projected Beginning Fund Balance		222,384,766	244,496,048	244,496,048	244,496,048	267,289,084	
Projected Ending Fund Balance		244,496,048	231,625,609	240,535,928	267,289,084	235,166,814	

2022-23 Adopted General Fund Budget
By Object

		2020-2021	2021-22			2022-23	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue						
	Current year taxes	345,045,099	\$ 348,705,283	\$ 349,515,127	\$ 346,372,828	\$ 356,560,945	\$ 7,855,662
	Prior year taxes	712,505	545,571	\$ 545,571	545,571	545,571	-
	Penalty & interest	1,925,764	1,820,119	\$ 1,820,119	1,820,119	1,820,119	-
	Tax Clearing Account	(1)	-	\$ -	-	-	-
	Overage distribution	12,742	-	\$ -	-	-	-
	Parking fees	12,400	50,000	\$ 50,000	58,045	60,000	10,000
	Towel fees	180	20,000	\$ 20,000	8,492	20,000	-
	Lost & damaged textbooks	905	-	\$ -	1,393	-	-
	Paid Pre-K	149,949	350,000	\$ 350,000	341,693	-	(350,000)
	Summer school	162,841	100,000	\$ 100,000	35,223	-	(100,000)
	Dual credit fees	63,835	70,000	\$ 70,000	7,645	8,500	(61,500)
	Transportation fees	1,530	5,000	\$ 5,000	127	1,000	(4,000)
	Investment income	301,273	290,000	\$ 290,000	290,000	100,000	(190,000)
	Building rental	320,923	250,000	\$ 250,000	387,766	480,000	230,000
	Gifts & grants	526,520	122,961	\$ 136,996	246,140	130,031	7,070
	Athletic activities	460,867	634,500	\$ 634,500	685,988	721,500	87,000
	Miscellaneous revenue	1,447,232	925,000	1,104,045	2,285,999	1,269,000	344,000
	Total Local Revenue	351,144,563	353,888,434	354,891,358	353,087,029	361,716,666	7,828,232
5800	State Program Revenue						
	Regular ed allotment	287,611,355	265,361,581	276,785,362	276,785,725	287,683,174	22,321,593
	Special ed block grant	35,226,638	35,065,927	37,472,189	37,472,189	35,123,573	57,646
	Career & Tech block grant	29,009,166	52,807,737	30,112,037	30,112,037	28,061,898	(24,745,839)
	Gifted & talented oper grant	-	1,109,185	1,079,098	1,079,098	1,110,363	1,178
	Compensatory ed	66,754,862	66,745,479	62,502,545	62,502,545	70,012,718	3,267,239
	Bilingual ed	9,000,621	8,965,426	9,137,418	9,137,418	9,142,978	177,552
	Dyslexia	1,060,136	820,783	1,027,737	1,027,737	1,206,876	386,093
	Early Education Allotment	10,872,324	10,872,324	9,319,530	9,319,530	10,862,402	(9,922)
	College, Career and Military	2,062,000	4,658,000	841,000	841,000	841,000	(3,817,000)
	School Safety Allotment	501,047	500,060	486,495	486,495	500,590	531
	New Instructional Facilities Allotment	96,751	-	-	-	-	-
	Transportation allotment	2,919,969	2,539,975	2,531,767	2,531,767	2,531,767	(8,208)
	Teacher Incentive Allotment	17,387	-	17,387	17,387	17,387	17,387
	Dropout Recovery	62,057	52,204	55,851	55,851	60,253	8,048
	College Prep Assessment Reimbursement	198,879	208,215	206,595	206,595	206,595	(1,620)
	Certification Exam Reimbursement	182,458	133,236	73,274	73,274	73,274	(59,962)
	Advanced Placement Test Set-Aside	(6,499)	(6,583)	-	-	-	6,583
	Total cost of Tier I	445,569,151	449,840,132	431,648,285	431,648,648	447,434,847	(2,398,701)
	Less local share	(295,350,905)	(306,428,962)	(302,204,240)	(302,204,240)	(309,752,571)	(3,323,609)
	Tier II aid	33,242,061	28,181,010	27,192,654	27,192,654	28,655,457	474,447
	Other FSP formula aid	(16,457)	865,307	(17,410)	(17,410)	(17,410)	(882,717)
	Total Foundation School Program aid	183,443,850	172,457,487	156,619,289	156,619,652	166,320,324	(6,130,580)
	Prior year Foundation Aid adjust.	5,664,993	-	-	-	-	-
	TRS On-behalf benefit	28,048,640	30,343,430	30,343,430	30,343,430	31,747,185	1,403,755
	Medicare Part D On-behalf benefit	2,172,566	2,022,545	2,022,545	2,022,545	2,010,075	(12,470)
	Other state revenue	950,092	-	-	-	-	-
	Total State Revenue	220,280,141	204,823,462	188,985,264	188,985,627	200,077,584	(4,739,295)
5900	Federal Program Revenue						
	Federal program indirect cost reimburs.	1,806,431	1,905,342	25,419,937	25,194,168	4,255,235	2,349,893
	Medicaid/MAC reimbursement	3,400,817	10,447,643	13,796,728	17,400,100	7,200,000	(3,247,643)
	R.O.T.C.	112,439	130,000	130,000	115,031	135,200	5,200
	Total Federal Revenue	5,319,687	12,482,985	39,346,665	42,709,299	11,590,435	(892,550)
	Total Revenues	576,744,391	571,194,881	583,223,287	584,781,955	573,384,685	2,196,387

2022-23 Adopted General Fund Budget
By Object

		2020-2021	2021-22			2022-23	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Other Resources							
	Transfers In	34,076	-	-	-	-	-
	Extraordinary Items	550,000	-	2,647,512	2,443,884	4,015,050	
	Loan proceeds	-	-	-	-	-	-
	Proceeds from capital lease	-	-	-	-	-	-
	Total Other Resources	584,076	-	2,647,512	2,443,884	4,015,050	-
Total Revenues and Other Resources		577,328,467	571,194,881	585,870,799	587,225,839	577,399,735	2,196,387
Expenditures							
6100	Payroll Costs						
	Professional personnel	333,250,504	347,555,814	339,857,629	326,188,355	362,885,587	15,329,773
	Support personnel	61,632,034	70,859,001	72,303,256	65,700,579	74,189,282	3,330,281
	Substitutes	2,983,824	7,902,623	8,131,857	7,046,248	8,112,523	209,900
	Teacher comp allot	84,649	100,000	100,000	67,619	36,503	(63,497)
	Stipends/Extra duty pay	15,791,687	17,199,718	16,839,715	17,498,983	19,914,786	2,715,068
	Part-time/temporary	1,529,106	2,495,522	2,517,711	2,105,072	2,588,307	92,785
	Medicare/FICA	5,712,051	6,352,309	6,352,255	6,026,575	5,862,053	(490,256)
	Health & life insurance	14,993,785	14,731,542	14,728,072	14,709,021	10,289,944	(4,441,598)
	Worker's compensation	1,194,878	210,000	1,625,001	1,625,001	1,652,000	1,442,000
	Teacher retirement	7,547,478	8,000,001	8,000,321	7,999,982	8,500,001	500,000
	TRS/Medicare Part D on-behalf	30,221,206	32,365,975	32,365,975	32,365,975	33,912,269	1,546,294
	TRS Care	3,091,478	3,285,676	3,285,654	3,039,997	3,166,758	(118,918)
	TRS - First 90 days	405,383	460,000	460,000	440,764	450,000	(10,000)
	TRS Care - Surcharge on retirees	53,488	80,000	80,000	91,098	100,316	20,316
	TRS Supplemental Contribution	4,993,895	4,395,564	4,395,411	5,161,310	5,525,596	1,130,032
	Unemployment	34,054	68,385	68,385	-	68,385	-
	Other employee benefits	27,234	102,000	102,000	41,109	107,000	5,000
	Total Payroll Costs	483,546,734	516,164,130	511,213,242	490,107,689	537,361,310	21,197,180
6200	Purchased & Contracted Services						
	Legal services	1,290,413	1,100,000	1,100,000	1,100,000	1,100,000	-
	Audit services	100,400	215,000	263,000	263,000	167,300	(47,700)
	Tarrant Appraisal District	1,979,379	2,143,718	2,143,718	2,106,006	2,197,310	53,592
	Tarrant County (tax collection)	307,202	314,882	314,882	299,721	314,882	-
	Other professional services	369,730	361,369	265,490	183,357	369,349	7,980
	Tuition	722,617	1,005,000	914,134	777,528	623,000	(382,000)
	Contracted maintenance & repair	11,397,225	10,123,232	12,942,466	12,992,089	8,726,261	(1,396,971)
	Water	2,071,504	2,631,438	2,631,438	2,332,914	2,317,894	(313,544)
	Telephone	817,901	610,590	1,030,038	1,695,276	656,222	45,632
	Electricity	6,230,128	7,682,211	7,682,211	7,683,339	7,568,874	(113,337)
	Gas	780,415	842,095	842,095	1,019,993	1,126,355	284,260
	Rentals & operating leases	1,090,332	1,074,547	1,160,956	1,157,130	916,085	(158,462)
	Other purchased & contracted services	7,061,045	9,239,986	10,523,882	10,085,849	8,298,271	(941,715)
	Total Other Purchased & Contracted Svs.	34,218,291	37,344,067	41,814,309	41,696,202	34,381,803	(2,962,264)
6300	Supplies & Materials						
	M&O supplies	7,142,992	6,221,999	6,601,395	6,998,349	6,917,764	695,765
	Books & reading materials	1,413,351	829,436	1,058,179	912,205	523,149	(306,287)
	General supplies	14,170,549	13,298,808	17,838,117	14,989,796	10,857,589	(2,441,219)
	Total Supplies & Materials	22,726,892	20,350,242	25,497,691	22,900,349	18,298,502	(2,051,740)
6400	Other Operating Costs						
	Travel	499,360	3,234,086	3,058,422	2,325,552	3,438,983	204,897
	Property & liability insurance	3,119,857	4,072,441	4,072,405	4,072,441	4,632,957	560,516
	Election costs	34,666	149,716	149,716	101,545	125,000	(24,716)
	Miscellaneous operating costs	2,120,051	2,161,473	2,611,081	2,063,177	2,560,858	399,385
	Total Other Operating Costs	5,773,934	9,617,716	9,891,624	8,562,715	10,757,798	1,140,082
6500	Debt Service						
	Lease/purchase agreements	-	-	-	-	-	-
	Energy retrofit loan payments	589,163	589,164	589,164	589,164	589,164	-
Arlington ISD 2022-2023 Official Budget Book		589,163	135,589,164	589,164	589,164	589,164	-
						Executive Summary	-

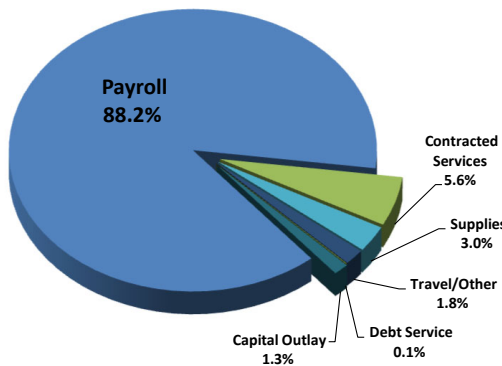
2022-23 Adopted General Fund Budget
By Object

		2020-2021	2021-22			2022-23	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
6600	Capital Outlay						
	Land purchase, improvement, fees	6,500	-	55,785	55,785	-	-
	Building purchase, constr, improvement	-	-	72,000	72,000	-	-
	Vehicles	100,402	-	8,220	8,220	-	-
	Furniture & equipment > \$5,000	455,269	-	688,885	440,680	8,133,428	8,133,428
	Lease purchase of furniture, bldg, equip	-	-	-	-	-	-
	Total Capital Outlay	562,171	-	824,890	576,685	8,133,428	8,133,428
	Total Expenditures	547,417,185	584,065,320	589,830,920	564,432,803	609,522,005	25,456,685
Other Uses		7,800,000	-	-	-	-	-
	Total Expenditures and Other Uses	555,217,185	584,065,320	589,830,920	564,432,803	609,522,005	25,456,685
	Revenues Over/(Under) Expenditures	22,111,282	(12,870,439)	(3,960,121)	22,793,036	(32,122,270)	
	Projected Beginning Fund Balance	222,384,766	244,496,048	244,496,048	244,496,048	267,289,084	
	Projected Ending Fund Balance	244,496,048	185,137,022	240,535,928	267,289,084	235,166,814	

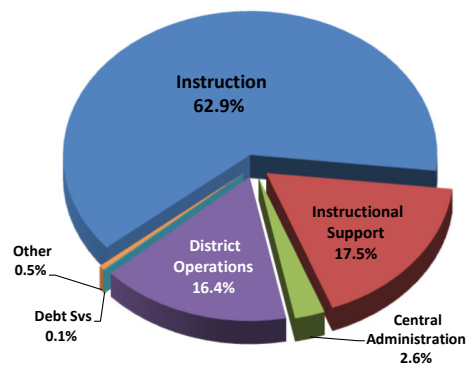
**2022-23 Adopted General Fund Budget
By Function and Object Category**

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	354,455,764	3,001,206	6,549,635	1,652,848	-	2,099,285	367,758,738
12 Instructional Resources/Media Services	6,635,875	31,300	254,108	43,059	-	381,040	7,345,382
13 Curriculum & Staff Development	5,492,072	1,407,685	365,069	522,495	-	274,817	8,062,137
21 Instructional Administration	11,952,119	246,685	147,369	334,949	-	1,670,290	14,351,412
23 School Administration	34,417,596	65,344	282,139	117,191	-	-	34,882,270
31 Guidance & Counseling	29,965,948	309,000	1,472,897	79,960	-	578,671	32,406,475
32 Attendance & Social Work Service	3,278,707	12,109	29,607	39,887	-	-	3,360,311
33 Health Services	7,671,020	44,400	207,060	11,000	-	-	7,933,480
34 Pupil Transportation	16,114,219	564,154	1,509,454	340,225	-	129,336	18,657,388
35 Food Service	-	-	-	-	-	-	-
36 Extracurricular Activities	9,514,957	1,224,740	1,113,621	1,861,212	-	-	13,714,530
41 General Administration	10,988,534	3,096,153	235,197	1,326,519	-	300,120	15,946,523
51 Plant Maintenance & Operations	30,613,025	17,671,924	5,039,623	4,174,681	-	405,258	57,904,511
52 Security	6,897,078	2,881,830	671,781	57,170	-	212,691	10,720,550
53 Computer Processing	8,906,956	1,389,573	375,154	136,365	-	2,081,920	12,889,968
61 Community Services	452,440	19,950	45,790	60,237	-	-	578,417
71 Debt Service	-	143,440	-	-	589,164	-	732,604
81 Facility Acquisition & Construction	5,000	-	-	-	-	-	5,000
95 Student Tuition Non-public Schools	-	75,000	-	-	-	-	75,000
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	2,197,310	-	-	-	-	2,197,310
Total Expenditures	537,361,310	34,381,802	18,298,503	10,757,798	589,164	8,133,428	609,522,005

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

Projections

It is imperative to realize the future budgetary impact of current decisions. As resources become more limited, long-range financial planning has become more important. Budget projections for the upcoming three years are prepared and analyzed to ensure the District sustains a strong financial position and ensure that operations continue to support the strategic plan.

The District is focusing efforts on balancing the budget in the upcoming three years. The District will continue to budget conservatively and strategically align its resources with priorities and student achievement. In accordance with the Budget Parameters, if budget reductions become necessary, the District will first seek budget reductions with the least impact on classrooms.

Budget Summary - General Fund - by Function
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

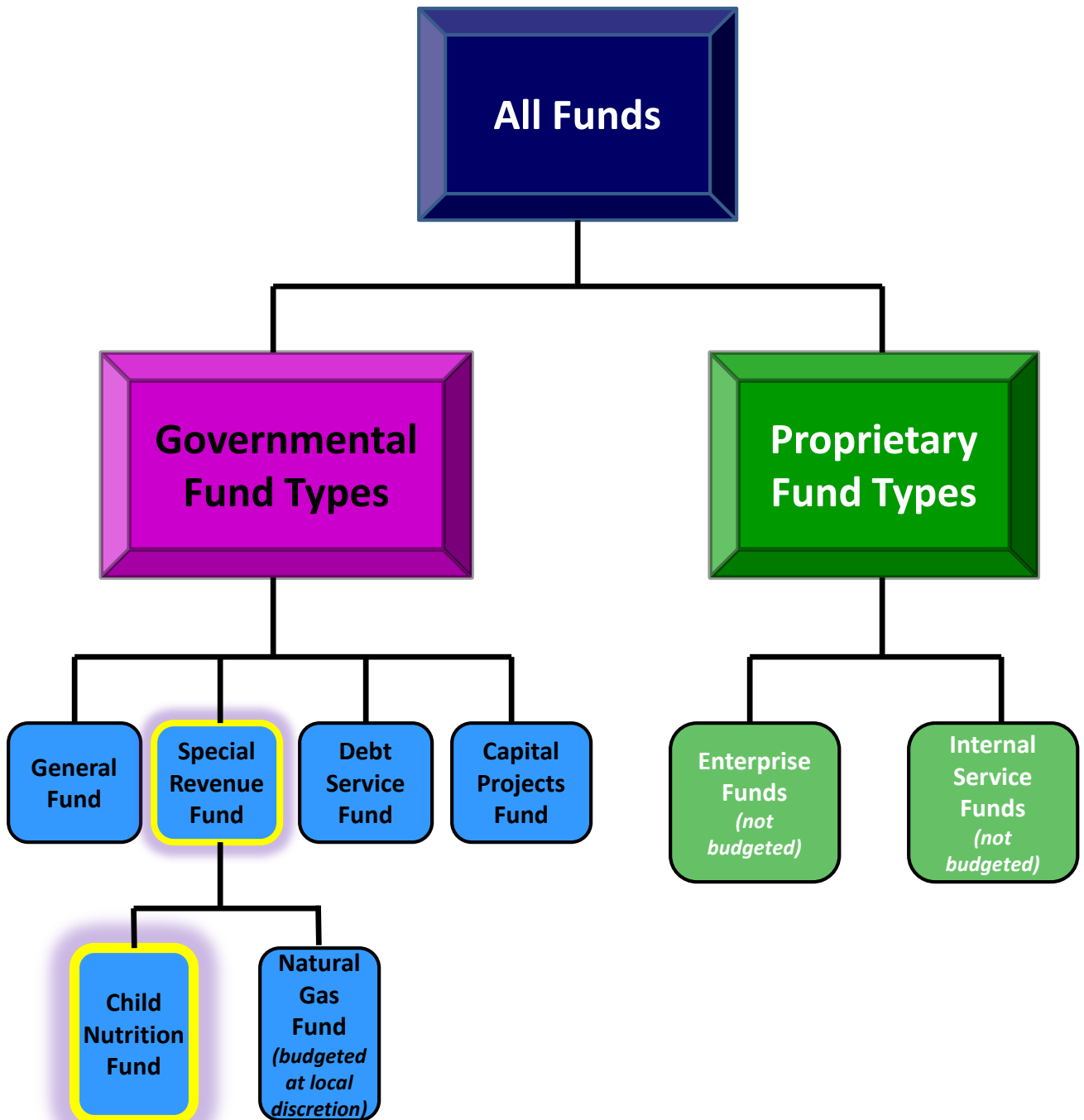
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
		Actual	Actual	Actual	Projected Actual	Budget	Projected	Projected	Projected
Revenues									
5700	Local & Intermediate Revenue	\$ 297,923,784	\$ 307,100,166	\$ 351,144,563	\$ 353,087,029	\$ 361,716,666	\$ 369,264,605	\$ 371,337,887	\$ 373,460,506
5800	State Program Revenue	209,935,699	213,820,485	220,280,141	188,985,627	200,077,584	187,224,276	185,525,658	183,632,642
5900	Federal Program Revenue	13,329,426	11,891,178	5,319,687	42,709,299	11,590,435	10,857,970	9,180,945	9,221,999
	Total Revenues	521,188,909	532,811,829	576,744,391	584,781,955	573,384,685	567,346,850	566,044,490	566,315,147
Other Resources									
		-	-	584,076	2,443,884	4,015,050	-	-	-
	Total Revenues and Other Resources	521,188,909	532,811,829	577,328,467	587,225,839	577,399,735	567,346,850	566,044,490	566,315,147
Expenditures									
	Function								
11	Instruction	315,647,613	304,869,596	338,828,414	334,191,693	367,758,738	364,220,157	366,286,790	366,314,003
12	Instructional Resources & Media Services	6,501,114	6,696,331	6,825,942	6,740,254	7,345,382	7,274,705	7,315,982	7,316,526
13	Curriculum & Staff Development	6,790,896	7,209,859	6,680,788	7,374,803	8,062,137	7,984,563	8,029,868	8,030,465
21	Instructional Administration	8,132,650	9,097,206	10,441,563	12,666,839	14,351,412	14,213,322	14,293,971	14,295,033
23	School Administration	29,888,659	31,201,546	32,903,239	32,942,305	34,882,270	34,546,632	34,742,654	34,745,236
31	Guidance & Counseling	28,834,123	30,047,299	31,047,412	31,825,970	32,406,475	32,094,659	32,276,768	32,279,167
32	Attendance & Social Work Service	2,028,923	2,050,935	2,107,189	2,774,710	3,360,311	3,327,978	3,346,861	3,347,110
33	Health Services	6,801,749	6,921,006	7,621,328	7,593,809	7,933,480	7,857,144	7,901,726	7,902,313
34	Pupil Transportation	14,394,627	15,915,389	14,354,182	17,863,719	18,657,388	18,477,866	18,582,712	18,584,093
35	Food Service	-	-	-	259,393	-	-	-	-
36	Co-curricular Activities	10,066,655	9,737,331	9,507,439	12,621,349	13,714,529	13,582,568	13,659,637	13,660,652
41	General Administration	10,391,429	11,593,813	12,178,083	13,748,350	15,946,523	15,793,085	15,882,697	15,883,877
51	Plant Maintenance & Operations	49,593,274	51,140,942	52,980,067	57,079,493	57,904,511	57,347,354	57,672,749	57,677,034
52	Security	8,232,957	8,232,946	7,845,823	10,014,701	10,720,550	10,617,397	10,677,641	10,678,435
53	Computer Processing	10,560,964	10,239,323	10,732,563	13,111,198	12,889,968	12,765,941	12,838,376	12,839,330
61	Community Services	450,270	572,684	447,419	513,636	578,417	572,851	576,102	576,145
71	Debt Service	589,163	589,163	589,163	563,795	732,604	725,555	729,672	729,726
81	Facility Acquisition & Construction	556,277	-	-	122,283	5,000	-	-	-
95	Student Tuition Non-public Schools	10,449	10,191	39,990	71,771	75,000	74,278	74,700	74,705
97	Payments to TIF	3,118,757	-	-	-	-	-	-	-
99	Other Intergovernmental Charges	2,230,531	2,308,964	2,286,581	2,352,733	2,197,310	2,176,167	2,188,515	2,188,678
	Total Expenditures	514,821,080	508,434,524	547,417,185	564,432,804	609,522,005	603,652,222	607,077,421	607,122,528
Other Uses									
		10,252,520	-	7,800,000	-	-	-	-	-
	Total Expenditures and Other Uses	525,073,600	508,434,524	555,217,185	564,432,804	609,522,005	603,652,222	607,077,421	607,122,528
	Budgeted Surplus/(Deficit)	(3,884,691)	24,377,305	22,111,282	22,793,035	(32,122,270)	(36,305,372)	(41,032,931)	(40,807,381)
	Projected Beginning Fund Balance/Equity	201,892,152	198,007,461	222,384,766	244,496,048	267,289,083	235,166,813	198,861,441	157,828,510
	Projected Ending Fund Balance/Equity	198,007,461	222,384,766	244,496,048	267,289,083	235,166,813	198,861,441	157,828,510	117,021,129
	<i>Monthly Expenditures</i>	<i>43,756,133</i>	<i>42,369,544</i>	<i>46,268,099</i>	<i>47,036,067</i>	<i>50,793,500</i>	<i>50,304,352</i>	<i>50,589,785</i>	<i>50,593,544</i>
	<i>Fund Balance/Equity Mos Op Expense</i>	<i>4.53</i>	<i>5.25</i>	<i>5.28</i>	<i>5.68</i>	<i>4.63</i>	<i>3.95</i>	<i>3.12</i>	<i>2.31</i>

Budget Summary - General Fund - by Object
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues								
5700 Local & Intermediate Revenue	\$ 297,923,784	\$ 307,100,166	\$ 351,144,563	\$ 353,087,029	\$ 361,716,666	\$ 369,264,605	\$ 371,337,887	\$ 373,460,506
5800 State Program Revenue	209,935,699	213,820,485	220,280,141	188,985,627	200,077,584	187,224,276	185,525,658	183,632,642
5900 Federal Program Revenue	13,329,426	11,891,178	5,319,687	42,709,299	11,590,435	10,857,970	9,180,945	9,221,999
Total Revenues	521,188,909	532,811,828	576,744,391	584,781,955	573,384,685	567,346,850	566,044,490	566,315,147
Other Resources	-	-	584,076	2,443,884	4,015,050	-	-	-
Total Revenues and Other Resources	521,188,909	532,811,828	577,328,467	587,225,839	577,399,735	567,346,850	566,044,490	566,315,147
Expenditures								
Object								
6100 Payroll Costs								
Professional personnel	308,593,586	300,709,912	333,250,504	326,188,355	362,885,587	361,493,097	360,868,490	358,590,657
Support personnel	57,738,937	60,911,868	61,632,034	65,700,579	74,189,282	70,736,612	70,736,612	70,736,612
Substitutes	6,314,801	5,101,248	2,983,824	7,046,248	8,112,523	8,112,523	8,142,523	7,062,167
Teacher comp allot	151,014	104,366	84,649	67,619	36,503	91,803	78,032	66,327
Stipends/Extra duty pay	14,178,423	14,673,911	15,791,687	17,498,983	19,914,786	20,288,776	20,303,776	20,318,776
Part-time/temporary	2,380,844	1,764,479	1,529,106	2,105,072	2,588,307	991,237	1,038,974	1,087,243
Medicare/FICA	5,278,446	5,382,392	5,712,051	6,026,575	5,862,053	6,694,500	6,686,443	6,638,497
Health & life insurance	14,440,335	14,750,710	14,993,785	14,709,021	10,289,944	10,584,009	10,899,729	11,224,921
Worker's compensation	1,791,201	1,636,928	1,194,878	1,625,001	1,652,000	1,792,420	1,944,776	2,110,082
Teacher retirement	6,527,340	6,972,598	7,547,478	7,999,982	8,500,001	8,755,001	9,017,651	9,288,181
TRS/Medicare Part D on-behalf	25,420,007	29,384,705	30,221,206	32,365,975	33,912,269	33,757,260	33,757,260	33,757,260
TRS Care	2,850,379	2,910,107	3,091,478	3,039,997	3,166,758	3,258,049	3,355,790	3,456,464
TRS - First 90 days	361,038	424,649	405,383	440,764	450,000	450,000	450,000	450,000
TRS Care - Surcharge on retirees	79,161	74,118	53,488	91,098	100,316	100,316	100,316	100,316
TRS Supplemental Contribution	4,276,452	4,428,613	4,993,895	5,161,310	5,525,596	5,682,949	5,853,437	6,029,040
Unemployment	27,732	394,280	34,054	-	68,385	68,385	68,385	68,385
Other employee benefits	90,071	42,584	27,234	41,109	107,000	102,000	97,000	92,000
Total Payroll Costs	450,499,767	449,667,468	483,546,734	490,107,689	537,361,310	532,968,936	533,399,194	531,076,927
6200 Purchased & Contracted Services								
Legal services	879,033	1,089,271	1,290,413	1,100,000	1,100,000	855,033	880,033	905,033
Audit services	178,710	208,245	100,400	263,000	167,300	169,300	171,300	173,300
Tarrant Appraisal District	1,930,652	2,002,021	1,979,379	2,106,006	2,197,310	2,285,202	2,376,610	2,471,675
Tarrant County (tax collection)	299,879	306,943	307,202	299,721	314,882	330,626	347,157	364,515
Other professional services	1,335,753	457,369	369,730	183,357	369,349	377,506	385,850	394,384
Tuition	619,355	537,084	722,617	777,528	623,000	1,016,047	1,682,353	2,373,579
Contracted maintenance & repair	9,409,585	8,588,918	11,397,225	12,992,089	8,726,261	9,368,415	10,059,330	10,670,289
Water	2,459,343	2,379,036	2,071,504	2,332,914	2,317,894	2,364,252	2,411,537	2,459,768
Telephone	770,664	1,079,427	817,901	1,695,276	656,222	266,469	274,463	282,697
Electricity	8,508,425	6,553,844	6,230,128	7,683,339	7,568,874	8,060,851	8,584,806	8,842,350
Gas	662,855	476,650	780,415	1,019,993	1,126,355	1,148,882	1,171,859	1,195,297
Rentals & operating leases	860,203	693,541	1,090,332	1,157,130	916,085	789,594	805,385	821,493
Other purchased & contracted services	8,012,467	8,887,884	7,061,045	10,085,849	8,298,271	8,547,219	8,803,635	9,067,744
Total Other Purchased & Contracted Svs.	35,926,924	33,260,233	34,218,291	41,696,202	34,381,803	35,579,396	37,954,320	40,022,123
6300 Supplies & Materials								
M&O supplies	5,246,277	5,564,468	7,142,992	6,998,349	6,917,764	6,261,059	6,705,132	7,102,108
Books & reading materials	1,082,776	866,436	1,413,351	912,205	523,149	504,902	517,825	531,136
General supplies	11,501,422	10,937,636	14,170,549	14,989,796	10,857,589	9,419,397	9,128,268	8,856,479
Total Supplies & Materials	17,830,475	17,368,540	22,726,892	22,900,349	18,298,502	16,185,358	16,351,225	16,489,723
6400 Other Operating Costs								
Travel	3,050,926	1,921,908	499,360	2,325,552	3,438,983	2,936,064	2,977,630	3,019,393
Property & liability insurance	853,607	3,242,693	3,119,857	4,072,441	4,632,957	5,142,682	5,652,893	6,163,615
Election costs	10,071	438	34,666	101,545	125,000	75,000	75,000	75,000
Payment to TIF	3,118,757	-	-	-	-	-	-	-
Miscellaneous operating costs	1,583,356	1,477,549	2,120,051	2,063,177	2,560,858	2,262,863	2,302,524	2,342,984
Total Other Operating Costs	8,616,717	6,642,588	5,773,934	8,562,715	10,757,798	10,416,608	11,008,048	11,600,992
6500 Debt Service								
Principal	502,627	515,311	528,315	528,315	528,315	569,329	436,406	-
Interest	86,536	73,852	60,848	60,849	60,849	19,834	5,466	-
Total Debt Service	589,163	589,163	589,163	589,164	589,164	589,163	441,872	-
6600 Capital Outlay								
Land purchase, improvement, fees	571,914	-	6,500	55,785	-	-	-	-
Building purchase, constr, improvement	2,986	-	-	72,000	-	-	-	-
Vehicles	38,658	222,215	100,402	8,220	-	-	-	-
Furniture & equipment > \$5,000	744,476	684,316	455,269	440,680	8,133,428	7,912,762	7,922,762	7,932,762
Total Capital Outlay	1,358,034	906,531	562,171	576,685	8,133,428	7,912,762	7,922,762	7,932,762
Total Expenditures	514,821,080	508,434,524	547,417,185	564,432,803	609,522,005	603,652,222	607,077,421	607,122,528
Other Uses	10,252,520	-	7,800,000	-	-	-	-	-
Total Expenditures and Other Uses	525,073,600	508,434,524	555,217,185	564,432,803	609,522,005	603,652,222	607,077,421	607,122,528
Revenues Over/(Under) Expenditures	(3,884,691)	24,377,305	22,111,282	22,793,036	(32,122,270)	(36,305,372)	(41,032,931)	(40,807,381)
Projected Beginning Fund Balance	201,892,152	198,007,461	222,384,766	244,496,048	267,289,084	235,166,814	198,861,442	157,828,511
Projected Ending Fund Balance	198,007,461	222,384,766	244,496,048	267,289,084	235,166,814	198,861,442	157,828,511	117,021,130

Structure of All Funds

Arlington Independent School District



Governmental Fund Types: **Child Nutrition fund Overview**

The Child Nutrition fund is a Special Revenue Fund 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. These revenues are restricted to expenditure for food service; therefore, the proceeds are accounted for in a Special Revenue Fund. The Child Nutrition fund budget is required to be adopted by the Board of Trustees. The Child Nutrition fund is expected to sustain its operations without assistance from the General Fund.

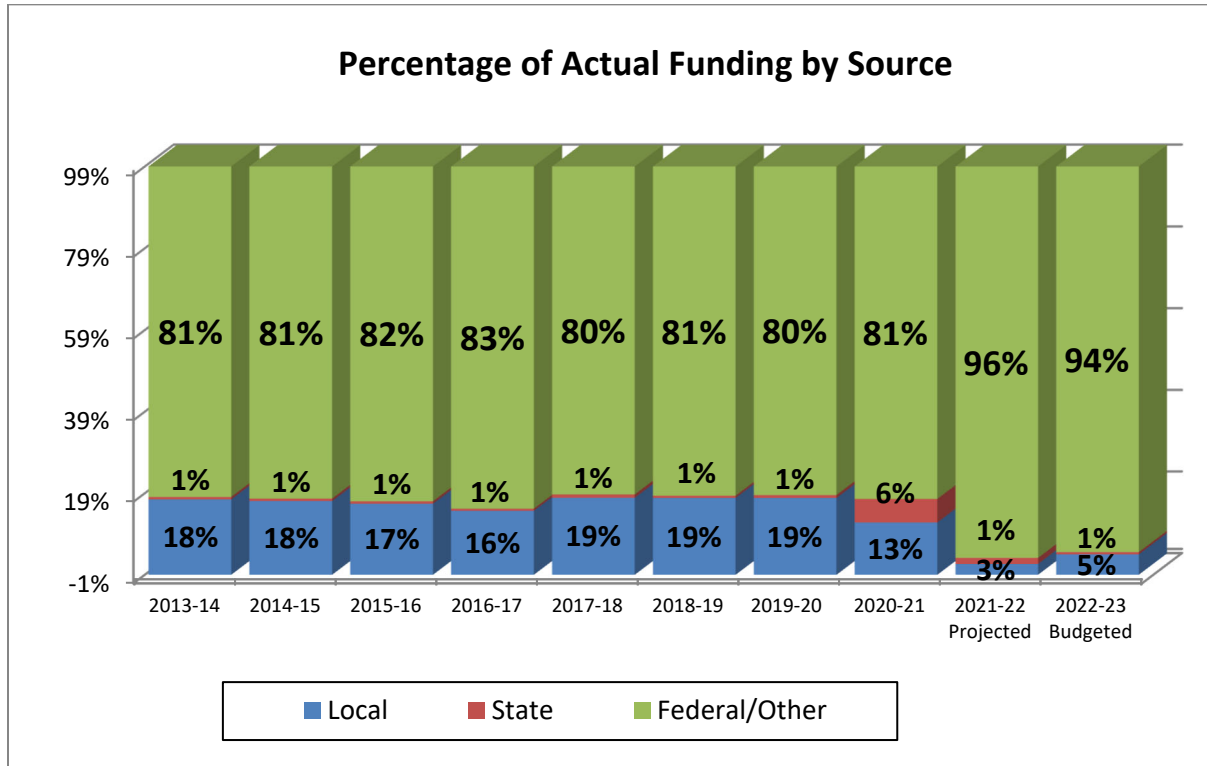
The Food and Nutrition Services Department enhances each student's ability to learn and grow by providing nutritious, appealing breakfast and lunch meals. Each of the District's campuses has a cafeteria to serve its students. All students were provided breakfast and lunch at no charge during the 2021-2022 school year. The department served 8.5 million meals to a community that is 74% economically disadvantaged. During the school year, the department created an online ordering system for virtual students, collaborated with high school culinary programs to create new menu items, and brought 20 groups of students to the new newly built test kitchen and central warehouse to hear what they wanted for the 2022-23 school year. In addition, the department visited students in classrooms as they looked to create a student-driven food service experience.

Revenue Trends and Assumptions

The Food Service operation derives its revenues from two main sources: 1) breakfast and lunch sales, and 2) reimbursements received through the National School Lunch, Breakfast and Commodities Programs. The amounts budgeted for these items will generate 4.4% and 94.5% of the resources, respectively. Another 0.5% of revenue will be generated from state matching funds. The 2022-2023 Child Nutrition budget includes \$86,199 for breakfast and lunch sales, \$1.3 million for sales of a la carte items, and \$30.8 million for reimbursements from the National School Lunch, School Breakfast, and Commodities programs. Reimbursements from the U.S. Department of Agriculture under the National School Lunch, School Breakfast, and Commodities programs are accounted for as federal revenue sources. Additionally, Indirect Cost is classified as a contra-account to Federal Program Revenue.

During the 2021-2022 school year, all students were provided breakfast and lunch at no charge. Projected revenue for meal sales increased due to an increase in reimbursement rate starting January 2022. Meals served under the Summer Feeding Program are coded in a separate special revenue fund. For comparability, that revenue has been included in the 2021-2022 projected actual revenue.

The department is returning to normal operations under National School Lunch Program for the 2022-2023 school year. Breakfast and lunch will be charged to students who are not eligible for free and reduced-priced meals. After school snacks are being served at all elementary schools at no charge.



Prices for school **full-price** lunches increased by 10 cents to \$3.30 for secondary and to \$3.05 for elementary. The price increase is based on the USDA Paid Lunch Equity worksheet calculator.

The federal Healthy, Hunger-Free Kids Act (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 2022-2023 in order to comply with the Act.

2022-2023 Cafeteria Meal Prices

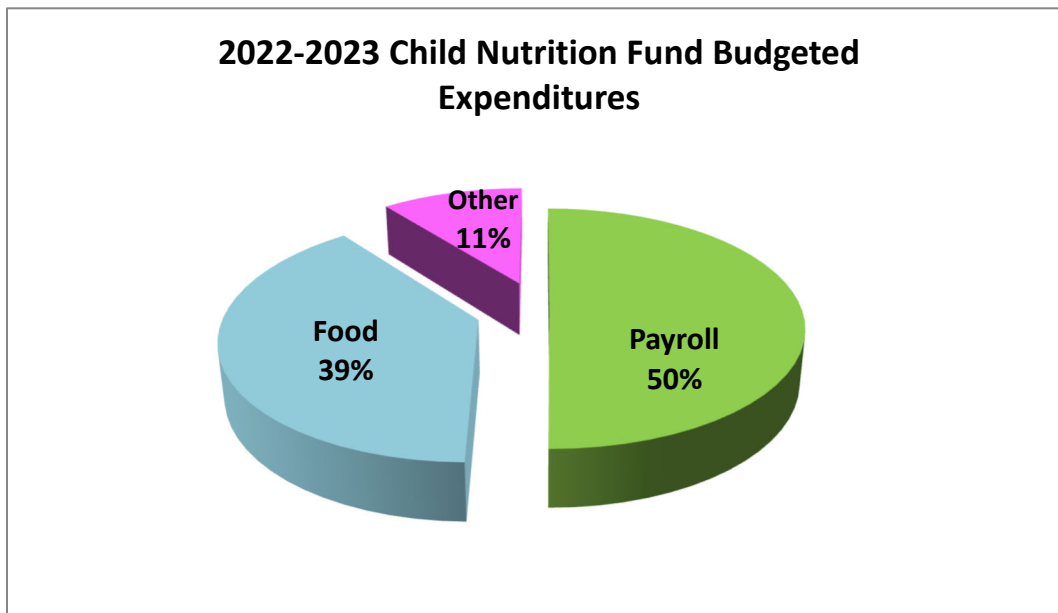
	Breakfast	Lunch
Elementary Students	\$1.55	\$3.05
Secondary Students	\$1.55	\$3.30
Reduced-Price Students	\$0.30	\$0.40
Adults	A La Carte	\$4.25

Expenditure Summary

Child Nutrition expenditures can be categorized into two major types – payroll costs and food costs. Payroll costs for 2022-2023 are budgeted at \$16.3 million. This is an increase of \$1.9 million, or 11.4%, from the prior year’s budget. No new food service positions are included in the budget. Meal participation increased by 3.867 million meals or 83% in 2021-2022 due to students returning to in-person learning, free meals being provided to all students regardless of free/reduced eligibility and the start of after-school supper program. Each is evidence the district is returning to normal operations after the COVID-19 pandemic.

