



**Arlington**  
INDEPENDENT SCHOOL DISTRICT  
*More Than a Remarkable Education*

# 2023-2024 Official Budget



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

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Arlington Independent School District  
690 E. Lamar Blvd.  
Arlington, TX 76011  
682-867-4611

[www.aisd.net](http://www.aisd.net)



# 2023-2024 Official Budget

[www.aisd.net](http://www.aisd.net)

Arlington Independent School District

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## 2023-2024 Official Budget

<b><u>Executive Summary</u></b> .....	<b>1</b>
Transmittal Letter from Interim Superintendent Wurtz .....	3
Executive Summary .....	4
<b><u>Organizational Section</u></b> .....	<b>39</b>
Description of Arlington ISD .....	41
2022-2027 Strategic Plan .....	49
Organizational Chart .....	53
Organizational Structure .....	60
Fund Structure .....	69
Basis of Accounting .....	71
Classification of Revenues and Expenditures .....	72
Significant Financial Policies and Procedures .....	78
Budget Development Process .....	82
Budget Process and Timeline .....	86
Budget Administration and Management Process .....	90
<b><u>Financial Section</u></b> .....	<b>92</b>
Description of All Funds .....	95
Structure of All Funds - Diagram .....	96
Summary Data for Total Budgeted Funds .....	97
Combined 2023-2024 Budget .....	99
Summary of Changes in Fund Balance/Equity .....	103
Combined Budget Summary - 8 years .....	104
Governmental Fund Types	
General Fund .....	106
Special Revenue Fund - Child Nutrition Fund .....	134
Debt Service Fund .....	146
Capital Projects Fund .....	179
<b><u>Informational Section</u></b> .....	<b>209</b>
Property Tax Information (Assessed and Market Values) .....	211
Property Tax Levies and Collections .....	212
Effect of Budget on Average AISD Taxpayer .....	213
Student Enrollment Trends .....	215
Enrollment and Total Staff FTE .....	217
Personnel Report .....	218
History of Salary Increases .....	220
Outstanding Bond Projects .....	221
Net Debt Service .....	235
Parent Surveys .....	255
Accountability Ratings .....	258
Glossary .....	335



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## 2023-2024 Official Budget

### ***Executive Summary***



## 2023-2024 Official Budget

<b><u>Executive Summary</u></b> .....	<b>1</b>
Transmittal Letter from Interim Superintendent Wurtz .....	3
Executive Summary .....	4
Budget Introduction .....	4
Board of Trustees .....	6
Administration .....	6
Budget Overview and Highlights .....	8
2022-2027 Strategic Plan: Powered by Possibilities. ....	9
Budget Process and Timeline .....	14
2023-2024 Budget Calendar .....	15
Significant Changes in Budget Process .....	17
Summary of All Budgeted Funds .....	18
General Fund .....	19
Child Nutrition Fund .....	27
Natural Gas Fund .....	29
Debt Service Fund .....	30
Capital Projects Fund .....	32
Combined Tax Rate Impact .....	35
Performance Measures .....	36
Demographics .....	38
Summary .....	39



August 1, 2023

To the Citizens of the Arlington Independent School District:

The 2023-2024 budget, adopted by the Arlington ISD Board of Trustees, provides the foundation for delivery of services to the students of Arlington ISD. 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 *Powered by Possibilities* strategic plan. Teachers, administrators, support staff, and community volunteers contributed to the development of the proposed budget. The Board reviewed and discussed 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 2023-2024 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 2023-2024 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.

Respectfully,

Steven L. Wurtz, Ed.D.

Interim Superintendent

## **Budget Introduction**

The following document represents the financial plan for the Arlington Independent School District for the 2023-2024 fiscal year. The Board of Trustees adopted the budget on June 20, 2023, and the supporting tax rate was adopted on September 21, 2023, after certified property values were released by the Tarrant Appraisal District. The District's fiscal year began on July 1, 2023, and ends on June 30, 2024.

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 several specific program criteria and serves as a policy document, an operations guide, a financial plan, and a communications device. The District received the Meritorious Budget Award for the last twelve 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 2022-2023.

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

A handwritten signature in black ink, reading 'John Hutchison'.

---

**John Hutchison**  
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. Brooklyn Richardson

Mrs. Leanne Haynes

Dr. Steven Wurtz	Superintendent - Interim
Dr. Christi Buell	Chief Academic Officer - Interim
Darla Moss	Chief Financial Officer
Vacant	Chief Schools Officer
Dr. Michael Hill	Assistant Superintendent of Administration
Wm Kelly Horn	Assistant Superintendent of Facility Services
Carla Martin	Assistant Superintendent of Finance
Scott Kahl	Assistant Superintendent of Human Resources
Dr. Natalie Lopez	Assistant Superintendent of Research and Accountability
Dr. 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
Shelly Osten	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
Dolloress Johnson	Senior Director, HR Employee Development & Relations and Risk Management
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.



**Brooklyn Richardson**

*Member*

Place 6

Term Ends: 2026

Richardson is the director of youth and children's ministries at Wesminster Presbyterian Church. She is a longtime volunteer in the Arlington ISD, serving on the PTA board at Corey Academy for seven years including a stint as president. The Richardson family has two current Arlington ISD students.



**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.



**Leanne Haynes**

*Member*

Place 7

Term Ends: 2026

Haynes is the lone full-time employee at the Junior League of Arlington. Haynes spent more than a decade serving on different Arlington ISD PTAs and is heavily involved in the Girl Scouts. Her husband Eric is an Arlington ISD product, and they have two current Arlington ISD students.

### **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, 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**

Since publishing our last budget book, our lives are returning to a new norm. A norm where COVID-19 is no longer a public health emergency. The effects of the pandemic on our supply chains and inflation rates are easing. Unfortunately, the District has not gained the enrollment it had prior to the pandemic nor a higher attendance rate to increase state revenue. On the opposing side of that is the very healthy property value growth the District is experiencing, which has resulted in the District falling into a District with excess local revenue for the first time. This is better known as recapture.

Although we face decreased enrollment and recapture is now a part of our annual budget, the AISD will provide the resources to empower and engage all students to be contributing, responsible citizens. The adopted budget assumes normal operations within routine expenditures. The budget recognizes a decrease in state aid and an increase in recapture payments to TEA. The budget will be amended throughout the year to direct resources where appropriate to respond to 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 coming years. The strategic plan has ambitious goals and objectives. It includes specific strategies and measurable outcomes. The strategic plan, Powered by Possibilities, has many components that were instrumental in the budget development process for 2023-2024. The 2023-2024 budget will enable the District to continue to strive to meet its strategic goals and objectives.



## **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 and 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 30<sup>th</sup> and May 15<sup>th</sup>. 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 25<sup>th</sup>.
- Certified values are used to determine the property tax revenues that can be generated for the General Operating Fund and the Debt Service Fund.
- The Superintendent presents his 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 the adoption of the budget in June. All notification and public hearing requirements are met prior to the adoption of the budget. In accordance with State law, the Board of Trustees adopts the budget prior to June 30<sup>th</sup>. The budget is adopted at the functional level.
- The Maintenance and Operating (M&O) and Debt Service tax rates (I&S) 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 25<sup>th</sup>.
- 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 appropriation amount 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, 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.



### 2023-2024 Budget Calendar

Budget Committee Meeting	October 11, 2022	Budget Committee
Budget Amendment #4: FY 2022-23 Budget Amendment	November 3, 2022	Board of Trustees Consent Item
2022-23 PEIMS Snapshot Enrollment Data Submitted to Budget Office	November 7, 2022	PEIMS
Distribution of Non District Staffing Memo	November 14, 2022	Campuses and Departments Mark Strand
Student Enrollment Projections	November 18, 2022	Accountability and Research
Campuses and Departments Establish Budget Priorities	November-December, 2022	Campus, Departments, and Program Managers
Approval of Staffing Ratios	December 8, 2022	Board of Trustees Action Item
Budget Amendment #5: FY 2022-23 Budget Amendment	December 8, 2022	Board of Trustees Consent Item
TEAMS Budget Entry Available	December 9, 2022	Budget and Finance Office
Budget Amendment #6: FY 2022-23 Budget Amendment	January 12, 2023	Board of Trustees Consent Item
2022-2023 Non District Staffing	January 18, 2023	Department Leaders
Zero-Based Budget Worksheets Reviewed by Executive Director, Assistant Superintendent and Chief	January 20, 2023	Budget Owners and Executive Directors
2023-2024 Consideration of Non District Staffing Requests Approved by Senior Staff	January 24, 2023	Senior Staff
New Year Position Initialization Processes finalized	January 27, 2023	Payroll, Technology and Human Resources
Budget requests submitted in TEAMS from Departments and Elementary Campuses	January 30, 2023	Budget Owners
Budget requests submitted to Executive Director or Chief	January 30, 2023	Budget Owners
Begin Elementary Staffing Conferences	February 1, 2023	Human Resources
Budget Amendment #7: FY 2022-23 Budget Amendment	February 2, 2023	Board of Trustees Consent Item
Adjustments to Staffing From Senior Leadership due to HR and Input into TEAMS	February 3, 2023	Senior Staff
FY23 Budgetary Savings Due to Budget and Finance Department	February 3, 2023	Zero-Based Budget Owners
FY24 Budget Department Submit FY23 to FY22 By Budget Owner to Senior Leadership	February 6, 2023	Zero-Based Budget Owners
Begin Department Budget Review Meetings	February 13, 2023	Budget and Finance Office
Budget requests due in TEAMS from Secondary Campuses	February 24, 2023	Budget Owners
Budget Amendment #8: FY 2022-23 Budget Amendment	March 2, 2023	Board of Trustees Consent Item

<b>2023-2024 Budget Calendar Cont'd</b>		
Department Budget Reviews Completed	March 3, 2023	Budget and Finance Office Meetings with Department Budget Owners
Begin Secondary Staffing Conferences	March 6, 2023	Human Resources
TASB Market Analysis Begins	March 2023	Compensation and Benefits
Staffing Conferences Completed	March 31, 2023	Human Resources
Bond Budgets Input into TEAMS	April 10, 2023	Bond Budget Owners
All adjustments are posted in TEAMS HR system	April 14, 2023	Human Resources
Create SnapShot in TEAMS	April 17, 2023	Budget and Finance Office
District Instructional Decision-Making Committee (DIDC) Meeting	April 2023	DIDC
TASB Market Analysis Ends	April 20, 2023	Compensation and Benefits
TASB Market Analysis Findings Presentation	April 20, 2023	Human Resources
Certified Estimated Values	May 1, 2023	TAD
Budget Amendment #9: FY 2022-23 Budget Amendment	May 4, 2023	Board of Trustees Consent Item
Preliminary SnapShot Analysis/Report	May 5, 2023	Budget and Finance Office
HR Validation of SnapShot	May 15, 2023	Human Resources
Post Budget Summary on Website, Publish Budget and Tax Rate Advertisement of Public Hearing in Newspaper	June 2, 2023	Financial Services
Public Hearing on Budget and Tax Rate	June 20, 2023	Board of Trustees Public Hearing
Adopt FY 2023-24 Budget (Must be adopted by June 30, 2023)	June 20, 2023	Board of Trustees Action Item
2022-23 Final Budget Amendment	June 20, 2023	Board of Trustees Consent Item
Post Adopted Budget on Website	June 21, 2023	Budget and Finance Office
Certified Appraised Values	July 25, 2023	TAD
Adopt Tax Rate	August 2023	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**

On 8 December 2022, the Board of Trustees approved the District consolidating the Natural Gas Fund into the District's Capital Projects Fund. Therefore, the adopted budget does not reflect a stand-alone fund for natural gas as it is a part of the Capital Projects Fund budget.

In addition to this, our Superintendent of Schools, Dr. Marcelo Cavazos announced his retirement. His last day was 31 August 2023, after 33 years in public education. At this time, our Board of Trustees named Dr. Steven Wurtz as the District's interim Superintendent.

**Summary of All Budgeted Funds**

A summary of total budgeted funds for 2023-2024 is shown in the table below. A more thorough description follows for each fund.

**2023-2024 Budget**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Child Nutrition Fund</b>	<b>Total</b>
Projected Beginning Fund Balance/ Equity	\$243,906,313	\$63,313,736	\$59,312,395	\$12,161,799	\$378,694,243
Revenue and Other Sources	593,541,227	170,816,893	104,305,292	33,417,703	902,081,115
Expenditures and Other Uses	599,041,227	170,316,893	483,454,234	34,417,703	1,287,230,057
Budgeted Surplus/ <b>Deficit</b>	<b>(5,500,000)</b>	500,000	<b>(379,148,942)</b>	<b>(1,000,000)</b>	<b>(385,148,942)</b>
Projected Ending Fund Balance/ Equity	\$238,406,313	\$63,813,736	<b>(\$319,836,547)</b>	\$11,161,799	<b>(\$6,454,699)</b>

## **General Fund**

### *Revenue*

General Fund revenue is budgeted to increase by \$9,178,092 or 1.5% more than the 2022-2023 projected actual revenue. *Local revenue* is budgeted to increase by \$11,382,644 or 2.9% due mainly to projected property value growth. *State foundation aid* is budgeted to decrease by \$602,421 or 0.3%. This decrease is the result of projections of enrollment, attendance, special program participation and property values. *Federal funding* is budgeted to decrease by 10.6% or \$1,328,110 due largely to the final 2022-2023 indirect costs for the ESSER II grant, an increase in the ESSER III grant indirect costs and decreased indirect costs for the ESSER III grant program in 2023-2024.