The Board approved a 4.0% increase for all eligible employees. The increase was based on the mid-point of the pay grade. The total cost of the salary increases for active Food Service employees is approximately \$514,557. Other purchased and contracted services remained relatively stable, slightly decreasing by \$767,071. The budget for supplies and materials, including food and commodities costs, increased by \$1,066,974 or 7.2%, based on anticipated actual costs and projected participation.

Overall costs have increased by \$2.5 million due to increased payroll expenses and commodity costs.



Fund Balance Impact

The Food Service Division strives to break even each year. The Child Nutrition Special Revenue Fund budget is a balanced budget in 2022-2023. The projected fund balance represents just over 4.7 months of operating expenses. This fund balance is used for capital asset and equipment replacement projects.

Projections

Child Nutrition fund budget projections are imperative to ensure that the Division continues to break even each year. Projections do not include any price increases for meals. The operating impact of current and future construction projects, including additional personnel and increased utilities are factored in budget projections.

The following projections show that the Child Nutrition fund will continue to sustain itself in the upcoming years.

2022-2023 Adopted Child Nutrition Fund Budget
By Function

		2020-2021	2021-2022			2022-23	
		Actual	Original Budget	Current Budget	Projected Actual (See Note)	Adopted Budget	Diff from 2021-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 347,432	\$ 4,451,155	\$ 1,833,308	\$ 951,349	\$ 1,616,850	\$ (2,834,305)
5800	State Program Revenue	156,760	175,000	175,000	\$ 175,000	\$ 175,000	-
5900	Federal Program Revenue	2,204,192	25,372,867	30,142,954	\$ 34,713,306	\$ 30,837,799	5,464,932
Total Revenues		2,708,384	29,999,022	32,151,262	35,839,655	32,629,649	2,630,627
Other Resources		-	-	-	-	-	-
Total Revenues and Other Resources		2,708,384	29,999,022	32,151,262	35,839,655	32,629,649	2,630,627
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	8,629,654	30,037,810	30,037,810	29,042,415	32,605,022	2,567,213
36	Co-curricular Activities	-	-	-	-	-	-
41	General Administration	-	-	-	-	-	-
51	Plant Maintenance & Operations	110,061	139,597	139,597	84,360	24,626	(114,971)
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		8,739,715	30,177,406	30,177,406	29,126,776	32,629,649	2,452,242
Other Uses		-	-	-	-	-	-
Total Expenditures and Other Uses		8,739,715	30,177,406	30,177,406	29,126,776	32,629,649	2,452,242
Revenues Over/(Under) Expenditures		(6,031,331)	(178,384)	1,973,856	6,712,879	-	178,385
Projected Beginning Fund Balance		12,069,427	6,038,096	6,038,096	6,038,096	12,750,975	
Projected Ending Fund Balance		6,038,096	5,859,712	8,011,952	12,750,975	12,750,975	

2022-2023 Adopted Child Nutrition Fund Budget
By Object Category

		2020-2021	2021-2022			2022-23	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 2021-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 347,432	\$ 4,451,155	\$ 1,833,308	\$ 951,349	\$ 1,616,850	\$ (2,834,305)
5800	State Program Revenue	156,760	175,000	175,000	175,000	175,000	-
5900	Federal Program Revenue	2,204,192	25,372,867	30,142,954	34,713,306	30,837,799	5,464,932
Total Revenues		2,708,384	29,999,022	32,151,262	35,839,655	32,629,649	2,630,627
Other Resources							
		-	-	-	-	-	-
Total Revenues and Other Resources		2,708,384	29,999,022	32,151,262	35,839,655	32,629,649	2,630,627
Expenditures							
6100	Payroll Costs	3,455,858	14,496,153	14,496,153	13,929,097	16,361,551	1,865,398
6200	Purchased & Contracted Services	424,978	1,491,597	1,197,097	842,622	724,526	(767,071)
6300	Supplies & Materials	3,812,995	13,829,016	14,044,466	13,836,412	14,895,989	1,066,974
6400	Other Operating Costs	723,284	207,641	206,641	365,372	197,582	(10,059)
6500	Debt Service	-	-	-	-	-	-
6600	Capital Outlay	322,600	153,000	233,050	153,272	450,000	297,000
Total Expenditures		8,739,715	30,177,406	30,177,406	29,126,776	32,629,649	2,452,242
Other Uses							
		-	-	-	-	-	-
Total Expenditures and Other Uses		8,739,715	30,177,406	30,177,406	29,126,776	32,629,649	2,452,242
Revenues Over/(Under) Expenditures		(6,031,331)	(178,384)	1,973,856	6,712,879	-	
Projected Beginning Fund Balance		12,069,427	6,038,096	6,038,096	6,038,096	12,750,975	
Projected Ending Fund Balance		6,038,096	5,859,711	8,011,952	12,750,975	12,750,975	

2022-2023 Adopted Child Nutrition Fund Budget
By Object

		2020-2021	2021-2022			2022-23	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 2021-22 Original
Revenues							
5700	Local & Intermediate Revenue						
	Interest Revenue	\$ 8,911	\$ 2,000	\$ 2,169	\$ 2,513	\$ 2,549	\$ 549
	Catering services	7,208	119,300	78,624	27,498	119,300	-
	Miscellaneous revenue	102,095	16,000	89,377	60,903	56,000	40,000
	Student breakfast & lunch	34,002	3,122,476	1,184,965	(34,723)	(55,000)	(3,177,476)
	Adult breakfast & lunch	21,957	90,739	39,693	28,599	141,199	50,460
	A La Carte	173,259	1,100,640	438,480	866,560	1,352,802	252,162
	Total Local Revenue	347,432	4,451,155	1,833,308	951,349	1,616,850	(2,834,305)
5800	State Program Revenue						
	Miscellaneous state revenue	156,760	175,000	175,000	175,000	175,000	-
	Total State Revenue	156,760	175,000	175,000	175,000	175,000	-
5900	Federal Program Revenue						
	National School Breakfast Program	86,057	5,606,951	5,858,026	6,047,598	6,099,093	492,142
	National School Lunch Program	136,569	18,308,983	23,021,249	26,009,648	23,336,715	5,027,732
	National School Snack Program	-	8,000	3,400	-	-	(8,000)
	Emergency Operational Cost Reimbursement	1,673,878	-	-	1,630,483	-	-
	U.S.D.A. Donated Commodities	661,785	3,004,275	2,678,100	2,549,559	2,788,165	(216,110)
	Operating grants and contributions	169,782	350,000	307,245	244,097	350,000	-
	Indirect Cost	(523,880)	(1,905,342)	(1,725,066)	(1,768,079)	(1,736,174)	169,168
	Total Federal Revenue	2,204,192	25,372,867	30,142,954	34,713,306	30,837,799	5,464,932
	Total Revenues	2,708,384	29,999,022	32,151,262	35,839,655	32,629,649	2,630,627
Other Resources							
	Transfers In	-	-	-	-	-	-
	Total Other Resources	-	-	-	-	-	-
	Total Revenues and Other Resources	2,708,384	29,999,022	32,151,262	35,839,655	32,629,649	2,630,627
Expenditures							
6100	Payroll Costs						
	Professional personnel	1,157,709	1,396,334	1,396,334	1,319,986	1,454,526	58,192
	Support personnel	450,828	10,552,921	10,552,921	10,277,584	12,034,921	1,482,000
	Attendance Incentive	26,021	210,000	210,000	144,628	150,000	(60,000)
	Stipends/Extra duty pay	154,864	171,934	171,934	263,170	260,468	88,534
	Medicare/FICA	138,796	197,858	197,858	170,781	222,320	24,462
	Health & life insurance	485,266	533,747	533,747	460,640	519,284	(14,463)
	Worker's compensation	96,528	275,000	275,000	83,484	250,000	(25,000)
	Teacher retirement	714,051	808,348	808,348	987,978	1,070,290	261,942
	TRS Care	74,249	102,338	102,338	89,261	114,994	12,656
	TRS - First 90 days	5,316	25,000	25,000	14,922	20,000	(5,000)
	TRS Supplemental Contribution	152,089	214,655	214,655	116,663	256,730	42,075
	Unemployment	142	8,018	8,018	-	8,018	-
	Total Payroll Costs	3,455,858	14,496,153	14,496,153	13,929,097	16,361,551	1,865,398

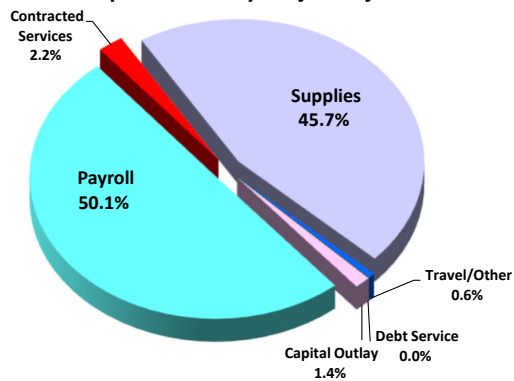
2022-2023 Adopted Child Nutrition Fund Budget
By Object

		2020-2021	2021-2022			2022-23	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 2021-22 Original
6200	Purchased & Contracted Services						
	Education Service Center	-	-	-	-	-	-
	Contracted maintenance & repair	263,709	300,000	398,000	341,700	140,000	(160,000)
	Utilities	110,061	139,597	139,597	84,360	24,626	(114,971)
	Rentals & operating leases	855	2,000	2,000	117	2,000	-
	Other purchased & contracted services	50,353	1,050,000	657,500	416,445	557,900	(492,100)
	Total Other Purchased & Contracted Svs.	424,978	1,491,597	1,197,097	842,622	724,526	(767,071)
6300	Supplies & Materials						
	Gas & other fuels	23,167	35,000	35,000	31,970	45,000	10,000
	M&O supplies	75,484	195,000	195,000	146,872	150,000	(45,000)
	Books & reading materials	-	200	200	1,979	200	-
	Food	54,712	7,331,453	6,931,453	6,055,785	6,825,351	(506,102)
	Non-food	618,485	1,113,026	1,913,026	1,727,730	1,695,378	582,352
	Commodities	2,671,254	4,833,337	4,753,287	5,738,479	5,978,061	1,144,724
	General supplies	369,893	321,000	216,500	133,597	202,000	(119,000)
	Total Supplies & Materials	3,812,995	13,829,016	14,044,466	13,836,412	14,895,989	1,066,974
6400	Other Operating Costs						
	Travel	13,137	15,500	15,500	10,834	15,500	-
	Property & liability insurance	-	21,641	21,641	21,468	11,438	(10,203)
	Depreciation expense	-	-	-	-	-	-
	Miscellaneous operating costs	710,147	170,500	169,500	333,070	170,644	144
	Total Other Operating Costs	723,284	207,641	206,641	365,372	197,582	(10,059)
6500	Debt Service						
	Lease/purchase agreements	-	-	-	-	-	-
	Total Debt Service	-	-	-	-	-	-
6600	Capital Outlay						
	Vehicles	-	70,000	70,000	70,000	-	(70,000)
	Furniture & equipment > \$5,000	322,600	83,000	163,050	83,272	450,000	367,000
	Total Capital Outlay	322,600	153,000	233,050	153,272	450,000	297,000
	Total Expenditures	8,739,715	30,177,406	30,177,406	29,126,776	32,629,649	2,452,242
Other Uses		-	-	-	-	-	-
	Total Expenditures and Other Uses	8,739,715	30,177,406	30,177,406	29,126,776	32,629,649	2,452,242
	Revenues Over/(Under) Expenditures	(6,031,331)	(178,384)	1,973,856	6,712,879	-	
	Projected Beginning Fund Balance	12,069,427	6,038,096	6,038,096	6,038,096	12,750,975	
	Projected Ending Fund Balance	6,038,096	5,859,711	8,011,952	12,750,975	12,750,975	

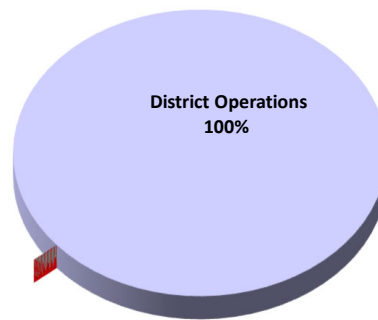
**2022-2023 Adopted Child Nutrition Fund Budget
By Function and Object Category**

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	16,361,551	699,900	14,895,989	197,582	-	450,000	32,605,022
36 Extracurricular Activities	-	-	-	-	-	-	-
41 General Administration	-	-	-	-	-	-	-
51 Plant Maintenance & Operations	-	24,626	-	-	-	-	24,626
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	16,361,551	724,526	14,895,989	197,582	-	450,000	32,629,649

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

Budget Summary - Special Revenue - Child Nutrition Fund - by Function
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

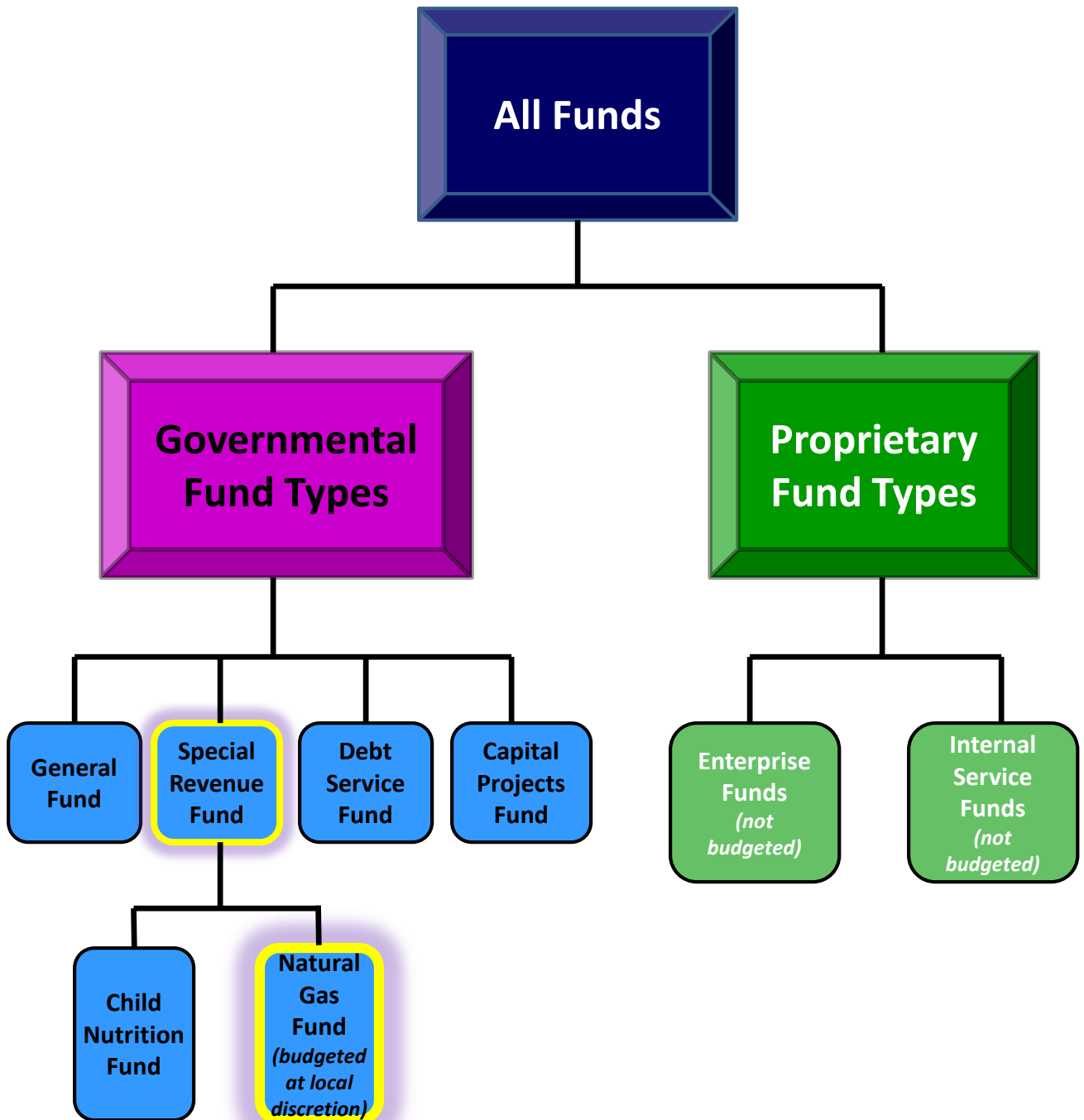
		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues									
5700	Local & Intermediate Revenue	\$ 6,078,147	\$ 4,320,740	\$ 347,433	\$ 951,349	\$ 1,616,850	\$ 1,633,019	\$ 1,649,349	\$ 1,698,829
5800	State Program Revenue	171,987	163,454	156,760	175,000	175,000	175,000	175,000	175,000
5900	Federal Program Revenue	25,983,038	18,675,597	2,204,191	34,713,306	30,837,799	31,146,177	31,613,370	32,561,771
	Total Revenues	32,233,172	23,159,791	2,708,384	35,839,655	32,629,649	32,954,196	33,437,719	34,435,600
Other Resources		-	-	-	-	-	-	-	-
	Total Revenues and Other Resources	32,233,172	23,159,791	2,708,384	35,839,655	32,629,649	32,954,196	33,437,719	34,435,600
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	30,624,862	26,475,944	8,629,654	29,042,415	32,605,022	32,799,203	33,278,228	34,271,477
36	Co-curricular Activities	-	-	-	-	-	-	-	-
41	General Administration	-	-	-	-	-	-	-	-
51	Plant Maintenance & Operations	194,227	144,657	110,061	84,360	24,626	154,992	159,490	164,122
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	30,819,089	26,620,601	8,739,715	29,126,776	32,629,649	32,954,196	33,437,719	34,435,600
Other Uses		-	-	-	-	-	-	-	-
	Total Expenditures and Other Uses	30,819,089	26,620,601	8,739,715	29,126,776	32,629,649	32,954,196	33,437,719	34,435,600
	Budgeted Surplus/(Deficit)	1,414,083	(3,460,809)	(6,031,331)	6,712,879	-	-	-	-
	Projected Beginning Fund Balance/Equity	14,116,154	15,530,237	12,069,428	6,038,096	12,750,976	12,750,976	12,750,976	12,750,976
	Projected Ending Fund Balance/Equity	15,530,237	12,069,428	6,038,096	12,750,976	12,750,976	12,750,976	12,750,976	12,750,976

Budget Summary - Special Revenue - Child Nutrition Fund - by Object
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues									
5700	Local & Intermediate Revenue	\$ 6,078,147	\$ 4,320,740	\$ 347,432	\$ 951,349	\$ 1,616,850	\$ 1,633,019	\$ 1,649,349	\$ 1,698,829
5800	State Program Revenue	171,987	163,454	156,760	175,000	175,000	175,000	175,000	175,000
5900	Federal Program Revenue	25,983,038	18,675,597	2,204,192	34,713,306	30,837,799	31,146,177	31,613,370	32,561,771
	Total Revenues	32,233,172	23,159,791	2,708,384	35,839,655	32,629,649	32,954,196	33,437,719	34,435,600
Other Resources		-	-	-	-	-	-	-	-
	Total Revenues and Other Resources	32,233,172	23,159,791	2,708,384	35,839,655	32,629,649	32,954,196	33,437,719	34,435,600
Expenditures									
Object									
6100	Payroll Costs								
	Professional personnel	1,042,163	1,261,304	1,157,709	1,319,986	1,454,526	1,498,162	1,543,107	1,589,400
	Support personnel	9,761,827	8,754,905	450,828	10,277,584	12,034,921	11,843,162	11,651,403	12,000,945
	Stipends/Extra duty pay	381,060	718,206	180,885	407,799	410,468	410,468	410,468	410,468
	Medicare/FICA	154,413	160,298	138,796	170,781	222,320	199,401	197,272	203,012
	Health & life insurance	562,983	516,516	485,266	460,640	519,284	519,284	519,284	519,284
	Worker's compensation	257,520	187,792	96,528	83,484	250,000	268,750	288,906	310,574
	Teacher retirement	860,100	962,518	714,051	987,978	1,070,290	1,070,290	1,070,290	1,070,290
	TRS Care	82,149	84,775	74,249	89,261	114,994	114,994	114,994	114,994
	TRS - First 90 days	16,373	24,343	5,316	14,922	20,000	20,000	20,000	20,000
	TRS Supplemental Contribution	162,487	166,768	152,089	116,663	256,730	260,594	264,458	268,322
	Unemployment	4,686	20,346	142	-	8,018	7,018	6,268	5,268
	Total Payroll Costs	13,285,761	12,857,771	3,455,858	13,929,097	16,361,551	16,212,123	16,086,450	16,512,557
6200	Purchased & Contracted Services				84,360				
	Contracted maintenance & repair	210,594	295,501	263,709	341,700	140,000	145,600	151,424	158,995
	Water	1,015	223	-	2,116	9,309	9,588	9,876	10,172
	Telephone	5,277	5,277	3,525	5,163	5,071	5,071	5,071	5,071
	Electricity	184,529	136,255	100,802	77,006	-	129,780	133,673	137,683
	Gas	3,406	2,902	5,734	75	10,246	10,553	10,870	11,196
	Rentals & operating leases	2,124	875	855	117	2,000	2,000	2,000	2,000
	Other purchased & contracted services	1,104,897	1,156,681	50,353	416,445	557,900	557,900	557,900	557,900
	Total Other Purchased & Contracted Svs.	1,511,842	1,597,714	424,978	842,622	724,526	860,492	870,814	883,017
6300	Supplies & Materials								
	M&O supplies	144,635	159,042	98,651	146,872	150,000	156,000	162,240	168,730
	Books & reading materials	197	-	-	1,979	200	200	200	200
	General supplies	15,227,234	10,931,989	3,714,344	13,687,561	14,745,789	15,335,621	15,949,046	16,587,008
	Total Supplies & Materials	15,372,066	11,091,031	3,812,995	13,836,412	14,895,989	15,491,821	16,111,486	16,755,938
6400	Other Operating Costs								
	Travel	11,450	10,691	13,137	10,834	15,500	15,500	15,500	15,500
	Property & liability insurance	3,235	28,660	-	21,468	11,438	11,438	11,438	11,438
	Miscellaneous operating costs	212,749	384,971	710,147	333,070	170,644	177,470	184,569	191,952
	Total Other Operating Costs	227,434	424,322	723,284	365,372	197,582	204,408	211,507	218,890
6500	Debt Service								
	Principal	-	-	-	-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-
	Other Debt Fees	-	-	-	-	-	-	-	-
	Total Debt Service	-	-	-	-	-	-	-	-
6600	Capital Outlay								
	Land purchase, improvement, fees	-	-	-	-	-	-	-	-
	Building purchase, constr, improvement	-	-	-	-	-	-	-	-
	Vehicles	-	241,986	-	70,000	-	-	-	-
	Furniture & equipment > \$5,000	421,986	407,777	322,600	83,272	450,000	185,351	157,461	65,197
	Total Capital Outlay	421,986	649,763	322,600	153,272	450,000	185,351	157,461	65,197
	Total Expenditures	30,819,089	26,620,601	8,739,715	29,126,776	32,629,649	32,954,196	33,437,719	34,435,600
Other Uses		-	-	-	-	-	-	-	-
	Total Expenditures and Other Uses	30,819,089	26,620,601	8,739,715	29,126,776	32,629,649	32,954,196	33,437,719	34,435,600
	Revenues Over/(Under) Expenditures	1,414,083	(3,460,810)	(6,031,331)	6,712,879	0	0	0	0
	Projected Beginning Fund Balance	14,116,154	15,530,237	12,069,427	6,038,096	12,750,975	12,750,975	12,750,975	12,750,975
	Projected Ending Fund Balance	15,530,237	12,069,427	6,038,096	12,750,975	12,750,975	12,750,975	12,750,975	12,750,975

Structure of All Funds

Arlington Independent School District



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

The District has leased the mineral rights to some of its 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 the adoption of special revenue funds (other than the Child Nutrition fund), but at the District's local option, a budget was adopted by the Board of Trustees for the Natural Gas Fund.

Revenue Trends and Assumptions

Revenue for the Natural Gas Fund comes from royalty payments on producing natural gas wells and interest income. These revenues are projected to be \$605,959 for 2022-2023. The revenue budget reflects industry trends in natural gas prices and Barnett Shale production. 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 associated with natural gas leases. The budget for legal fees is \$27,600 for 2022-2023. 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.

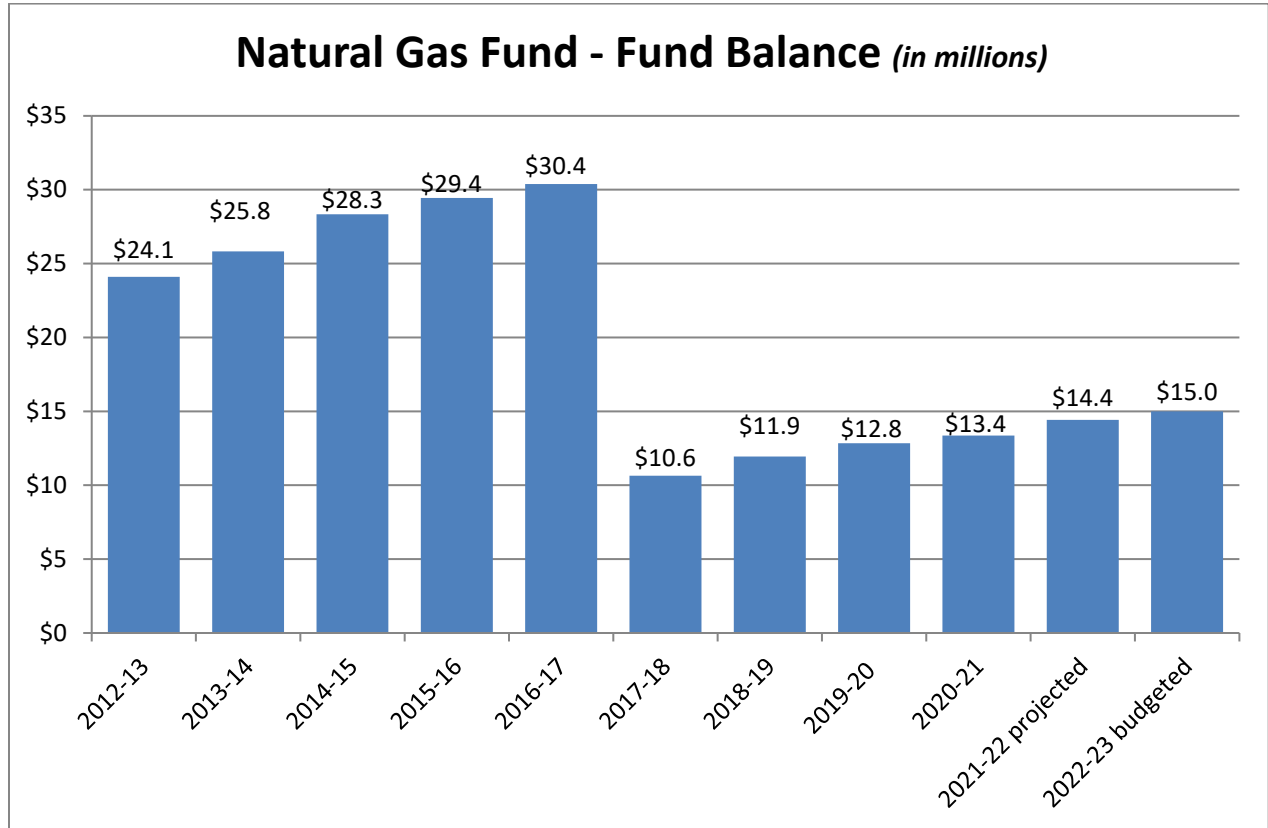
Other Uses

There are no planned other uses for the Natural Gas Fund in 2022-2023. The budget may be amended during the year for any purposes authorized by the Board.

Fund Balance Impact

The fund balance in the Natural Gas Fund is projected to increase by \$578,358 to approximately \$15 million as of June 30, 2023. The Board of Trustees commits this fund balance for future special projects.

In 2017-2018, The Board of Trustees approved the transfer of \$21,080,946 to the Capital Projects Fund for investments in the District's new Center for Visual and Performing Arts and Athletics Complex.



Projections

Projections for the Natural Gas Fund are based on estimated royalties, interest and legal fees. The Fund will continue to grow until the Board of Trustees approves the use of funds for special projects.

2022-23 Adopted Natural Gas Fund Budget
By Function

		2020-2021	2021-2022			2022-2023	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 540,546	\$ 732,982	\$ 1,078,983	\$ 1,078,983	\$ 605,959	\$ (127,023)
5800	State Program Revenue	-	-	-	-	-	-
5900	Federal Program Revenue	-	-	-	-	-	-
Total Revenues		540,546	732,982	1,078,983	1,078,983	605,959	(127,023)
Other Resources		-	-	-	-	-	-
Total Revenues and Other Resources		540,546	732,982	1,078,983	1,078,983	605,959	(127,023)
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	21,628	75,000	17,149	20,149	27,600	(47,400)
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		21,628	75,000	17,149	20,149	27,600	(47,400)
Other Uses		-	-	-	-	-	-
Total Expenditures and Other Uses		21,628	75,000	17,149	20,149	27,600	(47,400)
Revenues Over/(Under) Expenditures		518,918	657,982	1,061,834	1,058,834	578,359	
Projected Beginning Fund Balance		12,838,205	13,357,123	13,357,123	13,357,123	14,415,957	
Projected Ending Fund Balance		13,357,123	14,015,105	14,418,957	14,415,957	14,994,316	

2022-23 Adopted Natural Gas Fund Budget
By Object Category

		2020-2021	2021-2022			2022-2023	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 540,546	\$ 732,982	\$ 1,078,983	\$ 1,078,983	\$ 605,959	\$ (127,023)
5800	State Program Revenue	-	-	-	-	-	-
5900	Federal Program Revenue	-	-	-	-	-	-
Total Revenues		540,546	732,982	1,078,983	1,078,983	605,959	(127,023)
Other Resources		-	-	-	-	-	-
Total Revenues and Other Resources		540,546	732,982	1,078,983	1,078,983	605,959	(127,023)
Expenditures							
6100	Payroll Costs	-	-	-	-	-	-
6200	Purchased & Contracted Services	21,628	75,000	17,149	20,149	27,600	(47,400)
6300	Supplies & Materials	-	-	-	-	-	-
6400	Other Operating Costs	-	-	-	-	-	-
6500	Debt Service	-	-	-	-	-	-
6600	Capital Outlay	-	-	-	-	-	-
Total Expenditures		21,628	75,000	17,149	20,149	27,600	(47,400)
Other Uses		-	-	-	-	-	-
Total Expenditures and Other Uses		21,628	75,000	17,149	20,149	27,600	(47,400)
Revenues Over/(Under) Expenditures		518,918	657,982	1,061,834	1,058,834	578,359	
Projected Beginning Fund Balance		12,838,205	13,357,123	13,357,123	13,357,123	14,415,957	
Projected Ending Fund Balance		13,357,123	14,015,105	14,418,957	14,415,957	14,994,316	

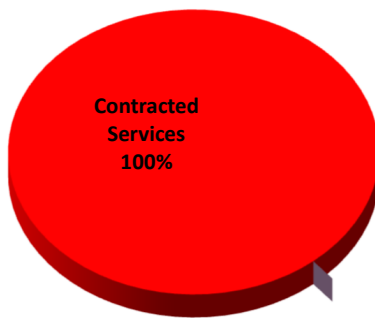
2022-23 Adopted Natural Gas Fund Budget
By Object

		2020-2021	2021-2022			2022-2023	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue						
	Interest Revenue	\$ 18,037	132,982	\$ 6,180	\$ 6,180	5,959	\$ (127,023)
	Miscellaneous revenue	522,509	600,000	1,072,803	1,072,803	600,000	-
	Total Local Revenue	540,546	732,982	1,078,983	1,078,983	605,959	(127,023)
	Total Revenues	540,546	732,982	1,078,983	1,078,983	605,959	(127,023)
Other Resources							
	Non-operating Revenue	-	-	-	-	-	-
	Total Other Resources	-	-	-	-	-	-
	Total Revenues and Other Resources	540,546	732,982	1,078,983	1,078,983	605,959	(127,023)
Expenditures							
6200	Purchased & Contracted Services						
	Legal services	21,628	75,000	17,149	20,149	27,600	(47,400)
	Other professional services	-	-	-	-	-	-
	Miscellaneous purchased & contracted svc	-	-	-	-	-	-
	Total Other Purchased & Contracted Svs.	21,628	75,000	17,149	20,149	27,600	(47,400)
	Total Expenditures	21,628	75,000	17,149	20,149	27,600	(47,400)
Other Uses							
		-	-	-	-	-	-
	Total Expenditures and Other Uses	21,628	75,000	17,149	20,149	27,600	(47,400)
	Revenues Over/(Under) Expenditures	518,918	657,982	1,061,834	1,058,834	578,359	
	Projected Beginning Fund Balance	12,838,205	13,357,123	13,357,123	13,357,123	14,415,957	
	Projected Ending Fund Balance	13,357,123	14,015,105	14,418,957	14,415,957	14,994,316	

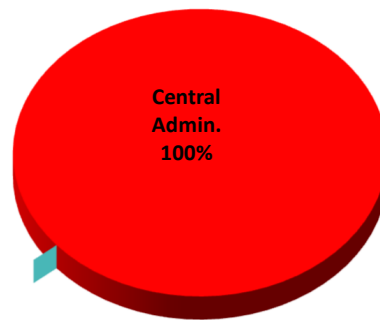
**2022-23 Adopted Natural Gas Fund Budget
By Function and Object Category**

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	-	27,600	-	-	-	-	27,600
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	-	27,600	-	-	-	-	27,600

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

Budget Summary - Special Revenue - Natural Gas Fund - by Function
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

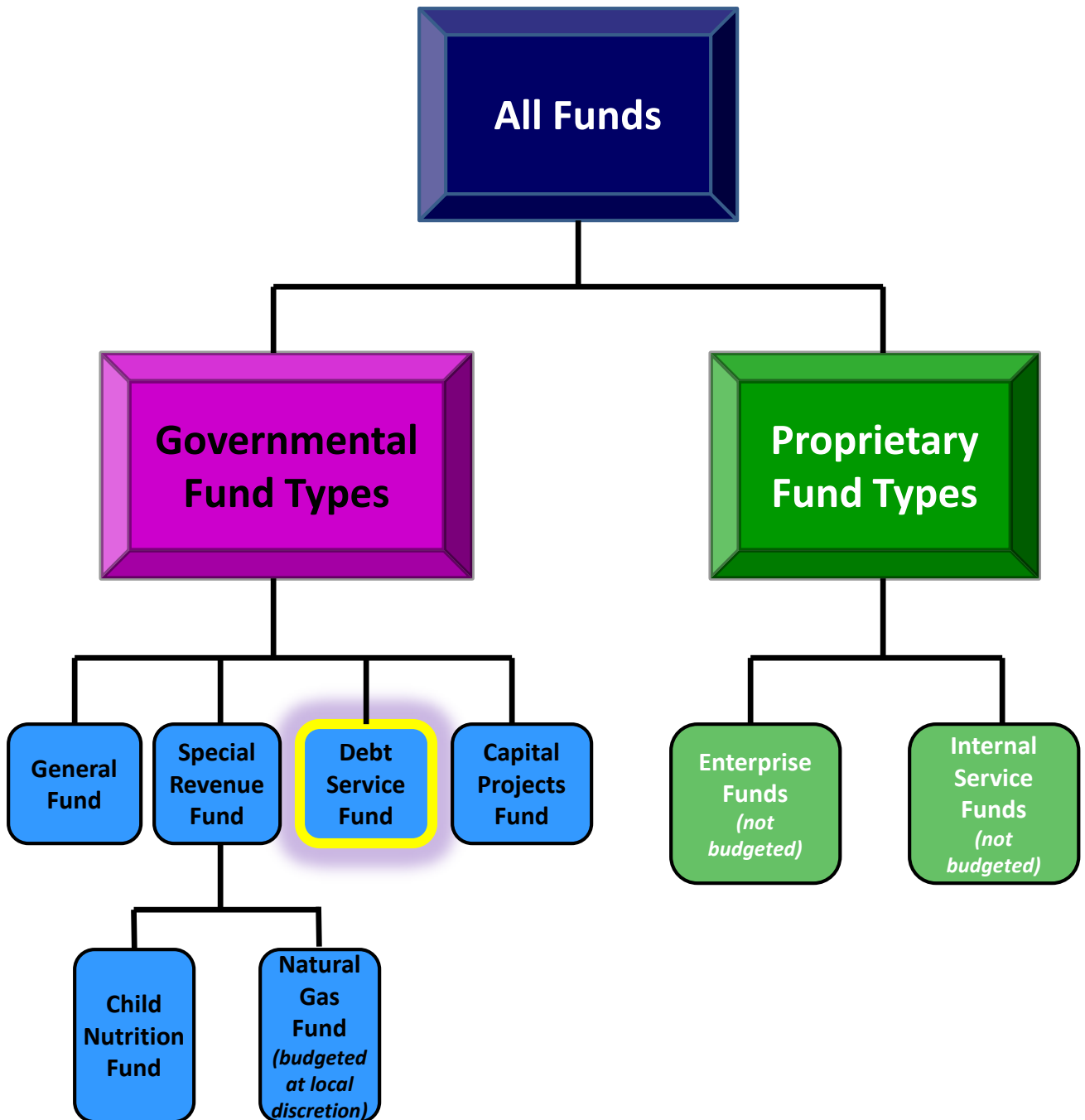
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues								
5700 Local & Intermediate Revenue	\$ 1,326,709	\$ 917,959	\$ 540,546	\$ 1,078,983	\$ 605,959	1,019,000	1,029,190	\$ 1,039,482
5800 State Program Revenue	-	-	-	-	-	-	-	-
5900 Federal Program Revenue	-	-	-	-	-	-	-	-
Total Revenues	1,326,709	917,959	540,546	1,078,983	605,959	1,019,000	1,029,190	1,039,482
Other Resources	-	-	-	-	-	-	-	-
Total Revenues and Other Resources	1,326,709	917,959	540,546	1,078,983	605,959	1,019,000	1,029,190	1,039,482
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	31,309	18,049	21,628	20,149	27,600	30,360	33,396	36,736
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	31,309	18,049	21,628	20,149	27,600	30,360	33,396	36,736
Other Uses	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses	31,309	18,049	21,628	20,149	27,600	30,360	33,396	36,736
Budgeted Surplus/(Deficit)	1,295,400	899,910	518,918	1,058,834	578,359	988,640	995,794	1,002,746
Projected Beginning Fund Balance/Equity	10,642,895	11,938,295	12,838,205	13,357,123	14,415,957	14,994,316	15,982,956	16,978,750
Projected Ending Fund Balance/Equity	11,938,295	12,838,205	13,357,123	14,415,957	14,994,316	15,982,956	16,978,750	17,981,496

Budget Summary - Special Revenue - Natural Gas Fund - by Object
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues								
5700 Local & Intermediate Revenue	\$ 1,326,709	\$ 917,959	\$ 540,546	\$ 1,078,983	\$ 605,959	\$ 1,019,000	\$ 1,029,190	\$ 1,039,482
5800 State Program Revenue	-	-	-	-	-	-	-	-
5900 Federal Program Revenue	-	-	-	-	-	-	-	-
Total Revenues	1,326,709	917,959	540,546	1,078,983	605,959	1,019,000	1,029,190	1,039,482
Other Resources	-	-	-	-	-	-	-	-
Total Revenues and Other Resources	1,326,709	917,959	540,546	1,078,983	605,959	1,019,000	1,029,190	1,039,482
Expenditures								
Object								
6100 Payroll Costs								
Professional personnel	-	-	-	-	-	-	-	-
Support personnel	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-
Teacher comp allot	-	-	-	-	-	-	-	-
Stipends/Extra duty pay	-	-	-	-	-	-	-	-
Part-time/temporary	-	-	-	-	-	-	-	-
Medicare/FICA	-	-	-	-	-	-	-	-
Health & life insurance	-	-	-	-	-	-	-	-
Worker's compensation	-	-	-	-	-	-	-	-
Teacher retirement	-	-	-	-	-	-	-	-
TRS/Medicare Part D on-behalf	-	-	-	-	-	-	-	-
TRS Care	-	-	-	-	-	-	-	-
TRS - First 90 days	-	-	-	-	-	-	-	-
TRS Care - Surcharge on retirees	-	-	-	-	-	-	-	-
TRS Supplemental Contribution	-	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-	-
Other employee benefits	-	-	-	-	-	-	-	-
Total Payroll Costs	-	-	-	-	-	-	-	-
6200 Purchased & Contracted Services								
Legal services	31,309	18,049	21,628	20,149	27,600	30,360	33,396	36,736
Audit services	-	-	-	-	-	-	-	-
Tarrant Appraisal District	-	-	-	-	-	-	-	-
Tarrant County (tax collection)	-	-	-	-	-	-	-	-
Other professional services	-	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-	-
Education Service Center	-	-	-	-	-	-	-	-
Contracted maintenance & repair	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-
Other purchased & contracted services	-	-	-	-	-	-	-	-
Total Other Purchased & Contracted Svs.	31,309	18,049	21,628	20,149	27,600	30,360	33,396	36,736
6300 Supplies & Materials								
M&O supplies	-	-	-	-	-	-	-	-
Books & reading materials	-	-	-	-	-	-	-	-
General supplies	-	-	-	-	-	-	-	-
Total Supplies & Materials	-	-	-	-	-	-	-	-
6400 Other Operating Costs								
Travel	-	-	-	-	-	-	-	-
Property & liability insurance	-	-	-	-	-	-	-	-
Election costs	-	-	-	-	-	-	-	-
Payment to TIF	-	-	-	-	-	-	-	-
Miscellaneous operating costs	-	-	-	-	-	-	-	-
Total Other Operating Costs	-	-	-	-	-	-	-	-
6500 Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other Debt Fees	-	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay								
Land purchase, improvement, fees	-	-	-	-	-	-	-	-
Building purchase, constr, improvement	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Furniture & equipment > \$5,000	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	31,309	18,049	21,628	20,149	27,600	30,360	33,396	36,736
Other Uses	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses	31,309	18,049	21,628	20,149	27,600	30,360	33,396	36,736
Revenues Over/(Under) Expenditures	1,295,400	899,910	518,918	1,058,834	578,359	988,640	995,794	1,002,746
Projected Beginning Fund Balance	10,642,895	11,938,295	12,838,205	13,357,123	14,415,957	14,994,316	15,982,956	16,978,750
Projected Ending Fund Balance	11,938,295	12,838,205	13,357,123	14,415,957	14,994,316	15,982,956	16,978,750	17,981,496

Structure of All Funds

Arlington Independent School District



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.

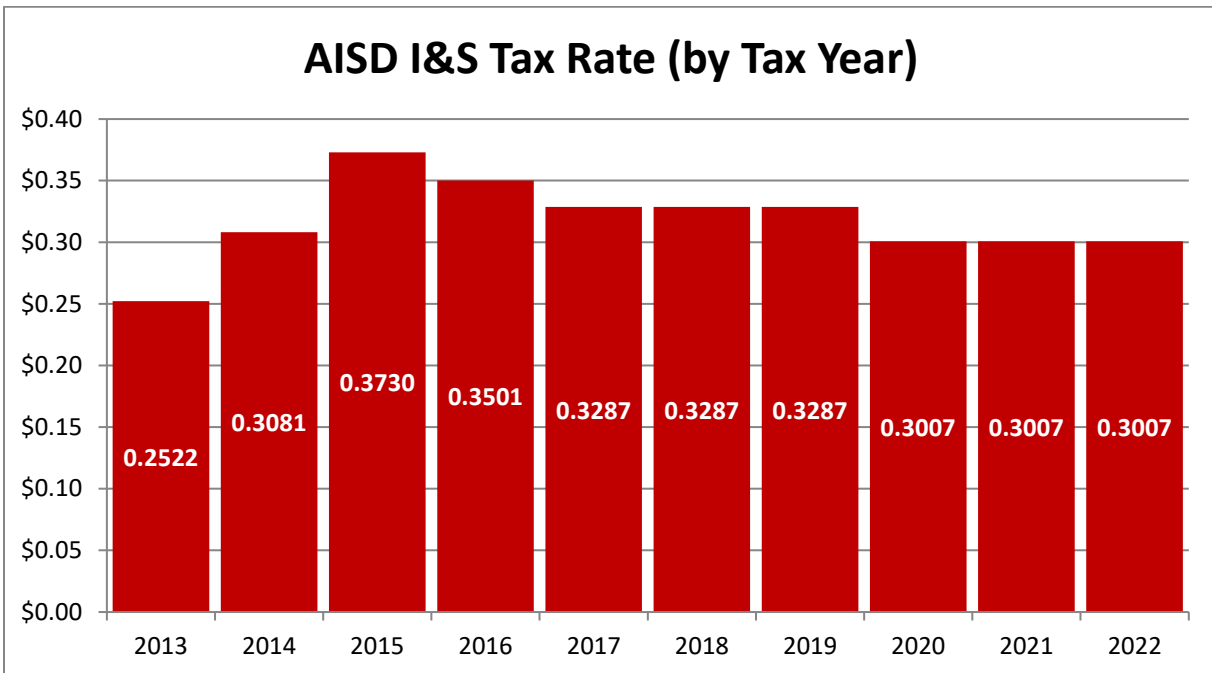
Revenue Trends and Assumptions

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 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 \$0.30070 per \$100 in property valuation, which is the same as last year's rate. This is the tax rate necessary to generate funds to pay the principal and interest due in 2022-2023 on bonded debt, to include bond redemption.



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 of \$0.50, a district may take into account State allotments to the district, which effectively reduces 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 \$0.30070, AISD expects to collect \$102,251,271 in local property taxes for 2022-2023. With additional revenue, such as investment earnings of \$50,941, the District anticipates total local revenue for the Debt Service Fund of \$102,302,212, an increase of \$2,175,241. The total revenue produced will be adequate to cover scheduled principal, interest, redemption of the 2014 callable bonds and other debt fees.

On November 5, 2019, AISD voters approved a \$966 million bond package. This is a five-year program with work beginning in 2019-2020. Bonds are to be sold to provide for construction and equipment of school buildings; site acquisition; fine arts equipment and uniforms; safety, security and technology improvements; and buses and white fleet vehicles. The bond program can be implemented without an increase in the District’s debt service tax rate. On December 9, 2021, the Board of Trustees authorized the third issuance of these bonds to produce \$196,943,128 in bond proceeds.

State Sources:

The State provides limited funding through two different programs to assist school districts in servicing the debt they issue to construct facilities. The programs guarantee a specific amount of state and local funds per student for each cent of debt service tax effort up to \$0.29 per \$100 of assessed valuation. Generally, as property wealth per student increases, state facilities aid decreases and vice versa. In past 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 2011-2012 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 I&S tax rate was reduced in 2011-2012 because the District qualified for \$5.2 million in state facilities assistance.

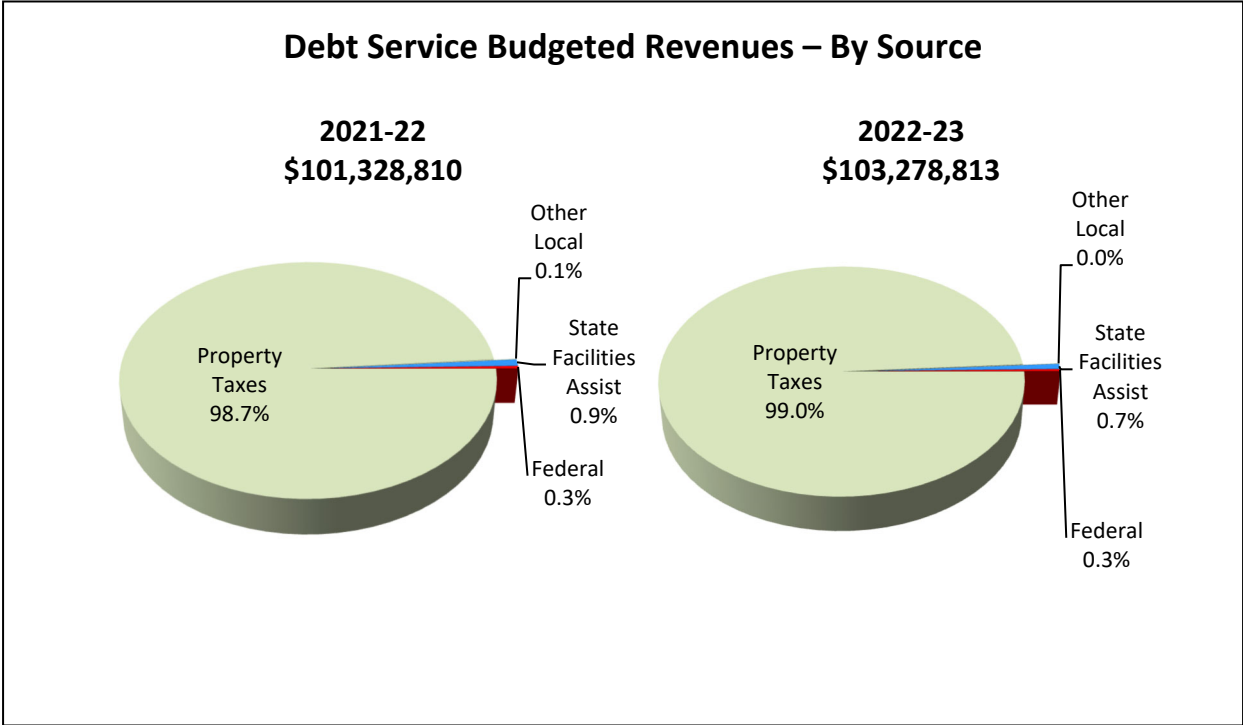
The District will not qualify for state facilities assistance in 2022-2023. AISD’s property values have increased in recent years to the point that they generate more than the guaranteed yield; therefore, the District no longer qualifies for any state facilities assistance.

Additional state funds will be received for a hold harmless provision that the State enacted during the 2015-2016 fiscal year to replace revenues that school districts lost when Texas voters approved a \$10,000 increase in the homestead exemption. The State hold harmless aid will be paid each year on the debt that was outstanding as of September 1, 2015. AISD anticipates receiving \$712,598 for the hold harmless provision in 2022-2023.

Federal Sources:

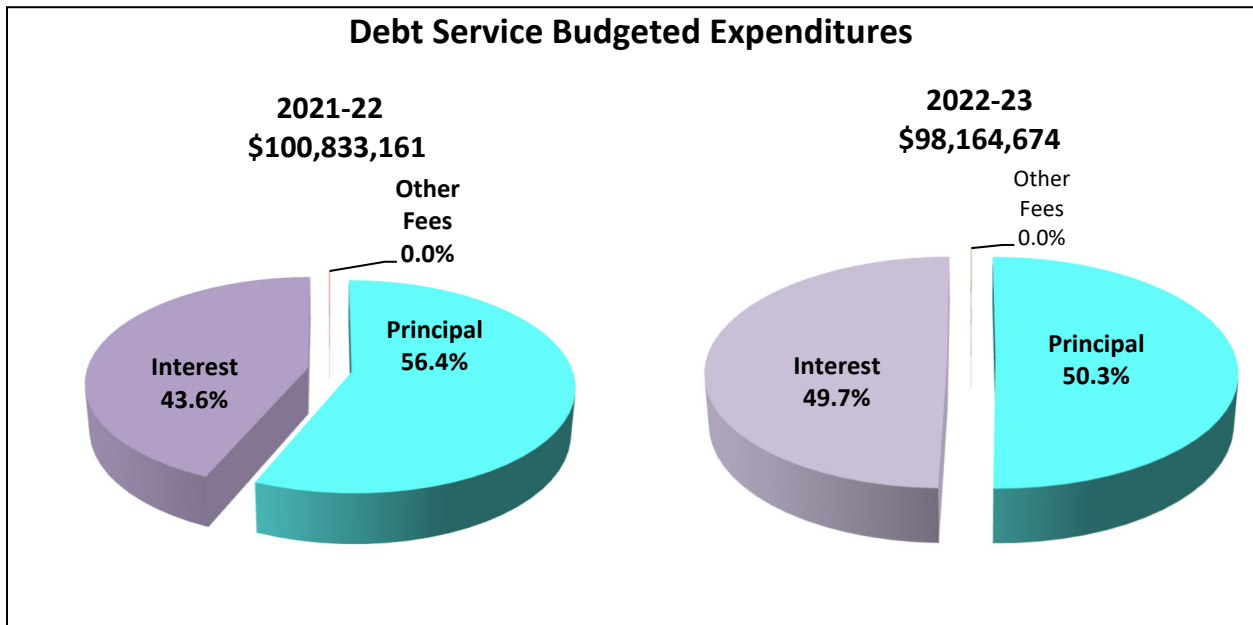
The District has issued Qualified School Construction Bonds (QSCBs), which were made available for the first time under the American Recovery and Reinvestment Act of 2009 (ARRA). The authorization of the QSCBs provides federal subsidies for public school improvement and modernization activities. QSCBs are bonds the federal government subsidizes by allowing bondholders to receive tax credits approximately equal to the interest that the District would pay holders of taxable bonds. As a result, issuers are generally responsible for the 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 benefit with the federal government covering most or all of the interest on the bonds. The federal subsidy for 2022-2023 is budgeted at \$264,003.



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 2022-2023 consists of \$49,400,000 for bond principal payments, \$48,724,674 for bond interest payments, and \$40,000 for other debt fees. This total budget is a decrease of \$2,668,487 from the 2021-2022 budget. The decrease is due to the district refunding bonds in the fiscal year 2021-2022.



Other Sources/Uses

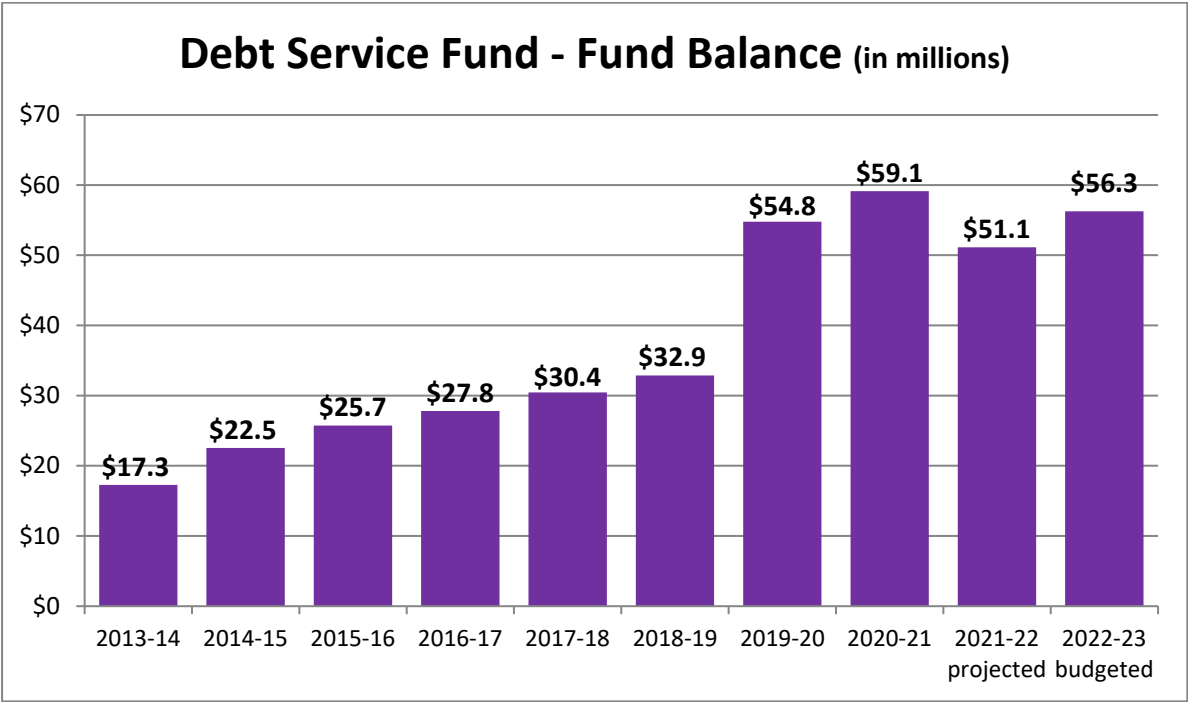
In 2019-2020, the District had an opportunity to refund some of its outstanding bonds. The Board authorized a refunding of approximately \$11,630,000 principal from Series 2011 bonds, including maturities from 2021 through 2028. In 2020-2021, the District refunded approximately \$137,795,000 in principal from Series 2014A bonds, including maturities from 2021 through 2039. The projected net savings from the 2019-2020 refunding, based on December 2019 market rates, were in excess of \$1.1 million, and present value savings were projected at 9.37% of the refunded principal amount. The projected net savings from the 2020-2021 refunding were approximately \$27.2 million, and the present value savings were projected at 16.25% of the refunded principal amount.

The District's Series 2014 bonds are callable beginning February 15, 2023. Administration, in coordination with its financial advisors is planning on redeeming the callable bonds. Redeeming the remaining portion of Series 2014, representing maturities from 2024 through 2039, will result in savings of approximately \$1.6 million in future interest costs payable over the next 16 years.

The additional payment will leave the balance of the debt service fund at approximately the same level as the beginning of the fiscal year. The budget will be amended at that time to reflect the impact of the refunding.

Fund Balance Impact

The fund balance on June 30, 2023 is projected to be \$56,251,960. This fund balance is restricted to the retirement of long-term debt. The projected fund balance in 2021-2022 is a decrease of an estimated \$8 million from the prior fiscal year. Arlington ISD maintains a stable fund balance that will continue to be used in future years to minimize tax rate increases as appropriate and for bond refunding opportunities.



Debt Margin Calculation

Following is the District's estimated debt margin at June 30, 2022, using the projected fund balance at that date.

2021 Assessed Valuation		\$35,044,790,177
Economic Debt Limit		
(10% of assessed valuation)		\$3,504,479,018
Total Bonded Debt – June 30, 2021	\$1,172,322,108	
Less: Debt Service Fund net assets	<u>\$61,225,112</u>	
Amount applicable to debt limit		<u>\$1,111,096,996</u>
Debt Margin		<u><u>\$2,393,382,022</u></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. The ratings are the second highest ratings used by both agencies. Bonds with these ratings are judged to be of very high quality by all standards.

Projections

Projections for the Debt Service Fund are based on payments due on current debt. The I&S tax rate will be adopted each year to ensure funds are available for repayment of debt.

2022-23 Adopted Debt Service Fund Budget
By Function

		2020-2021	2021-2022			2022-2023	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 96,352,064	\$ 100,126,971	\$ 100,126,971	\$ 100,064,938	\$ 102,302,212	\$ 2,175,241
5800	State Program Revenue	799,637	871,890	871,890	871,890	712,598	(159,292)
5900	Federal Program Revenue	400,280	329,949	329,949	329,949	264,003	(65,946)
Total Revenues		97,551,981	101,328,810	101,328,810	101,266,777	103,278,813	1,950,003
Other Resources		154,022,917	-	-	10,321,461	-	-
Total Revenues and Other Resources		251,574,897	101,328,810	101,328,810	111,588,238	103,278,813	1,950,003
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	91,115,235	100,833,161	100,833,161	107,894,955	98,164,674	(2,668,487)
81	Facility Acquisition & Construction	-	-	-	-	-	-
95	Student Tuition Non-public Schools	-	-	-	-	-	-
97	Payments to TIF	-	-	-	-	-	-
99	Other Intergovernmental Charges	-	-	-	-	-	-
Total Expenditures		91,115,235	100,833,161	100,833,161	107,894,955	98,164,674	(2,668,487)
Other Uses		156,105,140	-	-	11,684,693	-	-
Total Expenditures and Other Uses		247,220,375	100,833,161	100,833,161	119,579,648	98,164,674	(2,668,487)
Revenues Over/(Under) Expenditures		4,354,523	495,649	495,649	(7,991,410)	5,114,139	
Projected Beginning Fund Balance		54,774,708	59,129,231	59,129,231	59,129,231	51,137,821	
Projected Ending Fund Balance		59,129,231	59,624,880	59,624,880	51,137,821	56,251,960	

2022-23 Adopted Debt Service Fund Budget
By Object Category

		2020-2021	2021-2022			2022-2023	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 96,352,064	\$ 100,126,971	\$ 100,126,971	\$ 100,064,938	\$ 102,302,212	\$ 2,175,241
5800	State Program Revenue	799,637	871,890	871,890	871,890	712,598	(159,292)
5900	Federal Program Revenue	400,280	329,949	329,949	329,949	264,003	(65,946)
Total Revenues		97,551,981	101,328,810	101,328,810	101,266,777	103,278,813	1,950,003
Other Resources		154,022,917	-	-	10,321,461	-	-
Total Revenues and Other Resources		251,574,897	101,328,810	101,328,810	111,588,238	103,278,813	1,950,003
Expenditures							
6100	Payroll Costs	-	-	-	-	-	-
6200	Purchased & Contracted Services	-	-	-	-	-	-
6300	Supplies & Materials	-	-	-	-	-	-
6400	Other Operating Costs	-	-	-	-	-	-
6500	Debt Service	91,115,235	100,833,161	100,833,161	107,894,955	98,164,674	(2,668,487)
6600	Capital Outlay	-	-	-	-	-	-
Total Expenditures		91,115,235	100,833,161	100,833,161	107,894,955	98,164,674	(2,668,487)
Other Uses		156,105,140	-	-	11,684,693	-	-
Total Expenditures and Other Uses		247,220,375	100,833,161	100,833,161	119,579,648	98,164,674	(2,668,487)
Revenues Over/(Under) Expenditures		4,354,523	495,649	495,649	(7,991,410)	5,114,139	
Projected Beginning Fund Balance		54,774,708	59,129,231	59,129,231	59,129,231	51,137,821	
Projected Ending Fund Balance		59,129,231	59,624,880	59,624,880	51,137,821	56,251,960	

2022-23 Adopted Debt Service Fund Budget
By Object

		2020-2021	2021-2022			2022-2023	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue						
	Current Tax Collections	\$ 95,499,752	\$ 99,202,868	\$ 99,202,868	\$ 99,140,835	\$ 101,378,673	\$ 2,175,805
	Prior Year Tax Collections	\$ 231,033	277,214	277,214	277,214	277,214	-
	Penalty & Interest	\$ 545,878	562,966	562,966	562,966	595,384	32,418
	Interest Revenue	\$ 75,401	83,923	83,923	83,923	50,941	(32,982)
	Miscellaneous Local Revenue	\$ -	-	-	-	-	-
	Total Local Revenue	96,352,064	100,126,971	100,126,971	100,064,938	102,302,212	2,175,241
5800	State Revenue						
	Prior Year State Aid	\$ -	-	-	-	-	-
	Instructional Facilities Allotment	\$ -	-	-	-	-	-
	Existing Debt Allotment	\$ -	-	-	-	-	-
	Other State Aid	\$ 799,637	871,890	871,890	871,890	712,598	(159,292)
	Total State Revenue	799,637	871,890	871,890	871,890	712,598	(159,292)
5900	Federal Revenue						
	Federal Subsidy for QSCBs	\$ 400,280	329,949	329,949	329,949	264,003	(65,946)
	Total Federal Revenue	400,280	329,949	329,949	329,949	264,003	(65,946)
	Total Revenues	97,551,981	101,328,810	101,328,810	101,266,777	103,278,813	1,950,003
Other Resources							
	Non-operating Revenue	154,022,917	-	-	10,321,461	-	-
	Total Other Resources	154,022,917	-	-	10,321,461	-	-
	Total Revenues and Other Resources	251,574,897	101,328,810	101,328,810	111,588,238	103,278,813	1,950,003
Expenditures							
6500	Debt Service						
	Principal	52,626,970	56,880,000	56,880,000	58,820,000	49,400,000	(7,480,000)
	Interest	37,486,251	43,913,161	43,913,161	43,913,161	48,724,674	4,811,513
	Fees & Other Debt Service Expenditures	1,002,014	40,000	40,000	5,161,794	40,000	-
	Total Debt Service	91,115,235	100,833,161	100,833,161	107,894,955	98,164,674	(2,668,487)
	Total Expenditures	91,115,235	100,833,161	100,833,161	107,894,955	98,164,674	(2,668,487)
Other Uses		156,105,140	-	-	11,684,693	-	-
	Total Expenditures and Other Uses	247,220,375	100,833,161	100,833,161	119,579,648	98,164,674	(2,668,487)
	Revenues Over/(Under) Expenditures	4,354,523	495,649	495,649	(7,991,410)	5,114,139	
	Projected Beginning Fund Balance	54,774,708	59,129,231	59,129,231	59,129,231	51,137,821	
	Projected Ending Fund Balance	59,129,231	59,624,880	59,624,880	51,137,821	56,251,960	

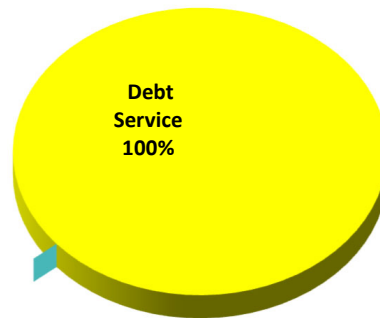
**2022-23 Adopted Debt Service Fund Expenditure Budget
By Function and Object Category**

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	-	-	-	-	98,164,674	-	98,164,674
81 Facility Acquisition & Construction	-	-	-	-	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	98,164,674	-	98,164,674

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

Budget Summary - Debt Service Fund - by Function
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues									
5700	Local & Intermediate Revenue	\$ 91,939,885	\$ 101,882,319	\$ 96,352,064	\$ 100,064,938	\$ 102,302,212	\$ 92,983,682	\$ 89,115,674	\$ 87,779,505
5800	State Program Revenue	1,545,106	1,269,763	799,637	871,890	712,598	712,598	712,598	712,598
5900	Federal Program Revenue	544,633	460,344	400,280	329,949	264,003	396,113	264,220	330,167
	Total Revenues	94,029,624	103,612,426	97,551,981	101,266,777	103,278,813	94,092,393	90,092,492	88,822,270
Other Resources									
		3,844	11,725,635	154,022,917	10,321,461	-	-	-	-
	Total Revenues and Other Resources	94,033,468	115,338,061	251,574,898	111,588,238	103,278,813	94,092,393	90,092,492	88,822,270
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	91,615,955	81,729,836	91,115,235	107,894,955	98,164,674	94,092,393	90,092,492	88,822,270
81	Facility Acquisition & Construction	-	-	-	-	-	-	-	-
95	Student Tuition Non-public Schools	-	-	-	-	-	-	-	-
97	Payments to TIF	-	-	-	-	-	-	-	-
99	Other Intergovernmental Charges	-	-	-	-	-	-	-	-
	Total Expenditures	91,615,955	81,729,836	91,115,235	107,894,955	98,164,674	94,092,393	90,092,492	88,822,270
Other Uses									
		-	11,690,006	156,105,140	11,684,693	-	-	-	-
	Total Expenditures and Other Uses	91,615,955	93,419,842	247,220,375	119,579,648	98,164,674	94,092,393	90,092,492	88,822,270
	Budgeted Surplus/(Deficit)	2,417,513	21,918,219	4,354,523	(7,991,410)	5,114,139	-	-	-
	Projected Beginning Fund Balance/Equity	30,438,976	32,856,489	54,774,708	59,129,231	51,137,821	56,251,960	56,251,960	56,251,960
	Projected Ending Fund Balance/Equity	32,856,489	54,774,708	59,129,231	51,137,821	56,251,960	56,251,960	56,251,960	56,251,960

Budget Summary - Debt Service Fund - by Object
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues								
5700 Local & Intermediate Revenue	\$ 91,939,885	\$ 101,882,319	\$ 96,352,064	\$ 100,064,938	\$ 102,302,212	\$ 92,983,682	\$ 89,115,674	\$ 87,779,505
5800 State Program Revenue	1,545,106	1,269,763	799,637	871,890	712,598	712,598	712,598	712,598
5900 Federal Program Revenue	544,633	460,344	400,280	329,949	264,003	396,113	264,220	330,167
Total Revenues	94,029,624	103,612,426	97,551,981	101,266,777	103,278,813	94,092,393	90,092,492	88,822,270
Other Resources	3,844	11,725,635	154,022,917	10,321,461	-	-	-	-
Total Revenues and Other Resources	94,033,468	115,338,061	251,574,898	111,588,238	103,278,813	94,092,393	90,092,492	88,822,270
Expenditures								
Object								
6100 Payroll Costs								
Professional personnel	-	-	-	-	-	-	-	-
Support personnel	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-
Teacher comp allot	-	-	-	-	-	-	-	-
Stipends/Extra duty pay	-	-	-	-	-	-	-	-
Part-time/temporary	-	-	-	-	-	-	-	-
Medicare/FICA	-	-	-	-	-	-	-	-
Health & life insurance	-	-	-	-	-	-	-	-
Worker's compensation	-	-	-	-	-	-	-	-
Teacher retirement	-	-	-	-	-	-	-	-
TRS/Medicare Part D on-behalf	-	-	-	-	-	-	-	-
TRS Care	-	-	-	-	-	-	-	-
TRS - First 90 days	-	-	-	-	-	-	-	-
TRS Care - Surcharge on retirees	-	-	-	-	-	-	-	-
TRS Supplemental Contribution	-	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-	-
Other employee benefits	-	-	-	-	-	-	-	-
Total Payroll Costs	-	-	-	-	-	-	-	-
6200 Purchased & Contracted Services								
Legal services	-	-	-	-	-	-	-	-
Audit services	-	-	-	-	-	-	-	-
Tarrant Appraisal District	-	-	-	-	-	-	-	-
Tarrant County (tax collection)	-	-	-	-	-	-	-	-
Other professional services	-	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-	-
Education Service Center	-	-	-	-	-	-	-	-
Contracted maintenance & repair	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-
Other purchased & contracted services	-	-	-	-	-	-	-	-
Total Other Purchased & Contracted Svs.	-	-	-	-	-	-	-	-
6300 Supplies & Materials								
M&O supplies	-	-	-	-	-	-	-	-
Books & reading materials	-	-	-	-	-	-	-	-
General supplies	-	-	-	-	-	-	-	-
Total Supplies & Materials	-	-	-	-	-	-	-	-
6400 Other Operating Costs								
Travel	-	-	-	-	-	-	-	-
Property & liability insurance	-	-	-	-	-	-	-	-
Election costs	-	-	-	-	-	-	-	-
Payment to TIF	-	-	-	-	-	-	-	-
Miscellaneous operating costs	-	-	-	-	-	-	-	-
Total Other Operating Costs	-	-	-	-	-	-	-	-
6500 Debt Service								
Principal	58,063,751	49,885,000	52,626,970	58,820,000	49,400,000	42,004,956	44,645,000	45,410,000
Interest	33,544,529	31,826,566	37,486,251	43,913,161	48,724,674	52,047,437	45,407,492	43,372,270
Other Debt Fees	7,675	18,270	1,002,014	5,161,794	40,000	40,000	40,000	40,000
Total Debt Service	91,615,955	81,729,836	91,115,235	107,894,955	98,164,674	94,092,393	90,092,492	88,822,270
6600 Capital Outlay								
Land purchase, improvement, fees	-	-	-	-	-	-	-	-
Building purchase, constr, improvement	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Furniture & equipment > \$5,000	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	91,615,955	81,729,836	91,115,235	107,894,955	98,164,674	94,092,393	90,092,492	88,822,270
Other Uses	-	11,690,006	156,105,140	11,684,693	-	-	-	-
Total Expenditures and Other Uses	91,615,955	93,419,842	247,220,375	119,579,648	98,164,674	94,092,393	90,092,492	88,822,270
Revenues Over/(Under) Expenditures	2,417,513	21,918,219	4,354,523	(7,991,410)	5,114,139	-	-	-
Projected Beginning Fund Balance	30,438,976	32,856,489	54,774,708	59,129,231	51,137,821	56,251,960	56,251,960	56,251,960
Projected Ending Fund Balance	32,856,489	54,774,708	59,129,231	51,137,821	56,251,960	56,251,960	56,251,960	56,251,960

AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

Period Ending	Unl Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	Unl Tax Sch Bldg Bds, Series 2014	Unl Tax Ref Bds, Ser 2014 (Convertible Refunding)	Unl Tax Sch Bldg Bds, Ser 2014A	Unl Tax Sch Bldg Bds, Ser 2015	Unl Tax Sch Bldg Bds, Ser 2016A	Unl Tax Ref Bds, Ser 2016B	Unl Tax Sch Bldg Bds, Ser 2017	Unl Tax Sch Bldg Bds, Ser 2018	Unl Tax Sch Bldg & Ref Bds, Ser 2020	Unl Tax Ref Bds, Taxable Series 2020	Unl Tax Sch Bldg Bds, Ser 2021	Unl Tax Sch Bldg and Ref Bds, Ser 2022	Other D/S
12/31/2022															
12/31/2023	4,091,510	1,759,994.20	662,100.00	11,785,106.55	1,070,825	16,056,125.00	7,588,050	5,009,300	5,647,150	5,446,425	13,231,175	4,986,996.60	10,260,000	9,876,700	
12/31/2024	4,075,370	1,690,061.80	664,731.25	11,782,483.05		16,058,750.00	7,593,300	4,555,300	5,642,525	593,050	14,278,675	11,782,371.60	6,180,500	8,347,825	
12/31/2025	4,059,230	1,620,129.40	444,100.00			16,055,250.00	7,593,925	4,379,550	5,641,400	1,543,675	13,848,050	11,407,121.60	10,256,000	12,186,450	
12/31/2026	4,048,080	1,555,081.60	445,368.75			15,698,750.00	7,594,550	4,395,425	5,643,275	1,543,675	12,402,050	11,402,246.60	10,256,625	12,760,450	
12/31/2027			362,343.75			15,698,500.00	7,238,800	3,545,050	5,642,775	1,541,175	18,739,175	10,583,996.60	10,397,625	13,386,075	
12/31/2028			364,350.00			15,171,581.25	7,236,675	3,539,675	5,249,650	1,541,050	20,422,425	10,587,246.60	10,398,250	12,381,575	
12/31/2029			365,150.00			15,173,368.75	6,819,675	3,543,175	5,249,025	1,181,500	18,916,675	10,586,121.60	10,401,250	12,377,825	
12/31/2030			360,650.00			15,171,800.00	6,817,800	3,540,175	4,792,650	1,183,200	18,913,675	10,579,871.60	10,391,250	12,374,700	
12/31/2031			360,850.00			15,169,900.00	6,820,300	3,540,425	4,795,650	781,700	18,676,550	10,583,564.48	10,392,300	12,371,450	
12/31/2032			360,650.00			15,171,400.00	6,820,500	3,538,900	4,796,600	777,400	18,679,175	10,581,542.53	10,175,600	12,381,950	
12/31/2033			364,606.25			15,170,600.00	6,820,100	3,536,700	4,796,600	777,400	18,206,550	10,581,481.50	10,178,800	12,121,950	
12/31/2034			362,706.25			15,171,800.00	6,821,900	3,544,400	4,791,800	781,500	18,206,900	10,580,113.03	9,907,800	12,121,200	
12/31/2035			360,750.00			15,174,200.00	6,820,600	3,541,800	4,787,100	779,700	18,207,700	10,585,143.23	9,907,500	11,829,950	
12/31/2036			362,875.00			15,172,100.00	6,820,900	2,402,100	4,794,375	782,000	18,209,300	10,578,786.68	9,907,200	11,827,700	
12/31/2037			363,587.50			15,174,700.00	6,822,400		4,796,625	778,400	18,210,900	10,583,021.01	9,906,500	11,821,575	
12/31/2038			363,625.00			15,171,200.00	6,819,800		4,794,750	778,900	18,206,800	10,586,955.91	9,909,900	10,936,600	
12/31/2039			362,987.50			15,170,800.00	6,817,800		4,793,375	778,400	18,206,200	10,582,498.73	9,907,000	10,936,300	
12/31/2040						15,172,500.00	6,820,900		4,792,000	781,800	18,208,100		9,907,400	10,938,500	
12/31/2041							6,818,700		4,795,000	779,100	18,206,600		9,910,500	10,937,700	
12/31/2042									4,791,875	780,300	18,205,800		9,910,800	10,938,400	
12/31/2043										780,300	18,209,600		9,907,900	10,935,100	
12/31/2044											18,207,000		9,906,300	10,937,200	
12/31/2045											18,207,000		9,910,300	10,939,000	
12/31/2046													9,909,300	10,935,000	
12/31/2047														10,939,500	
	16,274,190	6,625,267.00	6,931,431.25	23,567,589.60	1,070,825	276,803,325.00	133,506,675	52,611,975	101,034,200	24,710,650	404,806,075	177,159,079.90	238,096,600	287,540,675	0

AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

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Period Ending	Aggregate Debt Service
12/31/2022	
12/31/2023	97,471,457.35
12/31/2024	93,244,942.70
12/31/2025	89,034,881.00
12/31/2026	87,745,576.95
12/31/2027	87,135,515.35
12/31/2028	86,892,477.85
12/31/2029	84,613,765.35
12/31/2030	84,125,771.60
12/31/2031	83,492,689.48
12/31/2032	83,283,717.53
12/31/2033	82,554,787.75
12/31/2034	82,290,119.28
12/31/2035	81,994,443.23
12/31/2036	80,857,336.68
12/31/2037	78,457,708.51
12/31/2038	77,568,530.91
12/31/2039	77,555,361.23
12/31/2040	66,621,200.00
12/31/2041	51,447,600.00
12/31/2042	44,627,175.00
12/31/2043	39,832,900.00
12/31/2044	39,050,500.00
12/31/2045	39,056,300.00
12/31/2046	20,844,300.00
12/31/2047	10,939,500.00
	1,750,738,557.75

AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

Date	Unl Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	Unl Tax Sch Bldg Bds, Series 2014	Unl Tax Ref Bds, Ser 2014 (Convertible Refunding)	Unl Tax Sch Bldg Bds, Ser 2014A	Unl Tax Sch Bldg Bds, Ser 2015	Unl Tax Sch Bldg Bds, Ser 2016A	Unl Tax Ref Bds, Ser 2016B	Unl Tax Sch Bldg Bds, Ser 2017	Unl Tax Sch Bldg Bds, Ser 2018	Unl Tax Sch Bldg & Ref Bds, Ser 2020	Unl Tax Ref Bds, Taxable Series 2020	Unl Tax Sch Bldg Bds, Ser 2021	Unl Tax Sch Bldg and Ref Bds, Ser 2022	Other D/S
02/15/2023		1,654,980.20	571,518.75	11,572,623.50	1,070,825	12,148,562.50	5,639,025	4,160,025	4,120,200	5,149,900	7,771,275	2,895,810.80	7,169,750	5,968,475	
03/15/2023	4,067,290	105,014.00	90,581.25	212,483.05		3,907,562.50	1,949,025	849,275	1,526,950	296,525	5,459,900	2,091,185.80	3,090,250	3,908,225	
08/15/2023	24,220														
09/15/2023															
12/31/2023															
02/15/2024		1,620,014.00	580,581.25	11,782,483.05		12,362,562.50	5,739,025	3,779,275	4,181,950	296,525	8,904,900	9,691,185.80	3,090,250	4,453,225	
03/15/2024	4,059,220														
08/15/2024		70,047.80	84,150.00			3,696,187.50	1,854,275	776,025	1,460,575	296,525	5,373,775	2,091,185.80	3,090,250	3,894,600	
09/15/2024	16,150														
12/31/2024															
02/15/2025		1,585,047.80	364,150.00			12,581,187.50	5,839,275	3,676,025	4,250,575	1,271,525	8,553,775	9,501,185.80	7,270,250	8,404,600	
03/15/2025	4,051,150														
08/15/2025		35,081.60	79,950.00			3,474,062.50	1,754,650	703,525	1,390,825	272,150	5,294,275	1,905,935.80	2,985,750	3,781,850	
09/15/2025	8,080														
12/31/2025															
02/15/2026		1,555,081.60	369,950.00			12,449,062.50	5,944,650	3,768,525	4,325,825	1,297,150	7,154,275	9,690,935.80	7,380,750	9,111,850	
03/15/2026	4,048,080														
08/15/2026			75,418.75			3,249,687.50	1,649,900	626,900	1,317,450	246,525	5,247,775	1,711,310.80	2,875,875	3,648,600	
12/31/2026															
02/15/2027			290,418.75			12,684,687.50	5,689,900	2,976,900	4,402,450	1,321,525	13,702,775	9,056,310.80	7,640,875	9,893,600	
08/15/2027			71,925.00			3,013,812.50	1,548,900	568,150	1,240,325	219,650	5,036,400	1,527,685.80	2,756,750	3,492,475	
12/31/2027															
02/15/2028			296,925.00			12,308,812.50	5,793,900	3,033,150	4,080,325	1,349,650	15,651,400	9,252,685.80	7,766,750	9,027,475	
08/15/2028			67,425.00			2,862,768.75	1,442,775	506,525	1,169,325	191,400	4,771,025	1,334,560.80	2,631,500	3,354,100	
12/31/2028															
02/15/2029			302,425.00			12,472,768.75	5,477,775	3,101,525	4,154,325	1,006,400	14,386,025	9,454,560.80	7,901,500	9,169,100	
08/15/2029			62,725.00			2,700,600.00	1,341,900	441,650	1,094,700	175,100	4,530,650	1,131,560.80	2,499,750	3,208,725	
12/31/2029															
02/15/2030			302,725.00			12,670,600.00	5,581,900	3,166,650	3,764,700	1,025,100	14,635,650	9,661,560.80	8,029,750	9,318,725	
08/15/2030			57,925.00			2,501,200.00	1,235,900	373,525	1,027,950	158,100	4,278,025	918,310.80	2,361,500	3,055,975	
12/31/2030															
02/15/2031			307,925.00			12,876,200.00	5,695,900	3,238,525	3,837,950	633,100	14,658,025	9,743,310.80	8,146,500	9,475,975	
08/15/2031			52,925.00			2,293,700.00	1,124,400	301,900	957,700	148,600	4,018,525	840,253.68	2,245,800	2,895,475	
12/31/2031															
02/15/2032			312,925.00			13,093,700.00	5,789,400	3,296,900	3,897,700	638,600	14,933,525	9,825,253.68	8,045,800	9,655,475	
08/15/2032			47,725.00			2,077,700.00	1,031,100	242,000	898,900	138,800	3,745,650	756,288.85	2,129,800	2,726,475	
12/31/2032															
02/15/2033			322,725.00			13,317,700.00	5,886,100	3,357,000	3,958,900	648,800	14,735,650	9,916,288.85	8,169,800	9,566,475	
08/15/2033			41,881.25			1,852,900.00	934,000	179,700	837,700	128,600	3,470,900	665,192.65	2,009,000	2,555,475	
12/31/2033															
02/15/2034			326,881.25			13,552,900.00	5,989,000	3,429,700	4,017,700	663,600	14,965,900	10,010,192.65	8,019,000	9,745,475	
08/15/2034			35,825.00			1,618,900.00	832,900	114,700	774,100	117,900	3,241,000	569,920.38	1,888,800	2,375,725	
12/31/2034															
02/15/2035			330,825.00			13,798,900.00	6,092,900	3,494,700	4,079,100	672,900	15,206,000	10,114,920.38	8,143,800	9,635,725	
08/15/2035			29,925.00			1,375,300.00	727,700	47,100	708,000	106,800	3,001,700	470,222.85	1,763,700	2,194,225	
12/31/2035															
02/15/2036			339,925.00			14,050,300.00	6,202,700	2,402,100	4,173,000	686,800	15,456,700	10,215,222.85	8,273,700	9,824,225	
08/15/2036			22,950.00			1,121,800.00	618,200		621,375	95,200	2,752,600	363,563.83	1,633,500	2,003,475	
12/31/2036															
02/15/2037			347,950.00			14,316,800.00	6,318,200		4,266,375	695,200	15,717,600	10,333,563.83	8,408,500	10,018,475	
08/15/2037			15,637.50			857,900.00	504,200		530,250	83,200	2,493,300	249,457.18	1,498,000	1,803,100	

AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

Date	Unl Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	Unl Tax Sch Bldg Bds, Series 2014	Unl Tax Ref Bds, Ser 2014 (Convertible Refunding)	Unl Tax Sch Bldg Bds, Ser 2014A	Unl Tax Sch Bldg Bds, Ser 2015	Unl Tax Sch Bldg Bds, Ser 2016A	Unl Tax Ref Bds, Ser 2016B	Unl Tax Sch Bldg Bds, Ser 2017	Unl Tax Sch Bldg Bds, Ser 2018	Unl Tax Sch Bldg & Ref Bds, Ser 2020	Unl Tax Ref Bds, Taxable Series 2020	Unl Tax Sch Bldg Bds, Ser 2021	Unl Tax Sch Bldg and Ref Bds, Ser 2022	Other D/S
12/31/2037															
02/15/2038			355,637.50			14,587,900.00	6,434,200		4,360,250	708,200	15,983,300	10,459,457.18	8,553,000	9,283,100	
08/15/2038			7,987.50			583,300.00	385,600		434,500	70,700	2,223,500	127,498.73	1,356,900	1,653,500	
12/31/2038															
02/15/2039			362,987.50			14,873,300.00	6,555,600		4,459,500	720,700	16,263,500	10,582,498.73	8,696,900	9,438,500	
08/15/2039						297,500.00	262,200		333,875	57,700	1,942,700		1,210,100	1,497,800	
12/31/2039															
02/15/2040						15,172,500.00	6,687,200		4,563,875	737,700	16,557,700		8,850,100	9,602,800	
08/15/2040							133,700		228,125	44,100	1,650,400		1,057,300	1,335,700	
12/31/2040															
02/15/2041							6,818,700		4,678,125	749,100	16,860,400		9,012,300	9,770,700	
08/15/2041									116,875	30,000	1,346,200		898,200	1,167,000	
12/31/2041															
02/15/2042									4,791,875	765,000	17,176,200		9,178,200	9,947,000	
08/15/2042									15,300	1,029,600	1,029,600		732,600	991,400	
12/31/2042															
02/15/2043										780,300	17,509,600		9,347,600	10,126,400	
08/15/2043											700,000		560,300	808,700	
12/31/2043															
02/15/2044											17,850,000		9,525,300	10,318,700	
08/15/2044											357,000		381,000	618,500	
12/31/2044															
02/15/2045											18,207,000		9,716,000	10,518,500	
08/15/2045													194,300	420,500	
12/31/2045															
02/15/2046													9,909,300	10,720,500	
08/15/2046														214,500	
12/31/2046															
02/15/2047														10,939,500	
12/31/2047															
	16,274,190	6,625,267.00	6,931,431.25	23,567,589.60	1,070,825	276,803,325.00	133,506,675	52,611,975	101,034,200	24,710,650	404,806,075	177,159,079.90	238,096,600	287,540,675	0

AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

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Date	Aggregate Debt Service	Annual Aggregate D/S
02/15/2023	69,892,970.75	
03/15/2023	4,067,290.00	
08/15/2023	23,486,976.60	
09/15/2023	24,220.00	
12/31/2023		97,471,457.35
02/15/2024	66,481,976.60	
03/15/2024	4,059,220.00	
08/15/2024	22,687,596.10	
09/15/2024	16,150.00	
12/31/2024		93,244,942.70
02/15/2025	63,297,596.10	
03/15/2025	4,051,150.00	
08/15/2025	21,678,054.90	
09/15/2025	8,080.00	
12/31/2025		89,034,881.00
02/15/2026	63,048,054.90	
03/15/2026	4,048,080.00	
08/15/2026	20,649,442.05	
12/31/2026		87,745,576.95
02/15/2027	67,659,442.05	
08/15/2027	19,476,073.30	
12/31/2027		87,135,515.35
02/15/2028	68,561,073.30	
08/15/2028	18,331,404.55	
12/31/2028		86,892,477.85
02/15/2029	67,426,404.55	
08/15/2029	17,187,360.80	
12/31/2029		84,613,765.35
02/15/2030	68,157,360.80	
08/15/2030	15,968,410.80	
12/31/2030		84,125,771.60
02/15/2031	68,613,410.80	
08/15/2031	14,879,278.68	
12/31/2031		83,492,689.48
02/15/2032	69,489,278.68	
08/15/2032	13,794,438.85	
12/31/2032		83,283,717.53
02/15/2033	69,879,438.85	
08/15/2033	12,675,348.90	
12/31/2033		82,554,787.75
02/15/2034	70,720,348.90	
08/15/2034	11,569,770.38	
12/31/2034		82,290,119.28
02/15/2035	71,569,770.38	
08/15/2035	10,424,672.85	
12/31/2035		81,994,443.23
02/15/2036	71,624,672.85	
08/15/2036	9,232,663.83	
12/31/2036		80,857,336.68
02/15/2037	70,422,663.83	
08/15/2037	8,035,044.68	

AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

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Date	Aggregate Debt Service	Annual Aggregate D/S
12/31/2037		78,457,708.51
02/15/2038	70,725,044.68	
08/15/2038	6,843,486.23	
12/31/2038		77,568,530.91
02/15/2039	71,953,486.23	
08/15/2039	5,601,875.00	
12/31/2039		77,555,361.23
02/15/2040	62,171,875.00	
08/15/2040	4,449,325.00	
12/31/2040		66,621,200.00
02/15/2041	47,889,325.00	
08/15/2041	3,558,275.00	
12/31/2041		51,447,600.00
02/15/2042	41,858,275.00	
08/15/2042	2,768,900.00	
12/31/2042		44,627,175.00
02/15/2043	37,763,900.00	
08/15/2043	2,069,000.00	
12/31/2043		39,832,900.00
02/15/2044	37,694,000.00	
08/15/2044	1,356,500.00	
12/31/2044		39,050,500.00
02/15/2045	38,441,500.00	
08/15/2045	614,800.00	
12/31/2045		39,056,300.00
02/15/2046	20,629,800.00	
08/15/2046	214,500.00	
12/31/2046		20,844,300.00
02/15/2047	10,939,500.00	
12/31/2047		10,939,500.00
	1,750,738,557.75	1,750,738,557.75

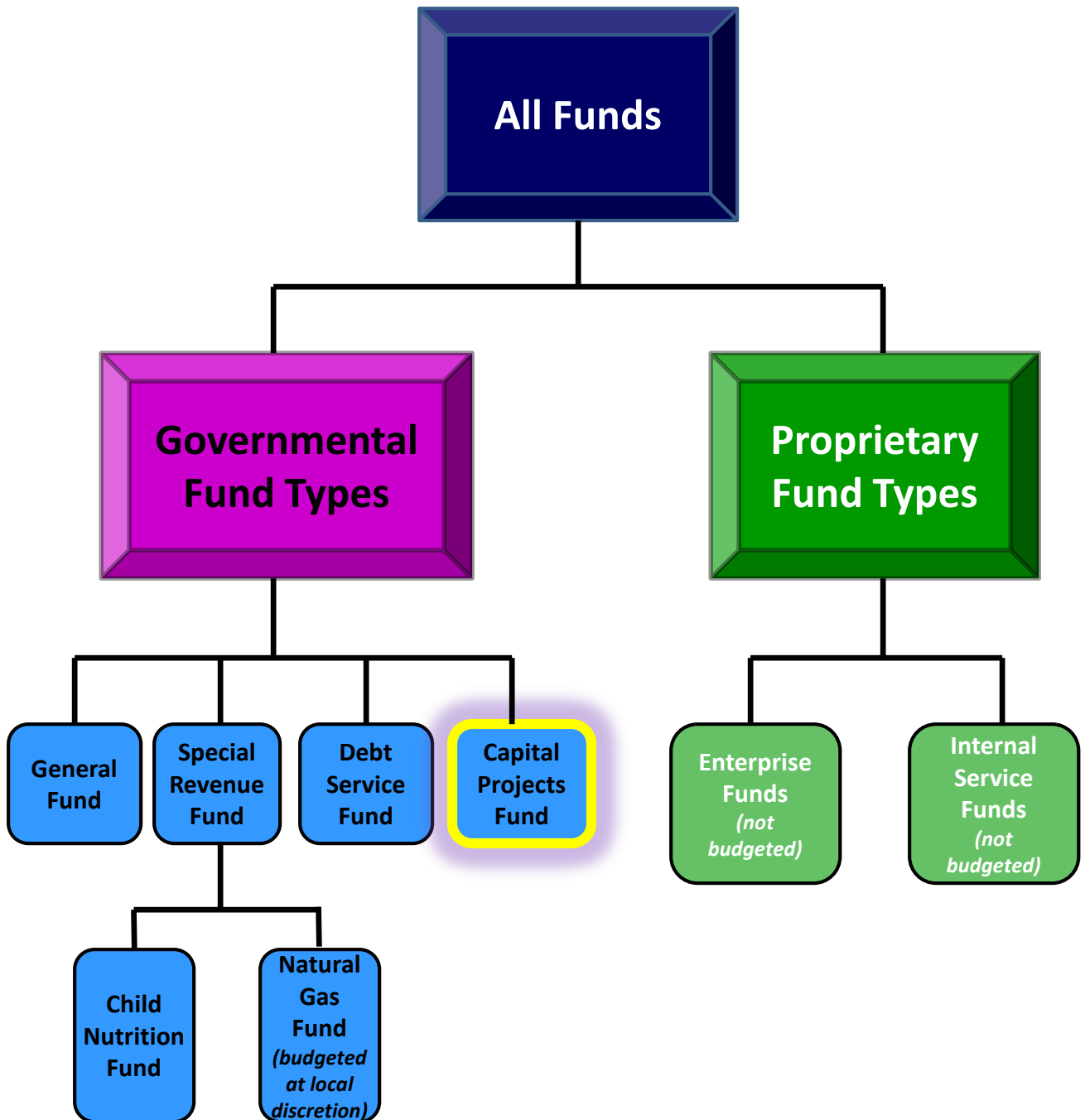
NET DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

Period Ending	Principal	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service
12/31/2022					
12/31/2023	49,400,000	48,071,457.35	97,471,457.35	-231,029.53	97,240,427.82
12/31/2024	42,004,956	51,239,986.70	93,244,942.70	-165,083.28	93,079,859.42
12/31/2025	44,645,000	44,389,881.00	89,034,881.00	-99,137.03	88,935,743.97
12/31/2026	45,410,000	42,335,576.95	87,745,576.95	-33,081.95	87,712,495.00
12/31/2027	47,010,000	40,125,515.35	87,135,515.35		87,135,515.35
12/31/2028	49,085,000	37,807,477.85	86,892,477.85		86,892,477.85
12/31/2029	49,095,000	35,518,765.35	84,613,765.35		84,613,765.35
12/31/2030	50,970,000	33,155,771.60	84,125,771.60		84,125,771.60
12/31/2031	52,645,000	30,847,689.48	83,492,689.48		83,492,689.48
12/31/2032	54,610,000	28,673,717.53	83,283,717.53		83,283,717.53
12/31/2033	56,085,000	26,469,787.75	82,554,787.75		82,554,787.75
12/31/2034	58,045,000	24,245,119.28	82,290,119.28		82,290,119.28
12/31/2035	60,000,000	21,994,443.23	81,994,443.23		81,994,443.23
12/31/2036	61,200,000	19,657,336.68	80,857,336.68		80,857,336.68
12/31/2037	61,190,000	17,267,708.51	78,457,708.51		78,457,708.51
12/31/2038	62,690,000	14,878,530.91	77,568,530.91		77,568,530.91
12/31/2039	65,110,000	12,445,361.23	77,555,361.23		77,555,361.23
12/31/2040	56,570,000	10,051,200.00	66,621,200.00		66,621,200.00
12/31/2041	43,440,000	8,007,600.00	51,447,600.00		51,447,600.00
12/31/2042	38,300,000	6,327,175.00	44,627,175.00		44,627,175.00
12/31/2043	34,995,000	4,837,900.00	39,832,900.00		39,832,900.00
12/31/2044	35,625,000	3,425,500.00	39,050,500.00		39,050,500.00
12/31/2045	37,085,000	1,971,300.00	39,056,300.00		39,056,300.00
12/31/2046	20,015,000	829,300.00	20,844,300.00		20,844,300.00
12/31/2047	10,725,000	214,500.00	10,939,500.00		10,939,500.00
	1,185,949,956	564,788,601.75	1,750,738,557.75	-528,331.79	1,750,210,225.96

Structure of All Funds

Arlington Independent School District



Governmental Fund Types: **Capital Projects fund Overview**

The Capital Projects fund accounts for all proceeds of bond issues and earnings on investments of the fund. Proceeds from the sale of bonds are used to acquire school sites, constructing and equipping new school facilities and renovate existing facilities.

Arlington has experienced tremendous growth since it was incorporated in 1902. At that time, voters approved \$12,000 to build a school for the district's 365 students and 6 teachers. Nowhere is the growth of Arlington more evident than in its schools. In the 1930s, Kookan School was built by the Works Progress Administration. In the 1950s, enrollment grew to 2,000 students. Following the opening of the GM Assembly plant in 1953, enrollment grew by about 2,000 students per year. The District exploded in the 1980s and 90s, and today Arlington has a population of almost 400,000, and AISD is the 13th largest school district in Texas serving approximately 56,000 students in 76 schools.

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.



On October 18, 2018, the Board of Trustees established a 37-member Capital Needs Steering Committee consisting of parents, teachers, principals, community members, business representatives and college and university representatives. The Board set forth the charge to the appointed committee to review the comprehensive facilities assessment of the District. The committee also provided recommendations for prioritized facility and capital needs to support the strategic plan. The committee presented their final recommendations to the Board of Trustees on June 25, 2019. On November 5, 2019, a bond package with a single proposal totaling \$966.0 million was presented to the voters. Proceeds of the bond issue were to be used to build new facilities, upgrade and renovate existing facilities, address safety and security districtwide, upgrade technology infrastructure and equipment, provide fine arts equipment and address transportation. Arlington Independent School District taxpayers passed the single proposition, indicating strong community support for the District and its programs.



“On behalf of everyone at the Arlington Independent School District, I want to give a huge thank you to our community for approving our bond 2019 proposal. Your partnership will help us fulfill our mission to empower all students to be contributing, responsible citizens striving for their maximum potential through relevant, innovative, and rigorous learning experiences. Now that the election is over, we will begin the work to implement this \$966 million bond program across the District.

Our plan is to complete the entire 2019 bond program within 5 years. You can learn more about our projects and follow our progress over the next 5 years at aisd.net/bond2019.

Thank you again for your partnership with our District and for supporting our schools.”

Dr. Marcelo Cavazos
Superintendent of Schools



The bonds were scheduled to be sold from 2019-2020 through 2023-2024. The capital items approved in the bond package are expected to provide for the District's facilities needs through at least 2025. Proceeds of the bond issue will be used to build new facilities, upgrade and renovate existing facilities, address safety and security districtwide, upgrade technology infrastructure and equipment, provide fine arts equipment, and address transportation. A full list of projects included in the 2019 Bond is available at aisd.net/bond2019/.

The 2019 Bond will fund the following prioritized needs:

- Rebuild four aging schools
- Additions, renovations and furnishings for full-day Pre-K classrooms
- Junior high and high school fine arts/dual language academies
- Renovations to address facility condition and life cycle needs at all campuses
- New playgrounds and shade structures for all elementary schools
- An addition to the Dan Dipert Career and Technical Center to meet program demand and allow for program expansion
- Renovations to create a third districtwide competition athletic field at Martin High School and improvements to Wilemon and Cravens fields
- Upgrades to athletics facilities and fine arts spaces at all secondary schools
- Classroom additions at select campuses to right-size for enrollment and program capacity
- New fine arts instruments, uniforms and equipment
- New school buses and service vehicles for program needs, hazardous routes and replacement of older vehicles
- Additional security cameras and upgrades to security, safety and communications systems at all facilities
- Technology upgrades for network infrastructure and replacement of staff and student devices.

Revenue Trends and Assumptions

Revenue for 2022-2023 includes \$177,444 for interest revenue, a decrease of \$255,658. This decrease is based on current market rates, rate projections for the upcoming year and available cash balances for investment. Other Resources of \$143,282,355 is budgeted in anticipation of a bond sale in Spring 2023 is. Since budget adoption, Administration and its financial advisors have determined there are enough funds to cover project costs through the fiscal year. The revenue and expenditure budgets will be amended to recognize the most beneficial financial route for the District.

On December 12, 2019, the Board of Trustees authorized the first issuance of the 2019 bonds to produce \$311,105,000 in bond proceeds. The sale of bonds closed on March 5, 2020, and the proceeds realized from that sale were budgeted in Other Resources in 2019-2020. On December 10, 2020, the Board of Trustees authorized the second issuance of these bonds to produce \$194,414,161 in bond proceeds. The third sale of bonds occurred in 2021-2022 in the amount of \$196,943,128 for this bond program. Given

the District's collaborative work with its financial advisors, the bond spending plan will result in a varied bond sale cycle than originally anticipated.

Expenditure Summary

2019 Bond Program

The first issuance of bonds from the 2019 bond program occurred in 2019-2020. \$148,284,485 of those funds was budgeted in 2022-2023 to continue work on the following projects:

- Replacement of Berry, Thornton and Webb Elementary Schools
- Addition/renovations to create a districtwide fine arts/dual language academy at Gunn JH School
- Addition and renovations to Crow Elementary School
- Renovations to create a new districtwide competition athletics field at Martin High School
- Condition improvements - Martin HS, Shackelford JH, Jones Fine Arts/Dual Language Academy
- Phase I installation of new elementary playgrounds – 18 elementary schools
- Renovations to consolidate central administration at Enterprise Centre and J.W. Counts Administration Building
- Softball field improvements
- Land acquisition for future projects included in the 2019 bond program
- Security cameras, network servers, technology replacements and additions
- Fine Arts instruments and uniforms
- New buses, shuttle buses and service vehicles.

The second issuance of bonds from the 2019 bond program occurred in 2020-2021 and work has begun on those projects. Phase II projects, budgeted at \$178,034,029 in 2022-2023 are listed below:

- Addition and Renovations to create a district-wide fine arts and dual language academy at Arlington High School
- Additions and Renovations to Wilemon Field (district-wide competition athletics stadium) at Sam Houston High School
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Sam Houston High School
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Bailey Junior High School
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Duff and South Davis Elementary Schools
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Adams and Hale Elementary Schools
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Atherton, Foster, and Johns Elementary Schools

- Phase II installation of new elementary playgrounds – 17 elementary schools
- Security cameras, network servers, technology replacements and additions
- Infrastructure/Security
- Fine Arts Instruments and uniforms

The third issuance of bonds from the 2019 bond program occurred in 2021-2022 and design work has begun on those projects. Phase III projects, budgeted at \$196,943,128 in 2022-2023 are listed below:

- Replacement of Carter Junior High School
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Amos and Goodman Elementary Schools
- Addition and Renovation to Key Elementary School
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Pope and Speer Elementary Schools
- Additions and Renovations to Cravens Field (districtwide competition athletics stadium) at Lamar High School
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements at Lamar High School
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements at Little and Miller Elementary Schools
- Phase III installation of new elementary playgrounds – 17 elementary schools
- Security cameras, network servers, technology replacements and additions
- Fine Arts Instruments and uniforms

Fund Balance Impact

Fund balance is budgeted at June 30, 2023 to be a deficit balance of \$389,935,107. However, each bond project is budgeted in the expenditures at this time whereas the revenue and other resources are one fiscal year. The District's practice of budgeting all bond program year spending in the fiscal year is being evaluated. Beginning as early as 2023-2024, the District expects to budget expenditures to be expended in one fiscal year rather than the entire project. The fund balance is committed for capital projects to be approved by the Board of Trustees.

Projections

Projections for the Capital Projects fund are based on projects planned with current bonds.

2022-23 Adopted Capital Projects Fund Budget
By Function

		2020-2021	2021-2022			2022-2023	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 1,138,504	\$ 433,102	\$ 433,102	\$ 757,302	\$ 177,444	\$ (255,658)
5800	State Program Revenue	-	-	-	-	-	-
5900	Federal Program Revenue	1,187,784	-	-	-	-	-
Total Revenues		2,326,288	433,102	433,102	757,302	177,444	(255,658)
Other Resources		203,633,769	-	209,995,591	197,018,129	143,282,355	143,282,355
Total Revenues and Other Resources		205,960,057	433,102	210,428,693	197,775,431	143,459,799	143,026,697
Expenditures							
Function							
11	Instruction	2,820,663	12,381,731	27,184,118	27,243,361	16,258,781	3,877,051
12	Instructional Resources & Media Services	-	-	-	-	-	-
13	Curriculum & Staff Development	133,515	-	-	-	-	-
21	Instructional Administration	-	-	-	-	-	-
23	School Administration	-	-	-	-	-	-
31	Guidance & Counseling	-	-	-	-	-	-
32	Attendance & Social Work Service	-	-	-	-	-	-
33	Health Services	-	-	-	-	-	-
34	Pupil Transportation	2,370,790	2,082,738	4,280,276	4,280,276	3,941,858	1,859,120
35	Food Service	-	-	-	-	-	-
36	Co-curricular Activities	801,200	406,267	406,267	370,000	370,000	(36,267)
41	General Administration	-	-	-	-	-	-
51	Plant Maintenance & Operations	539,415	7,859,962	8,843,131	9,403,271	3,906,004	(3,953,958)
52	Security	48,154	-	1,200,000	1,200,000	1,200,000	1,200,000
53	Computer Processing	3,692,790	23,431,498	26,551,246	26,561,603	22,197,334	(1,234,164)
61	Community Services	-	-	-	-	-	-
71	Debt Service	1,235,622	-	-	-	-	-
81	Facility Acquisition & Construction	122,894,126	333,555,008	537,397,053	536,796,913	486,315,232	152,760,224
95	Student Tuition Non-public Schools	-	-	-	-	-	-
97	Payments to TIF	-	-	-	-	-	-
99	Other Intergovernmental Charges	-	-	-	-	-	-
Total Expenditures		134,536,274	379,717,203	605,862,091	605,855,424	534,189,209	154,472,006
Other Uses		-	-	11,684,693	-	-	-
Total Expenditures and Other Uses		134,536,274	379,717,203	617,546,784	605,855,424	534,189,209	154,472,006
Revenues Over/(Under) Expenditures		71,423,783	(379,284,101)	(407,118,091)	(408,079,993)	(390,729,410)	
Projected Beginning Fund Balance		337,450,512	408,874,295	408,874,295	408,874,295	794,302	
Projected Ending Fund Balance		408,874,295	29,590,193	1,756,204	794,302	(389,935,108)	

2022-23 Adopted Capital Projects Fund Budget
By Object Category

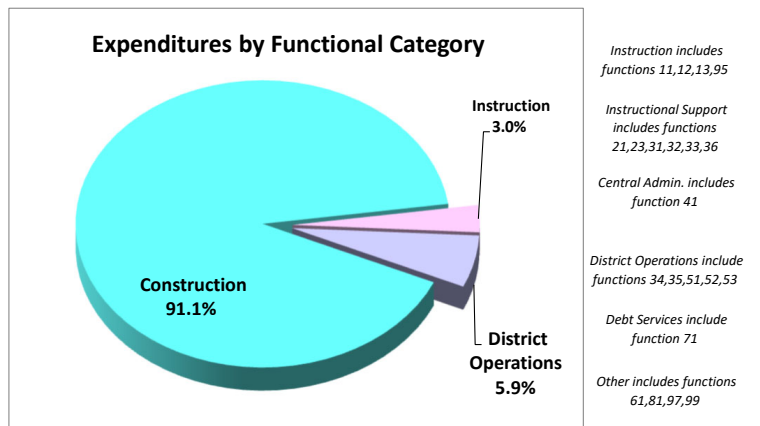
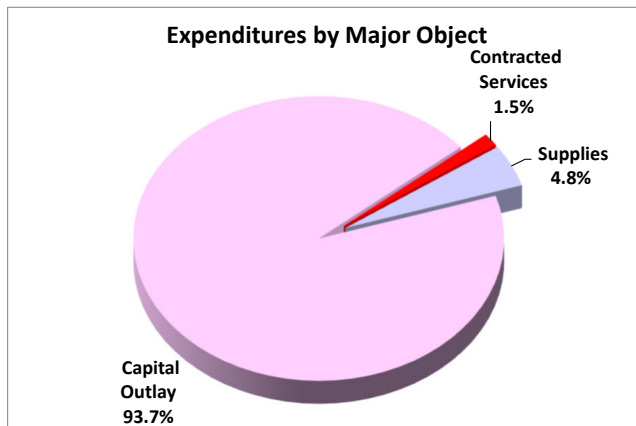
		2020-2021	2021-2022			2022-2023	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue	\$ 1,138,504	\$ 433,102	\$ 433,102	\$ 757,302	\$ 177,444	\$ (255,658)
5800	State Program Revenue	-	-	-	-	-	-
5900	Federal Program Revenue	1,187,784	-	-	-	-	-
Total Revenues		2,326,288	433,102	433,102	757,302	177,444	(255,658)
Other Resources		203,633,769	-	209,995,591	197,018,129	143,282,355	143,282,355
Total Revenues and Other Resources		205,960,057	433,102	210,428,693	197,775,431	143,459,799	143,026,697
Expenditures							
6100	Payroll Costs	-	-	-	-	-	-
6200	Purchased & Contracted Services	536,514	10,688,911	14,086,958	13,759,868	7,812,696	(2,876,215)
6300	Supplies & Materials	6,750,511	33,390,546	40,111,463	38,997,619	25,613,862	(7,776,684)
6400	Other Operating Costs	-	-	-	-	-	-
6500	Debt Service	1,235,622	-	-	-	-	-
6600	Capital Outlay	126,013,627	335,637,746	551,663,670	553,097,937	500,762,651	165,124,905
Total Expenditures		134,536,274	379,717,203	605,862,091	605,855,424	534,189,209	154,472,005
Other Uses		-	-	11,684,693	-	-	-
Total Expenditures and Other Uses		134,536,274	379,717,203	617,546,784	605,855,424	534,189,209	154,472,005
Revenues Over/(Under) Expenditures		71,423,783	(379,284,101)	(407,118,091)	(408,079,993)	(390,729,410)	
Projected Beginning Fund Balance		337,450,512	408,874,295	408,874,295	408,874,295	794,302	
Projected Ending Fund Balance		408,874,295	29,590,194	1,756,204	794,302	(389,935,107)	

2022-23 Adopted Capital Projects Fund Budget
By Object

		2020-2021	2021-2022			2022-2023	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
Revenues							
5700	Local & Intermediate Revenue						
	Interest Revenue	\$ 438,504	\$ 433,102	\$ 433,102	\$ 757,302	\$ 177,444	\$ (255,658)
	Miscellaneous Revenue	700,000	-	-	-	-	-
	Total Local Revenue	1,138,504	433,102	433,102	757,302	177,444	(255,658)
5900	Federal Revenue						
	Federal Revenue Distributed by the TEA	1,187,784	-	-	-	-	-
	Total Federal Revenue	1,187,784	-	-	-	-	-
	Total Revenues	2,326,288	433,102	433,102	757,302	177,444	(255,658)
Other Resources							
	Sale of Bonds	158,890,000	-	176,370,000	166,720,000	143,282,355	143,282,355
	Sale of Real & Personal Property	183,986	-	-	75,004	-	-
	Bond Premium	36,759,783	-	33,625,591	30,223,125	-	-
	Operating Transfer In	7,800,000	-	-	-	-	-
	Total Other Resources	203,633,769	-	209,995,591	197,018,129	143,282,355	143,282,355
	Total Revenues and Other Resources	205,960,057	433,102	210,428,693	197,775,431	143,459,799	143,026,697
Expenditures							
6200	Purchased & Contracted Services						
	Other professional services	170,069	95,425	98,261	98,261	448	(94,977)
	Contracted maintenance & repair	16,962	1,409,559	3,334,726	3,336,323	117,509	(1,292,050)
	Utilities	-	-	-	-	-	-
	Miscellaneous Purchased & Contr Svs	349,483	9,183,927	10,653,971	10,325,284	7,694,739	(1,489,188)
	Total Other Purchased & Contracted Svs.	536,514	10,688,911	14,086,958	13,759,868	7,812,696	(2,876,215)
6300	Supplies & Materials						
	M&O supplies	15,585	-	-	-	-	-
	General supplies	6,734,926	33,390,546	40,111,463	38,997,619	25,613,862	(7,776,684)
	Total Supplies & Materials	6,750,511	33,390,546	40,111,463	38,997,619	25,613,862	(7,776,684)
6400	Other Operating Costs						
	Miscellaneous operating costs	-	-	-	-	-	-
	Total Other Operating Costs	-	-	-	-	-	-
6500	Debt Service						
	Debt Fees	1,235,622	-	-	-	-	-
	Total Debt Service	1,235,622	-	-	-	-	-
6600	Capital Outlay						
	Land purchase, improvement, fees	2,365,262	6,623,834	6,632,238	6,632,238	6,543,873	(79,961)
	Building purchase, constr, improvement	118,715,258	326,931,174	530,164,674	530,164,674	479,071,359	152,140,185
	Vehicles	3,535,100	2,082,738	4,280,276	4,331,296	3,941,858	1,859,120
	Furniture & equipment > \$5,000	1,398,008	-	10,586,482	11,969,729	11,205,561	11,205,561
	Total Capital Outlay	126,013,627	335,637,746	551,663,670	553,097,937	500,762,651	165,124,905
	Total Expenditures	134,536,274	379,717,203	605,862,091	605,855,424	534,189,209	154,472,005
Other Uses							
		-	-	11,684,693	-	-	-
	Total Expenditures and Other Uses	134,536,274	379,717,203	617,546,784	605,855,424	534,189,209	154,472,005
	Revenues Over/(Under) Expenditures	71,423,783	(379,284,101)	(407,118,091)	(408,079,993)	(390,729,410)	
	Projected Beginning Fund Balance	337,450,512	408,874,295	408,874,295	408,874,295	794,302	
	Projected Ending Fund Balance	408,874,295	29,590,194	1,756,204	794,302	(389,935,107)	

**2022-23 Adopted Capital Projects Fund Budget
By Function and Object Category**

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	-	-	16,258,781	-	-	-	16,258,781
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	-	-	-	-	-	3,941,858	3,941,858
35 Food Service	-	-	-	-	-	-	-
36 Extracurricular Activities	-	-	370,000	-	-	-	370,000
41 General Administration	-	-	-	-	-	-	-
51 Plant Maintenance & Operations	-	100,672	3,805,331	-	-	-	3,906,004
52 Security	-	-	-	-	-	1,200,000	1,200,000
53 Computer Processing	-	7,712,024	5,179,749	-	-	9,305,561	22,197,334
61 Community Services	-	-	-	-	-	-	-
71 Debt Service	-	-	-	-	-	-	-
81 Facility Acquisition & Construction	-	-	-	-	-	486,315,232	486,315,232
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
Total Expenditures	-	7,812,696	25,613,862	-	-	500,762,651	534,189,209