The following table provides a comparison of revenues by source.

General Fund Revenue Sources

	2022-2023 Projected Actual	2023-2024 Budget	Percent Change
Local Sources	\$380,621,718	\$392,004,362	2.9%
State Sources	189,660,580	189,058,159	(0.3%)
Federal Sources	13,806,816	12,478,706	(10.6%)
Other Sources	274,021	0	100%
Total	\$584,363,135	\$593,541,227	1.5%

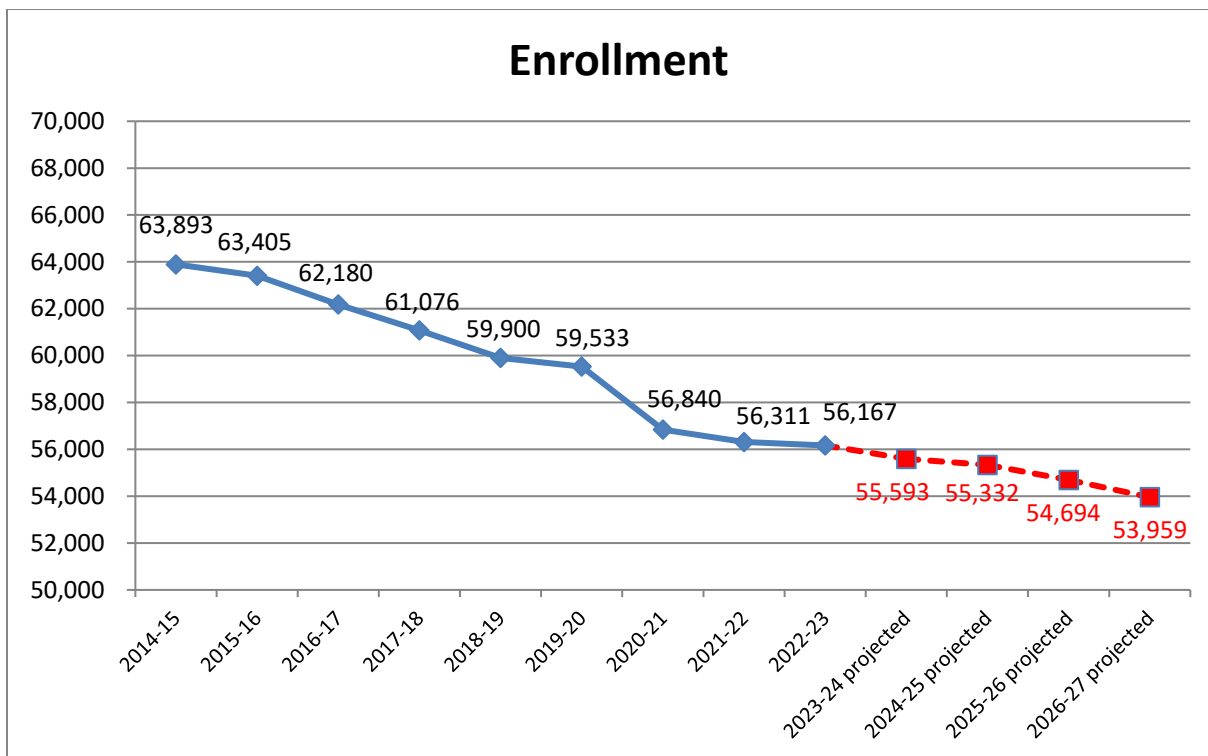
Critical data elements necessary to develop the General Fund revenue budgets are student enrollment, special program participation and property values. Student enrollment projections and special program participation influence state revenue estimates, staffing decisions, per-pupil allocations, facility 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 element in 2023-2024.

### *Student Enrollment*

Student enrollment is projected to be 55,593 for 2023-2024, which is 10 students (or 0.02%) less than the projected enrollment of 55,603 used for last year's original budget and 574 less than the 2022-2023 official enrollment of 56,167. Changes in student enrollment affect both revenues and expenditures.

The District has experienced declining enrollment since the 2016-2017 school year. Steadily declining birth rates prior to the 2020-2021 school year, charter school options, in addition to the loss of available land for residential buildings contribute to the decline in the District's enrollment.

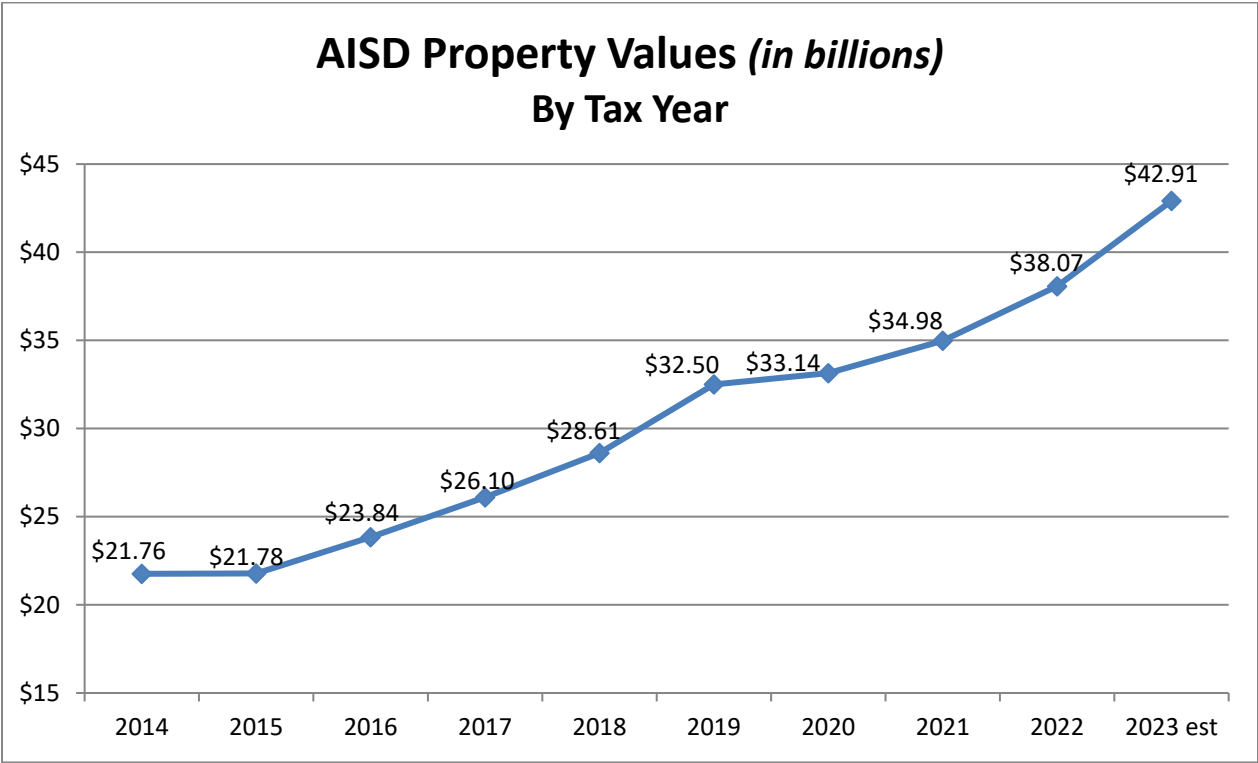
Enrollment is projected to continue to decrease between 0.5% to 1.2% for the next four years. There is significant evidence that COVID-19 has exacerbated the projected decline in enrollment. We cannot forecast if the District will see another significant decrease in the coming years or if we will stabilize our existing trajectory. However, it is evident the District is not projecting to see the same enrollment it had prior to the pandemic. As AISD completes construction on new facilities funded by the 2019 bond program and continues to implement innovative programming, we anticipate more students will enroll with us. The District regularly works to evaluate enrollment, and collaboratively brainstorm ways to increase enrollment. This includes changes to the student transfer policy and aggressive marketing efforts.



*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 2023 were certified by the Tarrant County Appraisal District (TAD) by July 25, 2023. On April 20 and May 16, 2023, TAD released estimates of 2023 property values. Those estimates, along with historical trends and the property values in October, provided the basis for the projected certified values that in turn are used to estimate tax revenues.

Governor Abbott signed Senate Bill 2 for property tax cuts, which includes an expansion of Texas’s homestead exemption from \$40,000 to \$100,000. The July 2023 certified values are \$42.91 billion under current law, the \$40,000 exemption. The budget for current year taxes is \$22,772,422 higher than last year’s original budget due to the net effect of significantly increased property values.





### *Expenditures*

General Fund expenditures were increased by \$10.5 million from the 2022-2023 original budget. The decrease is the net result of budgeting our estimated vacant position savings for the first time, priorities of the District's strategic plan, increased property insurance cost and an estimated \$6.2 million in recapture to TEA. The 2023-2024 budget is aligned to the 2022-2027 Strategic Plan. There are years 1 and 2 expenditures in this budget. Year 1 and 2 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
- 2.2 Create a system that streamlines communication, fosters clarity and shared commitment to District priorities and celebrates successes.
- 3.1 Expand, differentiate and monitor resources for students and staff social and emotional health.
- 3.3 Create a District calendar that prioritizes time to promote social and emotional well-being for all stakeholders.
- 4.1 Expand learner access to existing specialized programs and career pathways.
- 4.3 Equitably resource classrooms with materials and instructional supports.

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 2023-2024 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. Educating our students and supporting our educators requires many talented staff; payroll expenditures comprise 85% 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 2023-2024, 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 2023-24 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. The cost of the increases in compensation is approximately \$20 million.

Efficient use of staff and their placement is the key to budget control. This is a key reason the District opted to recognize the vacant position savings, since there is evidence to show those positions are not expected to be filled soon and cause an excess payroll budget. Administration is working even closer with

managers to evaluate the need for their department's vacant positions. The general fund budget was increased by a net 75.8 positions in 2023-2024 in comparison with our 2022-2023 PEIMS submission. This submission is based on staff headcount, whereas our budgeted figures include some vacant positions. 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. The District continues to work toward establishing departmental staffing ratios to add more control on the payroll budget.

Total expenditures and other uses are budgeted to decrease by \$7.2 million or 1.2% under the 2022-2023 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 2022-2023. Contracted services have increased primarily due to budgeting the recapture payment to TEA and an increase in utility costs. Our supplies and materials budget is expected to increase by over 7% due to an increase in maintenance and operations supply costs. The increase in other operating costs is due to the increased market cost of property insurance, which continues to significantly increase premiums. Debt Service has been eliminated thanks to the final payment of low-interest loans from the State Energy Conservation Office in 2022-23. 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.

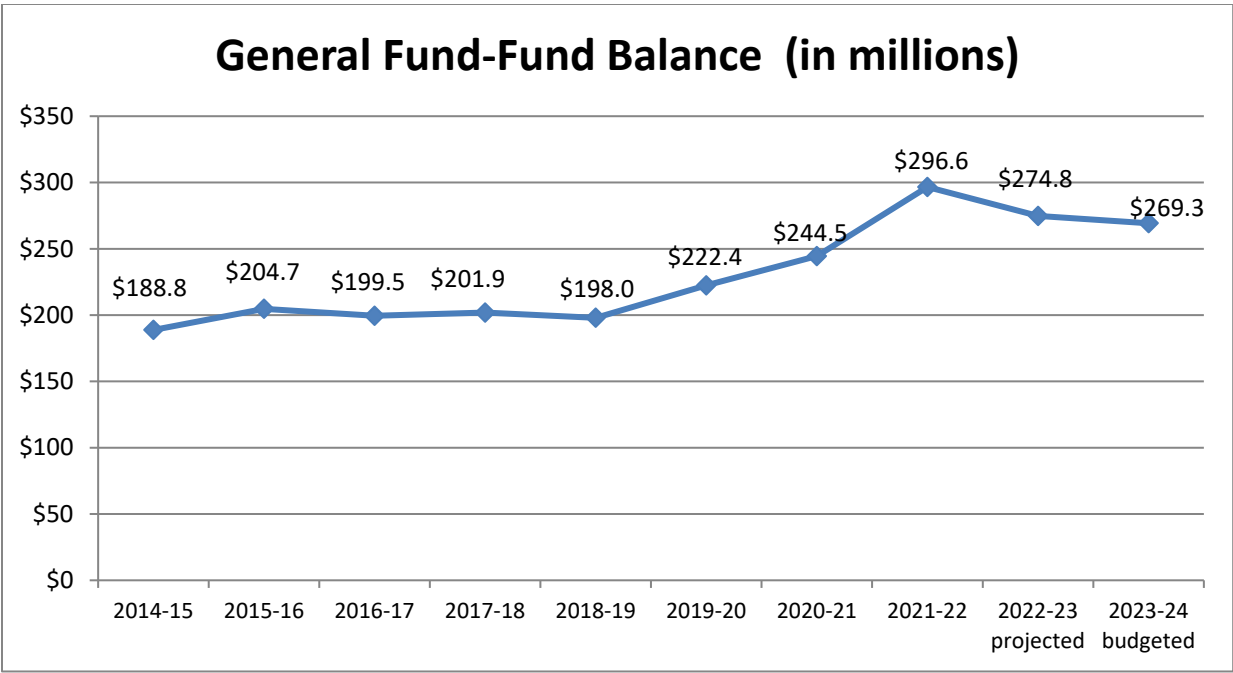
#### General Fund Expenditures

	2022-23 Projected Actual	2023-24 Budget	Percent Change
Payroll	\$473,875,295	\$509,859,75	7.1%
Contracted Services	38,463,987	44,475,170	13.5%
Supplies and Materials	21,972,411	23,733,960	7.4%
Other Operating Costs	13,592,272	15,855,660	14.3%
Debt Service	1,686,253	0	100.0%
Capital Outlay	3,603,098	5,116,642	29.6%
Other Uses	53,000,000	0	100.0%
Total	\$606,193,315	\$599,041,227	(1.2%)

*Tax Rate and Fund Balance Impact*

Once the Board of Trustees has adopted a budget and received certified property values from the Tarrant Appraisal District, the tax rate necessary to fund budgeted expenditures is calculated. Under the provisions of House Bill 3 passed by the 86<sup>th</sup> Texas Legislature, AISD is required to lower its 2023 M&O tax rate by \$.1831 – from \$1.0080 to \$0.8249. 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 0.93350, of that the Maximum Compressed Rate is \$0.76350 with \$0.17 additional pennies. On September 21, 2023, the Board of Trustees adopted a tax rate of \$0.8249 based on July certified values.

The 2023-2024 General Fund budget was adopted with a deficit of \$5.5 million, offset by a previous Board fund balance commitment for the second year of the Universal Pre-K initiative. The Board and administration recognize this budget deficit is not the balanced budget desired. 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 \$269,302,112. This budget enables Arlington ISD to maintain a healthy total fund balance of 5.33 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 \$52.4 million increase in fund balance is primarily from the increase in state revenue due to an adjustment to ADA from TEA, an increase in indirect costs and in SHARS revenue due to a cost report settlement from a prior year cost report. There were also insurance proceeds received from the February 2021 winter storm. In that same year, the District recognized savings in expenditures primarily attributed to unfilled positions. The 2022-2023 projected fund balance decrease presented in the previous chart is predominantly due to the district allocating funds to the local construction fund out of general operating fund to support the District's potential acquisition of a new ERP. Administration also prepared for a potential shortfall in funding all the bond projects in the years to come due to inflation by transferring a portion of general operating fund money to the local construction fund. 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% and 5% 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 is projected at \$0.2907.
- Cost containment measures to be taken within major object categories.
- Inflation is projected at 3% to 5%.

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

	<b>2022-23 Projected Actual</b>	<b>2023-24 Budgeted</b>	<b>2024-25 Projected *</b>	<b>2025-26 Projected *</b>	<b>2026-27 Projected *</b>
Projected Beginning Fund Balance	\$296,632,292	\$274,802,111	\$269,302,111	\$226,928,981	\$181,637,839
Revenue and Other Resources	584,363,135	593,541,227	574,768,729	574,779,331	574,933,588
Expenditures and Other Uses	606,193,315	599,041,227	617,141,860	620,070,473	623,750,295
Budget Surplus/ (Deficit)	(21,830,181)	(5,500,000)	(42,373,131)	(45,291,142)	(48,816,707)
Projected Ending Fund Balance	274,802,111	269,302,111	226,928,981	181,637,839	132,821,132

**Child Nutrition Fund**

	2022-23 Projected Actual	2023-24 Budget	Percent Change
Revenue:			
Local Sources	\$3,613,047	\$4,843,571	34.1%
State Sources	147,964	175,000	18.3%
Federal Sources	31,185,039	28,399,132	(8.9%)
Other Resources	0	0	0.0%
Total Revenue	34,946,050	33,417,703	(4.4%)
Expenditures:			
Payroll	13,843,662	16,431,381	18.67%
Contracted Services	1,413,302	1,454,524	2.9%
Supplies and Materials	15,241,042	15,792,421	3.6%
Other Operating Costs	1,880,521	218,631	(88.4%)
Capital Outlay	2,219,656	520,746	(76.5%)
Total Expenditures	34,598,183	34,417,703	(0.5%)
Revenues Over/(Under) Exp	347,867	(1,000,000)	187%

The Child Nutrition Fund is a Special Revenue Fund 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 2023-2024 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 \$3.40 for secondary and to \$3.15 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 2023-2024 in order to comply.

The Child Nutrition Fund budget reflects a deficit of \$1 million for 2023-2024 to allow compliance with 7 CFR 210.19(a)(1), which requires a maximum of three months of expenditures in fund balance. The District is able to fund a serving line replacement at one of the high schools, outfitting kitchens with new small equipment and technology. 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. The Child Nutrition Fund is budgeted with more than 550 positions, which is more than 40 fewer positions than last year. This is evidence of the effort between both the Human Resources department and the division leadership within the Food Services department to keep positions active and budget that are needed to operate the division.

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

	<b>2022-23 Projected Actual</b>	<b>2023-24 Budgeted</b>	<b>2024-25 Projected</b>	<b>2025-26 Projected</b>	<b>2026-27 Projected</b>
Projected Beginning Fund Balance	\$11,768,458	\$12,116,324	\$11,116,324	\$11,116,324	\$11,116,324
Revenue	34,946,050	33,417,703	34,698,975	35,189,899	35,540,048
Expenditures	34,598,183	34,417,703	34,698,975	35,189,899	35,540,048
Budget Surplus/ (Deficit)	347,867	(1,000,000)	0	0	0
Projected Ending Fund Balance	12,116,324	11,116,324	11,116,324	11,116,324	11,116,324

### **Debt Service Fund**

The Debt Service Fund is accounts 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 June 8, 2023, the Board of Trustees authorized the fourth issuance of these bonds to produce \$100,000,000 in bond proceeds.

The Debt Service Interest and Sinking ("I&S") tax rate decreased by \$0.01 to \$.2907 per \$100 in property valuation in 2023-2024. It reflects the implementation of the 2019 bond program, a bond refunding and higher property values. The total revenue produced in 2023-2024 will be adequate to cover scheduled principal and interest payments. The projected fund balance on June 30, 2024, is \$63,813,738.

#### Debt Service Budget

	2022-23 Projected Actual	2023-24 Budget	Percent Change
Revenue:			
Local Sources	\$110,068,868	\$120,306,614	9.3%
State Sources	2,970,875	812,223	(72.7%)
Federal Sources	264,991	198,056	(25.3%)
Other Sources	0	49,500,000	100.0%
Total Revenue	113,304,734	103,278,813	(8.8%)
Expenditures:			
Legal/Other Professional Services	0	24,500	100.0%
Principal	49,400,000	65,201,181	32.0%
Interest	48,724,674	55,831,212	14.6%
Fees and Other	4,753,590	260,000	(94.5%)
Other Uses	0	49,000,000	(100.0%)
Total Expenditures and Other Uses	102,878,264	170,316,893	65.6%
Revenues Over/(Under) Exp	10,426,470	500,000	(95.2%)

With balanced budgets projected for the next three years, the Debt Service Fund balance is projected to remain at \$63.8 million.

## Debt Service Fund Budget Projections

	<b>2022-23 Projected Actual</b>	<b>2023-24 Budgeted</b>	<b>2024-25 Projected</b>	<b>2025-26 Projected</b>	<b>2026-27 Projected</b>
Projected Beginning Fund Balance	\$52,887,268	\$63,313,738	\$63,813,738	\$63,813,738	\$63,813,738
Revenue/Other Resources	113,304,734	170,816,893	95,226,892	93,951,820	93,569,997
Expenditures/Other Uses	102,878,264	170,316,893	95,226,892	93,951,820	93,569,997
Budget Surplus/ (Deficit)	10,426,470	500,000	0	0	0
Projected Ending Fund Balance	63,313,738	63,813,738	63,813,738	63,813,738	63,813,738

### **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.

During the 2022-2023 fiscal year, the Board of Trustees approved consolidating the Natural Gas Fund into the Capital Projects Fund to be used for approved capital projects. Funds from the Natural Gas Fund are recognized in Other Resources in the table below.

#### **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. Bonds will be sold each year of the five-year program in an amount equal to the contracts expected to be executed that year. Beginning 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. It was administration's goal that by 2023-24, the bond spending plan result in the District budgeting by the expenditures expected in a given fiscal year. However, we were unable to see this come to fruition as desired and instead adjusted the amount of bond funds needed from the fourth sale, given project delays. The fourth issuance of bonds from the 2019 bond program occurred August 10, 2023 for \$100,000,000. This sale included the refunding of series 2020 taxable bond issue, which is expected to save the District \$85,000 per year for 2025 through 2030. Proceeds from the sale are recorded as Other Resources in 2023-2024, while costs of the refunding are represented in the Other Uses in the table below.



## Capital Projects Fund Budget

	2022-23 Projected Actual	2023-24 Budget	Percent Change
Revenue:			
Local Sources	\$19,706,503	\$1,905,292	(90.3%)
Federal Sources	362,842	0	(100.0%)
Other Resources	97,789,763	102,400,000	4.7%
Total Revenue	117,859,108	104,305,292	(11.5%)
Expenditures:			
Contracted Services	5,708,041	3,438,547	(39.8%)
Supplies and Materials	7,113,958	6,811,420	(4.3%)
Debt Service	0	1,050,000	100.0%
Capital Outlay	180,205,611	472,154,267	162.0%
Total Expenditures	193,027,610	483,454,234	150.5%
Revenues Over/(Under) Exp	(75,168,502)	(379,148,942)	(404.4%)

## Capital Projects Fund Budget Projections

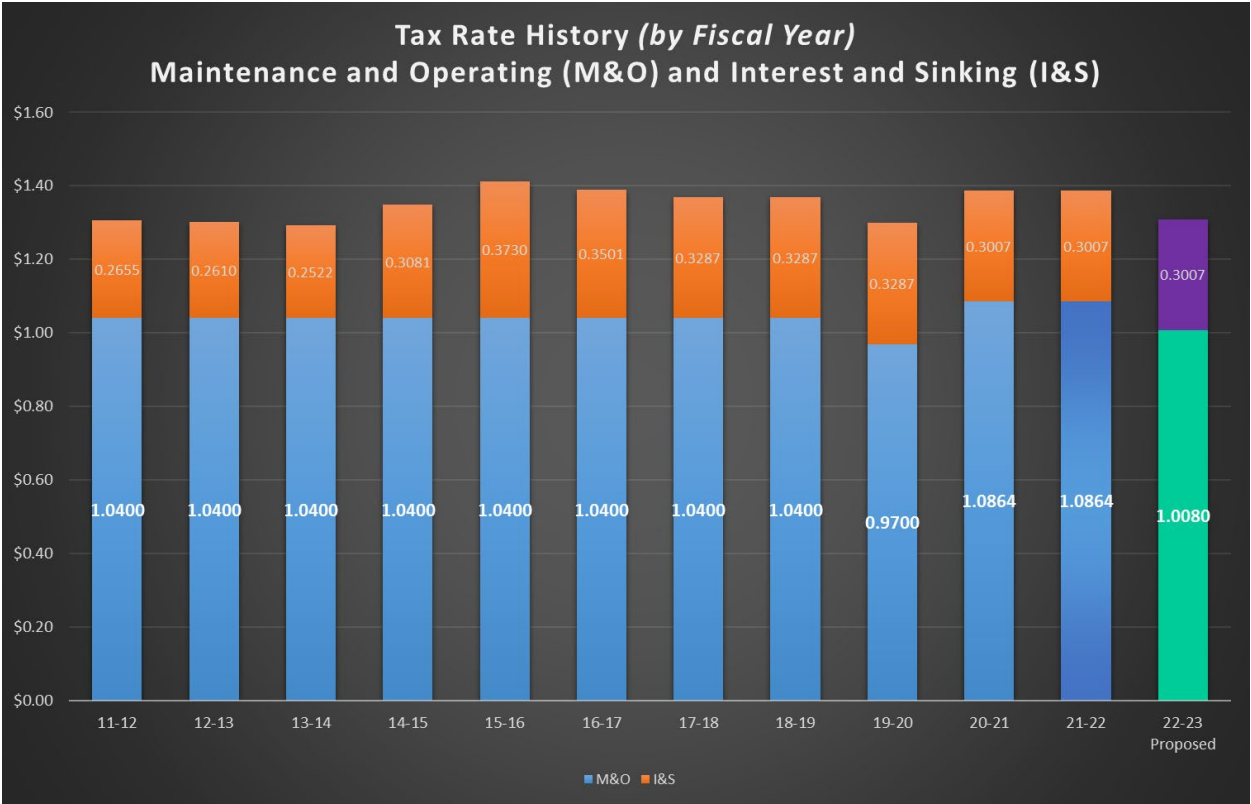
	2022-23 Projected Actual	2023-24 Budgeted	2024-25 Projected	2025-26 Projected	2026-27 Projected
Projected Beginning Fund Balance	\$408,874,295	\$423,127,603	\$43,978,661	\$64,079,294	\$84,581,940
Revenue and Other Resources	117,859,108	104,305,292	20,100,633	20,502,646	20,912,699
Expenditures	193,027,610	483,454,234	0	0	0
Budget Surplus/ (Deficit)	(75,168,502)	(379,148,942)	20,100,633	20,502,646	20,912,699
Projected Ending Fund Balance	423,127,603	43,978,661	64,079,294	84,581,940	105,494,639

**Combined Tax Rate Impact**

The District’s tax rate consists of two 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 86<sup>th</sup> Texas Legislature, AISD is required to lower its 2023 M&O tax rate by tax rate by \$.1831 – from \$1.0080 to \$0.8249. 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 \$0.9335, of that the Maximum Compressed Rate is \$0.7635 with \$0.17 additional pennies. On September 21, 2023, the Board of Trustees adopted a tax rate of \$0.8249 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. The Texas Education Agency will be delaying the issuance of the final rules and ratings for 2023 until Fall of 2023.