Budget Summary - Capital Projects Fund - by Function
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues								
5700 Local & Intermediate Revenue	\$ 5,883,973	\$ 4,457,042	\$ 1,138,504	\$ 757,302	\$ 177,444	476,720	\$ 514,858	\$ 566,344
5800 State Program Revenue	-	-	-	-	-	-	-	-
5900 Federal Program Revenue	-	-	1,187,784	-	-	-	-	-
Total Revenues	5,883,973	4,457,042	2,326,288	757,302	177,444	476,720	514,858	566,344
Other Resources	46,535,091	313,107,203	203,633,769	197,018,129	143,282,355	120,256,345	-	-
Total Revenues and Other Resources	52,419,064	317,564,245	205,960,057	197,775,431	143,459,799	120,733,065	514,858	566,344
Expenditures								
Function								
11 Instruction	6,419,333	3,546,132	2,820,662	27,243,361	16,258,781	-	-	-
12 Instructional Resources & Media Services	-	-	-	-	-	-	-	-
13 Curriculum & Staff Development	19,608	-	133,515	-	-	-	-	-
21 Instructional Administration	-	-	-	-	-	-	-	-
23 School Administration	-	-	-	-	-	-	-	-
31 Guidance & Counseling	-	-	-	-	-	-	-	-
32 Attendance & Social Work Service	-	-	-	-	-	-	-	-
33 Health Services	-	-	-	-	-	-	-	-
34 Pupil Transportation	3,348,702	1,225,449	2,370,790	4,280,276	3,941,858	-	-	-
35 Food Service	-	-	-	-	-	-	-	-
36 Co-curricular Activities	89,485	189,590	801,200	370,000	370,000	-	-	-
41 General Administration	32,467	-	-	-	-	-	-	-
51 Plant Maintenance & Operations	86,773,646	40,496,642	539,415	9,403,271	3,906,004	-	-	-
52 Security	495,730	181,205	48,154	1,200,000	1,200,000	-	-	-
53 Computer Processing	5,218,705	1,925,014	3,692,790	26,561,603	22,197,334	-	-	-
61 Community Services	-	-	-	-	-	-	-	-
71 Debt Service	321,891	2,067,085	1,235,622	-	-	-	-	-
81 Facility Acquisition & Construction	38,932,353	62,942,513	122,894,126	536,796,913	486,315,232	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-	-
Total Expenditures	141,651,920	112,573,630	134,536,274	605,855,424	534,189,209	-	-	-
Other Uses	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses	141,651,920	112,573,630	134,536,274	605,855,424	534,189,209	-	-	-
Budgeted Surplus/(Deficit)	(89,232,856)	204,990,615	71,423,783	(408,079,993)	(390,729,410)	120,733,065	514,858	566,344
Projected Beginning Fund Balance/Equity	221,692,753	132,459,897	337,450,512	408,874,295	794,303	(389,935,107)	(269,202,042)	(268,687,184)
Projected Ending Fund Balance/Equity	132,459,897	337,450,512	408,874,295	794,303	(389,935,107)	(269,202,042)	(268,687,184)	(268,120,840)

Budget Summary - Capital Projects Fund - by Object
For the Years Ended June 30, 2019 - June 30, 2026 (Actual, Projected Actual, Budgeted and Projected)

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected Actual	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues								
5700 Local & Intermediate Revenue	\$ 5,883,973	\$ 4,457,042	\$ 2,326,288	\$ 757,302	\$ 177,444	\$ 476,720	\$ 514,858	\$ 566,344
5800 State Program Revenue	-	-	-	-	-	-	-	-
5900 Federal Program Revenue	-	-	-	-	-	-	-	-
Total Revenues	5,883,973	4,457,042	2,326,288	757,302	177,444	476,720	514,858	566,344
Other Resources	46,535,091	313,107,203	203,633,769	197,018,129	143,282,355	120,256,345	-	-
Total Revenues and Other Resources	52,419,064	317,564,245	205,960,057	197,775,431	143,459,799	120,733,065	514,858	566,344
Expenditures								
Object								
6100 Payroll Costs								
Professional personnel	-	-	-	-	-	-	-	-
Support personnel	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-
Teacher comp allot	-	-	-	-	-	-	-	-
Stipends/Extra duty pay	-	-	-	-	-	-	-	-
Part-time/temporary	-	-	-	-	-	-	-	-
Medicare/FICA	-	-	-	-	-	-	-	-
Health & life insurance	-	-	-	-	-	-	-	-
Worker's compensation	-	-	-	-	-	-	-	-
Teacher retirement	-	-	-	-	-	-	-	-
TRS/Medicare Part D on-behalf	-	-	-	-	-	-	-	-
TRS Care	-	-	-	-	-	-	-	-
TRS - First 90 days	-	-	-	-	-	-	-	-
TRS Care - Surcharge on retirees	-	-	-	-	-	-	-	-
TRS Supplemental Contribution	-	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-	-
Other employee benefits	-	-	-	-	-	-	-	-
Total Payroll Costs	-	-	-	-	-	-	-	-
6200 Purchased & Contracted Services								
Legal services	-	-	3,750	-	-	-	-	-
Audit services	-	-	-	-	-	-	-	-
Tarrant Appraisal District	-	-	-	-	-	-	-	-
Tarrant County (tax collection)	-	-	-	-	-	-	-	-
Education Service Center	-	-	-	-	-	-	-	-
Other professional services	5,191,316	130,745	166,319	98,261	448	-	-	-
Tuition	-	-	-	-	-	-	-	-
Contracted maintenance & repair	80,694,185	39,736,457	16,962	3,336,323	117,509	-	-	-
Water	-	-	-	-	-	-	-	-
Telephone	-	522,500	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-
Other purchased & contracted services	1,502,926	325,349	349,483	10,325,284	7,694,739	-	-	-
Total Other Purchased & Contracted Svs.	87,888,427	40,715,051	536,514	13,759,868	7,812,696	-	-	-
6300 Supplies & Materials								
M&O supplies	249,500	76,869	15,585	-	-	-	-	-
Books & reading materials	-	-	-	-	-	-	-	-
General supplies	9,878,009	4,782,535	6,734,925	38,997,619	25,613,862	-	-	-
Total Supplies & Materials	10,127,509	4,859,404	6,750,510	38,997,619	25,613,862	-	-	-
6400 Other Operating Costs								
Travel	-	-	-	-	-	-	-	-
Property & liability insurance	-	-	-	-	-	-	-	-
Election costs	-	-	-	-	-	-	-	-
Payment to TIF	-	-	-	-	-	-	-	-
Miscellaneous operating costs	5,130	-	-	-	-	-	-	-
Total Other Operating Costs	5,130	-	-	-	-	-	-	-
6500 Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other Debt Fees	321,891	2,067,085	1,235,622	-	-	-	-	-
Total Debt Service	321,891	2,067,085	1,235,622	-	-	-	-	-
6600 Capital Outlay								
Land purchase, improvement, fees	5,100	480,245	2,365,262	6,632,238	6,543,873	-	-	-
Building purchase, constr, improvement	38,592,190	62,385,402	118,715,258	530,164,674	479,071,359	-	-	-
Vehicles	4,403,497	1,678,154	3,535,100	4,331,296	3,941,858	-	-	-
Furniture & equipment > \$5,000	808,176	388,290	1,398,008	11,969,729	11,205,561	-	-	-
Total Capital Outlay	43,808,963	64,932,091	126,013,628	553,097,937	500,762,651	-	-	-
Total Expenditures	141,651,920	112,573,631	134,536,274	605,855,424	534,189,209	-	-	-
Other Uses	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses	141,651,920	112,573,631	134,536,274	605,855,424	534,189,209	-	-	-
Revenues Over/(Under) Expenditures	(89,232,856)	204,990,615	71,423,783	(408,079,993)	(390,729,410)	120,733,065	514,858	566,344
Projected Beginning Fund Balance	221,692,753	132,459,897	337,450,512	408,874,295	794,301	(389,935,108)	(269,202,043)	(268,687,185)
Projected Ending Fund Balance	132,459,897	337,450,512	408,874,295	794,301	(389,935,108)	(269,202,043)	(268,687,185)	(268,120,841)

Construction Update

Bond-related construction projects are underway throughout the district. Below are details about the projects currently underway. The status of the district's bond projects is available on our website, <https://www.aisd.net/bond2019/about-bond-2019/#summary>.

2019 Bond Program

The first issuance of bonds from the 2019 bond program occurred in 2019-2020 and work is ongoing on these projects. Phase I projects are listed below:

- **Replacement of Berry, Thornton and Webb Elementary Schools**
 - As part of the East Arlington Master Plan, 3 aging elementary schools have been identified to be replaced. Berry, Thornton and Webb Elementary Schools are being replaced on their current sites. The 3 schools are an average of 62-years old and reached the end of their intended life cycle.

In the summer of 2020, boundaries were redrawn for Berry, Blanton, Crow, Johns, Knox, Rankin, Roark and Thornton Elementary Schools. The new boundaries were effective for the 2021-2022 school year. Berry and Thornton Elementary Schools are being housed at alternate sites during the construction of the replacement schools. From August 2021 through June 2023, Berry ES will relocate to the former Roark ES and Thornton ES will relocate to the former Knox ES. Temporary buildings have been placed at each school, as necessary, to accommodate enrollment of new boundaries.

The new Webb Elementary School will open in the fall of 2022. The new Berry and Thornton Elementary Schools will open in the fall of 2023.

- **Additions and Renovations to create a district-wide fine arts and dual language academy at Gunn Junior High School**
 - To provide continuity of program access for fine arts and dual language students, currently operating at the Corey and Jones Fine Arts and Dual Language Academies, the District is completing additions, renovations, condition deficiency and life cycle improvements to Gunn Junior High School to house a new fine arts and dual language academy for incoming junior high school students. Incoming 6th grade students from Corey and Jones academies have the option to attend this new junior high school academy. Construction is nearing completion to Gunn Junior High School on a 10 classroom addition and renovations throughout the entire campus. The Academy opened in the fall 2021.

- **Addition and Renovations to Crow Leadership Academy**
 - Additions, renovations, condition deficiency and life cycle improvements are complete at Crow Leadership Academy. A 10 classroom addition to support Pre-K and Kindergarten instruction, as well as, a new gymnasium/storm shelter and kitchen addition have been completed along with HVAC, electrical and plumbing improvements. Other upgrades included interior renovations (paint, flooring, ceilings, lighting, etc), ADA accessibility improvements (door hardware, ramps, restrooms, etc), restroom renovations, site improvements (lighting, landscaping, drainage, irrigation, signage, etc.), roof renovations and paving improvements.
- **Additions and Renovations to create a new district-wide competition athletics field at Martin High School**
 - A third competition athletic field will be installed at Martin High School. This will replace the use of the University of Texas-Arlington stadium which is no longer be available to rent. The new Glaspie Field is in the final stages of design. It is scheduled to open for play in December 2023.
- **Additions and Renovations to Martin High School**
 - A fine arts addition (new band hall, ensemble room, and supporting spaces) will be constructed with renovations to Orchestra and Choir spaces.
 - A technology shop will be added to support the instruction and development of solar vehicles.
 - Improve the existing facilities with a wide range of lifecycle and condition deficiency improvements. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
 - Design work for the improvements is wrapping up with the scheduled opening planned for August 2023.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Shackelford Junior High School and Jones Fine Arts and Dual Language Academy**
 - Improvements are underway to the existing facilities with a wide range of lifecycle and condition deficiency improvements. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
 - The Jones Academy received a new kitchen addition to serve the larger student population more efficiently and productively.

- **Phase I installation of new elementary playgrounds – 18 elementary schools**
 - Construction is complete on the addition of two playgrounds and swings at each school; one for grades pre-kindergarten through 2nd and one for grades 3rd through 6th. Surfaces and play structures are ADA accessible and include shade structures. The installation will be phased-in over years 1-3 of the bond program.
- **Phase I purchase of new classroom furnishings to support the implementation of full-day pre-kindergarten – 40 elementary schools**
 - This implementation is complete at all campuses. New furnishings have been procured and installed.
- **Addition and Renovations, Life Cycle and Condition Deficiency Improvements to the Food and Nutrition Service Center**
 - Construction is complete on a new 6,950 square foot freezer/cooler addition for district-wide food storage. The facility reopened in March of 2021.
 - Renovations, life cycle and condition deficiency improvements are complete throughout the entire facility. Examples of this work include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (including paving, landscaping, and lighting) and more.
- **Complete Renovation of the Enterprise Centre (New District Administration Building)**
 - Renovation, condition deficiency and life cycle improvements of the Enterprise Centre is complete. The improvements created the opportunity to bring academic services departments and administrative departments into one location. The renovation created additional district-wide training spaces and a new Board room and support facilities. Buildings vacated following the relocation of academic and administrative departments will be repurposed or demolished to provide room for future expansion and growth.
- **Softball field improvements**
 - Design work is complete and projects are being scheduled to bid for women's competition softball fields at each high school.
- **Land acquisition for future projects included in the 2019 bond program**
 - Funds have been budgeted for land acquisition for future projects.
 - Land for expansion of the District's Service Center and the High School Fine Arts and Dual Language Academy are completed.

- **Security cameras, network servers, technology replacements and additions**
 - In the first year of the bond program, work was focused on the following priorities:
 - Infrastructure/Security - public address system upgrades, telephone upgrades, network upgrades, network cabling lifecycle replacements, secondary data center equipment, security camera upgrades, video surveillance system and security radio upgrades
 - District Standards – K-12 classroom standards including strategic 1:1 programs, Pre-kindergarten classroom standards, document cameras for classrooms, secondary calculator program, Fine Arts technology at elementary schools and the Fine Arts Center, and device replacements, including copiers.
- **Fine Arts instruments and uniforms**
 - Year 1 of the program included orchestra and band artist instruments, elementary equipment, pottery wheels, kilns and kiln equipment, art tables, grand pianos and digital pianos, marching band uniforms for Bowie High School, drill team uniforms for Arlington and Martin High Schools, high school and junior high school concert choir uniform replacement, choir equipment standards, performance shells and risers.
- **New buses, shuttle buses and service vehicles**
 - In year 1 of the program, the Transportation Department has added 3 special education buses, 15 regular education buses, and 12 shuttle buses. The Service Fleet has replaced 6 vehicles, added 6 vehicles, 2 Suburbans, and 1 refrigerated box truck. Band trailers have been procured and delivered for each of the District's six high schools. The band trailers will be in use in August of 2021.

The second issuance of bonds from the 2019 bond program occurred in 2020-2021 and design work is underway on these projects. Phase II projects are listed below.

- **Addition and Renovations to create a district-wide fine arts and dual language academy at Arlington High School**
 - To provide continuity of program access for fine arts and dual language students into the high school level, the District is completing designs for additions, renovations, condition deficiency and life cycle improvements at Arlington High School to house a new fine arts and dual language academy for incoming high school students. Incoming 9th grade students from Gunn Junior High School and Fine Arts and Dual Language Academy will have the option to attend this new high school academy. Arlington High School will receive a comprehensive classroom and fine arts addition and renovations throughout the entire campus. The Academy will open in fall 2024.
- **Additions and Renovations to Wilemon Field (district-wide competition athletics stadium) at Sam Houston High School**
 - One of 3 District stadiums to receive additions and renovations to support athletics for students across the district. Improvements include new locker room facilities, ticketing, concessions, restrooms, paving, turf and track surfaces, and ADA access into all areas of the stadium. Design work is nearing completion on the project. It is scheduled to open for play in August 2024.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Sam Houston High School**
 - Improvements are being planned to the existing facilities with a wide range of life cycle and condition deficiency improvements. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
 - Design work is nearing completion for the project. Renovations are scheduled for completion in December of 2023.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Bailey Junior High School**
 - A classroom addition is planned for construction to address increased enrollment and overcrowding.
 - Renovations, life cycle and condition deficiency improvements have been designed for all three facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Duff and South Davis Elementary Schools**
 - A kitchen and gymnasium/storm shelter addition is being planned for construction at Duff Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Adams and Hale Elementary Schools**
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Atherton, Foster, and Johns Elementary Schools**
 - Gymnasium/storm shelter addition has been planned for construction at Johns Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for all three facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Phase II installation of new elementary playgrounds – 17 elementary schools**
 - Design and project bidding is complete to add the Phase II playgrounds at 17 elementary schools. This project is a continuation of work started in the first year of the 2019 Bond and adds two new playgrounds at each elementary school in the district, one for grades pre-kindergarten through 2nd and one for grades 3rd through 6th. Surfaces and play structures will be ADA accessible and will include shade structures. The installation has been phased-in over years 1-3 of the bond program.

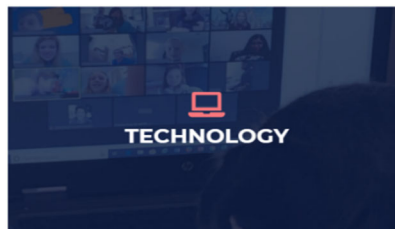
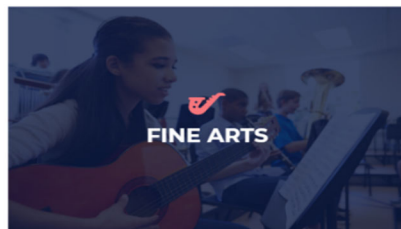
- **Security cameras, network servers, technology replacements and additions**
 - In the second year of the bond program, work will be focused on the following priorities:
 - Infrastructure/Security - public address system upgrades, telephone upgrades, network upgrades, network cabling lifecycle replacements, secondary data center equipment, firewall upgrades, access control systems, security camera upgrades, video surveillance systems and security radio upgrades.
 - District Standards – K-12 classroom standard including strategic 1:1 programs, Fine Arts technology at elementary schools, secondary calculator program and device replacements, including copiers.
- **Fine Arts instruments and uniforms**
 - Year 2 of the program includes orchestra and band artist instruments, elementary equipment, pottery wheels, kilns and kiln equipment, art tables, grand pianos and digital pianos, marching band uniforms for Seguin High School, high school and junior high school concert choir uniform replacement, choir equipment standards, performance shells and risers.

The third issuance of bonds from the 2019 bond program occurred in 2021-2022 and design is in progress on these projects. Phase III projects are listed below.

- **Replacement of Carter Junior High School**
 - As part of the East Arlington Master Plan, Carter Junior High School is one of the District's oldest facilities and was identified to be replaced. Carter JHS will be relocated and rebuilt on the former Knox Elementary School site. Changing the location of the new junior high school will situate it in the center of the student population it serves. This will decrease the need for busing and be more convenient for students and parents. The new school will be a state-of-the-art facility to meet the learning needs of our students and better aid our teachers in the delivery of education.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Amos and Goodman Elementary Schools**
 - A kitchen and gymnasium/storm shelter addition is being planned for construction at Goodman Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Addition and Renovations to Key Elementary School**
 - Planning and design are underway for a Pre-K classroom addition and a gymnasium/storm shelter addition to replace a small, metal activity building currently used for physical education.
 - Additionally, there are plans for renovations, life cycle and condition deficiency improvements throughout the campus. This work includes HVAC, electrical and plumbing improvements; interior renovations (paint, flooring, ceilings, lighting, etc.); ADA accessibility improvements (door hardware, ramps, restrooms, etc.); restroom renovations; site improvements (lighting, landscaping, drainage, irrigation, signage, etc.); roof renovations; and, paving improvements.

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Short Elementary Schools**
 - A gymnasium/storm shelter addition is being planned for construction at Short Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for the facility. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Pope and Speer Elementary Schools**
 - A gymnasium/storm shelter addition is being planned for construction at Pope Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Additions and Renovations to Cravens Field (district-wide competition athletics stadium) at Lamar High School**
 - This is the third of three District stadiums to receive additions and renovations to support athletics for students across the district. Improvements include new locker room facilities, ticketing, concessions, restrooms, paving, turf and track surfaces, and ADA access into all areas of the stadium. Design work is just beginning for the project. It is scheduled to open for play in August 2024.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Lamar High School**
 - A fine arts addition is planned for construction with renovations to other fine arts areas in the facility.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
 - Design work is just beginning for the project. It is scheduled for completion in December of 2023.

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Little and Miller Elementary Schools**
 - Gymnasium/storm shelter additions is being planned for construction for Miller Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Phase III installation of new elementary playgrounds – 17 elementary schools**
 - Design is complete and project bidding is underway to add the Phase III playgrounds at 17 elementary schools. This project is a continuation of work started in the first and second year of the 2019 Bond and adds two new playgrounds at each elementary school in the district, one for grades pre-kindergarten through 2nd and one for grades 3rd through 6th. Surfaces and play structures will be ADA accessible and will include shade structures. The installation has been phased-in over years 1-3 of the bond program.
- **Security cameras, network servers, technology replacements and additions**
 - In the third year of the bond program, work will be focused on the following priorities:
 - Infrastructure/Security - public address system upgrades, telephone upgrades, network upgrades, network cabling lifecycle replacements, secondary data center equipment, firewall upgrades, access control systems, security camera upgrades, video surveillance systems and security radio upgrades
 - District Standards – K-12 classroom standards including strategic 1:1 programs, Fine Arts technology at elementary schools, a secondary calculator program and device replacements including copiers.
- **Fine Arts instruments and uniforms**
 - Year 3 of the program includes orchestra and band artist instruments, elementary equipment, pottery wheels, kilns and kiln equipment, art tables, grand pianos and digital pianos, marching band uniforms for Seguin High School, high school and junior high school concert choir uniform replacement, choir equipment standards, performance shells and risers.



Arlington Independent School District
2014 Bond Program
For the Period Ending July 31, 2022 (as of July 31, 2022)

Project Description	2014-2015 Fiscal Year Activity	2015-2016 Fiscal Year Activity	2016-2017 Fiscal Year Activity	2017-2018 Fiscal Year Activity	2018-2019 Fiscal Year Activity	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity Unaudited	2022-2023 Budget
Administration Building	39,724.00	1,423.00	29,883.00	140,508.90	148,411.34	30,327.58	1,813,406.54	-	-
Agricultural Science Facility	-	-	2,832,356.06	3,684,523.21	122,096.59	39,751.20	-	-	-
Amos Elementary School	-	-	96,317.54	857,485.07	821,618.04	39,586.70	50,975.00	-	-
Anderson Elementary School	-	21,831.54	460,677.13	24,685.06	190,754.33	69,572.01	-	-	-
Annex I and II	-	-	-	-	-	-	-	-	-
Annex III	-	-	-	-	1,685.00	-	-	-	-
Annex IV	-	-	-	-	-	-	-	-	-
Arlington High School	6,231.95	501,154.55	163,252.44	1,111,413.45	10,540,284.64	461,804.94	59,295.00	-	-
Arlington High School - Athletic Complex	407,633.98	8,816,338.00	1,579,125.24	15,955.81	52,622.57	34,597.38	312.50	-	-
Ashworth Elementary School	-	21,831.54	471,092.63	100,554.04	1,767,810.69	71,407.65	(271.60)	-	-
Atherton Elementary School	-	-	192,005.92	1,952,029.78	1,551,411.29	14,155.65	-	-	-
Athletic Complex	-	-	-	1,609,418.26	9,005,215.04	5,154,523.44	6,956,014.00	18,273.00	322,190.65
Bailey Junior High	-	106,257.00	-	930,238.55	1,661,844.26	1,146,575.33	174,664.40	-	-
Barnett Junior High	-	-	-	806,443.16	2,089,476.61	1,200,156.10	34,517.55	-	-
Bebensee Elementary School	12,349.34	224,771.64	801,993.78	2,420,945.94	60,952.50	5,801.40	-	-	-
Beckham Elementary School	-	21,830.69	452,761.51	26,175.73	393,044.19	176,696.89	-	-	-
Berry Elementary School	-	-	130,369.84	3,273,416.79	1,033,110.61	7,280.00	7,345.00	-	-
Blanton Elementary School	-	26,853.47	594,557.86	169,273.85	1,905,977.72	1,536,753.48	-	-	-
BolElementary School Junior High	4,505.27	166,780.05	2,779,493.98	2,403,070.96	1,433,673.79	1,162,773.22	164.15	-	-
Bowie High School	-	-	-	869,363.38	5,594,790.49	1,213,869.39	(150.68)	-	-
Bowie High School - Athletic Complex	389,925.40	6,930,001.61	4,286,888.52	(557,265.16)	62,131.12	11,489.68	312.50	-	-
Bryant Elementary School	-	21,830.69	176,861.42	501,533.79	1,136,112.81	545,189.85	6,350.00	-	-
Burgin Elementary School	-	21,830.69	445,036.23	12,226.31	273,244.78	571,940.71	-	-	-
Butler Elementary School	-	-	167,848.61	1,411,906.26	1,704,117.96	4,767.50	71,918.81	-	-
Career & Technical Ctr	786,807.43	8,009,688.73	31,906,771.62	8,842,576.99	185,717.49	(38,902.72)	35,250.00	-	-
Carter Junior High	-	-	-	746,187.70	2,210,386.64	2,040,143.08	5,450.00	-	-
Corey Elementary School	241,673.60	3,518,747.94	4,673,103.24	702,944.76	(351,560.78)	-	-	-	-
Crouch Elementary School	-	140,082.93	628,344.81	1,333,888.71	23,369.46	-	-	-	-
Crow Elementary School	-	21,830.69	1,502,049.47	2,154,330.76	928,597.50	5,073,332.86	(80,619.03)	-	-
Ditto Elementary School	-	19,319.33	287,232.84	637,160.88	1,208,990.00	3,075,698.38	7,990.04	-	-
Duff Elementary School	6,769.40	130,042.70	1,548,004.38	3,129,552.21	37,502.16	6,287.63	-	-	-
Dunn Elementary School	-	25,524.21	144,002.76	2,842,499.73	324,515.59	28,202.42	7,345.00	-	-
Ellis Elementary School	8,613.00	109,204.31	1,675,513.48	3,246,490.64	148,955.15	215,321.59	-	-	-
Farrell Elementary School	-	130,683.61	2,018,014.88	104,990.29	27,767.88	-	-	-	-
Ferguson Junior High	92,515.99	1,171,170.14	-	-	-	-	-	-	-
Fine Arts	-	1,826,659.89	1,878,397.95	1,897,003.82	2,029,260.63	19,802,561.66	423,162.30	-	-
Fine Arts Center	-	-	89,582.09	2,204,453.38	3,570,421.35	380,852.89	9,513,591.71	339,303.00	-
Fitzgerald Elementary School	11,982.03	219,162.52	912,768.10	2,512,037.51	30,979.10	5,022.62	-	-	-
Food Lion	-	-	-	-	-	461,607.50	-	-	-
Food Service Warehouse	-	-	-	-	789.07	1,071,788.98	1,237,254.14	-	-
Foster Elementary School	-	209,871.16	2,017,571.61	2,343,789.71	196,843.92	965.06	-	-	-
Goodman Elementary School	-	71,636.52	892,354.66	672,041.57	1,367,485.98	40,231.56	14,163.80	-	-
Gunn Junior High	-	-	138,836.97	2,503,244.84	1,094,890.42	135,716.20	-	-	-
Hale Elementary School	-	21,830.69	448,357.17	29,577.62	360,951.40	1,252,522.11	-	-	-
Hill Elementary School	-	16,570.00	87,877.85	597,379.32	1,444,278.07	104,543.07	7,345.00	-	-
Hilldale Center	-	-	-	-	-	4,100.00	-	-	-
Johns Elementary School	-	71,844.96	1,149,615.45	979,561.61	929,956.57	199,740.80	-	-	-
Key Elementary School	-	-	158,660.33	1,507,957.87	1,531,748.82	296,337.05	-	-	-
Knox Elementary School	-	231,350.42	1,234,752.59	2,384,395.21	22,061.25	1,986.54	11,695.00	-	-
Kooken Ed Ctr	-	11,045.51	117,336.12	359,432.46	2,023,514.04	716,663.96	-	-	-
Lamar High School	268,211.00	94,155.65	732,003.00	682,070.47	7,501,382.07	3,242,806.02	56,600.00	-	-
Lamar High School - Athletic Complex	391,963.08	7,371,356.04	3,682,805.42	96,142.69	31,876.76	15,901.86	312.50	-	-
Larson Elementary School	210,563.22	21,830.69	177,003.96	440,751.28	1,737,273.11	10,897.25	-	-	-
Little Elementary School	3,991.72	127,110.93	1,335,268.23	626,318.21	85,791.79	8,060.00	-	-	-
Maintenance Service Center	-	-	-	-	-	262,140.00	-	49,000.00	-
Martin High School	40,931.88	740,205.94	7,417,819.60	4,917,269.32	279,406.28	220,529.87	43,517.00	-	-
Martin High School - Athletic Complex	398,314.72	7,418,501.70	2,983,285.95	121,759.02	21,766.54	12,089.84	312.50	-	-
Miller Elementary School	7,673.27	175,579.54	3,264,808.42	1,149,044.27	17,258.91	8,575.00	-	-	-
Moore Elementary School	-	123,680.41	1,091,753.92	1,482,774.94	100,046.23	54,067.96	-	-	-
Morton Elementary School	62,209.58	206,971.64	31,603.47	754,119.94	2,781,575.67	(6,491.76)	7,345.00	-	-
New Elementary School at Baird Farm (Peach)	992,710.83	17,464,331.71	6,695,348.44	106,967.42	107,183.02	295,690.99	937.50	-	-
New Elementary School at Workman (McNutt)	915,905.48	15,698,843.41	8,464,595.71	(86,299.93)	26,072.12	73,375.00	937.50	31,090.00	-
Nichols Junior High	23,825.00	280,547.58	2,490,211.33	1,926,068.14	253,136.07	154,481.47	-	-	-
Ousley Junior High	235,401.97	3,327,083.03	552,315.42	6,471.89	-	138,997.76	3,590.00	-	-
Pearcy Elementary School	-	21,830.69	472,633.81	28,064.90	304,632.75	480,892.97	-	-	-
Pope Elementary School	-	12,971.00	147,218.16	2,200,619.68	778,302.96	220,038.64	-	-	-
Prof Dev Center	-	51,246.27	756,367.84	14,879.01	-	-	36,970.00	-	-
Rankin Elementary School	-	-	109,980.57	1,326,069.09	1,225,863.49	39,226.95	-	-	-
Remyense Elementary School	-	34,387.61	440,451.36	19,182.68	886,435.02	730,415.86	-	-	-
Roark Elementary School	-	-	101,243.34	1,620,200.00	1,177,051.77	32,854.75	4,350.00	-	-
Roquemore Elementary School	305,732.26	2,463,513.91	8,559,457.80	772,327.79	(456,086.71)	961,308.15	24,114.87	-	-
Sam Houston High School	75,641.00	128,297.59	1,069,896.28	7,163,054.15	1,966,596.67	476,729.76	(56,398.84)	-	-
Sam Houston High School - Athletic Complex	397,926.82	7,495,877.71	2,406,586.23	699,524.67	39,694.42	11,609.27	312.50	-	-
Seguin High School	-	-	495,254.94	7,346,974.69	2,543,869.80	208,790.60	58,571.00	-	-
Seguin High School -Athletic Complex	392,406.09	6,620,883.69	3,290,742.03	56,265.39	69,388.05	10,154.53	312.50	-	-

Arlington Independent School District
2014 Bond Program
For the Period Ending July 31, 2022 (as of July 31, 2022)

Project Description	2014-2015 Fiscal Year Activity	2015-2016 Fiscal Year Activity	2016-2017 Fiscal Year Activity	2017-2018 Fiscal Year Activity	2018-2019 Fiscal Year Activity	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity Unaudited	2022-2023 Budget
Shackelford Junior High	-	-	-	1,039,640.00	1,484,598.24	1,526,680.61	(4,358.50)	-	-
Sherrrod Elementary School	18,057.00	213,143.45	3,458,465.27	789,528.56	641,608.08	14,031.54	7,345.00	-	-
Short Elementary School	-	-	141,491.05	2,274,827.99	577,472.63	5,999.45	7,345.00	-	-
South Davis Elementary School	2,484.23	196,380.91	32,432.75	657,085.14	3,152,359.04	15,432.43	-	-	-
Speer Elementary School	-	-	171,807.65	1,741,796.47	812,763.86	116,255.65	7,345.00	-	-
Starrett Elementary School	-	125,528.77	17,670.59	182,614.96	1,364,591.27	176,935.78	1,259,138.67	-	-
Swift Elementary School	-	-	96,050.08	559,480.82	1,886,837.06	41,210.30	7,345.00	-	-
Technology	7,507,658.91	21,516,651.25	12,870,094.21	20,002,009.83	10,018,846.01	3,870,578.13	5,012,385.67	-	-
Thornton Elementary School	-	205,692.70	996,745.00	2,697,252.46	22,677.95	1,986.53	7,345.00	-	-
Transportation	962,905.30	7,343,801.41	2,136,252.75	990,579.00	4,403,497.05	1,549,453.93	-	-	-
Transportation Building	-	-	-	-	-	71,110.00	8,550.00	-	-
Turning Point High School	-	-	-	-	629,651.46	1,274,114.68	418,980.34	-	-
Turning Point Junior High	8,278.00	99,495.24	1,042,280.78	268,254.64	321.10	641.94	-	-	-
Venture	-	-	-	-	-	895.00	-	-	-
Venture High School	-	-	-	26,846.46	611,775.57	608,534.04	10,811.00	-	-
Webb Elementary School	-	69,941.73	529,887.12	5,336,015.19	1,757,377.21	74,461.37	3,104.00	-	-
West Elementary School	-	21,830.69	435,399.84	54,200.87	771,617.76	898,651.41	1,530.00	-	-
Williams Elementary School	5,896.05	127,025.50	807,103.33	1,643,498.63	16,136.91	6,066.68	-	-	-
Wimbish Elementary School	-	-	258,696.45	3,832,129.05	1,632,295.20	80,253.20	18,280.16	-	-
Wood Elementary School	-	108,878.20	722,085.57	155,975.17	1,528,368.86	2,186,888.68	54,103.32	-	-
Workman Junior High	1,209,784.10	6,537,190.82	5,917,071.49	30,709.34	-	15,780.00	59,089.79	-	-
Young Junior High	-	-	-	612,031.58	785,831.36	1,947,541.39	(2,866.63)	-	-
Program Contingency	-	-	-	-	-	-	-	4,016,625.35	9,659,376.34
Project Totals	16,447,202.90	139,283,768.14	155,571,859.24	139,860,496.60	114,474,951.49	70,520,388.82	27,414,737.98	4,454,291.35	9,981,566.99
Interest Income	(187,601.12)	(1,040,685.46)	(2,731,164.86)	(4,114,889.67)	(437,321.58)	(1,450,433.73)	(41,340.70)	-	-
Support Costs	1,358,040.96	1,632,258.93	870,481.53	631,648.50	321,890.54	-	-	-	-
Total	17,617,642.74	139,875,341.61	153,711,175.91	136,377,255.43	114,359,520.45	69,069,955.09	27,373,397.28	4,454,291.35	9,981,566.99

Note: Each highlighted project indicates Elementary School completion

Arlington Independent School District
2019 Bond Program
For the Period Ending July 31, 2022 (Unaudited)

Project Detail	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity Unaudited	2022-2023 Budget
Arlington High School Fine Arts and Dual Language Academy -Land Purchase	\$ -	\$ 1,992,896.20	\$ 92,450.00	\$ -
Arlington High School Fine Arts and Dual Language Academy	\$ -	\$ -	\$ 1,253,497.31	\$ 71,886,650.08
Sam Houston High School	\$ -	\$ -	\$ 602,950.50	\$ 13,334,503.73
Wilemon Stadium	\$ -	\$ -	\$ 901,565.00	\$ 15,392,453.00
Lamar High School	\$ -	\$ -	\$ 43,756.09	\$ 18,566,087.00
Cravens Stadium (Lamar High School)	\$ -	\$ -	\$ 4,950.00	\$ 16,303,020.00
Martin High School	\$ 49,981.00	\$ 101,857.50	\$ 344,161.41	\$ 11,453,865.09
Glaspie Field Stadium (Martin High School)	\$ -	\$ 674,988.82	\$ 59,984.00	\$ 18,954,044.18
Carter Junior High	\$ -	\$ -	\$ 596,748.50	\$ 62,575,000.00
Bailey Junior High	\$ -	\$ -	\$ 693,104.24	\$ 19,473,139.09
Gunn Junior High	\$ 7,035,774.68	\$ 37,897,335.45	\$ 17,186,207.78	\$ 5,228,070.36
Shackelford Junior High	\$ -	\$ 486,154.02	\$ 3,067,528.50	\$ 2,764,389.19
Berry Elementary School	\$ 40,000.00	\$ 800,069.75	\$ 10,518,297.67	\$ 26,094,277.21
Crow Elementary School	\$ 100,850.00	\$ 9,136,358.14	\$ 2,627,296.98	\$ 83,538.43
Duff Elementary School	\$ -	\$ 24,296.29	\$ 365,150.97	\$ 7,863,354.03
Roark Elementary School	\$ -	\$ -	\$ -	\$ 580,742.00
South Davis Elementary School	\$ -	\$ 6,904.13	\$ 102,243.37	\$ 1,651,506.63
Speer Elementary School	\$ -	\$ -	\$ 39,342.89	\$ 8,837,086.00
Thornton Elementary School	\$ 54,918.86	\$ 1,244,105.15	\$ 13,982,520.60	\$ 25,074,557.88
Goodman Elementary School	\$ -	\$ -	\$ -	\$ 9,741,600.00
Pope Elementary School	\$ -	\$ -	\$ 40,089.01	\$ 8,856,100.00
Johns Elementary School	\$ 132,950.00	\$ -	\$ 182,735.80	\$ 8,704,679.80
Short Elementary School	\$ -	\$ -	\$ 316,305.13	\$ 6,576,320.00
Amos Elementary School	\$ -	\$ -	\$ -	\$ 6,106,200.00
Foster Elementary School	\$ -	\$ -	\$ 133,899.30	\$ 6,078,712.77
Key Elementary School	\$ -	\$ -	\$ 71,762.54	\$ 14,504,400.00
Morton Elementary School	\$ -	\$ 181,579.05	\$ 97,812.96	\$ 448.04
Atherton Elementary School	\$ -	\$ -	\$ 75,041.50	\$ 3,268,976.49
Miller Elementary School	\$ -	\$ -	\$ -	\$ 5,011,460.00
Little Elementary School	\$ -	\$ -	\$ -	\$ 1,782,720.00
Webb Elementary School	\$ 535,339.78	\$ 1,627,735.22	\$ 17,078,590.48	\$ 14,080,458.56
Ashworth Elementary School	\$ -	\$ 232,650.00	\$ 45,170.68	\$ -
Hale Elementary School	\$ -	\$ -	\$ 97,150.61	\$ 1,393,100.00
Knox Elementary School	\$ -	\$ -	\$ -	\$ 800,000.00
Adams Elementary School	\$ -	\$ -	\$ 21,961.10	\$ 114,000.00
Jones Academy	\$ -	\$ 308,208.72	\$ 2,882,258.48	\$ 227,381.53
Service Center	\$ 2,500.00	\$ 372,190.80	\$ -	\$ -
Playgrounds Phase I	\$ -	\$ 5,059,569.33	\$ 721,973.83	\$ 1,295,072.00
High School Softball Field & Softball Complex	\$ -	\$ -	\$ -	\$ 3,093,000.00
Bottle Filler Project	\$ -	\$ 538,297.83	\$ 80,573.00	\$ 102,742.17
Playgrounds Phase II	\$ -	\$ -	\$ 545,792.70	\$ 7,877,940.88
Furnishings - Campus Replacements (Café Tables, Student Desks and Chairs)	\$ -	\$ -	\$ 178,528.69	\$ 1,021,471.31
Playgrounds Phase III	\$ -	\$ -	\$ -	\$ 6,140,000.00
Enterprise Center	\$ -	\$ 10,278,389.37	\$ 1,168,240.99	\$ 1,646,101.06
Ferguson EC	\$ -	\$ 246,400.00	\$ -	\$ -
Food Service Center	\$ 533,764.24	\$ 6,283,656.80	\$ 41,022.74	\$ 675,129.77
Future Design Fees	\$ -	\$ 24,750.00	\$ 19,800.00	\$ 530,200.00
Land	\$ -	\$ -	\$ -	\$ 6,543,873.00
Furniture, FixturElementary School & Equipment (FF&E)	\$ 111,376.80	\$ 231,002.59	\$ 2,260,324.75	\$ 4,555,331.37
Technology	\$ -	\$ -	\$ 81,192.65	\$ 7,400,000.00
Flexible Learning Space Furnishings (PK)	\$ -	\$ 2,308,869.83	\$ 777,752.66	\$ 815,946.32
Portable Fine Arts Sound Systems (ES)	\$ -	\$ -	\$ -	\$ 338,000.00
Program Contingency	\$ -	\$ -	\$ -	\$ 5,394,273.93
Fine Arts	\$ 235,460.00	\$ 280,639.86	\$ 254,002.48	\$ 3,247,080.92
Technology	\$ 928,147.28	\$ 19,829,430.10	\$ 17,951,312.23	\$ 29,941,617.22
Transportation	\$ 41,110.00	\$ 3,342,073.12	\$ 1,385,554.03	\$ 3,941,858.00
Control Account	\$ -	\$ -	\$ -	\$ 25,339,163.04
Project Totals	\$ 9,802,172.64	\$ 103,510,408.07	\$ 98,990,604.15	\$ 523,261,642.08
Interest Income	\$ (934,579.05)	\$ (389,626.70)	\$ (1,164,012.00)	\$ -
Other Costs	\$ 2,067,084.99	\$ 1,235,622.18	\$ -	\$ -
Total	\$ 10,934,678.58	\$ 104,356,403.55	\$ 97,826,592.15	\$ 523,261,642.08



 **POWERED** *by* **POSSIBILITIES**



2022-2023 Official Budget

Informational Section



2022-2023 Official Budget

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Arlington Independent School District
Property Tax Information

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Full Market Value at Time of Levy</u>	<u>Assessed (Taxable) Value</u>	<u>Rate Per \$100 Valuation</u>		
				<u>M&O Rate</u>	<u>I&S Rate</u>	<u>Total District Rate</u>
2010	2010-2011	21,468,693,283	19,349,036,480	1.04000	0.29500	1.33500
2011	2011-2012	21,714,125,138	19,472,765,823	1.04000	0.26550	1.30550
2012	2012-2013	22,105,722,264	19,779,331,339	1.04000	0.26100	1.30100
2013	2013-2014	23,114,055,835	20,220,917,724	1.04000	0.25217	1.29217
2014	2014-2015	24,164,078,825	21,265,403,194	1.04000	0.30811	1.34811
2015	2015-2016	25,163,236,659	21,317,959,305	1.04000	0.37295	1.41295
2016	2016-2017	27,348,834,508	22,961,131,839	1.04000	0.35008	1.39008
2017	2017-2018	29,806,867,454	24,852,974,719	1.04000	0.32867	1.36867
2018	2018-2019	32,507,793,764	27,724,047,506	1.04000	0.32867	1.36867
2019	2019-2020	36,478,647,199	31,092,102,305	0.97000	0.32867	1.29867
2020	2020-2021	36,524,533,531	32,074,210,610	1.08640	0.30070	1.38710
2021	2021-2022	37,255,024,202	32,715,694,822	1.06010	0.30070	1.36080
2022	2022-2023 projected	37,627,574,444	38,065,589,569	1.00800	0.30070	1.30870
2023	2023-2024 projected	38,756,401,677	39,207,557,256			
2024	2024-2025 projected	39,531,529,711	39,991,708,401			
2025	2025-2026 projected	40,322,160,305	40,791,542,569			

The assessed values include residential/real property and personal property, less exemptions as reported by the Tarrant Appraisal District. The tax rates are per \$100 in valuation.