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 2023, Arlington ISD scored an A (98 out of 100) on the Financial Integrity Rating System of Texas (FIRST). This rating is based on 2021-2022 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**

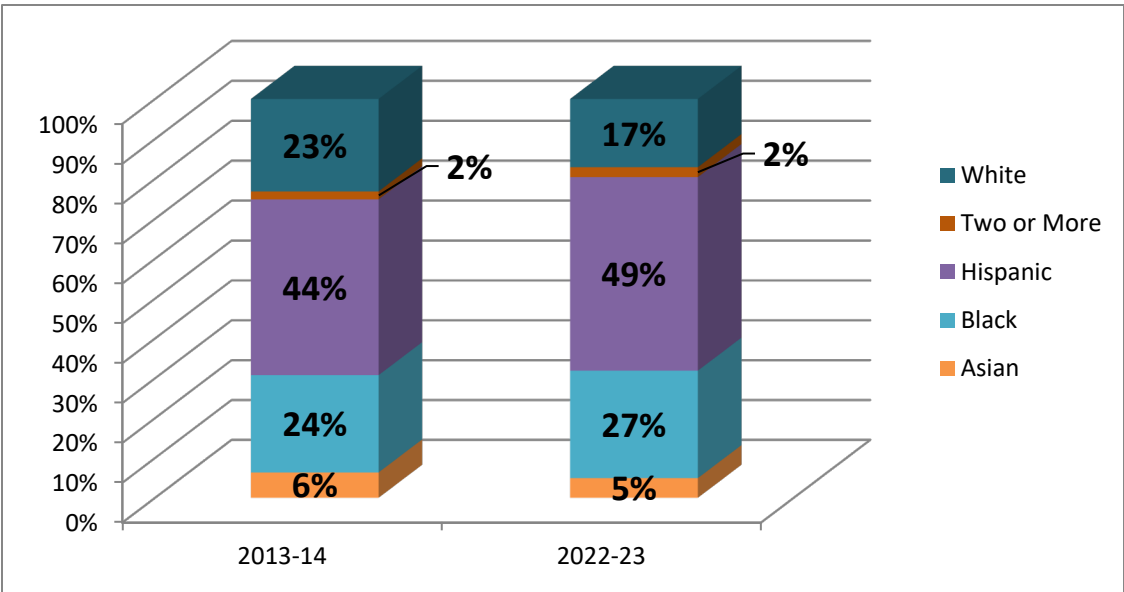
The Arlington Independent School District was established as a political subdivision of the State of Texas and incorporated in 1902. It lies halfway between Dallas and Fort Worth and serves students in four cities – the City of Arlington, the Tarrant County portion of the City of Grand Prairie, the Town 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, 52 regular elementary schools and 1 Pre-K campus. Of our elementary campuses, two are fine arts/dual language academies, we have Pre-K at 51 locations, one elementary leadership academy, one elementary STEM academy, one elementary world language academy and three alternative campuses. Effective with our 2023-2024 school year, the District has four P-Tech programs housed at four high schools. These campuses house approximately 55,593 students.

The total population in the city of Arlington has increased by approximately 7.4% since the 2010 census; however, Arlington ISD’s enrollment has decreased by nearly 16%, or 8,891 students. The District’s student population and the student demographics have changed dramatically. The Hispanic population has grown from 44% to 49% of students while the white population has changed from 23% in 2013-2014 to just under 17% in 2022-2023. Total enrollment is expected to continue to decrease steadily until a stabilization is forecasted in 2031.

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 75% in 2022-2023.

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 2023-2024 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 2023-2024 budget will enable the District to continue to strive to meet its strategic goals and objectives. The District's 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

Although we face decreased enrollment and recapture is now a part of our annual budget, we will provide the resources to empower and engage all students to be contributing, responsible citizens.

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 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.



## 2023-2024 Official Budget

### ***Organizational Section***

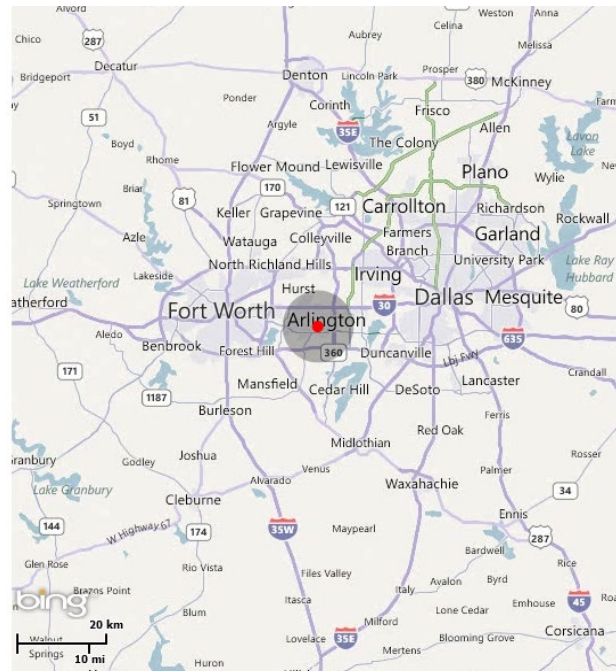
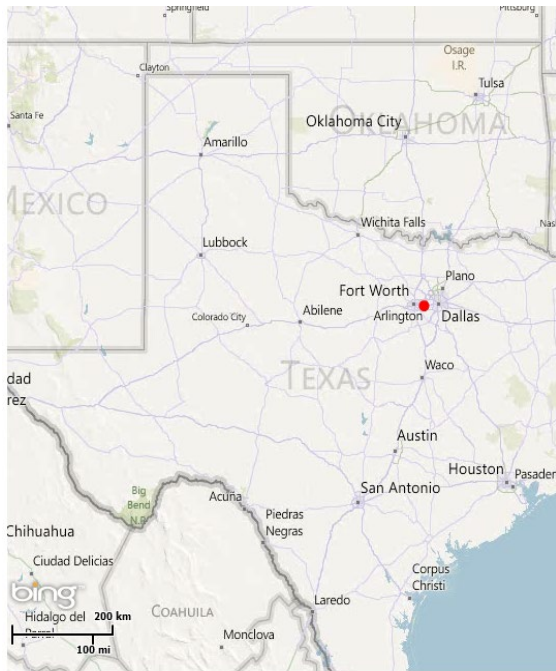


## 2023-2024 Official Budget

<b><u>Organizational Section.</u></b>	<b>39</b>
Description of Arlington ISD	41
2022-2027 Strategic Plan	49
Organizational Chart	53
Organizational Structure	60
Fund Structure	69
Basis of Accounting	71
Classification of Revenues and Expenditures	72
Significant Financial Policies and Procedures	78
Budget Development Process	82
Budget Process and Timeline	86
Budget Administration and Management Process	90

## 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
Brooklyn Richardson, Member	Place 6	Term Ends: 2026
Leanne Haynes, Member	Place 7	Term Ends: 2026

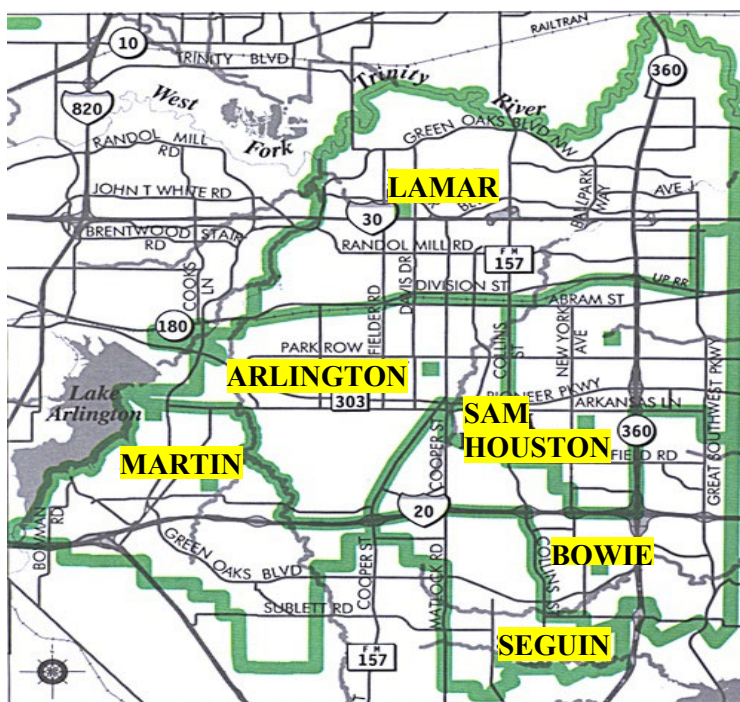
The Board has final control over local school matters limited only by the state legislature, by the courts and by the will of the people as expressed in School Board elections. Board decisions are based on a majority vote of the quorum present.

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, one Center for Visual and Performing Arts, 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 three specialty campuses is estimated to be 55,593 for the 2023-2024 year.

Six High School Boundaries





AISD is the 13<sup>th</sup>-largest school district in Texas. With a staff of approximately 8,100, it is the largest employer in Arlington and the 6<sup>th</sup> 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 offered to enhance learning opportunities beyond the 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 an 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 have an opportunity to earn workforce certificates aligning with a career pathway. The fifth cohort of students will enter the Arlington College and Career High School in 2023-2024.
- **Crow Leadership Academy** is 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 while exploring local and global issues and opportunities in real-life contexts.
- **Pearcy STEM Academy** affords students the opportunity to have real-world problem solving embedded into all math and science classes, with an emphasis on life-ready skills (problem-solving, creativity, communication, collaboration, and critical thinking). These students also participate in STEM-related field trips/speakers, campus clubs and competitions.
- At **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 is an innovative high school that 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** allow our high school students the opportunity to 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-six percent of secondary students are enrolled in the career and technical education program.
- **Corey and Jones Academies of Fine Arts and Dual Language (FADL)** 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.
- **Gunn Junior High School Fine Arts and Dual Language (FADL) Academy-** This program serves as the middle level program for students participating in the FADL programming at both Corey and Jones Academies. Students participating in this program have opportunities to specialize in their chosen area of the fine arts as well as continue to foster their mastery of both Spanish and a third language of their choice.
- **STEM Academy at Martin High School** students have the opportunity to earn high school and college credits along four pathways – engineering, biology/biomedical science, computer science and math/science.

The District recently expanded educational options for students 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 an 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 the broad and expansive field of business administration and accounting.
- **Pathways in Technology Early College High School (PTECH) at Seguin -** This early college



high school prepares students for success in the highly diverse area of engineering.

- **Pathways in Technology Early College High School (PTECH) at Sam Houston High School-** This early college high school prepares students for success in the vast fields of technology and logistics.

AISD currently offers the **International Baccalaureate World School Programme** at four of its high schools. Students can 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 includes 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 the material fees 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 into 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 facility 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 394,602 in 2022. Arlington hosts employers from a various 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 “We Can. We Do” 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. The city has recently announced a Neighborhood Matching Grant of \$150,000 to fund improvement projects designed for beautification and enhancement of public spaces thus strengthening neighborhoods. 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 complex.

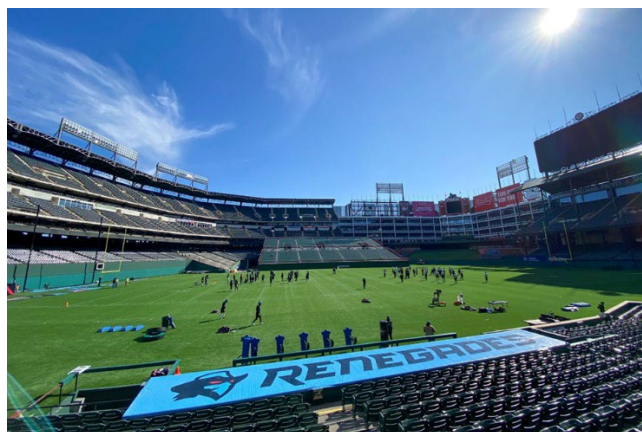
The Texas Rangers baseball team debuted a \$1.1 billion stadium in 2020, but before that, the team opened Texas Live!, a \$250 million entertainment complex, just a few steps away. The site is home to more than



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 brought more than 2,000 permanent jobs to the city. Live! By Loews in the winner of the 2020 ConventionSouth Readers Choice Award.

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.

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. Renamed to Choctaw Stadium, the venue is now home to the XFL Arlington Renegades (2023 XFL Champions) and Six Flags Headquarters. It includes a tower with 200,000 square feet of office space.



Upcoming projects in Arlington include:

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 2025.

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 worldwide. 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. Globe Life Field will host the 2024 Major League Baseball All-Star game. The Dallas Cowboys AT&T stadium has hosted numerous NFL and college games, major concerts, along with other major events throughout the year. Arlington is also excited to be the home of the WNBA's Dallas Wings. In October 2023, 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.





Since publishing our last budget book, our lives are returning to a new norm. A norm where COVID-19 is no longer a public health emergency. The effects of the pandemic on our supply chains and inflation rates are easing. The unemployment rate in Arlington is rebounding, and is currently 3.8%, while Texas is 4.1% and the U.S. is 3.6% as of June 2023. 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

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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, but a cost cannot be tied to each in that their nature requires a comprehensive evaluation rather than an independent cost. It includes specific strategies and measurable outcomes. The strategic plan, Powered by Possibilities, has many components that were instrumental in the budget development process for 2023-2024. The 2023-2024 budget will enable the District to continue to strive to meet its strategic goals and objectives. The District's 2022-2027 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***

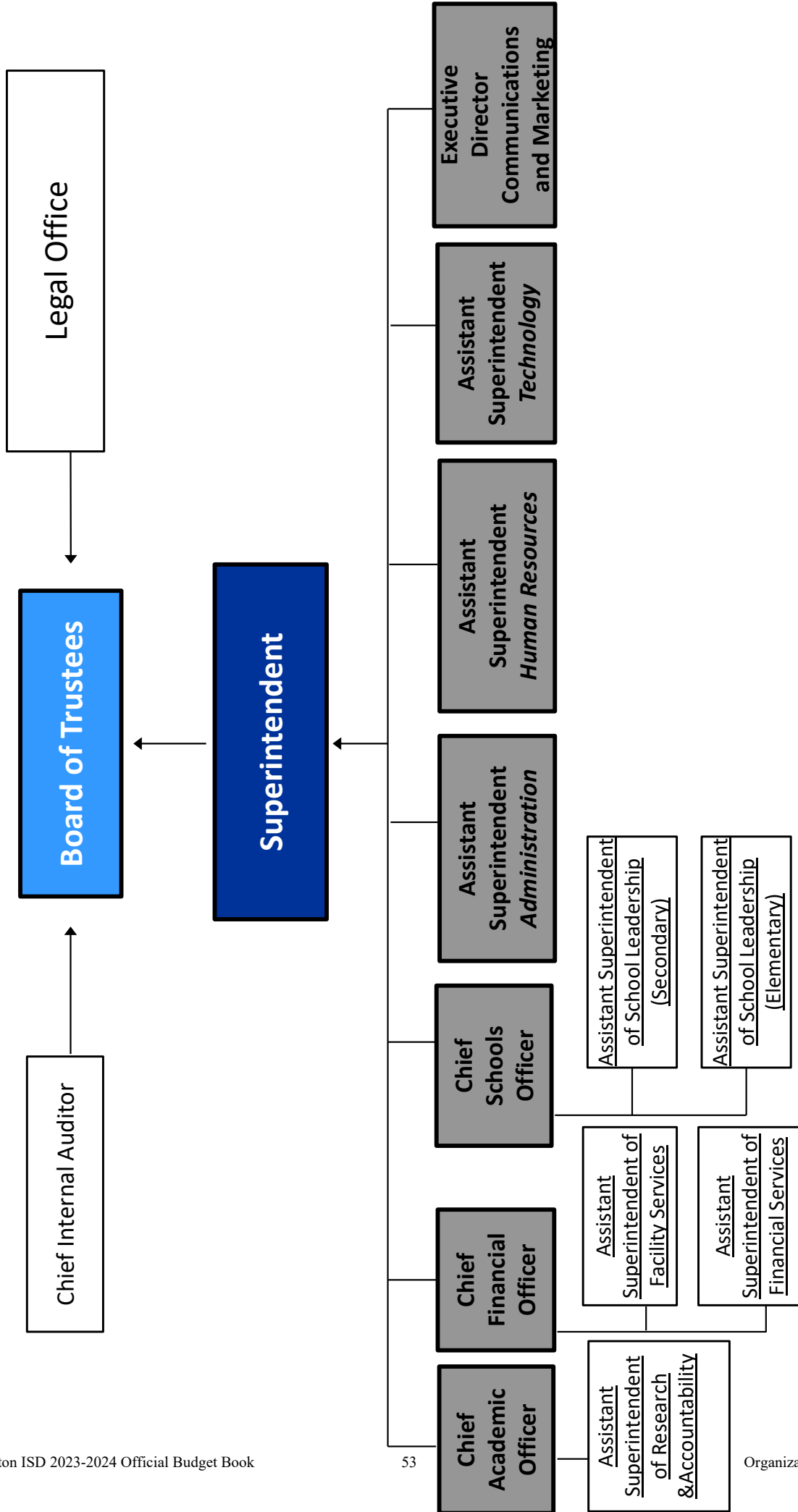
- 3.1 Expand, differentiate and monitor resources for students and staff social and emotional health. (Year 1)
- 3.2 Implement differentiated learning and training for staff, students and parents in effective strategies for SEL and PBIS. (Year 3)
- 3.3 Create a District calendar that prioritizes time 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)

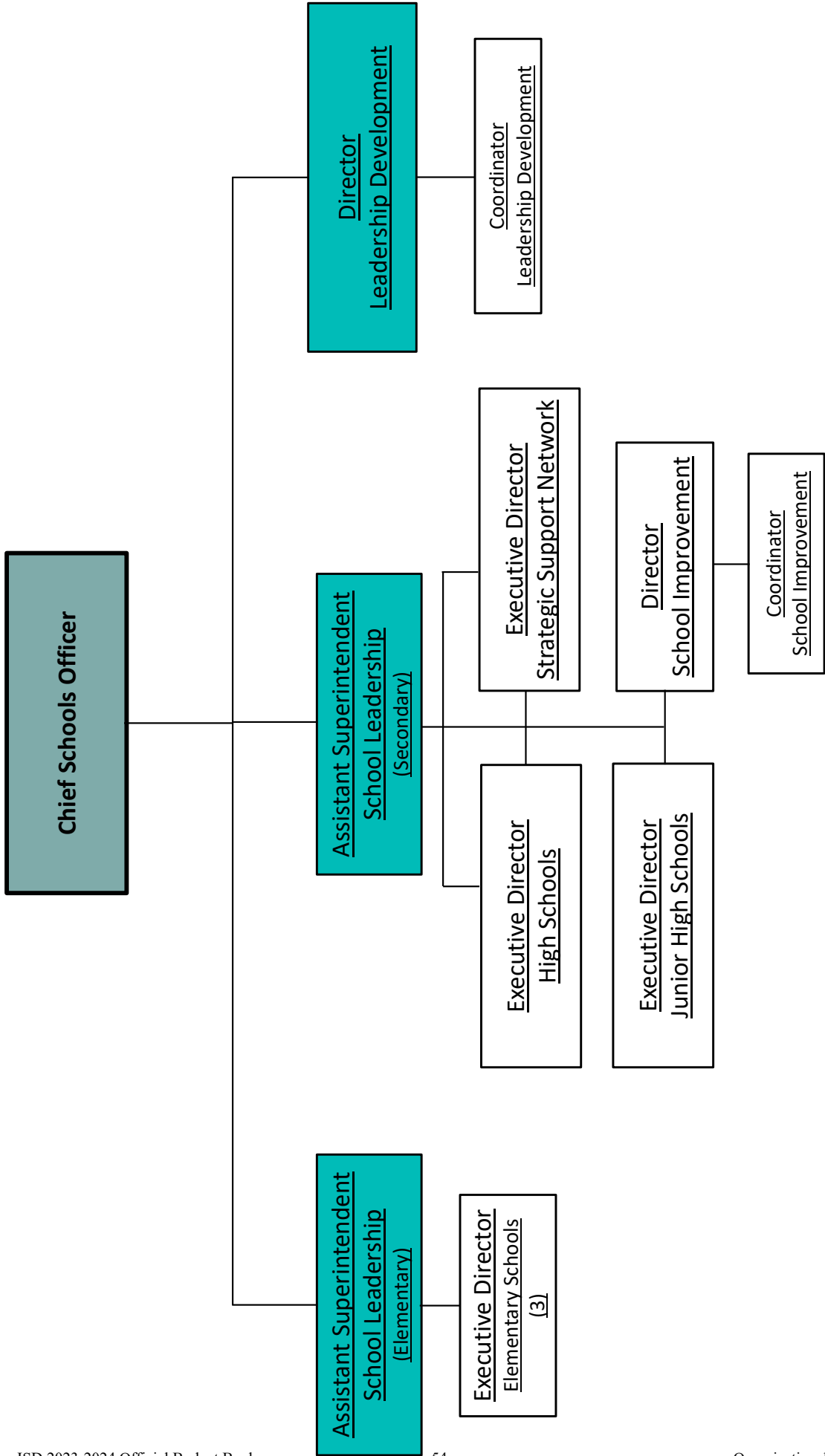
**2022-2027 Strategic Plan: Powered by Possibilities (Continued)**

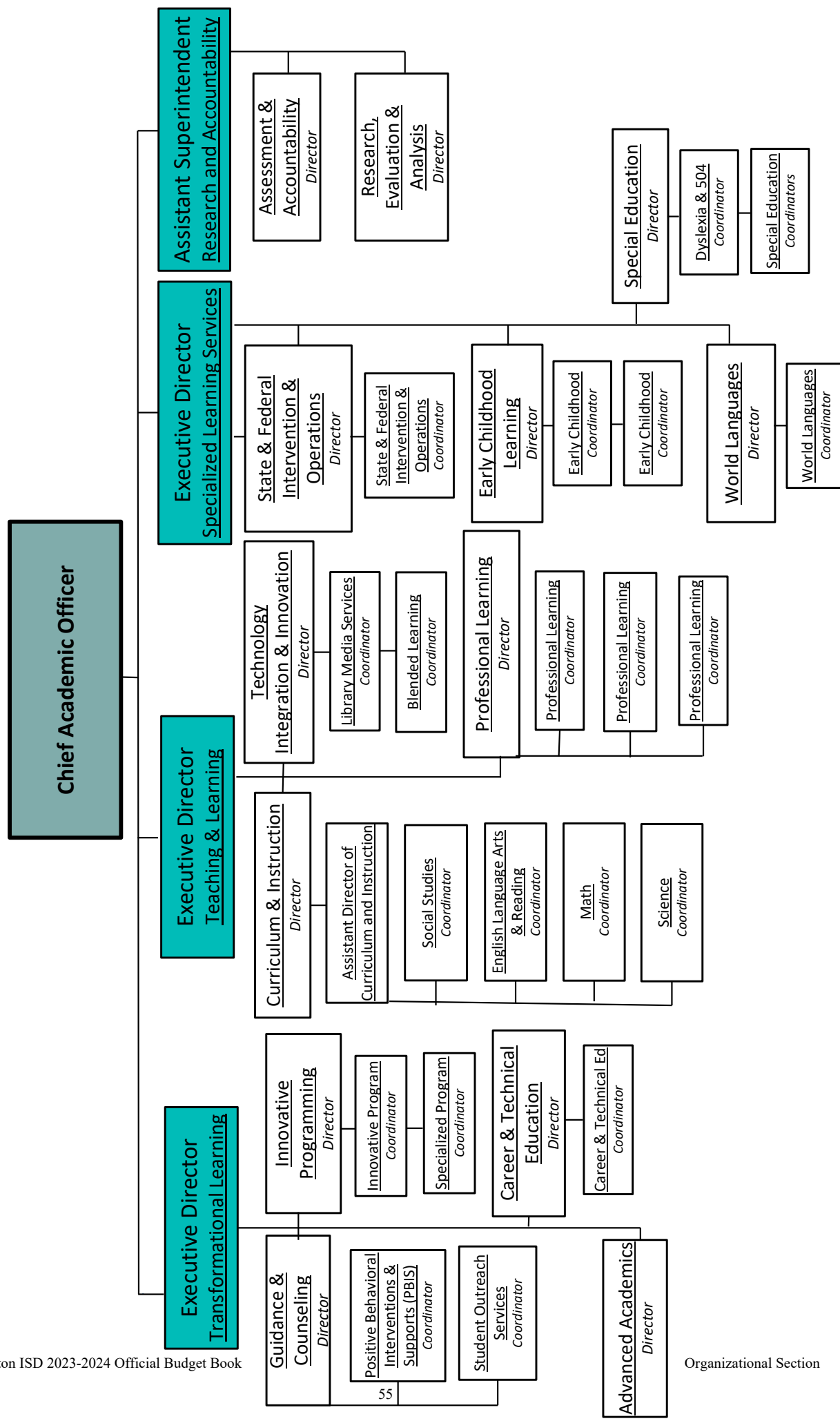
***Equitable Access***

- 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)