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
2010-11	1.33500	251,394,282	249,404,594	99.2%	1,888,464	0.8%	251,293,058	100.0%
2011-12	1.30550	248,339,783	243,830,921	98.2%	4,376,974	1.8%	248,207,895	99.9%
2012-13	1.30100	252,693,760	247,680,443	98.0%	3,668,903	1.5%	251,349,346	99.5%
2013-14	1.29217	263,208,691	257,643,578	97.9%	3,166,913	1.2%	260,810,491	99.1%
2014-15	1.34811	286,681,027	282,062,140	98.4%	3,234,386	1.1%	285,296,526	99.5%
2015-16	1.41295	301,212,106	296,234,937	98.3%	3,948,708	1.3%	300,183,645	99.7%
2016-17	1.39008	319,178,101	314,991,957	98.7%	3,440,537	1.1%	318,432,494	99.8%
2017-18	1.36867	345,476,231	340,216,962	98.5%	3,302,147	1.0%	343,519,109	99.4%
2018-19	1.36867	379,450,721	373,190,658	98.4%	2,146,409	0.6%	375,337,067	98.9%
2019-20	1.29867	403,783,805	396,632,097	98.2%	1,952,356	0.9%	398,584,453	98.7%
2020-21	1.08640	444,901,375	439,294,841	98.4%	780,014	0.9%	440,074,855	98.9%
2021-22 projected	1.06010	453,901,710	448,111,811	98.4%	464,235	0.8%	448,576,046	98.8%
2022-23 budgeted	1.05760	413,544,565	356,560,945	98.3%	545,571	0.8%	357,106,516	86.4%

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

Arlington Independent School District
Effect of Budget on Average AISD Taxpayer

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Single Family Residence:					
Average Market Value of					
Single- Family Residential					
Property-AISD	\$ 187,204	\$ 210,751	\$ 209,132	\$ 221,841	\$ 256,041
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(40,000)
Taxable Value	162,204	185,751	184,132	196,841	216,041
Tax Rate	1.36867	1.29867	1.38710	1.36080	1.30870
Tax Bill for AISD	<u>\$ 2,220</u>	<u>\$ 2,412</u>	<u>\$ 2,554</u>	<u>\$ 2,679</u>	<u>\$ 2,827</u>
Tax Increase (Savings)	\$ 176	\$ 192	\$ 142	\$ 125	\$ 149

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 2022-23 based on overall appraisal value trends in the District.

Effect of Change in Tax Rate Only:

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Single Family Residence:					
Market Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Homestead Exemption	(25,000)	(25,000)	(25,000)	(25,000)	(40,000)
Taxable Value	75,000	75,000	75,000	75,000	60,000
Tax Rate	1.36867	1.29867	1.38710	1.36080	1.30870
Tax Bill for AISD	<u>\$ 1,027</u>	<u>\$ 974</u>	<u>\$ 1,040</u>	<u>\$ 1,021</u>	<u>\$ 785</u>
Tax Increase (Savings)	\$ -	\$ (53)	\$ 66	\$ (20)	\$ (235)

Enrollment Projections

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 considers the “trend”, yet realizes 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.

Student Enrollment Trends

<u>Campus # and Name</u>		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
<u>High Schools</u>										
001	Arlington HS	2,694	2,663	2,678	2,598	2,665	2,667	2,657	2,430	2,302
002	Sam Houston HS	3,687	3,727	3,670	3,539	3,433	3,664	3,682	3,451	3,318
003	Lamar HS	2,814	2,773	2,630	2,541	2,596	2,812	2,776	2,650	2,498
004	Bowie HS	2,653	2,501	2,436	2,412	2,382	2,385	2,358	2,241	2,160
005	Martin HS	3,459	3,583	3,686	3,733	3,781	3,760	3,627	3,403	3,218
009	Seguin HS	1,564	1,601	1,637	1,572	1,573	1,570	1,542	1,536	1,421
011	Arlington Collegiate HS	407	402	405	412	411	375	379	384	377
014	Arlington College/Career HS	-	111	224	308	421	280	284	287	282
Total High Schools		<u>17,278</u>	<u>17,361</u>	<u>17,366</u>	<u>17,115</u>	<u>17,262</u>	<u>17,513</u>	<u>17,305</u>	<u>16,382</u>	<u>15,576</u>
<u>Junior High Schools</u>										
041	Carter JH	1,118	1,077	1,126	1,041	903	832	791	867	865
045	Bailey JH	827	843	890	835	700	751	715	711	765
047	Gunn JH	469	480	453	621	844	374	390	374	343
048	Shackelford JH	649	697	738	729	710	664	619	595	632
049	Young JH	804	778	785	827	797	754	711	702	720
050	Workman JH	1,481	1,476	1,489	1,433	1,421	1,374	1,325	1,277	1,232
051	Boles JH	693	732	743	712	630	522	525	517	491
052	Barnett JH	800	730	724	707	612	652	646	624	618
053	Nichols JH	737	735	739	726	728	638	610	612	623
055	Ousley JH	999	947	944	959	880	907	824	769	829
Total Junior High Schools		<u>8,577</u>	<u>8,495</u>	<u>8,631</u>	<u>8,590</u>	<u>8,225</u>	<u>7,468</u>	<u>7,156</u>	<u>7,048</u>	<u>7,118</u>
<u>Elementary Schools</u>										
101	Berry ES	688	646	539	671	633	661	701	677	687
102	Blanton ES	574	538	488	460	432	435	429	428	441
103	Crow ES	398	469	452	491	508	503	536	523	513
104	Duff ES	634	662	565	596	602	574	588	583	579
107	Kookan Pre-K	344	339	177	214	216	267	286	306	324
109	Rankin ES	617	589	545	552	524	564	574	589	607
110	Roark ES	407	400	330	-	-	-	-	-	-
111	South Davis ES	607	632	567	681	698	651	672	665	656
112	Speer ES	722	786	704	703	683	666	673	670	665
113	Swift ES	452	589	517	541	512	563	571	585	555
114	Thornton ES	770	712	663	781	739	749	784	750	756
116	Wimbish ES	463	-	-	-	-	-	-	-	-
117	Hill ES	525	518	458	488	504	473	488	499	493
119	Goodman ES	552	557	475	484	464	450	459	467	466
120	Pope ES	511	619	576	519	507	544	536	552	565
121	Johns ES	678	588	547	669	635	666	692	692	688
122	Roquemore ES	-	-	-	-	-	-	-	-	-
123	Short ES	492	496	449	421	401	421	428	440	447
124	Amos ES	453	391	374	347	340	340	331	333	334
125	Dunn ES	556	573	540	560	582	604	609	614	622
126	Foster ES	569	544	507	502	466	465	452	453	457
128	Key ES	465	418	423	416	379	404	396	388	395
129	Butler ES	593	617	585	588	595	572	588	591	598
130	Ditto ES	716	738	682	685	692	697	719	730	714
131	Morton ES	544	487	495	463	454	465	451	462	468
132	Atherton ES	570	557	548	564	551	569	578	567	582
133	Wood ES	797	757	734	719	709	699	689	682	695
134	Sherrod ES	704	679	654	696	725	706	707	719	729
135	Miller ES	640	636	618	626	628	609	602	595	595
136	Fitzgerald ES	540	535	485	530	520	514	529	530	530
137	Corey ES	606	630	614	494	437	489	493	484	488
140	Starrett ES	559	588	590	586	600	618	612	628	636
141	Bebensee ES	707	755	738	727	740	737	775	770	781
142	Ellis ES	766	690	668	775	753	771	811	793	791
143	Farrell ES	630	593	570	591	575	572	575	567	576

Student Enrollment Trends

Campus # and Name	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
144 Moore ES	887	926	894	885	893	922	904	929	920
145 Williams ES	666	625	594	593	596	602	599	609	622
146 Little ES	726	727	692	670	663	660	664	660	677
147 Bryant ES	499	491	470	480	492	480	489	483	474
148 Webb ES	641	657	627	619	605	640	627	635	641
149 Ashworth ES	437	417	384	381	386	383	392	406	399
150 Crouch ES	611	555	571	553	518	512	498	494	502
151 Larson ES	562	527	421	414	404	437	452	475	477
152 West ES	616	636	580	605	616	588	580	583	586
153 Hale ES	481	429	425	399	380	413	397	401	401
154 Percy ES	451	499	553	527	569	553	559	570	577
155 Burgin ES	580	612	601	534	526	547	516	519	524
157 Knox ES	554	476	457	-	-	-	-	-	-
158 Beckham ES	552	498	467	423	396	411	428	426	431
159 Remyse ES	497	499	469	421	404	423	401	408	421
160 Anderson ES	615	509	444	417	390	430	411	421	435
161 Adams ES	805	837	792	771	757	759	766	766	762
162 Patrick ES	766	716	621	620	581	620	603	597	581
163 Jones Academy	542	582	550	448	389	429	432	422	426
164 Peach ES	891	948	923	993	1,010	996	1,015	1,001	1,008
165 McNutt ES	723	721	676	660	658	675	674	665	675
166 Wimbish World Lang. Acad	-	294	348	355	379	403	417	430	424
Total Elementary Schools	32,951	32,509	30,436	29,908	29,416	29,900	30,156	30,230	30,394
Other									
105 Community Based Pre-K	457	402	87	113	111	152	179	210	167
008 Newcomer Center	196	302	152	162	-	-	-	-	-
010 JJAEP	14	11	7	14	15	13	11	12	12
007 Turning Point Secondary	98	125	41	92	95	73	68	70	69
006 Venture Alternative HS	329	328	249	317	479	459	449	454	452
	1,094	1,168	536	698	700	697	707	746	699
Total All Schools	59,900	59,533	56,969	56,311	55,603	55,577	55,325	54,406	53,787

Enrollment and Total Staff



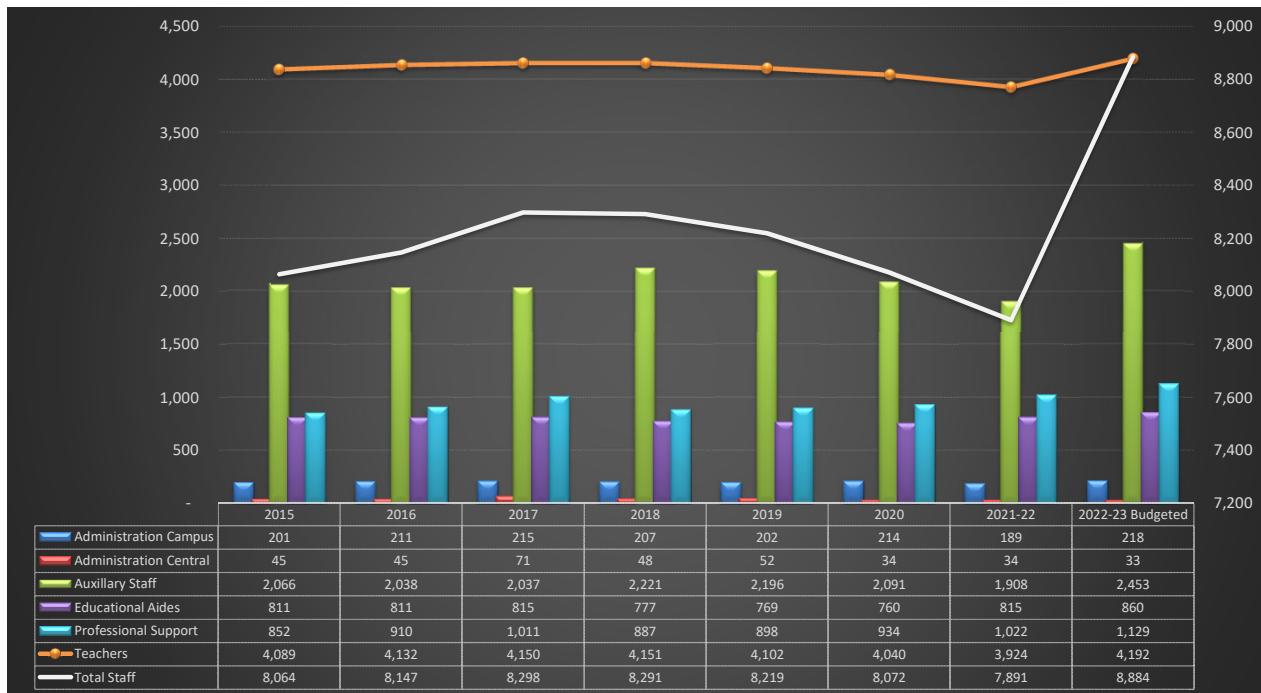
Note: The prior year figures are full time equivalent figures whereas the budgeted figure is positions budgeted.

Personnel Report

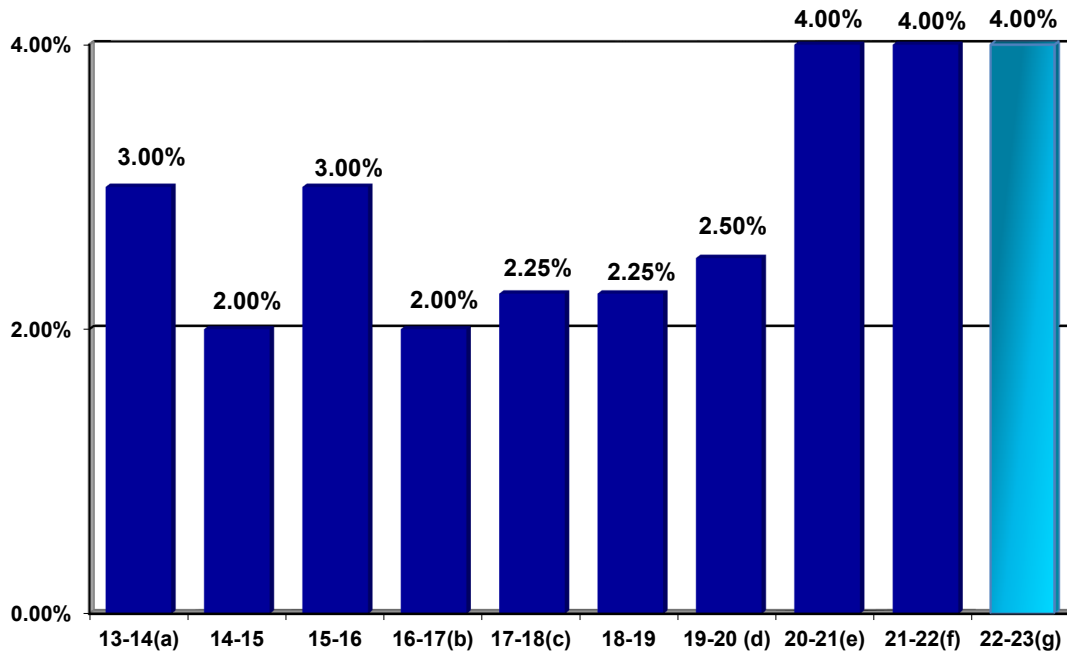
Role	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 Budgeted	Net Impact to Position in 2022-23
047/087 CLASSROOM TEACHERS	4,132.0	4,150.3	4,149.9	4,100.6	4,039.6	4,114.7	3,923.90	4,191.98	268.08
056 Athletic Trainer	12.0	12.0	12.0	12.0	12.0	11.6	13.00	12.99	(0)
006 Audiologist	2.0	2.0	2.0	2.0	2.0	2.0	2.00	2.00	-
008 Counselor	169.0	166.0	168.0	170.0	174.0	176.7	166.90	160.00	(7)
011 Educational Diagnostician	57.0	57.9	57.9	55.8	57.8	57.0	56.90	69.00	12
013 Librarian	68.0	71.0	72.0	71.8	71.0	72.0	69.60	70.00	0
023 LSSP/Psychologist	24.0	23.0	22.0	23.0	23.0	21.0	20.90	24.00	3
016/015/002 Occupational/Music/Art Therapist	9.0	15.0	16.0	15.9	15.0	16.0	16.00	16.00	-
058/032/012 Other Campus Professional Personnel	72.9	91.9	81.3	82.1	90.2	97.9	123.00	138.00	15
080/040/104 Other Non-Instructional Prof. Personnel	190.1	274.3	156.5	164.6	194.8	200.7	241.80	281.02	39
018 Physical Therapist	5.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	-
022 School Nurse	75.9	80.7	78.4	81.0	77.8	80.3	76.40	79.00	3
024 Social Worker	9.0	16.0	16.0	15.0	16.0	16.0	13.80	17.00	3
026 Speech Therapist/Language Pathologist	53.7	53.2	56.0	57.4	57.7	60.4	60.60	63.00	2
041/028 Teacher Facilitator/Supervisor	157.5	147.6	143.1	141.6	142.8	139.2	161.10	197.00	36
PROFESSIONAL SUPPORT	905.1	1,010.6	881.2	892.2	934.1	950.8	1,022.0	1,129.0	107.0
<u>Campus Administration:</u>									
020 Principal	75.0	78.8	78.0	78.9	77.0	74.8	66.20	77.00	11
003 Assistant Principal	135.8	134.8	130.6	128.5	141.0	144.6	122.20	141.00	19
<u>Central Adminsitration:</u>									
027 Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.00	1.00	-
004 Asst/Assoc/Deputy Superintendent	9.0	9.0	9.0	9.0	11.0	10.0	9.00	10.00	1
040 Athletic Director	3.0	0.0	0.0	0.0	0.0	0.0	0.00	0.00	-
045 Director-Personnel	2.0	0.0	0.0	0.0	0.0	2.0	2.00	2.00	-
012/043 Program Director/Exec Dir/Instr Officer	13.0	26.0	7.0	6.9	4.0	4.0	6.00	4.00	(2)
028 Teacher Supervisor	17.0	36.0	29.4	29.9	14.0	17.0	16.00	15.98	(0)
ADMINISTRATIVE STAFF	255.8	285.6	255.0	254.2	248.0	253.4	222.40	250.98	28.6
036/037 Certified Interpreter	5.9	6.8	5.9	5.9	6.9	6.0	4.80	9.00	4
033 Educational Aide	805.1	807.6	771.1	762.7	752.6	781.0	810.00	850.50	41
PARAPROFESSIONAL STAFF	811.0	814.4	777.0	768.6	759.5	787.0	814.80	859.50	44.7
AUXILIARY PERSONNEL	2,037.0	2,065.5	2,221.1	2,196.0	2,092.3	2,063.9	1,908.0	2,453.0	545.0
TOTAL EMPLOYEES	8,140.9	8,326.4	8,284.2	8,211.6	8,073.5	8,389.2	7,891.1	8,884.5	993.4

NOTE: Schedule presents total staffing for all fund sources.

Historical Personnel by Category



History of Salary Increases



(a) – The beginning teacher salary was increased to \$50,000. Additionally, equity adjustments were made for steps 1-20 of the teacher salary schedule.

(b) – Auxiliary employees received a 4.66% increase on mid-point. All other employees received 2% of their base salary.

(c) – In addition to the 2.25% raise, teachers with 8-18 years of experience received an equity adjustment.

(d) – Teachers with 6 or more years of experience received a 3.0% increase. All other employees received a 2.5% increase.

(e) – Based on mid-point of salary range

(f) – Based on mid-point of salary range

(g) – Based on mid-point of salary range

Outstanding Bond Projects

2019 Bond Program

The first issuance of bonds from the 2019 bond program occurred in 2019-2020 and work is ongoing on these projects. Phase I projects are listed below:

- **Replacement of Berry, Thornton and Webb Elementary Schools**
 - As part of the East Arlington Master Plan, 3 aging elementary schools have been identified to be replaced. Berry, Thornton and Webb Elementary Schools are being replaced on their current sites. The 3 schools are an average of 62-years old and reached the end of their intended life cycle.

In the summer of 2020, boundaries were redrawn for Berry, Blanton, Crow, Johns, Knox, Rankin, Roark and Thornton Elementary Schools. The new boundaries were effective for the 2021-2022 school year. Berry and Thornton Elementary Schools are being housed at alternate sites during the construction of the replacement schools. From August 2021 through June 2023, Berry ES will relocate to the former Roark ES and Thornton ES will relocate to the former Knox ES. Temporary buildings have been placed at each school, as necessary, to accommodate enrollment of new boundaries.

The new Webb Elementary School will open in the fall of 2022. The new Berry and Thornton Elementary Schools will open in the fall of 2023.

- **Additions and Renovations to create a district-wide fine arts and dual language academy at Gunn Junior High School**

- To provide continuity of program access for fine arts and dual language students, currently operating at the Corey and Jones Fine Arts and Dual Language Academies, the District is completing additions, renovations, condition deficiency and life cycle improvements to Gunn Junior High School to house a new fine arts and dual language academy for incoming junior high school students. Incoming 6th grade students from Corey and Jones academies have the option to attend this new junior high school academy. Construction is nearing completion to Gunn Junior High School on a 10 classroom addition and renovations throughout the entire campus. The Academy opened in the fall 2021.



- **Addition and Renovations to Crow Leadership Academy**
 - Additions, renovations, condition deficiency and life cycle improvements are complete at Crow Leadership Academy. A 10 classroom addition to support Pre-K and Kindergarten instruction, as well as, a new gymnasium/storm shelter and kitchen addition have been completed along with HVAC, electrical and plumbing improvements. Other upgrades included interior renovations (paint, flooring, ceilings, lighting, etc), ADA accessibility improvements (door hardware, ramps, restrooms, etc), restroom renovations, site improvements (lighting, landscaping, drainage, irrigation, signage, etc.), roof renovations and paving improvements.
- **Additions and Renovations to create a new district-wide competition athletics field at Martin High School**
 - A third competition athletic field will be installed at Martin High School. This will replace the use of the University of Texas-Arlington stadium which is no longer be available to rent. The new Glaspie Field is in the final stages of design. It is scheduled to open for play in December 2023.
- **Additions and Renovations to Martin High School**
 - A fine arts addition (new band hall, ensemble room, and supporting spaces) will be constructed with renovations to Orchestra and Choir spaces.
 - A technology shop will be added to support the instruction and development of solar vehicles.
 - Improve the existing facilities with a wide range of lifecycle and condition deficiency improvements. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
 - Design work for the improvements is wrapping up with the scheduled opening planned for August 2023.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Shackelford Junior High School and Jones Fine Arts and Dual Language Academy**
 - Improvements are underway to the existing facilities with a wide range of lifecycle and condition deficiency improvements. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
 - The Jones Academy received a new kitchen addition to serve the larger student population more efficiently and productively.

- **Phase I installation of new elementary playgrounds – 18 elementary schools**
 - Construction is complete on the addition of two playgrounds and swings at each school; one for grades pre-kindergarten through 2nd and one for grades 3rd through 6th. Surfaces and play structures are ADA accessible and include shade structures. The installation will be phased-in over years 1-3 of the bond program.
- **Phase I purchase of new classroom furnishings to support the implementation of full-day pre-kindergarten – 40 elementary schools**
 - This implementation is complete at all campuses. New furnishings have been procured and installed.
- **Addition and Renovations, Life Cycle and Condition Deficiency Improvements to the Food and Nutrition Service Center**
 - Construction is complete on a new 6,950 square foot freezer/cooler addition for district-wide food storage. The facility reopened in March of 2021.
 - Renovations, life cycle and condition deficiency improvements are complete throughout the entire facility. Examples of this work include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (including paving, landscaping, and lighting) and more.
- **Complete Renovation of the Enterprise Centre (New District Administration Building)**
 - Renovation, condition deficiency and life cycle improvements of the Enterprise Centre is complete. The improvements created the opportunity to bring academic services departments and administrative departments into one location. The renovation created additional district-wide training spaces and a new Board room and support facilities. Buildings vacated following the relocation of academic and administrative departments will be repurposed or demolished to provide room for future expansion and growth.
- **Softball field improvements**
 - Design work is complete and projects are being scheduled to bid for women's competition softball fields at each high school.
- **Land acquisition for future projects included in the 2019 bond program**
 - Funds have been budgeted for land acquisition for future projects.
 - Land for expansion of the District's Service Center and the High School Fine Arts and Dual Language Academy are completed.

- **Security cameras, network servers, technology replacements and additions**
 - In the first year of the bond program, work was focused on the following priorities:
 - Infrastructure/Security - public address system upgrades, telephone upgrades, network upgrades, network cabling lifecycle replacements, secondary data center equipment, security camera upgrades, video surveillance system and security radio upgrades
 - District Standards – K-12 classroom standards including strategic 1:1 programs, Pre-kindergarten classroom standards, document cameras for classrooms, secondary calculator program, Fine Arts technology at elementary schools and the Fine Arts Center, and device replacements, including copiers.
- **Fine Arts instruments and uniforms**
 - Year 1 of the program included orchestra and band artist instruments, elementary equipment, pottery wheels, kilns and kiln equipment, art tables, grand pianos and digital pianos, marching band uniforms for Bowie High School, drill team uniforms for Arlington and Martin High Schools, high school and junior high school concert choir uniform replacement, choir equipment standards, performance shells and risers.
- **New buses, shuttle buses and service vehicles**
 - In year 1 of the program, the Transportation Department has added 3 special education buses, 15 regular education buses, and 12 shuttle buses. The Service Fleet has replaced 6 vehicles, added 6 vehicles, 2 Suburbans, and 1 refrigerated box truck. Band trailers have been procured and delivered for each of the District's six high schools. The band trailers will be in use in August of 2021.

The second issuance of bonds from the 2019 bond program occurred in 2020-2021 and design work is underway on these projects. Phase II projects are listed below.

- **Addition and Renovations to create a district-wide fine arts and dual language academy at Arlington High School**
 - To provide continuity of program access for fine arts and dual language students into the high school level, the District is completing designs for additions, renovations, condition deficiency and life cycle improvements at Arlington High School to house a new fine arts and dual language academy for incoming high school students. Incoming 9th grade students from Gunn Junior High School and Fine Arts and Dual Language Academy will have the option to attend this new high school academy. Arlington High School will receive a comprehensive classroom and fine arts addition and renovations throughout the entire campus. The Academy will open in fall 2024.

- **Additions and Renovations to Wilemon Field (district-wide competition athletics stadium) at Sam Houston High School**
 - One of 3 District stadiums to receive additions and renovations to support athletics for students across the district. Improvements include new locker room facilities, ticketing, concessions, restrooms, paving, turf and track surfaces, and ADA access into all areas of the stadium. Design work is nearing completion on the project. It is scheduled to open for play in August 2024.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Sam Houston High School**
 - Improvements are being planned to the existing facilities with a wide range of life cycle and condition deficiency improvements. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
 - Design work is nearing completion for the project. Renovations are scheduled for completion in December of 2023.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Bailey Junior High School**
 - A classroom addition is planned for construction to address increased enrollment and overcrowding.
 - Renovations, life cycle and condition deficiency improvements have been designed for all three facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Duff and South Davis Elementary Schools**
 - A kitchen and gymnasium/storm shelter addition is being planned for construction at Duff Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Adams and Hale Elementary Schools**
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Atherton, Foster, and Johns Elementary Schools**
 - Gymnasium/storm shelter addition has been planned for construction at Johns Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for all three facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Phase II installation of new elementary playgrounds – 17 elementary schools**
 - Design and project bidding is complete to add the Phase II playgrounds at 17 elementary schools. This project is a continuation of work started in the first year of the 2019 Bond and adds two new playgrounds at each elementary school in the district, one for grades pre-kindergarten through 2nd and one for grades 3rd through 6th. Surfaces and play structures will be ADA accessible and will include shade structures. The installation has been phased-in over years 1-3 of the bond program.
- **Security cameras, network servers, technology replacements and additions**
 - In the second year of the bond program, work will be focused on the following priorities:
 - Infrastructure/Security - public address system upgrades, telephone upgrades, network upgrades, network cabling lifecycle replacements, secondary data center equipment, firewall upgrades, access control systems, security camera upgrades, video surveillance systems and security radio upgrades.
 - District Standards – K-12 classroom standard including strategic 1:1 programs, Fine Arts technology at elementary schools, secondary calculator program and device replacements, including copiers.
- **Fine Arts instruments and uniforms**
 - Year 2 of the program includes orchestra and band artist instruments, elementary equipment, pottery wheels, kilns and kiln equipment, art tables, grand pianos and digital pianos, marching band uniforms for Seguin High School, high school and junior high school concert choir uniform replacement, choir equipment standards, performance shells and risers.

The third issuance of bonds from the 2019 bond program occurred in 2021-2022 and design is in progress on these projects. Phase III projects are listed below.

- **Replacement of Carter Junior High School**
 - As part of the East Arlington Master Plan, Carter Junior High School is one of the District's oldest facilities and was identified to be replaced. Carter JHS will be relocated and rebuilt on the former Knox Elementary School site. Changing the location of the new junior high school will situate it in the center of the student population it serves. This will decrease the need for busing and be more convenient for students and parents. The new school will be a state-of-the-art facility to meet the learning needs of our students and better aid our teachers in the delivery of education.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Amos and Goodman Elementary Schools**
 - A kitchen and gymnasium/storm shelter addition is being planned for construction at Goodman Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Addition and Renovations to Key Elementary School**
 - Planning and design are underway for a Pre-K classroom addition and a gymnasium/storm shelter addition to replace a small, metal activity building currently used for physical education.
 - Additionally, there are plans for renovations, life cycle and condition deficiency improvements throughout the campus. This work includes HVAC, electrical and plumbing improvements; interior renovations (paint, flooring, ceilings, lighting, etc.); ADA accessibility improvements (door hardware, ramps, restrooms, etc.); restroom renovations; site improvements (lighting, landscaping, drainage, irrigation, signage, etc.); roof renovations; and, paving improvements.

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Short Elementary Schools**
 - A gymnasium/storm shelter addition is being planned for construction at Short Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for the facility. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Pope and Speer Elementary Schools**
 - A gymnasium/storm shelter addition is being planned for construction at Pope Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Additions and Renovations to Cravens Field (district-wide competition athletics stadium) at Lamar High School**
 - This is the third of three District stadiums to receive additions and renovations to support athletics for students across the district. Improvements include new locker room facilities, ticketing, concessions, restrooms, paving, turf and track surfaces, and ADA access into all areas of the stadium. Design work is just beginning for the project. It is scheduled to open for play in August 2024.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Lamar High School**
 - A fine arts addition is planned for construction with renovations to other fine arts areas in the facility.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
 - Design work is just beginning for the project. It is scheduled for completion in December of 2023.