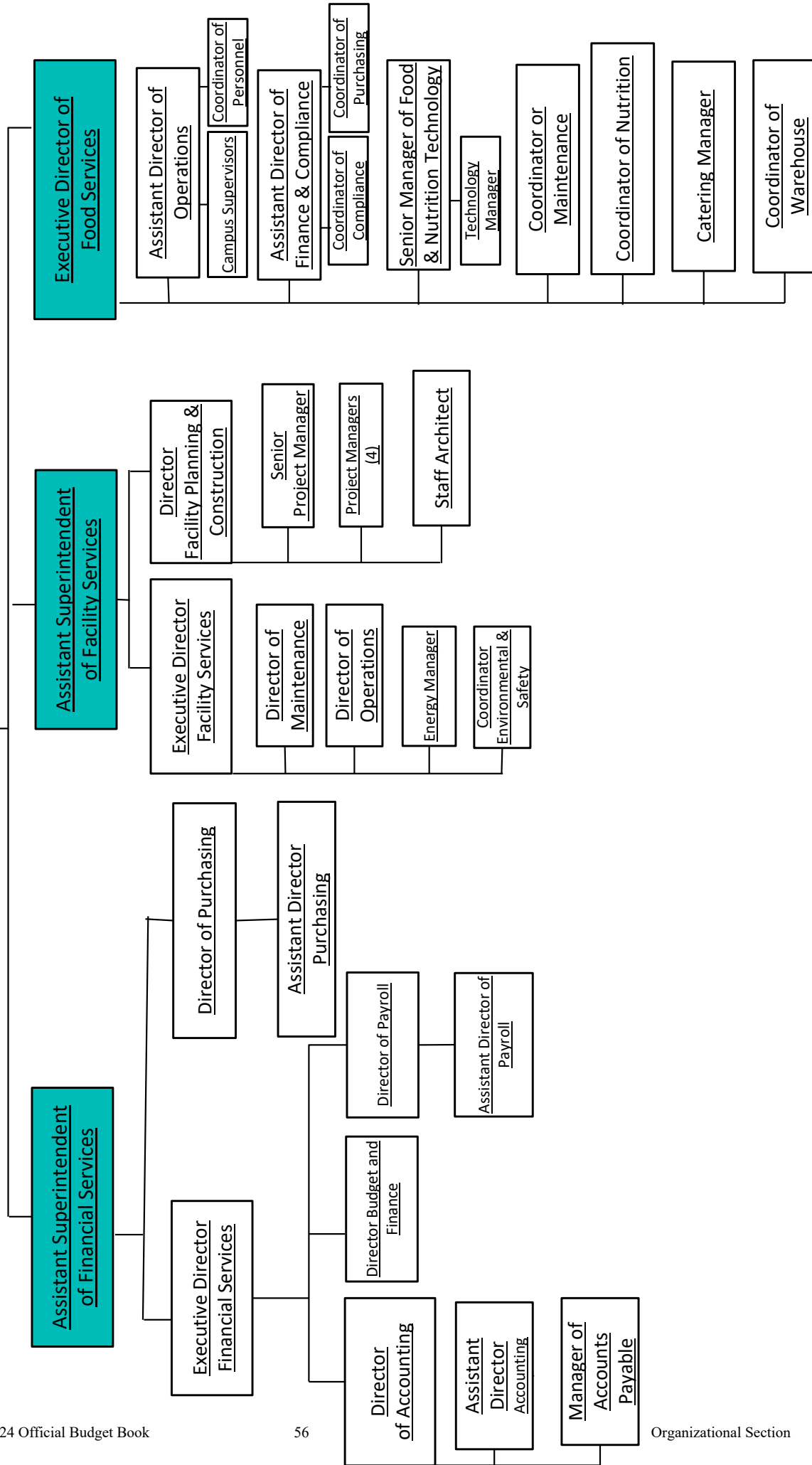


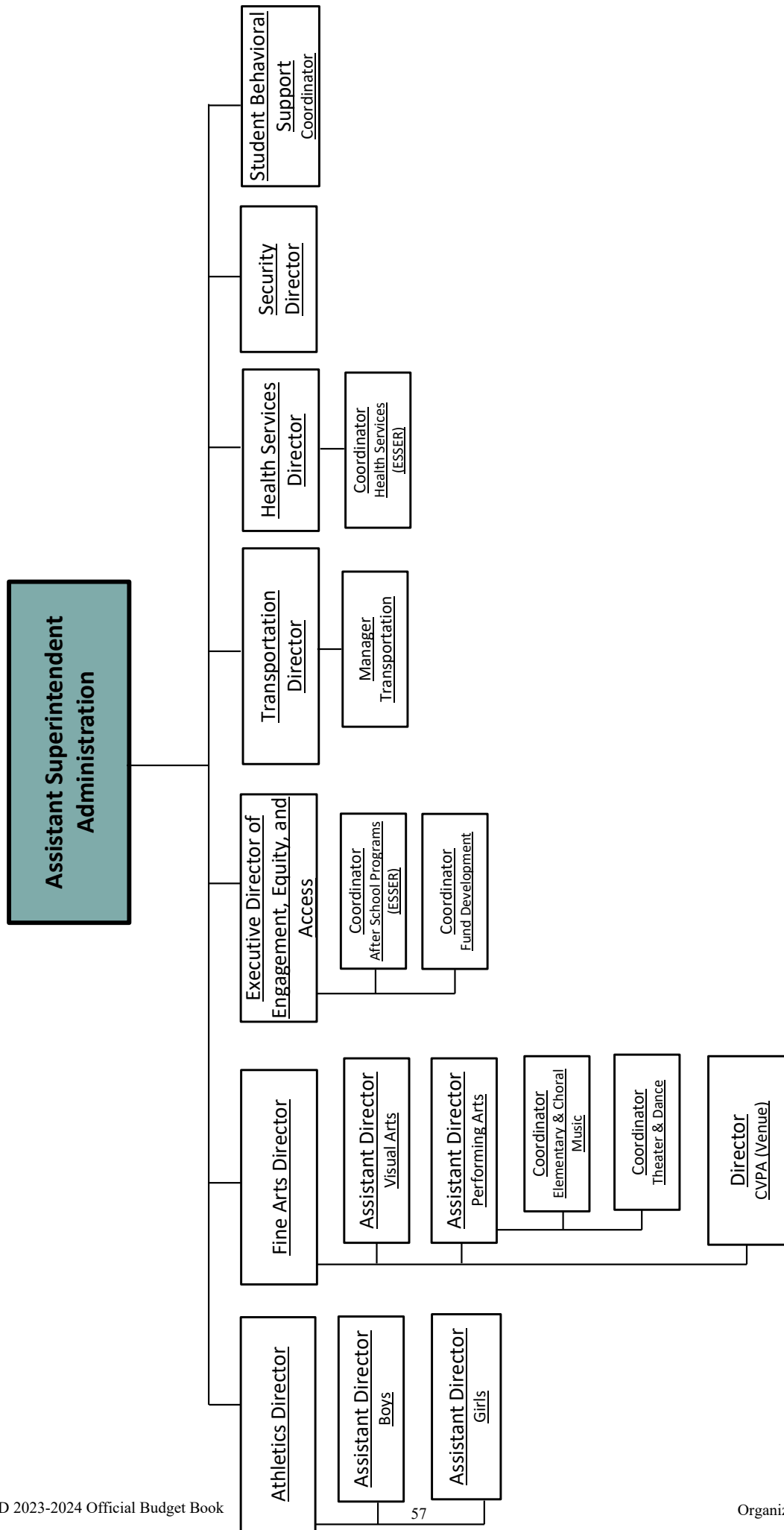


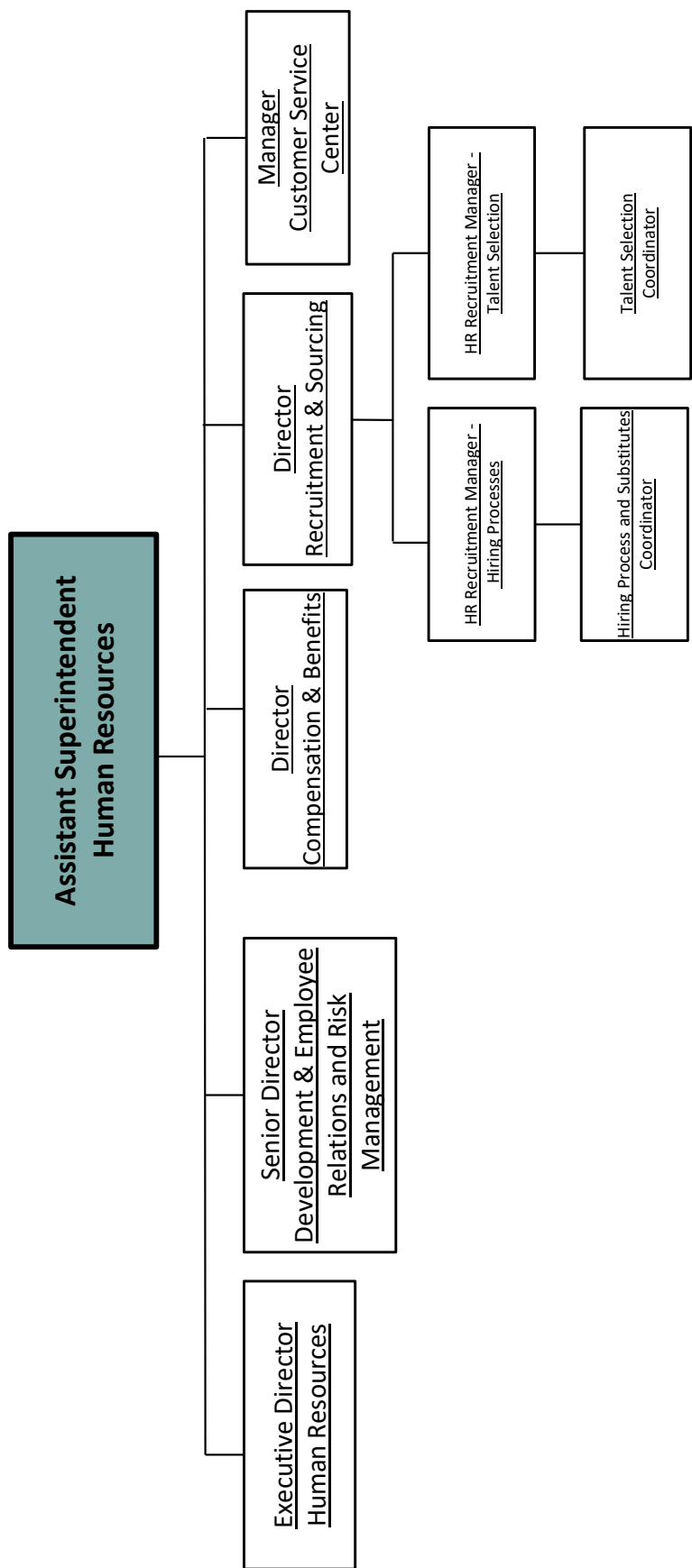


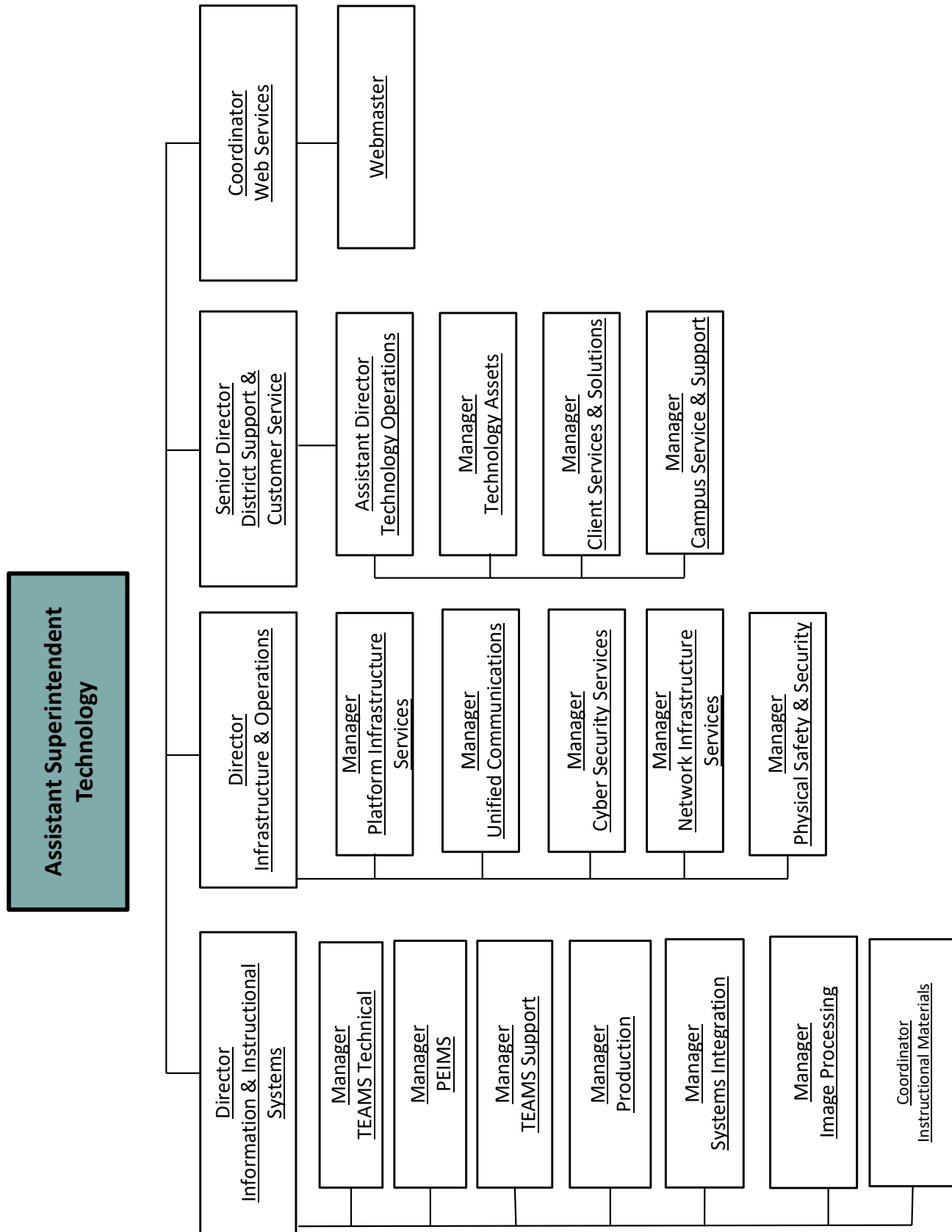


**Chief Financial Officer**









## Organizational Structure

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*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.