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Little and Miller Elementary Schools**
 - Gymnasium/storm shelter additions is being planned for construction for Miller Elementary School to replace a small, metal activity building currently used for physical education.
 - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
- **Phase III installation of new elementary playgrounds – 17 elementary schools**
 - Design is complete and project bidding is underway to add the Phase III playgrounds at 17 elementary schools. This project is a continuation of work started in the first and second year of the 2019 Bond and adds two new playgrounds at each elementary school in the district, one for grades pre-kindergarten through 2nd and one for grades 3rd through 6th. Surfaces and play structures will be ADA accessible and will include shade structures. The installation has been phased-in over years 1-3 of the bond program.
- **Security cameras, network servers, technology replacements and additions**
 - In the third year of the bond program, work will be focused on the following priorities:
 - Infrastructure/Security - public address system upgrades, telephone upgrades, network upgrades, network cabling lifecycle replacements, secondary data center equipment, firewall upgrades, access control systems, security camera upgrades, video surveillance systems and security radio upgrades
 - District Standards – K-12 classroom standards including strategic 1:1 programs, Fine Arts technology at elementary schools, a secondary calculator program and device replacements including copiers.
- **Fine Arts instruments and uniforms**

Year 3 of the program includes orchestra and band artist instruments, elementary equipment, pottery wheels, kilns and kiln equipment, art tables, grand pianos and digital pianos, marching band uniforms for Seguin High School, high school and junior high school concert choir uniform replacement, choir equipment standards, performance shells and risers



AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

Period Ending	Unl Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	Unl Tax Sch Bldg Bds, Series 2014	Unl Tax Ref Bds, Ser 2014 (Convertible Refunding)	Unl Tax Sch Bldg Bds, Ser 2014A	Unl Tax Sch Bldg Bds, Ser 2015	Unl Tax Sch Bldg Bds, Ser 2016A	Unl Tax Ref Bds, Ser 2016B	Unl Tax Sch Bldg Bds, Ser 2017	Unl Tax Sch Bldg Bds, Ser 2018	Unl Tax Sch Bldg & Ref Bds, Ser 2020	Unl Tax Ref Bds, Taxable Series 2020	Unl Tax Sch Bldg Bds, Ser 2021	Unl Tax Sch Bldg and Ref Bds, Ser 2022	Other D/S
12/31/2022															
12/31/2023	4,091,510	1,759,994.20	662,100.00	11,785,106.55	1,070,825	16,056,125.00	7,588,050	5,009,300	5,647,150	5,446,425	13,231,175	4,986,996.60	10,260,000	9,876,700	
12/31/2024	4,075,370	1,690,061.80	664,731.25	11,782,483.05		16,058,750.00	7,593,300	4,555,300	5,642,525	593,050	14,278,675	11,782,371.60	6,180,500	8,347,825	
12/31/2025	4,059,230	1,620,129.40	444,100.00			16,055,250.00	7,593,925	4,379,550	5,641,400	1,543,675	13,848,050	11,407,121.60	10,256,000	12,186,450	
12/31/2026	4,048,080	1,555,081.60	445,368.75			15,698,750.00	7,594,550	4,395,425	5,643,275	1,543,675	12,402,050	11,402,246.60	10,256,625	12,760,450	
12/31/2027			362,343.75			15,698,500.00	7,238,800	3,545,050	5,642,775	1,541,175	18,739,175	10,583,996.60	10,397,625	13,386,075	
12/31/2028			364,350.00			15,171,581.25	7,236,675	3,539,675	5,249,650	1,541,050	20,422,425	10,587,246.60	10,398,250	12,381,575	
12/31/2029			365,150.00			15,173,368.75	6,819,675	3,543,175	5,249,025	1,181,500	18,916,675	10,586,121.60	10,401,250	12,377,825	
12/31/2030			360,650.00			15,171,800.00	6,817,800	3,540,175	4,792,650	1,183,200	18,913,675	10,579,871.60	10,391,250	12,374,700	
12/31/2031			360,850.00			15,169,900.00	6,820,300	3,540,425	4,795,650	781,700	18,676,550	10,583,564.48	10,392,300	12,371,450	
12/31/2032			360,650.00			15,171,400.00	6,820,500	3,538,900	4,796,600	777,400	18,679,175	10,581,542.53	10,175,600	12,381,950	
12/31/2033			364,606.25			15,170,600.00	6,820,100	3,536,700	4,796,600	777,400	18,206,550	10,581,481.50	10,178,800	12,121,950	
12/31/2034			362,706.25			15,171,800.00	6,821,900	3,544,400	4,791,800	781,500	18,206,900	10,580,113.03	9,907,800	12,121,200	
12/31/2035			360,750.00			15,174,200.00	6,820,600	3,541,800	4,787,100	779,700	18,207,700	10,585,143.23	9,907,500	11,829,950	
12/31/2036			362,875.00			15,172,100.00	6,820,900	2,402,100	4,794,375	782,000	18,209,300	10,578,786.68	9,907,200	11,827,700	
12/31/2037			363,587.50			15,174,700.00	6,822,400		4,796,625	778,400	18,210,900	10,583,021.01	9,906,500	11,821,575	
12/31/2038			363,625.00			15,171,200.00	6,819,800		4,794,750	778,900	18,206,800	10,586,955.91	9,909,900	10,936,600	
12/31/2039			362,987.50			15,170,800.00	6,817,800		4,793,375	778,400	18,206,200	10,582,498.73	9,907,000	10,936,300	
12/31/2040						15,172,500.00	6,820,900		4,792,000	781,800	18,208,100		9,907,400	10,938,500	
12/31/2041							6,818,700		4,795,000	779,100	18,206,600		9,910,500	10,937,700	
12/31/2042									4,791,875	780,300	18,205,800		9,910,800	10,938,400	
12/31/2043										780,300	18,209,600		9,907,900	10,935,100	
12/31/2044											18,207,000		9,906,300	10,937,200	
12/31/2045											18,207,000		9,910,300	10,939,000	
12/31/2046													9,909,300	10,935,000	
12/31/2047														10,939,500	
	16,274,190	6,625,267.00	6,931,431.25	23,567,589.60	1,070,825	276,803,325.00	133,506,675	52,611,975	101,034,200	24,710,650	404,806,075	177,159,079.90	238,096,600	287,540,675	0

AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

Period Ending	Aggregate Debt Service
12/31/2022	
12/31/2023	97,471,457.35
12/31/2024	93,244,942.70
12/31/2025	89,034,881.00
12/31/2026	87,745,576.95
12/31/2027	87,135,515.35
12/31/2028	86,892,477.85
12/31/2029	84,613,765.35
12/31/2030	84,125,771.60
12/31/2031	83,492,689.48
12/31/2032	83,283,717.53
12/31/2033	82,554,787.75
12/31/2034	82,290,119.28
12/31/2035	81,994,443.23
12/31/2036	80,857,336.68
12/31/2037	78,457,708.51
12/31/2038	77,568,530.91
12/31/2039	77,555,361.23
12/31/2040	66,621,200.00
12/31/2041	51,447,600.00
12/31/2042	44,627,175.00
12/31/2043	39,832,900.00
12/31/2044	39,050,500.00
12/31/2045	39,056,300.00
12/31/2046	20,844,300.00
12/31/2047	10,939,500.00
	1,750,738,557.75

AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

Date	Unl Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	Unl Tax Sch Bldg Bds, Series 2014	Unl Tax Ref Bds, Ser 2014 (Convertible Refunding)	Unl Tax Sch Bldg Bds, Ser 2014A	Unl Tax Sch Bldg Bds, Ser 2015	Unl Tax Sch Bldg Bds, Ser 2016A	Unl Tax Ref Bds, Ser 2016B	Unl Tax Sch Bldg Bds, Ser 2017	Unl Tax Sch Bldg Bds, Ser 2018	Unl Tax Sch Bldg & Ref Bds, Ser 2020	Unl Tax Ref Bds, Taxable Series 2020	Unl Tax Sch Bldg Bds, Ser 2021	Unl Tax Sch Bldg and Ref Bds, Ser 2022	Other D/S
02/15/2023		1,654,980.20	571,518.75	11,572,623.50	1,070,825	12,148,562.50	5,639,025	4,160,025	4,120,200	5,149,900	7,771,275	2,895,810.80	7,169,750	5,968,475	
03/15/2023	4,067,290	105,014.00	90,581.25	212,483.05		3,907,562.50	1,949,025	849,275	1,526,950	296,525	5,459,900	2,091,185.80	3,090,250	3,908,225	
08/15/2023	24,220														
09/15/2023															
12/31/2023															
02/15/2024		1,620,014.00	580,581.25	11,782,483.05		12,362,562.50	5,739,025	3,779,275	4,181,950	296,525	8,904,900	9,691,185.80	3,090,250	4,453,225	
03/15/2024	4,059,220	70,047.80	84,150.00			3,696,187.50	1,854,275	776,025	1,460,575	296,525	5,373,775	2,091,185.80	3,090,250	3,894,600	
08/15/2024	16,150														
09/15/2024															
12/31/2024															
02/15/2025		1,585,047.80	364,150.00			12,581,187.50	5,839,275	3,676,025	4,250,575	1,271,525	8,553,775	9,501,185.80	7,270,250	8,404,600	
03/15/2025	4,051,150	35,081.60	79,950.00			3,474,062.50	1,754,650	703,525	1,390,825	272,150	5,294,275	1,905,935.80	2,985,750	3,781,850	
08/15/2025															
09/15/2025	8,080														
12/31/2025															
02/15/2026		1,555,081.60	369,950.00			12,449,062.50	5,944,650	3,768,525	4,325,825	1,297,150	7,154,275	9,690,935.80	7,380,750	9,111,850	
03/15/2026	4,048,080														
08/15/2026			75,418.75			3,249,687.50	1,649,900	626,900	1,317,450	246,525	5,247,775	1,711,310.80	2,875,875	3,648,600	
12/31/2026															
02/15/2027			290,418.75			12,684,687.50	5,689,900	2,976,900	4,402,450	1,321,525	13,702,775	9,056,310.80	7,640,875	9,893,600	
03/15/2027			71,925.00			3,013,812.50	1,548,900	568,150	1,240,325	219,650	5,036,400	1,527,685.80	2,756,750	3,492,475	
08/15/2027															
09/15/2027															
12/31/2027															
02/15/2028			296,925.00			12,308,812.50	5,793,900	3,033,150	4,080,325	1,349,650	15,651,400	9,252,685.80	7,766,750	9,027,475	
03/15/2028			67,425.00			2,862,768.75	1,442,775	506,525	1,169,325	191,400	4,771,025	1,334,560.80	2,631,500	3,354,100	
08/15/2028															
09/15/2028															
12/31/2028															
02/15/2029			302,425.00			12,472,768.75	5,477,775	3,101,525	4,154,325	1,006,400	14,386,025	9,454,560.80	7,901,500	9,169,100	
03/15/2029			62,725.00			2,700,600.00	1,341,900	441,650	1,094,700	175,100	4,530,650	1,131,560.80	2,499,750	3,208,725	
08/15/2029															
09/15/2029															
12/31/2029															
02/15/2030			302,725.00			12,670,600.00	5,581,900	3,166,650	3,764,700	1,025,100	14,635,650	9,661,560.80	8,029,750	9,318,725	
03/15/2030			57,925.00			2,501,200.00	1,235,900	373,525	1,027,950	158,100	4,278,025	918,310.80	2,361,500	3,055,975	
08/15/2030															
09/15/2030															
12/31/2030															
02/15/2031			307,925.00			12,876,200.00	5,695,900	3,238,525	3,837,950	633,100	14,658,025	9,743,310.80	8,146,500	9,475,975	
03/15/2031			52,925.00			2,293,700.00	1,124,400	301,900	957,700	148,600	4,018,525	840,253.68	2,245,800	2,895,475	
08/15/2031															
09/15/2031															
12/31/2031															
02/15/2032			312,925.00			13,093,700.00	5,789,400	3,296,900	3,897,700	638,600	14,933,525	9,825,253.68	8,045,800	9,655,475	
03/15/2032			47,725.00			2,077,700.00	1,031,100	242,000	898,900	138,800	3,745,650	756,288.85	2,129,800	2,726,475	
08/15/2032															
09/15/2032															
12/31/2032															
02/15/2033			322,725.00			13,317,700.00	5,886,100	3,357,000	3,958,900	648,800	14,735,650	9,916,288.85	8,169,800	9,566,475	
03/15/2033			41,881.25			1,852,900.00	934,000	179,700	837,700	128,600	3,470,900	665,192.65	2,009,000	2,555,475	
08/15/2033															
09/15/2033															
12/31/2033															
02/15/2034			326,881.25			13,552,900.00	5,989,000	3,429,700	4,017,700	663,600	14,965,900	10,010,192.65	8,019,000	9,745,475	
03/15/2034			35,825.00			1,618,900.00	832,900	114,700	774,100	117,900	3,241,000	569,920.38	1,888,800	2,375,725	
08/15/2034															
09/15/2034															
12/31/2034															
02/15/2035			330,825.00			13,798,900.00	6,092,900	3,494,700	4,079,100	672,900	15,206,000	10,114,920.38	8,143,800	9,635,725	
03/15/2035			29,925.00			1,375,300.00	727,700	47,100	708,000	106,800	3,001,700	470,222.85	1,763,700	2,194,225	
08/15/2035															
09/15/2035															
12/31/2035															
02/15/2036			339,925.00			14,050,300.00	6,202,700	2,402,100	4,173,000	686,800	15,456,700	10,215,222.85	8,273,700	9,824,225	
03/15/2036			22,950.00			1,121,800.00	618,200		621,375	95,200	2,752,600	363,563.83	1,633,500	2,003,475	
08/15/2036															
09/15/2036															
12/31/2036															
02/15/2037			347,950.00			14,316,800.00	6,318,200		4,266,375	695,200	15,717,600	10,333,563.83	8,408,500	10,018,475	
03/15/2037			15,637.50			857,900.00	504,200		530,250	83,200	2,493,300	249,457.18	1,498,000	1,803,100	

AGGREGATE DEBT SERVICE
Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

Date	Unl Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	Unl Tax Sch Bldg Bds, Series 2014	Unl Tax Ref Bds, Ser 2014 (Convertible Refunding)	Unl Tax Sch Bldg Bds, Ser 2014A	Unl Tax Sch Bldg Bds, Ser 2015	Unl Tax Sch Bldg Bds, Ser 2016A	Unl Tax Ref Bds, Ser 2016B	Unl Tax Sch Bldg Bds, Ser 2017	Unl Tax Sch Bldg Bds, Ser 2018	Unl Tax Sch Bldg & Ref Bds, Ser 2020	Unl Tax Ref Bds, Taxable Series 2020	Unl Tax Sch Bldg Bds, Ser 2021	Unl Tax Sch Bldg and Ref Bds, Ser 2022	Other D/S
12/31/2037															
02/15/2038			355,637.50			14,587,900.00	6,434,200		4,360,250	708,200	15,983,300	10,459,457.18	8,553,000	9,283,100	
08/15/2038			7,987.50			583,300.00	385,600		434,500	70,700	2,223,500	127,498.73	1,356,900	1,653,500	
12/31/2038															
02/15/2039			362,987.50			14,873,300.00	6,555,600		4,459,500	720,700	16,263,500	10,582,498.73	8,696,900	9,438,500	
08/15/2039						297,500.00	262,200		333,875	57,700	1,942,700		1,210,100	1,497,800	
12/31/2039															
02/15/2040						15,172,500.00	6,687,200		4,563,875	737,700	16,557,700		8,850,100	9,602,800	
08/15/2040							133,700		228,125	44,100	1,650,400		1,057,300	1,335,700	
12/31/2040															
02/15/2041							6,818,700		4,678,125	749,100	16,860,400		9,012,300	9,770,700	
08/15/2041									116,875	30,000	1,346,200		898,200	1,167,000	
12/31/2041															
02/15/2042									4,791,875	765,000	17,176,200		9,178,200	9,947,000	
08/15/2042									15,300	1,029,600	1,029,600		732,600	991,400	
12/31/2042															
02/15/2043										780,300	17,509,600		9,347,600	10,126,400	
08/15/2043											700,000		560,300	808,700	
12/31/2043															
02/15/2044											17,850,000		9,525,300	10,318,700	
08/15/2044											357,000		381,000	618,500	
12/31/2044															
02/15/2045											18,207,000		9,716,000	10,518,500	
08/15/2045													194,300	420,500	
12/31/2045															
02/15/2046													9,909,300	10,720,500	
08/15/2046														214,500	
12/31/2046															
02/15/2047														10,939,500	
12/31/2047															
	16,274,190	6,625,267.00	6,931,431.25	23,567,589.60	1,070,825	276,803,325.00	133,506,675	52,611,975	101,034,200	24,710,650	404,806,075	177,159,079.90	238,096,600	287,540,675	0

AGGREGATE DEBT SERVICE

Arlington ISD Aggregate Outstanding Debt Service Tax Rate Set on Calendar Year Basis (After 9/15/22 Payments)

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Date	Aggregate Debt Service	Annual Aggregate D/S
02/15/2023	69,892,970.75	
03/15/2023	4,067,290.00	
08/15/2023	23,486,976.60	
09/15/2023	24,220.00	
12/31/2023		97,471,457.35
02/15/2024	66,481,976.60	
03/15/2024	4,059,220.00	
08/15/2024	22,687,596.10	
09/15/2024	16,150.00	
12/31/2024		93,244,942.70
02/15/2025	63,297,596.10	
03/15/2025	4,051,150.00	
08/15/2025	21,678,054.90	
09/15/2025	8,080.00	
12/31/2025		89,034,881.00
02/15/2026	63,048,054.90	
03/15/2026	4,048,080.00	
08/15/2026	20,649,442.05	
12/31/2026		87,745,576.95
02/15/2027	67,659,442.05	
08/15/2027	19,476,073.30	
12/31/2027		87,135,515.35
02/15/2028	68,561,073.30	
08/15/2028	18,331,404.55	
12/31/2028		86,892,477.85
02/15/2029	67,426,404.55	
08/15/2029	17,187,360.80	
12/31/2029		84,613,765.35
02/15/2030	68,157,360.80	
08/15/2030	15,968,410.80	
12/31/2030		84,125,771.60
02/15/2031	68,613,410.80	
08/15/2031	14,879,278.68	
12/31/2031		83,492,689.48
02/15/2032	69,489,278.68	
08/15/2032	13,794,438.85	
12/31/2032		83,283,717.53
02/15/2033	69,879,438.85	
08/15/2033	12,675,348.90	
12/31/2033		82,554,787.75
02/15/2034	70,720,348.90	
08/15/2034	11,569,770.38	
12/31/2034		82,290,119.28
02/15/2035	71,569,770.38	
08/15/2035	10,424,672.85	
12/31/2035		81,994,443.23
02/15/2036	71,624,672.85	
08/15/2036	9,232,663.83	
12/31/2036		80,857,336.68
02/15/2037	70,422,663.83	
08/15/2037	8,035,044.68	

AGGREGATE DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

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Date	Aggregate Debt Service	Annual Aggregate D/S
12/31/2037		78,457,708.51
02/15/2038	70,725,044.68	
08/15/2038	6,843,486.23	
12/31/2038		77,568,530.91
02/15/2039	71,953,486.23	
08/15/2039	5,601,875.00	
12/31/2039		77,555,361.23
02/15/2040	62,171,875.00	
08/15/2040	4,449,325.00	
12/31/2040		66,621,200.00
02/15/2041	47,889,325.00	
08/15/2041	3,558,275.00	
12/31/2041		51,447,600.00
02/15/2042	41,858,275.00	
08/15/2042	2,768,900.00	
12/31/2042		44,627,175.00
02/15/2043	37,763,900.00	
08/15/2043	2,069,000.00	
12/31/2043		39,832,900.00
02/15/2044	37,694,000.00	
08/15/2044	1,356,500.00	
12/31/2044		39,050,500.00
02/15/2045	38,441,500.00	
08/15/2045	614,800.00	
12/31/2045		39,056,300.00
02/15/2046	20,629,800.00	
08/15/2046	214,500.00	
12/31/2046		20,844,300.00
02/15/2047	10,939,500.00	
12/31/2047		10,939,500.00
	1,750,738,557.75	1,750,738,557.75

NET DEBT SERVICE

Arlington ISD
Aggregate Outstanding Debt Service
Tax Rate Set on Calendar Year Basis
(After 9/15/22 Payments)

Period Ending	Principal	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service
12/31/2022					
12/31/2023	49,400,000	48,071,457.35	97,471,457.35	-231,029.53	97,240,427.82
12/31/2024	42,004,956	51,239,986.70	93,244,942.70	-165,083.28	93,079,859.42
12/31/2025	44,645,000	44,389,881.00	89,034,881.00	-99,137.03	88,935,743.97
12/31/2026	45,410,000	42,335,576.95	87,745,576.95	-33,081.95	87,712,495.00
12/31/2027	47,010,000	40,125,515.35	87,135,515.35		87,135,515.35
12/31/2028	49,085,000	37,807,477.85	86,892,477.85		86,892,477.85
12/31/2029	49,095,000	35,518,765.35	84,613,765.35		84,613,765.35
12/31/2030	50,970,000	33,155,771.60	84,125,771.60		84,125,771.60
12/31/2031	52,645,000	30,847,689.48	83,492,689.48		83,492,689.48
12/31/2032	54,610,000	28,673,717.53	83,283,717.53		83,283,717.53
12/31/2033	56,085,000	26,469,787.75	82,554,787.75		82,554,787.75
12/31/2034	58,045,000	24,245,119.28	82,290,119.28		82,290,119.28
12/31/2035	60,000,000	21,994,443.23	81,994,443.23		81,994,443.23
12/31/2036	61,200,000	19,657,336.68	80,857,336.68		80,857,336.68
12/31/2037	61,190,000	17,267,708.51	78,457,708.51		78,457,708.51
12/31/2038	62,690,000	14,878,530.91	77,568,530.91		77,568,530.91
12/31/2039	65,110,000	12,445,361.23	77,555,361.23		77,555,361.23
12/31/2040	56,570,000	10,051,200.00	66,621,200.00		66,621,200.00
12/31/2041	43,440,000	8,007,600.00	51,447,600.00		51,447,600.00
12/31/2042	38,300,000	6,327,175.00	44,627,175.00		44,627,175.00
12/31/2043	34,995,000	4,837,900.00	39,832,900.00		39,832,900.00
12/31/2044	35,625,000	3,425,500.00	39,050,500.00		39,050,500.00
12/31/2045	37,085,000	1,971,300.00	39,056,300.00		39,056,300.00
12/31/2046	20,015,000	829,300.00	20,844,300.00		20,844,300.00
12/31/2047	10,725,000	214,500.00	10,939,500.00		10,939,500.00
	1,185,949,956	564,788,601.75	1,750,738,557.75	-528,331.79	1,750,210,225.96

Parent Surveys

The vision of the school district and the Board is for the AISD to be a premier school district and a leader in education. This means the AISD will be known as an excellent place for parents to send their children for a great education. This journey of excellence, based on measurable goals, began in 2013 and focuses on the use of data to identify gaps, take action, and follow through to ensure continuous improvement in the AISD.

Every parent who has a child enrolled in a school in the AISD was invited to participate in the parent satisfaction survey to assess their level of satisfaction with the school their child attends. If a parent had two children in the same school, only one survey was completed. If a parent had children in two different schools, a survey for each school was completed. This parent satisfaction survey will be administered annually in March/April. The 2022 results are expected in fall of 2022.

The results of the 2021 parent survey are listed directly below.

2021-2022 Parent Survey			
Statement:	Somewhat/Very Satisfied	Agree/Strongly Agree	Yes
How satisfied/dissatisfied are you with:			
• This school	72.2%		
• The teachers this child had this year	75.9%		
• The academic standards of the school	76.4%		
The school is preparing students well for college.		60.6%	
The school is preparing students well for jobs in the workplace.		53.4%	
My child is working hard at school.		79.5%	
I talk to my child on the importance of college.		81.6%	
I know how to prepare my child for college.		73.6%	
I know my child will go to college.		66.8%	
There are adults, other than me, who expect my child to go to college.		77.7%	
I often talk to my child about career options.		84.3%	
I am confident my child will reach his/her educational goals.		84.9%	
I regularly receive feedback from school staff on how well my child is learning.		61.6%	

2021-2022 Parent Survey			
Statement:	Somewhat/Very Satisfied	Agree/Strongly Agree	Yes
How well has this child's school been doing the following things: <ul style="list-style-type: none"> Letting you know how this child is doing in school between report cards. Providing information about how to help this child with homework. Providing information about why this child is placed in particular groups or classes. Providing information on your expected role at this child's school. 		71.7% 62.0% 64.5% 68.2%	
School rules/discipline plans are enforced consistently at this school.		56.7%	
My family is treated with respect at this school.		79.4%	
My child has every opportunity to be successful at this school.		75.0%	
The administrators at my child's school create a school environment that helps children learn.		73.0%	
School staff make a point to get to know my family.		53.9%	
My child enjoys going to school.		74.6%	
The teachers at my child's school respect the students.		73.6%	
The principal at this school is an effective leader.		73.1%	
The principal at this school is approachable.		71.7%	
The principal at this school is reachable.		68.5%	
The AISD administration makes decisions that are in the best interest of children in the district.		61.2%	
The AISD administration makes decisions that are in the best interest of parents in the district.		56.6%	
Throughout the school year, my child's school provides adequate information or opportunities in the following areas: <ul style="list-style-type: none"> Adequate information about academic programs and services (e.g., special education, gifted and talented, bilingual education, career and technical education). Adequate opportunities for my child to study the arts/experience creative learning. Adequate opportunities for my child to learn about other languages and cultures. Adequate opportunities for my child to use technology. 		60.5% 65.9% 55.7% 75.0%	
This school provides a safe environment for my child to learn.		70.8%	
I worry about crime at my child's school.		41.5%	
I worry about violence at my child's school.		44.8%	

2021-2022 Parent Survey			
Statement:	Somewhat/Very Satisfied	Agree/Strongly Agree	Yes
Bullying is a problem at my child's school.		33.1%	
The school asks parents/caregivers for ideas about issues important to us.		46.6%	
The school asks parents/caregivers for ideas about issues important to our children.		47.1%	
The school gives me ideas about how to help my child learn at home.		55.0%	
The school has many different ways for me to be involved.		64.8%	
The school offers programs, conferences, and other activities that fit with our family.		60.5%	
Parents/caregivers are included in groups or committees that help lead the school.		57.3%	
The school communicates often with parents/caregivers.		68.6%	
My child has the necessary classroom supplies (e.g., books, writing utensils, paper, etc.) for effective learning.		86.9%	
My child has the necessary equipment (e.g., lab equipment, computers, musical instruments, etc.) for effective learning.		85.9%	
How do you feel about the amount of homework this child is assigned?	67.7%		
Since the beginning of this school year, has any adult in this child's household done any of the following things at this child's school?			
<ul style="list-style-type: none"> • Attended a school or class event, such as a play, dance, sports event, or science fair. 			69.2%
<ul style="list-style-type: none"> • Served as a volunteer in this child's classroom or elsewhere in the school. 			33.9%
<ul style="list-style-type: none"> • Attended a general school meeting, for example, an open house, or a back-to-school night. 			73.6%
<ul style="list-style-type: none"> • Gone to a parent-teacher conference with this child's teacher. 			48.2%
<ul style="list-style-type: none"> • Participated in fundraising for the school. 			47.5%
<ul style="list-style-type: none"> • Met with a guidance counselor in person. 			25.9%
My child spends time at school reflecting about how to be a responsible citizen.		62.3%	

Accountability Ratings

The Texas Education Agency rated the Arlington ISD **B** under the A-F system that includes three domains - student achievement, school progress, and closing performance gaps. Districts receive a grade on the A-F scale and individual campuses receive ratings of either Met Standard or Improvement Required. Under the A-F system, the Arlington ISD received an overall score of 85, or B, a one point decrease from the 86 we received in 2019, the second year for districts to receive grades. Considering the learning decline exacerbated by the pandemic, this slight decrease is evidence of the hard work our teachers and support staff have put into closing the learning gaps. Given the impact of COVID-19, all districts and schools received a label of Not Rated: Declared State of Disaster for their 2019-20 and 2020-21 accountability ratings.

Student Achievement – shows how much students know and are able to do at the end of the school year. Arlington ISD received 73 out of 100.

School Progress – shows how students perform over time and how that growth compares to similar schools. Arlington ISD received 90 out of 100.

Closing the Gaps – tells us how well different populations of students in a district are performing. Arlington ISD received 73 out of 100.



This year schools received individual grades and according to the TEA. 69 of the 73 campuses that are eligible received a rating of A-C. All campus levels can earn distinctions for reading/ELA, science, math, top 25 percent student progress, top 25 percent closing performance gaps and post-secondary readiness. Both junior high schools and high schools can also earn a distinction designation in social studies.

Thirty-three of the district's 71 campuses eligible to receive distinctions received at least one designation:

- 4 of 9 high schools
- 8 of 10 junior highs
- 21 of 54 elementary schools

Young Junior High (seven out of seven), Butler Elementary and Ditto Elementary (six out of six) received all possible distinction designations.

Campus Name	ARLINGTON ISD		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	78	86	85
Domain 1: Student Achievement	73	79	73
Domain 2A: Academic Growth	80	79	90
Domain 2B: Relative Performance	79	88	79
Domain 3: Closing the Gaps	73	80	73
Distinction Designations			
ELA/Reading	Not Rated	Not Rated	Not Rated
Math	Not Rated	Not Rated	Not Rated
Science	Not Rated	Not Rated	Not Rated
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	Not Rated	Not Rated	Not Rated
Post-Secondary Readiness	N	N	Not Rated
Comparative Closing the Gaps	Not Rated	Not Rated	Not Rated
Campus and Student Information			
Prior Year Attendance Rate	95.4	95	97.6
Prior Year Annual Dropout Rate (Gr. 9-12)	2.7	2.5	Not Rated
Economically Disadvantaged	65.4	72.8	72.8
English Language Learners	26.4	28.1	30.3
Prior Year At-Risk	62.5	64.4	59.7
Prior Year Teacher Average Years' Experience	10.3	10.1	11

Campus Name	ARLINGTON HS		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	78	83	78
Domain 1: Student Achievement	78	82	80
Domain 2A: Academic Growth	79	80	66
Domain 2B: Relative Performance	78	83	79
Domain 3: Closing the Gaps	76	83	73
Distinction Designations			
ELA/Reading	N	N	Y
Math	Y	Y	N
Science	Y	Y	Y
Social Studies	Y	Y	Y
Comparative Academic Growth	Y	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	Y	N
Campus and Student Information			
Prior Year Attendance Rate	94.9	94.6	95.8
Prior Year Annual Dropout Rate (Gr. 9-12)	1.6	1.6	3.7
Economically Disadvantaged	49.5	58	62.3
English Language Learners	10.6	12.1	19.2
Prior Year At-Risk	46.9	47.2	57.3
Prior Year Teacher Average Years' Experience	10.9	10.2	10.7

Campus Name	SAM HOUSTON HS		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	61	76	64
Domain 1: Student Achievement	62	69	63
Domain 2A: Academic Growth	68	78	75
Domain 2B: Relative Performance	69	78	68
Domain 3: Closing the Gaps	42	71	39
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	N	N	N
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	90.6	90.1	86.2
Prior Year Annual Dropout Rate (Gr. 9-12)	4.3	4.5	5.6
Economically Disadvantaged	83.7	87.9	89.2
English Language Learners	28.1	31.4	43.7
Prior Year At-Risk	73.4	73.7	83
Prior Year Teacher Average Years' Experience	9.8	9.6	10.2

Campus Name	LAMAR HS		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	69	78	68
Domain 1: Student Achievement	69	74	66
Domain 2A: Academic Growth	66	72	63
Domain 2B: Relative Performance	71	81	71
Domain 3: Closing the Gaps	64	72	62
Distinction Designations			
ELA/Reading	Y	N	N
Math	N	N	N
Science	Y	N	N
Social Studies	N	N	N
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	93.5	92.6	91.1
Prior Year Annual Dropout Rate (Gr. 9-12)	3.3	3	5.5
Economically Disadvantaged	54.9	65.9	71.6
English Language Learners	13.7	15	21.8
Prior Year At-Risk	61.2	61.6	70.8
Prior Year Teacher Average Years' Experience	11	10.4	11.9

Campus Name	BOWIE HS		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	78	82	68
Domain 1: Student Achievement	77	81	71
Domain 2A: Academic Growth	80	73	59
Domain 2B: Relative Performance	77	85	72
Domain 3: Closing the Gaps	73	76	60
Distinction Designations			
ELA/Reading	N	N	N
Math	Y	N	N
Science	Y	Y	N
Social Studies	Y	N	N
Comparative Academic Growth	Y	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	94.2	93.7	98.1
Prior Year Annual Dropout Rate (Gr. 9-12)	2.9	1.3	3.2
Economically Disadvantaged	56.4	65.3	65.9
English Language Learners	11.3	12.7	18.6
Prior Year At-Risk	58.8	58.6	61.4
Prior Year Teacher Average Years' Experience	8.9	9.5	12.3

Campus Name	MARTIN HS		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	88	88	85
Domain 1: Student Achievement	90	91	87
Domain 2A: Academic Growth	75	81	78
Domain 2B: Relative Performance	77	83	80
Domain 3: Closing the Gaps	84	82	79
Distinction Designations			
ELA/Reading	N	Y	N
Math	N	N	N
Science	Y	Y	N
Social Studies	Y	Y	N
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.2	96.1	97
Prior Year Annual Dropout Rate (Gr. 9-12)	0.5	0.6	1.6
Economically Disadvantaged	25.2	31.5	37.1
English Language Learners	2.8	3.3	6.3
Prior Year At-Risk	35	35.5	40.4
Prior Year Teacher Average Years' Experience	13.2	13.2	13.5

Campus Name	VENTURE ALTERNATIVE HS		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	63	67	73
Domain 1: Student Achievement	77	83	83
Domain 2A: Academic Growth	68	78	88
Domain 2B: Relative Performance	Not Rated	Not Rated	Not Rated
Domain 3: Closing the Gaps	30	30	30
Distinction Designations			
ELA/Reading	Not Rated	Not Rated	Not Rated
Math	Not Rated	Not Rated	Not Rated
Science	Not Rated	Not Rated	Not Rated
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	Not Rated	Not Rated	Not Rated
Post-Secondary Readiness	Not Rated	Not Rated	Not Rated
Comparative Closing the Gaps	Not Rated	Not Rated	Not Rated
Campus and Student Information			
Prior Year Attendance Rate	75.9	74.6	88.7
Prior Year Annual Dropout Rate (Gr. 9-12)	10.7	9.2	12
Economically Disadvantaged	60.1	67.5	77.9
English Language Learners	14.5	16.1	20.8
Prior Year At-Risk	98.6	97.9	94.4
Prior Year Teacher Average Years' Experience	17.3	17.2	12.8

Campus Name	NEWCOMER CENTER		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	79	88	82
Domain 1: Student Achievement	59	75	71
Domain 2A: Academic Growth	82	90	86
Domain 2B: Relative Performance	Not Rated	Not Rated	Not Rated
Domain 3: Closing the Gaps	72	83	71
Distinction Designations			
ELA/Reading	Not Rated	Not Rated	Not Rated
Math	Not Rated	Not Rated	Not Rated
Science	Not Rated	Not Rated	Not Rated
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	Not Rated	Not Rated	Not Rated
Post-Secondary Readiness	Not Rated	Not Rated	Not Rated
Comparative Closing the Gaps	Not Rated	Not Rated	Not Rated
Campus and Student Information			
Prior Year Attendance Rate	95.7	95.9	95.8
Prior Year Annual Dropout Rate (Gr. 9-12)	3.8	7.1	14.3
Economically Disadvantaged	85.6	91.8	92
English Language Learners	100	99.5	99.4
Prior Year At-Risk	100	100	99.3
Prior Year Teacher Average Years' Experience	9.5	10.3	12.3

Campus Name	SEGUIN HS		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	79	84	79
Domain 1: Student Achievement	76	85	79
Domain 2A: Academic Growth	81	84	81
Domain 2B: Relative Performance	75	85	79
Domain 3: Closing the Gaps	75	81	73
Distinction Designations			
ELA/Reading	Y	Y	Y
Math	Y	Y	N
Science	Y	Y	N
Social Studies	Y	Y	Y
Comparative Academic Growth	Y	Y	Y
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	Y	N
Campus and Student Information			
Prior Year Attendance Rate	95.2	94.9	95.9
Prior Year Annual Dropout Rate (Gr. 9-12)	1.2	0.9	1.5
Economically Disadvantaged	56.7	64.5	64.9
English Language Learners	10	13.1	16.9
Prior Year At-Risk	50.8	50.3	55.9
Prior Year Teacher Average Years' Experience	9.8	10.1	10.8

Campus Name	ARLINGTON COLLEGIATE HS		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	97	99	98
Domain 1: Student Achievement	95	98	97
Domain 2A: Academic Growth	87	88	88
Domain 2B: Relative Performance	95	97	97
Domain 3: Closing the Gaps	100	100	100
Distinction Designations			
ELA/Reading	Y	Y	Y
Math	Y	Y	Y
Science	Y	N	Y
Social Studies	N	Y	Y
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	Y	Y	Y
Comparative Closing the Gaps	Y	Y	Y
Campus and Student Information			
Prior Year Attendance Rate	99.1	99.1	99.6
Prior Year Annual Dropout Rate (Gr. 9-12)	0.3	0	0
Economically Disadvantaged	80	86	79.8
English Language Learners	2.7	6.9	20.9
Prior Year At-Risk	26	22.1	34.8
Prior Year Teacher Average Years' Experience	7.8	8.9	12.3

Campus Name	ARLINGTON COLLEGE AND CAREER HS*		
Accountability			
	2017-2018*	2018-2019*	2021-2022
Overall Score	N/A	N/A	96
Domain 1: Student Achievement	N/A	N/A	94
Domain 2A: Academic Growth	N/A	N/A	94
Domain 2B: Relative Performance	N/A	N/A	94
Domain 3: Closing the Gaps	N/A	N/A	100
Distinction Designations			
ELA/Reading	N/A	N/A	N
Math	N/A	N/A	Y
Science	N/A	N/A	N
Social Studies	N/A	N/A	N
Comparative Academic Growth	N/A	N/A	Y
Post-Secondary Readiness	N/A	N/A	Y
Comparative Closing the Gaps	N/A	N/A	Y
Campus and Student Information			
Prior Year Attendance Rate	N/A	N/A	99.9
Prior Year Annual Dropout Rate (Gr. 9-12)	N/A	N/A	0.4
Economically Disadvantaged	N/A	N/A	80.8
English Language Learners	N/A	N/A	26.9
Prior Year At-Risk	N/A	N/A	50.4
Prior Year Teacher Average Years' Experience	N/A	N/A	9

**The Arlington College and Career High School opened in 2019-20*

Campus Name	CARTER JH		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	78	79	73
Domain 1: Student Achievement	67	69	57
Domain 2A: Academic Growth	79	77	74
Domain 2B: Relative Performance	77	80	63
Domain 3: Closing the Gaps	74	75	70
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	N	N	N
Comparative Academic Growth	N	Y	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	Y	N
Campus and Student Information			
Prior Year Attendance Rate	96.7	96.7	92.2
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	89.5	93.2	91.2
English Language Learners	35.4	42.9	64.5
Prior Year At-Risk	73.4	75.8	86
Prior Year Teacher Average Years' Experience	6.2	6.4	6.3

Campus Name	BAILEY JH		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	92	89	91
Domain 1: Student Achievement	88	89	81
Domain 2A: Academic Growth	89	89	92
Domain 2B: Relative Performance	90	91	86
Domain 3: Closing the Gaps	96	85	90
Distinction Designations			
ELA/Reading	N	Y	Y
Math	Y	Y	Y
Science	Y	Y	N
Social Studies	Y	Y	Y
Comparative Academic Growth	Y	Y	Y
Post-Secondary Readiness	Y	Y	Y
Comparative Closing the Gaps	Y	Y	Y
Campus and Student Information			
Prior Year Attendance Rate	96.2	95.9	98.4
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	54.9	57.6	61.8
English Language Learners	10.2	12.8	22.2
Prior Year At-Risk	49.9	47	49.7
Prior Year Teacher Average Years' Experience	12	13.4	13.8

Campus Name	GUNN JH/ GUNN FINE ARTS / DUAL LANGUAGE ACADEMY*		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	90	87	80
Domain 1: Student Achievement	80	79	75
Domain 2A: Academic Growth	89	85	81
Domain 2B: Relative Performance	87	89	81
Domain 3: Closing the Gaps	93	82	77
Distinction Designations			
ELA/Reading	Y	Y	Y
Math	Y	Y	Y
Science	Y	Y	N
Social Studies	Y	N	N
Comparative Academic Growth	Y	Y	Y
Post-Secondary Readiness	Y	Y	Y
Comparative Closing the Gaps	Y	Y	N
Campus and Student Information			
Prior Year Attendance Rate	96	95.8	97.5
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	67.9	80	70.1
English Language Learners	16.1	22.6	28.1
Prior Year At-Risk	59	60.3	65.5
Prior Year Teacher Average Years' Experience	9.9	9	10

**Gunn Junior High became Gunn Fine Arts / Dual Language Academy in 2021-22*

Campus Name	SHACKELFORD JH		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	76	85	81
Domain 1: Student Achievement	74	80	76
Domain 2A: Academic Growth	70	84	84
Domain 2B: Relative Performance	77	87	83
Domain 3: Closing the Gaps	72	79	75
Distinction Designations			
ELA/Reading	N	Y	Y
Math	N	N	N
Science	N	N	N
Social Studies	N	Y	N
Comparative Academic Growth	N	Y	N
Post-Secondary Readiness	N	Y	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	94.8	94.8	96
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	63	69.5	68.9
English Language Learners	22.8	25.3	33.9
Prior Year At-Risk	61.6	58.6	58
Prior Year Teacher Average Years' Experience	9.2	9.1	9

Campus Name	YOUNG JH		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	89	92	93
Domain 1: Student Achievement	87	90	86
Domain 2A: Academic Growth	84	86	92
Domain 2B: Relative Performance	80	87	85
Domain 3: Closing the Gaps	93	95	95
Distinction Designations			
ELA/Reading	N	Y	Y
Math	N	Y	Y
Science	N	N	Y
Social Studies	N	N	Y
Comparative Academic Growth	N	Y	Y
Post-Secondary Readiness	N	N	Y
Comparative Closing the Gaps	N	Y	Y
Campus and Student Information			
Prior Year Attendance Rate	96.6	96.5	99.1
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	34.4	41.5	45.5
English Language Learners	4.6	5.5	9.4
Prior Year At-Risk	42.6	40.4	42.6
Prior Year Teacher Average Years' Experience	10.1	9.3	8.8

Campus Name	WORKMAN JH		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	74	78	77
Domain 1: Student Achievement	67	70	62
Domain 2A: Academic Growth	77	74	80
Domain 2B: Relative Performance	77	81	72
Domain 3: Closing the Gaps	68	72	71
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	N	N	N
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.3	94.6	93.9
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	86.9	92	89
English Language Learners	30.9	33.7	46.8
Prior Year At-Risk	70.5	70	80.8
Prior Year Teacher Average Years' Experience	5.5	5.7	7.8

Campus Name	BOLES JH		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	91	89	85
Domain 1: Student Achievement	90	89	84
Domain 2A: Academic Growth	86	86	88
Domain 2B: Relative Performance	83	87	81
Domain 3: Closing the Gaps	94	90	79
Distinction Designations			
ELA/Reading	N	N	Y
Math	Y	Y	N
Science	N	N	N
Social Studies	Y	Y	Y
Comparative Academic Growth	N	Y	Y
Post-Secondary Readiness	N	Y	Y
Comparative Closing the Gaps	N	Y	N
Campus and Student Information			
Prior Year Attendance Rate	96.8	95.9	98.8
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	33.2	42.3	43.7
English Language Learners	6	8.2	9.1
Prior Year At-Risk	42.4	42	45
Prior Year Teacher Average Years' Experience	11	12.3	10.2

Campus Name	BARNETT JH		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	80	84	84
Domain 1: Student Achievement	78	78	75
Domain 2A: Academic Growth	81	79	86
Domain 2B: Relative Performance	81	85	82
Domain 3: Closing the Gaps	78	82	79
Distinction Designations			
ELA/Reading	N	N	Y
Math	N	N	Y
Science	N	N	N
Social Studies	N	N	N
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	Y
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.2	95.8	98.6
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	59.8	69.7	70.9
English Language Learners	12.1	14.8	23.9
Prior Year At-Risk	57	55.3	62.8
Prior Year Teacher Average Years' Experience	9.9	10.4	11.5