*Guidance and Counseling* – The Guidance and Counseling Director reports to the Executive Director of Transformational 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.

*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. The Department is responsible for updating schools on legal requirements and program developments.

*Postsecondary Partnerships* – The Director of Postsecondary Partnerships reports to the Executive Director of Transformational Learning. The Postsecondary Partnerships Department supports the Arlington ISD goal for every student to graduate college and career ready through college testing, TSIA2, dual credit, and the Early College High School (ECHS) and Pathways in Technology Early College High School (P-TECH) College and Career Readiness School Models.

*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.

*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 Executive 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.

*Engagement, Equity, and Access* – The Executive Director of Engagement, Equity, and Access 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 4 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), and Web Services.



## Fund Structure

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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. During the 2022-2023 fiscal year, the Board of Trustees approved consolidating the Natural Gas Fund into the Capital Projects Fund to be used for approved capital projects. Revenues and other resources generated through oil and gas mineral leasing activity make up the funds in what was the Natural Gas Fund. 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**

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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**

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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**

**91 Contracted Instructional Services between Public Schools (Recapture)**

This code is used exclusively for the purchase of weighted average daily attendance (WADA) from either the state or other school districts.

**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**

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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, *Powered by Possibilities*, guided development of the 2023-2024 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.

#### *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 2023-2024.

*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

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- ✧ 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 30<sup>th</sup> and May 15<sup>th</sup>. 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 25<sup>th</sup>.
- ✧ Certified values are used to determine the property tax revenues that can be generated for the General Operating Fund and the Debt Service Fund.
- ✧ The Superintendent presents his 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 30<sup>th</sup>. 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 25<sup>th</sup>.
- ✧ 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.

<b>2023-2024 Budget Calendar</b>		
Budget Committee Meeting	October 11, 2022	Budget Committee
Budget Amendment #4: FY 2022-23 Budget Amendment	November 3, 2022	Board of Trustees Consent Item
2022-23 PEIMS Snapshot Enrollment Data Submitted to Budget Office	November 7, 2022	PEIMS
Distribution of Non District Staffing Memo	November 14, 2022	Campuses and Departments Mark Strand
Student Enrollment Projections	November 18, 2022	Accountability and Research
Campuses and Departments Establish Budget Priorities	November-December, 2022	Campus, Departments, and Program Managers
Approval of Staffing Ratios	December 8, 2022	Board of Trustees Action Item
Budget Amendment #5: FY 2022-23 Budget Amendment	December 8, 2022	Board of Trustees Consent Item
TEAMS Budget Entry Available	December 9, 2022	Budget and Finance Office
Budget Amendment #6: FY 2022-23 Budget Amendment	January 12, 2023	Board of Trustees Consent Item
2022-2023 Non District Staffing	January 18, 2023	Department Leaders
Zero-Based Budget Worksheets Reviewed by Executive Director, Assistant Superintendent and Chief	January 20, 2023	Budget Owners and Executive Directors
2023-2024 Consideration of Non District Staffing Requests Approved by Senior Staff	January 24, 2023	Senior Staff
New Year Position Initialization Processes finalized	January 27, 2023	Payroll, Technology and Human Resources
Budget requests submitted in TEAMS from Departments and Elementary Campuses	January 30, 2023	Budget Owners
Budget requests submitted to Executive Director or Chief	January 30, 2023	Budget Owners
Begin Elementary Staffing Conferences	February 1, 2023	Human Resources
Budget Amendment #7: FY 2022-23 Budget Amendment	February 2, 2023	Board of Trustees Consent Item
Adjustments to Staffing From Senior Leadership due to HR and Input into TEAMS	February 3, 2023	Senior Staff
FY23 Budgetary Savings Due to Budget and Finance Department	February 3, 2023	Zero-Based Budget Owners
FY24 Budget Department Submit FY23 to FY22 By Budget Owner to Senior Leadership	February 6, 2023	Zero-Based Budget Owners
Begin Department Budget Review Meetings	February 13, 2023	Budget and Finance Office
Budget requests due in TEAMS from Secondary Campuses	February 24, 2023	Budget Owners
Budget Amendment #8: FY 2022-23 Budget Amendment	March 2, 2023	Board of Trustees Consent Item

Budget Process and Timeline, *continued*

<b>2023-2024 Budget Calendar Cont'd</b>		
Department Budget Reviews Completed	March 3, 2023	Budget and Finance Office Meetings with Department Budget Owners
Begin Secondary Staffing Conferences	March 6, 2023	Human Resources
TASB Market Analysis Begins	March 2023	Compensation and Benefits
Staffing Conferences Completed	March 31, 2023	Human Resources
Bond Budgets Input into TEAMS	April 10, 2023	Bond Budget Owners
All adjustments are posted in TEAMS HR system	April 14, 2023	Human Resources
Create SnapShot in TEAMS	April 17, 2023	Budget and Finance Office
District Instructional Decision-Making Committee (DIDC) Meeting	April 2023	DIDC
TASB Market Analysis Ends	April 20, 2023	Compensation and Benefits
TASB Market Analysis Findings Presentation	April 20, 2023	Human Resources
Certified Estimated Values	May 1, 2023	TAD
Budget Amendment #9: FY 2022-23 Budget Amendment	May 4, 2023	Board of Trustees Consent Item
Preliminary SnapShot Analysis/Report	May 5, 2023	Budget and Finance Office
HR Validation of SnapShot	May 15, 2023	Human Resources
Post Budget Summary on Website, Publish Budget and Tax Rate Advertisement of Public Hearing in Newspaper	June 2, 2023	Financial Services
Public Hearing on Budget and Tax Rate	June 20, 2023	Board of Trustees Public Hearing
Adopt FY 2023-24 Budget (Must be adopted by June 30, 2023)	June 20, 2023	Board of Trustees Action Item
2022-23 Final Budget Amendment	June 20, 2023	Board of Trustees Consent Item
Post Adopted Budget on Website	June 21, 2023	Budget and Finance Office
Certified Appraised Values	July 25, 2023	TAD
Adopt Tax Rate	August 2023	Board of Trustees



Budget Process and Timeline, *continued*

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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**

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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.



## 2023-2024 Official Budget

### *Financial Section*



## 2023-2024 Official Budget

<b>Financial Section. . . . .</b>	<b>92</b>
Description of All Funds . . . . .	95
Structure of All Funds - Diagram . . . . .	96
Summary Data for Total Budgeted Funds. . . . .	97
Combined Budget Summaries	
Combined 2023-24 Budget . . . . .	99
Combined 2023-24 Budget - Detail by Fund . . . . .	100
Summary of Changes in Fund Balance/Equity . . . . .	103
Combined Budget Summary - 8 years - by Function . . . . .	104
Combined Budget Summary - 8 years - by Object . . . . .	105
Individual Funds	
General Fund . . . . .	106
Enrollment . . . . .	107
Revenue Trends and Assumptions . . . . .	108
Expenditure Summary . . . . .	112
Fund Balance Impact . . . . .	120
2023-24 General Fund Budget -	
2021-22 Actual, 2022-23 Projected, 2023-24 Budgeted	
By Function . . . . .	125
By Object Category . . . . .	126
By Object . . . . .	127
2023-24 General Fund Expenditure Budget by Function and Object Category. . . . .	130
Projections . . . . .	131
Budget Summary - 8 years - by Function . . . . .	132
Budget Summary - 8 years - by Object . . . . .	133
Special Revenue Fund - Child Nutrition Fund . . . . .	134
Revenue Trends and Assumptions . . . . .	135
Expenditure Summary . . . . .	137
Fund Balance Impact . . . . .	138
2023-24 Child Nutrition Fund Budget -	
2021-22 Actual, 2022-23 Projected, 2023-24 Budgeted	
By Function . . . . .	139
By Object Category . . . . .	140
By Object . . . . .	141
2023-24 Child Nutrition Fund Expenditure Budget by Function and Object Category. . . . .	143
Budget Summary - 8 years - by Function . . . . .	144
Budget Summary - 8 years - by Object . . . . .	145

Debt Service Fund . . . . .	146
Revenue Trends and Assumptions . . . . .	147
Expenditure Summary . . . . .	150
Other Sources/Uses . . . . .	150
Fund Balance Impact . . . . .	151
Debt Margin Calculation . . . . .	152
Bond Rating . . . . .	152
2023-24 Debt Service Fund Budget -	
2021-22 Actual, 2022-23 Projected, 2023-24 Budgeted	
By Function . . . . .	153
By Object Category . . . . .	154
By Object . . . . .	155
2023-24 Debt Service Fund Expenditure Budget by Function and Object	
Category. . . . .	156
Budget Summary - 8 years - by Function . . . . .	157
Budget Summary - 8 years - by Object . . . . .	158
Net Debt Service . . . . .	159
Capital Projects Fund . . . . .	179
Revenue Trends and Assumptions . . . . .	181
Expenditure Summary . . . . .	182
Fund Balance Impact . . . . .	184
2023-24 Capital Projects Fund Budget -	
2021-22 Actual, 2022-23 Projected, 2023-24 Budgeted	
By Function . . . . .	185
By Object Category . . . . .	186
By Object . . . . .	187
2023-24 Capital Projects Fund Expenditure Budget by Function and Object	
Category. . . . .	188
Budget Summary - 8 years - by Function . . . . .	189
Budget Summary - 8 years - by Object . . . . .	190
2019 Bond Construction Update. . . . .	191
Capital Projects Fund Report . . . . .	206

## Description of All Funds

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

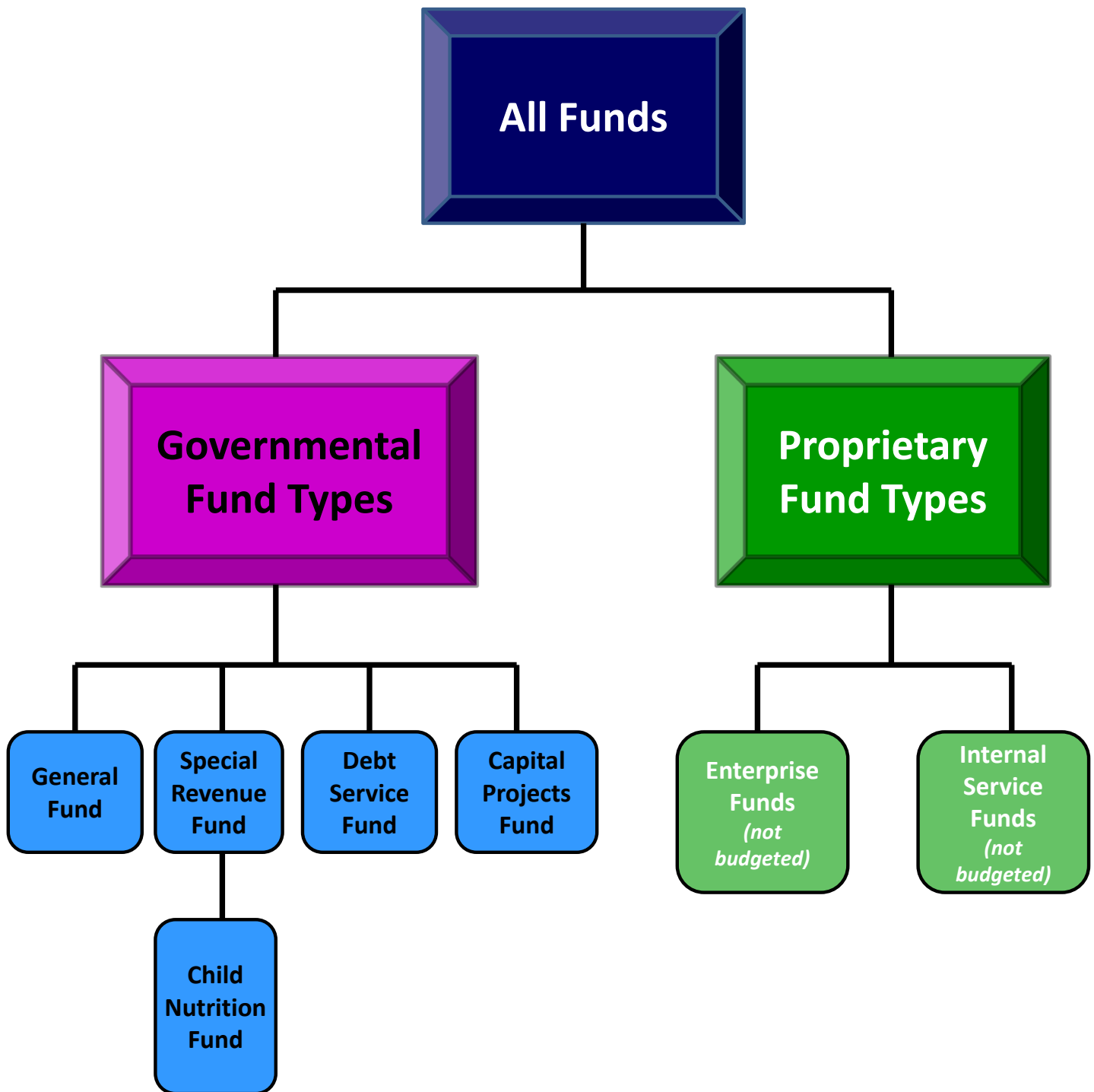
- **General Fund** – The *General Fund* accounts for all financial transactions not included in other funds. The principal sources of revenue include local property taxes and state aid. Expenditures include costs associated with the daily operations of the schools.
- **Special Revenue Fund** – The *Special 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. 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.
- **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. During the 2022-2023 fiscal year, the Board of Trustees approved consolidating the Natural Gas Fund into the Capital Projects Fund to be used for approved capital projects. Revenues and other resources generated through oil and gas mineral leasing activity make up the funds in what was the Natural Gas Fund.