Campus Name	NICHOLS JH		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	79	79	88
Domain 1: Student Achievement	70	72	70
Domain 2A: Academic Growth	80	80	91
Domain 2B: Relative Performance	75	81	79
Domain 3: Closing the Gaps	78	75	81
Distinction Designations			
ELA/Reading	N	N	Y
Math	N	N	N
Science	N	Y	N
Social Studies	N	N	N
Comparative Academic Growth	Y	Y	Y
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	Y	N	Y
Campus and Student Information			
Prior Year Attendance Rate	95	94.2	99.1
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	74.6	83.7	83.3
English Language Learners	16.5	20.5	21.2
Prior Year At-Risk	67.1	67.2	72.7
Prior Year Teacher Average Years' Experience	5.5	6.7	9.7

Campus Name	OUSLEY JH		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	86	88	89
Domain 1: Student Achievement	80	85	80
Domain 2A: Academic Growth	85	83	91
Domain 2B: Relative Performance	87	91	88
Domain 3: Closing the Gaps	82	80	85
Distinction Designations			
ELA/Reading	Y	Y	Y
Math	Y	Y	Y
Science	N	Y	Y
Social Studies	Y	Y	N
Comparative Academic Growth	N	Y	Y
Post-Secondary Readiness	N	Y	Y
Comparative Closing the Gaps	N	N	Y
Campus and Student Information			
Prior Year Attendance Rate	96.6	96.4	97
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	67.7	74.1	71.5
English Language Learners	14.1	16.3	28.7
Prior Year At-Risk	54.9	50.1	55
Prior Year Teacher Average Years' Experience	8.6	7.7	9.5

Campus Name	BERRY ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	68	63	82
Domain 1: Student Achievement	58	60	56
Domain 2A: Academic Growth	69	59	86
Domain 2B: Relative Performance	62	69	58
Domain 3: Closing the Gaps	66	50	74
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.7	95.5	92.9
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	90.3	97.8	93.1
English Language Learners	63.4	66.1	65.3
Prior Year At-Risk	82.9	87.9	79.2
Prior Year Teacher Average Years' Experience	13.1	13.4	13.6

Campus Name	BLANTON ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	76	69	84
Domain 1: Student Achievement	69	65	62
Domain 2A: Academic Growth	74	56	88
Domain 2B: Relative Performance	75	72	69
Domain 3: Closing the Gaps	78	62	75
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.1	96.4	93.5
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	88.4	93.6	89.3
English Language Learners	53.1	56.4	56.2
Prior Year At-Risk	75	78.4	70.7
Prior Year Teacher Average Years' Experience	14.1	12.4	12.8

Campus Name	CROW ES/ CROW LEADERSHIP ACADEMY*		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	74	64	79
Domain 1: Student Achievement	64	59	54
Domain 2A: Academic Growth	74	60	82
Domain 2B: Relative Performance	69	65	56
Domain 3: Closing the Gaps	75	63	71
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.4	96.1	93.2
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	85.9	92.5	95.8
English Language Learners	54.8	59.8	62.1
Prior Year At-Risk	80.3	87.2	73
Prior Year Teacher Average Years' Experience	9	8.1	6.8

**Crow Elementary became Crow Leadership Academy in 2019-20*

Campus Name	DUFF ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	94	93	93
Domain 1: Student Achievement	91	92	91
Domain 2A: Academic Growth	82	80	86
Domain 2B: Relative Performance	87	90	85
Domain 3: Closing the Gaps	100	94	98
Distinction Designations			
ELA/Reading	Y	Y	N
Math	Y	N	N
Science	N	N	Y
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	Y	N	N
Post-Secondary Readiness	Y	Y	N
Comparative Closing the Gaps	Y	Y	Y
Campus and Student Information			
Prior Year Attendance Rate	96.7	96.5	97
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	40.4	43.1	39.5
English Language Learners	8.2	8.2	7.3
Prior Year At-Risk	37.9	39.8	46.3
Prior Year Teacher Average Years' Experience	12.3	12.7	14

Campus Name	RANKIN ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	63	62	85
Domain 1: Student Achievement	58	59	59
Domain 2A: Academic Growth	62	62	90
Domain 2B: Relative Performance	60	66	66
Domain 3: Closing the Gaps	65	52	74
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.5	96.3	90.4
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	88.8	96.3	95.9
English Language Learners	56.2	60.2	65.8
Prior Year At-Risk	82.2	85.4	75.9
Prior Year Teacher Average Years' Experience	8.6	7.9	11.1

Campus Name	ROARK ES*		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	73	72	N/A
Domain 1: Student Achievement	67	70	N/A
Domain 2A: Academic Growth	62	58	N/A
Domain 2B: Relative Performance	74	77	N/A
Domain 3: Closing the Gaps	69	61	N/A
Distinction Designations			
ELA/Reading	N	N	N/A
Math	N	N	N/A
Science	N	N	N/A
Social Studies	Not Rated	Not Rated	N/A
Comparative Academic Growth	N	N	N/A
Post-Secondary Readiness	N	N	N/A
Comparative Closing the Gaps	N	N	N/A
Campus and Student Information			
Prior Year Attendance Rate	96.3	96.3	N/A
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	N/A
Economically Disadvantaged	89.1	92.4	N/A
English Language Learners	60.2	62.4	N/A
Prior Year At-Risk	82	84.8	N/A
Prior Year Teacher Average Years' Experience	12.3	8.6	N/A

**Roark Elementary closed after the 2020-21 school year*

Campus Name	SOUTH DAVIS ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	68	65	74
Domain 1: Student Achievement	60	62	53
Domain 2A: Academic Growth	69	58	75
Domain 2B: Relative Performance	66	69	55
Domain 3: Closing the Gaps	64	54	73
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96	95.8	92.7
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	87.7	93.6	93.8
English Language Learners	49.4	53.8	50.6
Prior Year At-Risk	80.8	83.5	65.7
Prior Year Teacher Average Years' Experience	10.8	10.7	11.4

Campus Name	SPEER ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	59	59	79
Domain 1: Student Achievement	58	58	53
Domain 2A: Academic Growth	60	55	82
Domain 2B: Relative Performance	60	63	55
Domain 3: Closing the Gaps	56	52	71
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.7	95.6	91.3
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	89.2	95.8	97.2
English Language Learners	60.4	65.7	67.5
Prior Year At-Risk	81.8	87.7	77.3
Prior Year Teacher Average Years' Experience	7.8	8.2	9.9

Campus Name	SWIFT ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	79	79	86
Domain 1: Student Achievement	76	76	69
Domain 2A: Academic Growth	67	70	91
Domain 2B: Relative Performance	81	83	74
Domain 3: Closing the Gaps	73	71	74
Distinction Designations			
ELA/Reading	N	N	N
Math	N	Y	N
Science	Y	Y	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	Y
Post-Secondary Readiness	N	Y	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.9	95.3	89.7
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	70.6	80.4	81.9
English Language Learners	23.9	28	27.3
Prior Year At-Risk	61.4	67.3	50
Prior Year Teacher Average Years' Experience	16.2	15.4	11.8

Campus Name	THORNTON ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	60	69	76
Domain 1: Student Achievement	55	60	55
Domain 2A: Academic Growth	60	65	77
Domain 2B: Relative Performance	57	69	57
Domain 3: Closing the Gaps	61	68	73
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.6	95.8	91.7
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	90.4	97	94.6
English Language Learners	76.6	75.2	74.2
Prior Year At-Risk	90.4	89.7	82.6
Prior Year Teacher Average Years' Experience	9	9	10.1

Campus Name	WIMBISH ES*		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	63	57	N/A
Domain 1: Student Achievement	62	59	N/A
Domain 2A: Academic Growth	65	57	N/A
Domain 2B: Relative Performance	67	65	N/A
Domain 3: Closing the Gaps	55	39	N/A
Distinction Designations			
ELA/Reading	N	N	N/A
Math	N	N	N/A
Science	Y	N	N/A
Social Studies	Not Rated	Not Rated	N/A
Comparative Academic Growth	N	N	N/A
Post-Secondary Readiness	N	N	N/A
Comparative Closing the Gaps	N	N	N/A
Campus and Student Information			
Prior Year Attendance Rate	94	94.2	N/A
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	N/A
Economically Disadvantaged	85.2	91.1	N/A
English Language Learners	17.6	17.9	N/A
Prior Year At-Risk	71.3	69.8	N/A
Prior Year Teacher Average Years' Experience	8.9	10.5	N/A

**Wimbish Elementary closed after the 2018-19 school year*

Campus Name	HILL ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	83	78	93
Domain 1: Student Achievement	83	83	83
Domain 2A: Academic Growth	75	67	92
Domain 2B: Relative Performance	75	77	80
Domain 3: Closing the Gaps	82	65	94
Distinction Designations			
ELA/Reading	N	N	Y
Math	N	N	N
Science	Y	Y	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	Y
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.5	96.4	96.2
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	36.8	38.9	44.7
English Language Learners	6.5	6.7	7.7
Prior Year At-Risk	41.7	45.2	39.9
Prior Year Teacher Average Years' Experience	11.7	12.6	12.6

Campus Name	GOODMAN ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	77	73	84
Domain 1: Student Achievement	72	69	60
Domain 2A: Academic Growth	65	60	88
Domain 2B: Relative Performance	79	75	66
Domain 3: Closing the Gaps	73	68	75
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.5	96.4	91.3
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	83.8	90.8	88.1
English Language Learners	51.7	54.2	58.9
Prior Year At-Risk	73.6	81.7	71.7
Prior Year Teacher Average Years' Experience	9.1	10	9.2

Campus Name	POPE ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	78	71	87
Domain 1: Student Achievement	75	72	60
Domain 2A: Academic Growth	60	60	92
Domain 2B: Relative Performance	80	77	65
Domain 3: Closing the Gaps	72	56	75
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	Y
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.3	96	85
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	71	78.7	83.1
English Language Learners	29.3	29.9	22.9
Prior Year At-Risk	58.7	59.6	48.6
Prior Year Teacher Average Years' Experience	12.4	12.6	11.9

Campus Name	JOHNS ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	76	78	81
Domain 1: Student Achievement	71	72	54
Domain 2A: Academic Growth	62	65	85
Domain 2B: Relative Performance	79	80	56
Domain 3: Closing the Gaps	70	73	72
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.6	96.6	95.3
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	90	97	93.3
English Language Learners	61.1	61.2	63.9
Prior Year At-Risk	83.4	85.4	72.2
Prior Year Teacher Average Years' Experience	9.4	9.3	11

Campus Name	SHORT ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	55	58	84
Domain 1: Student Achievement	59	57	62
Domain 2A: Academic Growth	57	59	90
Domain 2B: Relative Performance	59	59	69
Domain 3: Closing the Gaps	47	56	71
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.3	95.5	92.5
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	75.9	84.5	86.9
English Language Learners	22.8	26.1	17.7
Prior Year At-Risk	65.1	76.9	44.9
Prior Year Teacher Average Years' Experience	9	7.3	9.1

Campus Name	AMOS ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	88	83	79
Domain 1: Student Achievement	82	78	69
Domain 2A: Academic Growth	75	60	80
Domain 2B: Relative Performance	89	87	75
Domain 3: Closing the Gaps	84	72	77
Distinction Designations			
ELA/Reading	Y	N	N
Math	N	N	N
Science	Y	Y	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	Y	Y	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.6	95.9	89.8
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	81.4	89.8	86.1
English Language Learners	38.3	39.6	43.9
Prior Year At-Risk	64.7	71.7	61.8
Prior Year Teacher Average Years' Experience	12	11.9	10.4

Campus Name	DUNN ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	78	73	84
Domain 1: Student Achievement	77	74	64
Domain 2A: Academic Growth	72	59	88
Domain 2B: Relative Performance	76	79	60
Domain 3: Closing the Gaps	81	60	75
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	Y	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	Y	N
Comparative Closing the Gaps	Y	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.4	95.6	92.6
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	53.7	68.8	66.8
English Language Learners	9.6	8.8	10.6
Prior Year At-Risk	58.6	62.2	32.4
Prior Year Teacher Average Years' Experience	11.6	11.5	11.4

Campus Name	FOSTER ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	70	70	86
Domain 1: Student Achievement	65	67	60
Domain 2A: Academic Growth	69	57	92
Domain 2B: Relative Performance	70	74	66
Domain 3: Closing the Gaps	71	61	73
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	Y
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.5	96.3	93.4
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	84.3	88.7	89.5
English Language Learners	45.9	48.4	52.6
Prior Year At-Risk	78.2	81.9	66.9
Prior Year Teacher Average Years' Experience	11.6	9.2	9.2

Campus Name	KEY ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	81	77	81
Domain 1: Student Achievement	80	77	72
Domain 2A: Academic Growth	65	56	82
Domain 2B: Relative Performance	83	81	77
Domain 3: Closing the Gaps	75	67	77
Distinction Designations			
ELA/Reading	Y	Y	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.7	96.2	93.3
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	57.1	63.4	77.6
English Language Learners	15.6	16.2	17
Prior Year At-Risk	56.9	54.5	44.5
Prior Year Teacher Average Years' Experience	10	9.7	12.5

Campus Name	BUTLER ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	91	93	96
Domain 1: Student Achievement	92	92	93
Domain 2A: Academic Growth	80	85	94
Domain 2B: Relative Performance	81	81	89
Domain 3: Closing the Gaps	87	94	100
Distinction Designations			
ELA/Reading	N	N	Y
Math	N	Y	Y
Science	Y	N	Y
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	Y
Post-Secondary Readiness	N	N	Y
Comparative Closing the Gaps	N	Y	Y
Campus and Student Information			
Prior Year Attendance Rate	97.2	97.2	99.3
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	16.3	21.2	30.4
English Language Learners	7.7	10.3	12.8
Prior Year At-Risk	34.8	37.9	42.4
Prior Year Teacher Average Years' Experience	13.5	11.7	12.3

Campus Name	DITTO ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	95	89	94
Domain 1: Student Achievement	93	92	92
Domain 2A: Academic Growth	91	83	92
Domain 2B: Relative Performance	86	88	88
Domain 3: Closing the Gaps	100	83	100
Distinction Designations			
ELA/Reading	Y	Y	Y
Math	Y	Y	Y
Science	Y	Y	Y
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	Y	Y	Y
Post-Secondary Readiness	Y	Y	Y
Comparative Closing the Gaps	Y	N	Y
Campus and Student Information			
Prior Year Attendance Rate	96.9	96.8	97.1
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	25.6	32.7	36
English Language Learners	6	7.9	7.9
Prior Year At-Risk	35	39.5	41.8
Prior Year Teacher Average Years' Experience	12.5	12.8	13.5

Campus Name	MORTON ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	69	66	86
Domain 1: Student Achievement	64	62	60
Domain 2A: Academic Growth	60	59	91
Domain 2B: Relative Performance	70	69	67
Domain 3: Closing the Gaps	65	59	74
Distinction Designations			
ELA/Reading	N	N	Y
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	Y
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.6	96.1	86.7
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	89.2	92.3	92.5
English Language Learners	63.1	61.2	46.1
Prior Year At-Risk	86.5	84.7	62.2
Prior Year Teacher Average Years' Experience	11.5	11.3	12

Campus Name	ATHERTON ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	72	79	77
Domain 1: Student Achievement	69	72	59
Domain 2A: Academic Growth	65	74	80
Domain 2B: Relative Performance	72	80	62
Domain 3: Closing the Gaps	72	76	71
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	97	96.5	93.7
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	79.6	90.3	85.7
English Language Learners	42.8	48.2	45.9
Prior Year At-Risk	77.4	76.6	69.1
Prior Year Teacher Average Years' Experience	9.2	10	12.6

Campus Name	WOOD ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	74	77	78
Domain 1: Student Achievement	77	78	76
Domain 2A: Academic Growth	65	67	79
Domain 2B: Relative Performance	69	77	76
Domain 3: Closing the Gaps	68	74	74
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	Y	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.8	96.3	94.8
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	40	50.4	56.9
English Language Learners	14.5	14.9	18.6
Prior Year At-Risk	54.6	57.8	45.4
Prior Year Teacher Average Years' Experience	12.3	12.5	15

Campus Name	SHERROD ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	67	70	78
Domain 1: Student Achievement	60	62	53
Domain 2A: Academic Growth	65	69	80
Domain 2B: Relative Performance	59	67	54
Domain 3: Closing the Gaps	70	71	72
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	Y	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.4	94.5	87.7
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	69.6	84.3	87.3
English Language Learners	11.6	11.1	4.8
Prior Year At-Risk	67.2	67	36.5
Prior Year Teacher Average Years' Experience	11	10.1	11.7

Campus Name	MILLER ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	69	75	69
Domain 1: Student Achievement	72	74	64
Domain 2A: Academic Growth	57	60	70
Domain 2B: Relative Performance	69	78	62
Domain 3: Closing the Gaps	62	68	68
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.4	96.1	95.5
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	57.2	67.4	69.1
English Language Learners	12.2	11.9	14
Prior Year At-Risk	55.6	62.3	42.4
Prior Year Teacher Average Years' Experience	10.1	10.1	9.9

Campus Name	FITZGERALD ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	92	91	87
Domain 1: Student Achievement	83	83	76
Domain 2A: Academic Growth	88	79	91
Domain 2B: Relative Performance	88	90	83
Domain 3: Closing the Gaps	100	94	79
Distinction Designations			
ELA/Reading	Y	N	N
Math	Y	N	N
Science	N	Y	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	Y	Y	N
Post-Secondary Readiness	Y	Y	N
Comparative Closing the Gaps	Y	Y	N
Campus and Student Information			
Prior Year Attendance Rate	96.5	96.2	95.2
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	73.4	80.3	77.2
English Language Learners	30.6	26.3	28.2
Prior Year At-Risk	63.2	67.3	52.5
Prior Year Teacher Average Years' Experience	11.9	8.4	9.8

Campus Name	COREY FINE ARTS / DUAL LANGUAGE ACADEMY		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	83	86	94
Domain 1: Student Achievement	86	90	91
Domain 2A: Academic Growth	70	69	91
Domain 2B: Relative Performance	75	80	82
Domain 3: Closing the Gaps	76	77	100
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	Y
Campus and Student Information			
Prior Year Attendance Rate	96.6	96.4	98.5
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	31.2	32	28.3
English Language Learners	9.3	11.4	15.9
Prior Year At-Risk	45.7	45.2	49.8
Prior Year Teacher Average Years' Experience	10.8	9.2	10.4

Campus Name	STARRETT ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	67	70	75
Domain 1: Student Achievement	69	69	60
Domain 2A: Academic Growth	58	67	75
Domain 2B: Relative Performance	66	70	60
Domain 3: Closing the Gaps	62	69	75
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.2	95.9	94.7
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	63.5	71.5	76.4
English Language Learners	21.3	22.3	18.1
Prior Year At-Risk	64.7	68.9	45.3
Prior Year Teacher Average Years' Experience	12.6	12.5	13.6

Campus Name	BEBENSEE ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	78	77	87
Domain 1: Student Achievement	75	73	71
Domain 2A: Academic Growth	62	60	91
Domain 2B: Relative Performance	81	81	77
Domain 3: Closing the Gaps	71	68	78
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	Y
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	Y
Post-Secondary Readiness	N	N	Y
Comparative Closing the Gaps	N	N	Y
Campus and Student Information			
Prior Year Attendance Rate	96.9	96.7	94.4
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	75.5	82.6	83.2
English Language Learners	41.7	47.2	52.1
Prior Year At-Risk	68.5	76.9	67.7
Prior Year Teacher Average Years' Experience	11.3	10.9	10.2

Campus Name	ELLIS ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	69	66	82
Domain 1: Student Achievement	67	64	59
Domain 2A: Academic Growth	62	62	85
Domain 2B: Relative Performance	67	67	62
Domain 3: Closing the Gaps	72	62	76
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	Y
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.3	94.7	91.4
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	70.5	79.4	85.2
English Language Learners	23.6	28.7	19.4
Prior Year At-Risk	69	71.3	47.9
Prior Year Teacher Average Years' Experience	10.8	11.3	12.9

Campus Name	FARRELL ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	77	81	90
Domain 1: Student Achievement	74	76	75
Domain 2A: Academic Growth	77	74	93
Domain 2B: Relative Performance	77	83	82
Domain 3: Closing the Gaps	77	75	84
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	Y
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	Y
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	Y
Campus and Student Information			
Prior Year Attendance Rate	96.8	96.5	94.2
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	64.2	76.2	78
English Language Learners	29.2	31.6	31
Prior Year At-Risk	63.1	66	58.2
Prior Year Teacher Average Years' Experience	12.2	12.8	13.7

Campus Name	MOORE ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	83	83	76
Domain 1: Student Achievement	85	82	77
Domain 2A: Academic Growth	72	72	77
Domain 2B: Relative Performance	75	81	70
Domain 3: Closing the Gaps	79	85	74
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	Y	N
Campus and Student Information			
Prior Year Attendance Rate	96.6	96	95.5
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	35.3	48.8	43.5
English Language Learners	7.6	7.9	8.8
Prior Year At-Risk	48	52.7	38.6
Prior Year Teacher Average Years' Experience	9.3	9.4	11

Campus Name	WILLIAMS ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	73	74	86
Domain 1: Student Achievement	71	72	72
Domain 2A: Academic Growth	72	65	90
Domain 2B: Relative Performance	73	77	79
Domain 3: Closing the Gaps	74	67	78
Distinction Designations			
ELA/Reading	N	N	N
Math	N	Y	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.7	96.5	93.5
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	71.4	79.4	77.8
English Language Learners	28.2	28.4	28.3
Prior Year At-Risk	62.8	66.2	54.9
Prior Year Teacher Average Years' Experience	9.3	8.7	11.4

Campus Name	LITTLE ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	85	84	91
Domain 1: Student Achievement	85	86	82
Domain 2A: Academic Growth	75	74	92
Domain 2B: Relative Performance	77	83	79
Domain 3: Closing the Gaps	86	78	90
Distinction Designations			
ELA/Reading	N	Y	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	Y
Post-Secondary Readiness	N	Y	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.8	96.2	96.1
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	36.5	46.4	44
English Language Learners	8.2	10.4	7.9
Prior Year At-Risk	44.5	50.4	38.4
Prior Year Teacher Average Years' Experience	13.5	12.5	14.8

Campus Name	BRYANT ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	92	89	88
Domain 1: Student Achievement	86	88	80
Domain 2A: Academic Growth	89	79	92
Domain 2B: Relative Performance	88	90	87
Domain 3: Closing the Gaps	98	86	79
Distinction Designations			
ELA/Reading	Y	Y	Y
Math	N	N	N
Science	Y	Y	Y
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	Y	Y	N
Post-Secondary Readiness	Y	Y	Y
Comparative Closing the Gaps	Y	N	N
Campus and Student Information			
Prior Year Attendance Rate	97.2	97.3	97.4
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	63.9	72.5	80
English Language Learners	27.8	27.9	30.7
Prior Year At-Risk	60.5	64.7	58.7
Prior Year Teacher Average Years' Experience	10.8	11.5	12.5

Campus Name	WEBB ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	75	62	82
Domain 1: Student Achievement	59	58	60
Domain 2A: Academic Growth	75	62	85
Domain 2B: Relative Performance	65	62	67
Domain 3: Closing the Gaps	75	63	76
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	Y
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.4	95.8	86.8
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	92.5	93.8	93.4
English Language Learners	61.8	62.7	52.6
Prior Year At-Risk	81.7	85	68.8
Prior Year Teacher Average Years' Experience	10.7	9.1	9.9

Campus Name	ASHWORTH ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	82	80	86
Domain 1: Student Achievement	80	77	72
Domain 2A: Academic Growth	74	79	89
Domain 2B: Relative Performance	84	81	79
Domain 3: Closing the Gaps	78	78	78
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	97.3	96.6	95.7
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	60.1	67	77.4
English Language Learners	23.4	27	31.3
Prior Year At-Risk	57.3	64.5	55.2
Prior Year Teacher Average Years' Experience	9.2	9.4	10

Campus Name	CROUCH ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	65	73	81
Domain 1: Student Achievement	60	69	58
Domain 2A: Academic Growth	59	60	85
Domain 2B: Relative Performance	66	76	62
Domain 3: Closing the Gaps	61	65	73
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.8	96.2	91.8
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	90	94.1	93.1
English Language Learners	63.4	64.5	66.2
Prior Year At-Risk	85.4	84.3	77.2
Prior Year Teacher Average Years' Experience	10.5	10.1	9.6

Campus Name	LARSON ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	71	69	84
Domain 1: Student Achievement	71	69	54
Domain 2A: Academic Growth	69	62	89
Domain 2B: Relative Performance	69	72	55
Domain 3: Closing the Gaps	70	62	72
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.3	94.6	85.2
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	62.4	78.5	87.3
English Language Learners	11.6	10.3	5.7
Prior Year At-Risk	67.2	75.8	61.2
Prior Year Teacher Average Years' Experience	14.4	15.8	11.8

Campus Name	WEST ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	79	88	89
Domain 1: Student Achievement	80	88	77
Domain 2A: Academic Growth	77	86	92
Domain 2B: Relative Performance	80	89	83
Domain 3: Closing the Gaps	78	85	82
Distinction Designations			
ELA/Reading	N	Y	Y
Math	N	Y	Y
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	Y	Y
Post-Secondary Readiness	N	Y	Y
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	97.2	97	97.8
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	51	63.1	70.6
English Language Learners	32.6	35.4	28.9
Prior Year At-Risk	62.5	67	52.1
Prior Year Teacher Average Years' Experience	10.4	11.6	13.2

Campus Name	HALE ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	69	69	85
Domain 1: Student Achievement	65	65	72
Domain 2A: Academic Growth	58	59	89
Domain 2B: Relative Performance	72	72	81
Domain 3: Closing the Gaps	63	63	75
Distinction Designations			
ELA/Reading	N	Y	Y
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	Y	N	Y
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96	96.9	88.6
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	89.4	93.3	90.9
English Language Learners	24.2	23.9	24.6
Prior Year At-Risk	67.5	69.9	51.3
Prior Year Teacher Average Years' Experience	7.7	8.1	10.3

Campus Name	PEARCY ES/ PEARCY STEM ACADEMY*		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	82	89	96
Domain 1: Student Achievement	83	90	90
Domain 2A: Academic Growth	72	82	96
Domain 2B: Relative Performance	84	91	90
Domain 3: Closing the Gaps	78	83	96
Distinction Designations			
ELA/Reading	N	N	Y
Math	N	Y	Y
Science	Y	Y	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	Y	Y
Post-Secondary Readiness	N	Y	Y
Comparative Closing the Gaps	N	Y	Y
Campus and Student Information			
Prior Year Attendance Rate	97.3	96.5	96.9
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	56.3	66.7	63.2
English Language Learners	25.9	24.8	28.7
Prior Year At-Risk	54.8	55.2	51.3
Prior Year Teacher Average Years' Experience	11.1	10.8	11.5

**Pearcy Elementary became Pearcy STEM Academy in 2019-20*

Campus Name	BURGIN ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	67	72	85
Domain 1: Student Achievement	59	65	59
Domain 2A: Academic Growth	67	67	91
Domain 2B: Relative Performance	63	72	65
Domain 3: Closing the Gaps	66	71	76
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.4	95.6	94.3
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	87.1	91	90.1
English Language Learners	47.6	52.2	51.2
Prior Year At-Risk	75.6	83.6	63.1
Prior Year Teacher Average Years' Experience	10.2	9.9	10.6

Campus Name	KNOX ES*		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	66	72	N/A
Domain 1: Student Achievement	60	65	N/A
Domain 2A: Academic Growth	67	67	N/A
Domain 2B: Relative Performance	65	73	N/A
Domain 3: Closing the Gaps	64	68	N/A
Distinction Designations			
ELA/Reading	N	N	N/A
Math	N	N	N/A
Science	N	N	N/A
Social Studies	Not Rated	Not Rated	N/A
Comparative Academic Growth	N	N	N/A
Post-Secondary Readiness	N	N	N/A
Comparative Closing the Gaps	N	N	N/A
Campus and Student Information			
Prior Year Attendance Rate	95.7	95.3	N/A
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	N/A
Economically Disadvantaged	83.4	95.7	N/A
English Language Learners	63.4	68.2	N/A
Prior Year At-Risk	79.6	88.8	N/A
Prior Year Teacher Average Years' Experience	9.1	9.8	N/A

**Knox Elementary closed after the 2020-21 school year*

Campus Name	BECKHAM ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	82	83	88
Domain 1: Student Achievement	79	80	77
Domain 2A: Academic Growth	80	75	90
Domain 2B: Relative Performance	83	85	83
Domain 3: Closing the Gaps	78	77	82
Distinction Designations			
ELA/Reading	N	Y	N
Math	Y	N	N
Science	Y	N	Y
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	Y	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	97.4	97.1	97.2
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	62.7	68.1	70.2
English Language Learners	41	42	42.3
Prior Year At-Risk	70.3	70.8	58.3
Prior Year Teacher Average Years' Experience	10.7	11.5	11.2

Campus Name	REMYNSE ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	76	77	92
Domain 1: Student Achievement	71	71	77
Domain 2A: Academic Growth	70	62	91
Domain 2B: Relative Performance	76	79	85
Domain 3: Closing the Gaps	76	72	94
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	Y
Comparative Closing the Gaps	Y	N	Y
Campus and Student Information			
Prior Year Attendance Rate	96.3	95.7	90.9
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	80.2	89.5	90.9
English Language Learners	36.9	40	42.2
Prior Year At-Risk	71.1	74.4	60.4
Prior Year Teacher Average Years' Experience	8.9	7.6	11.7

Campus Name	ANDERSON ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	56	77	84
Domain 1: Student Achievement	55	59	59
Domain 2A: Academic Growth	58	79	88
Domain 2B: Relative Performance	57	66	66
Domain 3: Closing the Gaps	52	73	75
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	Y	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.4	95.6	86.2
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	90.5	96.6	95.3
English Language Learners	65.2	61.6	62
Prior Year At-Risk	87.2	87.5	74.7
Prior Year Teacher Average Years' Experience	9.5	7.5	10.1

Campus Name	ADAMS ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	77	76	78
Domain 1: Student Achievement	72	72	67
Domain 2A: Academic Growth	70	59	80
Domain 2B: Relative Performance	79	80	74
Domain 3: Closing the Gaps	72	67	72
Distinction Designations			
ELA/Reading	N	N	N
Math	Y	N	N
Science	Y	N	Y
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.2	95.8	89.8
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	83.3	91.9	91.8
English Language Learners	45.8	49.2	46.4
Prior Year At-Risk	75.2	78.8	60
Prior Year Teacher Average Years' Experience	8.4	7.3	8.9

Campus Name	PATRICK ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	58	68	72
Domain 1: Student Achievement	57	64	56
Domain 2A: Academic Growth	55	58	74
Domain 2B: Relative Performance	59	70	58
Domain 3: Closing the Gaps	56	63	66
Distinction Designations			
ELA/Reading	N	Y	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	95.7	94.6	85.5
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	84.7	91.5	93.5
English Language Learners	41.6	45.2	46.5
Prior Year At-Risk	77.3	83.3	64.1
Prior Year Teacher Average Years' Experience	7.6	5.9	8.5

Campus Name	JONES FINE ARTS / DUAL LANGUAGE ACADEMY		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	69	73	88
Domain 1: Student Achievement	64	72	76
Domain 2A: Academic Growth	69	67	91
Domain 2B: Relative Performance	59	74	75
Domain 3: Closing the Gaps	70	72	81
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	96.4	96.3	96.6
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	61.8	64.9	53.5
English Language Learners	30.4	29.5	31.1
Prior Year At-Risk	68.8	68.6	57.5
Prior Year Teacher Average Years' Experience	7.4	7.6	10.1

Campus Name	PEACH ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	63	69	77
Domain 1: Student Achievement	57	62	58
Domain 2A: Academic Growth	62	70	79
Domain 2B: Relative Performance	57	66	60
Domain 3: Closing the Gaps	66	68	73
Distinction Designations			
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	N	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	N	N	N
Campus and Student Information			
Prior Year Attendance Rate	94.9	95.3	87.4
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	73.4	82.3	87
English Language Learners	27.2	25.6	22.3
Prior Year At-Risk	75.1	78.1	47.9
Prior Year Teacher Average Years' Experience	6.8	7.6	10

Campus Name	MCNUTT ES		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	80	77	84
Domain 1: Student Achievement	74	72	58
Domain 2A: Academic Growth	75	62	88
Domain 2B: Relative Performance	81	80	60
Domain 3: Closing the Gaps	76	69	73
ELA/Reading	N	N	N
Math	N	N	N
Science	N	N	N
Social Studies	Not Rated	Not Rated	Not Rated
Comparative Academic Growth	Y	N	N
Post-Secondary Readiness	N	N	N
Comparative Closing the Gaps	Y	N	N
Campus and Student Information			
Prior Year Attendance Rate	96	96	90
Prior Year Annual Dropout Rate (Gr. 9-12)	Not Rated	Not Rated	Not Rated
Economically Disadvantaged	80.4	85.5	84.3
English Language Learners	37.8	38.6	39.5
Prior Year At-Risk	67.2	70.8	59.2
Prior Year Teacher Average Years' Experience	8.7	9.1	8.7

Campus Name	WIMBISH WORLD LANGUAGE ACADEMY*		
Accountability			
	2017-2018	2018-2019	2021-2022
Overall Score	N/A	N/A	82
Domain 1: Student Achievement	N/A	N/A	78
Domain 2A: Academic Growth	N/A	N/A	72
Domain 2B: Relative Performance	N/A	N/A	84
Domain 3: Closing the Gaps	N/A	N/A	77
ELA/Reading	N/A	N/A	N
Math	N/A	N/A	N
Science	N/A	N/A	N
Social Studies	N/A	N/A	N/A
Comparative Academic Growth	N/A	N/A	N
Post-Secondary Readiness	N/A	N/A	N
Comparative Closing the Gaps	N/A	N/A	N
Campus and Student Information			
Prior Year Attendance Rate	N/A	N/A	94.2
Prior Year Annual Dropout Rate (Gr. 9-12)	N/A	N/A	N/A
Economically Disadvantaged	N/A	N/A	71.8
English Language Learners	N/A	N/A	33
Prior Year At-Risk	N/A	N/A	60.1
Prior Year Teacher Average Years' Experience	N/A	N/A	9.5

**Wimbish World Language Academy opened in 2019-20*

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.

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.

Accrual – A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

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.

Balanced Budget – The combination of state, local, and federal revenues and other resources is sufficient to cover the fund’s estimated expenditures.

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.

Co-curricular 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.

Depreciation – A method of spreading the loss in value of a capital asset over several periods.

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

ESSA – Every Student Succeeds Act. The 2015 reauthorization of the Elementary and Secondary Education Act.

ESSER – Elementary and Secondary School Emergency Relief (ESSER) Fund. The U.S. Congress provided financial support for districts and schools through the Elementary and Secondary School Emergency Relief (ESSER) Fund to address the ongoing impact of the COVID-19 pandemic. Each of the following is a result of the funding: (Coronavirus Aid, Relief, and Economic Security Act (CARES Act)), American Rescue Plan (ARP) Act, Elementary and Secondary School Emergency Relief Fund II (ESSER II) of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan Act of 2021.

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.

Governmental Accounting Standards Board (GASB) - the GASB is the independent, private-sector organization, that establishes accounting and financial reporting standards for U.S. state and local governments.

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.

Governmental Funds – Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out of those funds and (2) the balances left at year-end that are available for spending in future periods. Governmental fund statements provide a details short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's educational programs.

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.

LOGIC – A local government investment pool created by Texas local government officials who understand the specific needs and challenges of investing public funds.

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.

Major Fund – Major funds meet the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category (governmental funds) or type (enterprise funds), and

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

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.

Pathways in Technology Early College High Schools (P-TECH) - innovative open-enrollment high schools that allow students least likely to attend college an opportunity to receive both a high school diploma and a credential and/or an associate degree.

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.

Proprietary Funds – Services for which the District charges customers a fee are reported in proprietary funds.

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.

TAPR – Texas Academic Performance Report.

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.

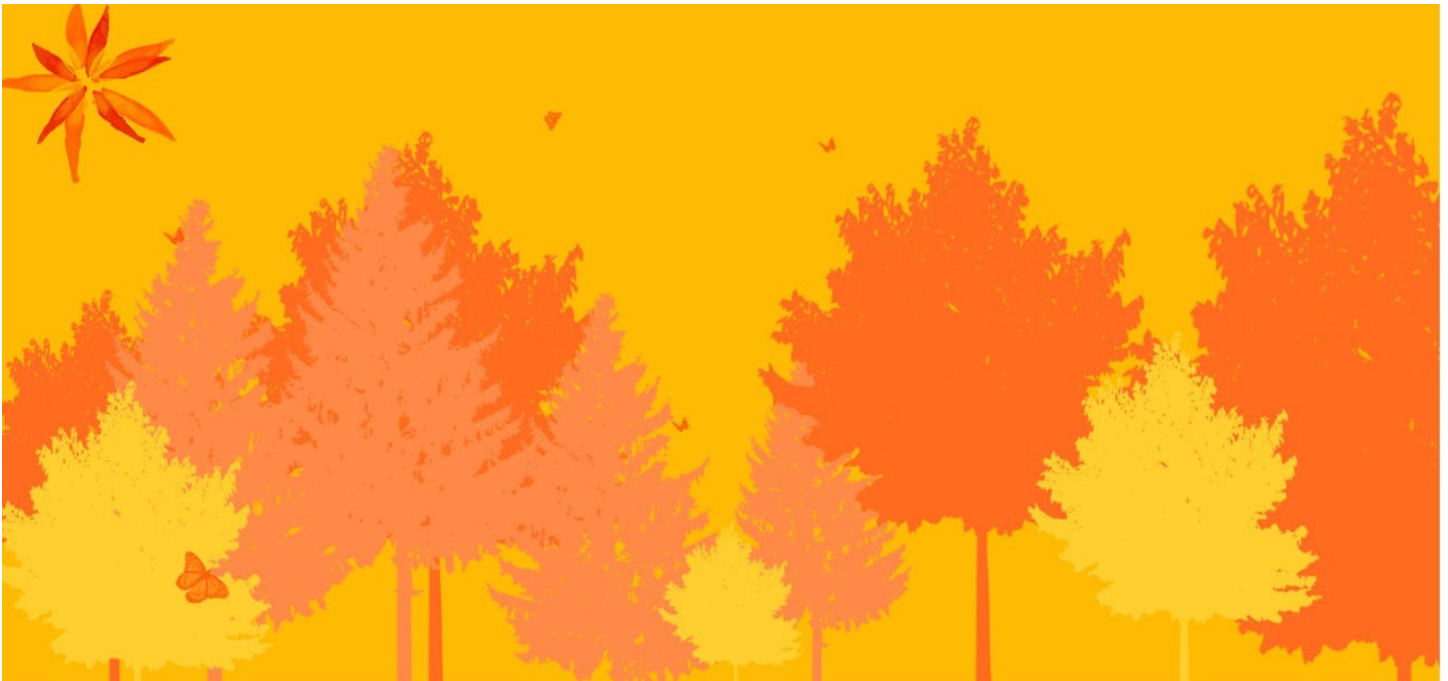
Unit Cost – Expenditures for a function, activity, or service divided by the total number of units for which the function, activity, or service was provided.

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.



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Arlington ISD

Student Artwork