**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

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Since publishing our last budget book, our lives are returning to a new norm. A norm where COVID-19 is no longer a public health emergency. The effects of the pandemic on our supply chains and inflation rates are easing. Unfortunately, the district has not gained the enrollment it had prior to the pandemic nor a higher attendance rate to increase state revenue. On the opposing side of that is the very healthy property value growth the district is experiencing, which has resulted in the district falling into one with excess local revenue for the first time. This is better known as recapture.

Although we face decreased enrollment and recapture is now a part of our annual budget, the AISD will provide the resources to empower and engage all students to be contributing, responsible citizens. The adopted budget assumes normal operations within routine expenditures. The budget recognizes a decrease in state aid and an increase in recapture payments to TEA. The budget will be amended throughout the year to direct resources where appropriate to respond situations as they arise

---

The 2023-2024 budgeted revenue and other resources for all budgeted funds is \$902,081,115.

79.12% 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 \$498,861,120, or 55.3% of total budgeted revenue and other resources. As certified property values continue to increase, revenue from local property taxes increases.

State sources contribute \$190,045,382, or 21.1% 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.

The remaining 5%, or \$41,075,894, 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 as well as reimbursements received through indirect costs for the ESSER grant program.

Other resources are budgeted at \$102,900,000, or 11.4% of total revenue. The Summer 2023 bond sale of \$49,500,000 is budgeted in Debt Service Fund. The Capital Projects Fund portion of the bond sale is budgeted at \$102,400,000. While the District receives the proceeds in a given fiscal year, the majority of those funds are spent in more than one fiscal year.

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## Summary Data for Total Budgeted Funds, *continued*

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The 2023-2024 budgeted expenditures and other uses for all budgeted funds is \$1,287,230,057.

The education of students is a labor-intensive process, and payroll expenditures comprise 42% of budgeted expenditures for all funds.

Contracted services, including utilities and recapture payments to TEA in the General Fund and facilities condition deficiency and lifecycle replacements in the Capital Projects fund, account for 4% of total budgeted expenditures. Condition deficiency and lifecycle replacement expenditures can vary significantly yearly based on scheduled bond sales and projects.

Debt service comprises 10% of budgeted expenditures and capital outlay comprises 39% of budgeted expenditures, while supplies and travel/other comprise 4% and 1%, respectively. Capital outlay expenditures can also vary significantly yearly 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 2023-2024 Adopted Budget  
All Funds

		Governmental Fund Types	Total
<b>Revenues</b>			
5700	Local & Intermediate Revenue	\$ 519,059,839	\$ 519,059,839
5800	State Program Revenue	190,045,382	190,045,382
5900	Federal Program Revenue	41,075,894	41,075,894
<b>Total Revenues</b>		<b>750,181,115</b>	<b>750,181,115</b>
<b>Expenditures</b>			
	<u>Function</u>		
11	Instruction	347,617,889	347,617,889
12	Instructional Resources & Media Services	7,350,707	7,350,707
13	Curriculum & Staff Development	8,675,830	8,675,830
21	Instructional Administration	13,353,046	13,353,046
23	School Administration	34,838,234	34,838,234
31	Guidance & Counseling	31,658,763	31,658,763
32	Attendance & Social Work Service	3,421,574	3,421,574
33	Health Services	8,315,944	8,315,944
34	Pupil Transportation	21,294,432	21,294,432
35	Food Service	34,934,244	34,934,244
36	Co-curricular Activities	15,653,489	15,653,489
41	General Administration	16,637,909	16,637,909
51	Plant Maintenance & Operations	62,480,658	62,480,658
52	Security	13,973,827	13,973,827
53	Computer Processing	23,486,870	23,486,870
61	Community Services	671,266	671,266
71	Debt Service	122,370,393	122,370,393
81	Facility Acquisition & Construction	462,924,584	462,924,584
91	Contracted Instructional Services (Ch. 49 Recapi	6,241,026	6,241,026
95	Student Tuition Non-public Schools	75,000	75,000
97	Payments to TIF	-	-
99	Other Intergovernmental Charges	2,254,372	2,254,372
<b>Total Expenditures</b>		<b>1,238,230,057</b>	<b>1,238,230,057</b>
<b>Excess/(Deficiency) of Revenue and Expenditu</b>		<b>(488,048,942)</b>	<b>(488,048,942)</b>
<b>Other Financing Sources (Uses)</b>			
	Other Resources	151,900,000	151,900,000
	Other Uses	49,000,000	49,000,000
<b>Total Other Financing Sources (Uses)</b>		<b>102,900,000</b>	<b>102,900,000</b>
<b>Surplus/(Deficit)</b>		<b>(385,148,942)</b>	<b>(385,148,942)</b>
Projected Beginning Fund Balance/Equity		366,532,444	366,532,444
Projected Ending Fund Balance/Equity		366,532,444	366,532,444

**Combined 2023-2024 Adopted Budget - Detail by Fund**

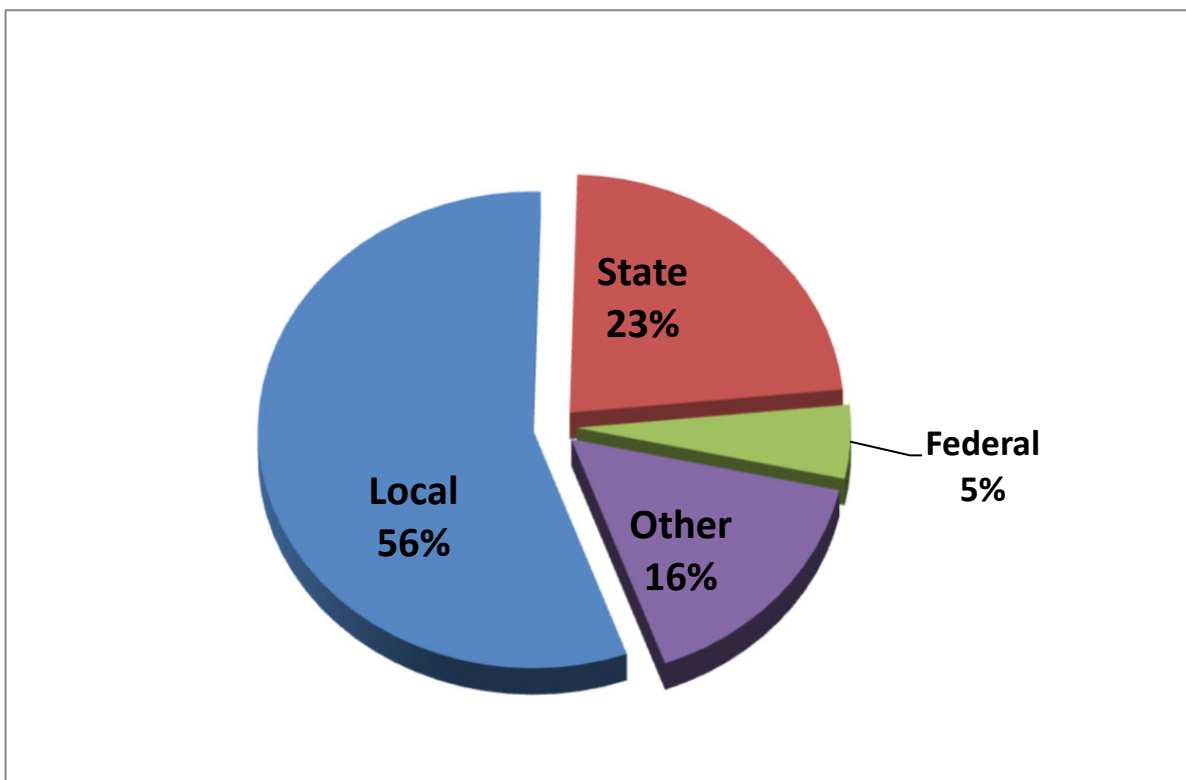
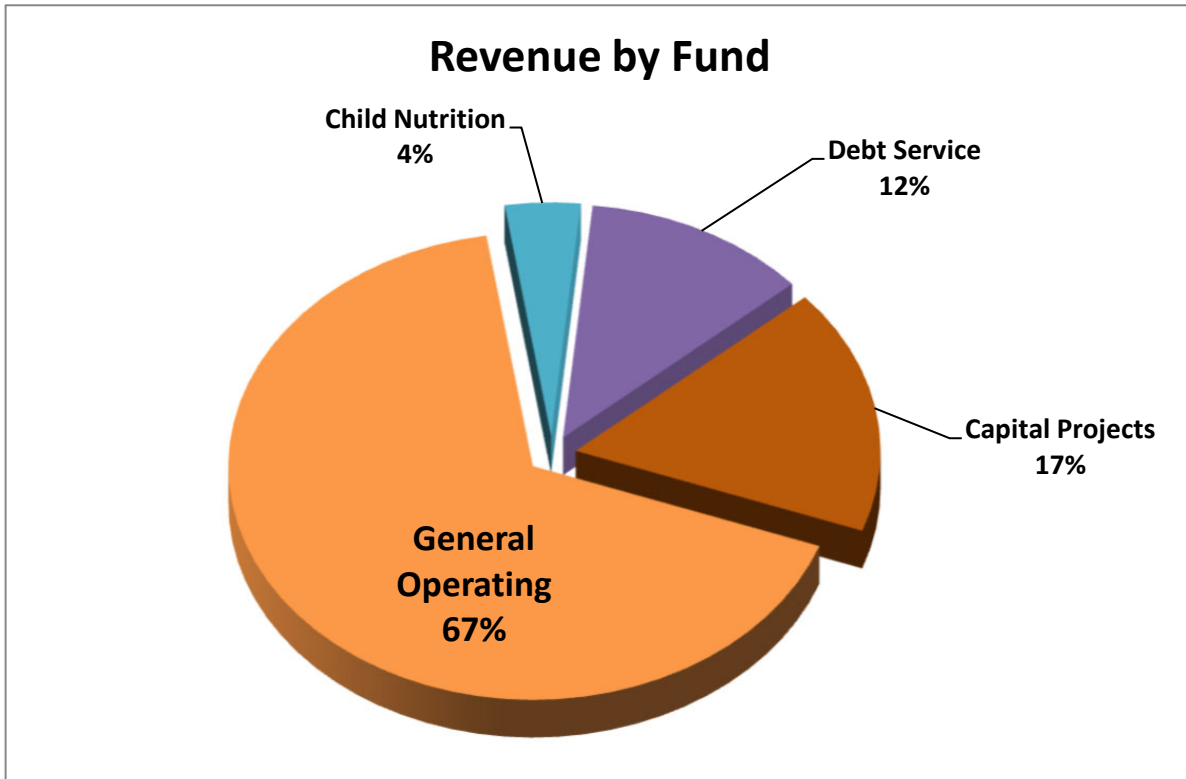
*All Funds*

		General Operating Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total Governmental Fund Types
<b>Revenues</b>						
5700	Local & Intermediate Revenue	\$ 392,004,362	\$ 120,306,614	\$ 1,905,292	\$ 4,843,571	\$ 519,059,839
5800	State Program Revenue	189,058,159	812,223	-	175,000	190,045,382
5900	Federal Program Revenue	12,478,706	198,056	-	28,399,132	41,075,894
<b>Total Revenues</b>		<b>593,541,227</b>	<b>121,316,893</b>	<b>1,905,292</b>	<b>33,417,703</b>	<b>750,181,115</b>
<b>Expenditures</b>						
<b>Function</b>						
11	Instruction	341,545,572	-	6,072,317	-	347,617,889
12	Instructional Resources & Media Services	7,350,707	-	-	-	7,350,707
13	Curriculum & Staff Development	8,675,830	-	-	-	8,675,830
21	Instructional Administration	13,353,046	-	-	-	13,353,046
23	School Administration	34,838,234	-	-	-	34,838,234
31	Guidance & Counseling	31,658,763	-	-	-	31,658,763
32	Attendance & Social Work Service	3,421,574	-	-	-	3,421,574
33	Health Services	8,315,944	-	-	-	8,315,944
34	Pupil Transportation	18,523,204	-	2,771,228	-	21,294,432
35	Food Service	521,341	-	-	34,412,903	34,934,244
36	Co-curricular Activities	15,536,737	-	116,752	-	15,653,489
41	General Administration	16,610,309	-	27,600	-	16,637,909
51	Plant Maintenance & Operations	62,475,858	-	-	4,800	62,480,658
52	Security	13,121,965	-	851,862	-	13,973,827
53	Computer Processing	13,846,979	-	9,639,891	-	23,486,870
61	Community Services	671,266	-	-	-	671,266
71	Debt Service	3,500	121,316,893	1,050,000	-	122,370,393
81	Facility Acquisition & Construction	-	-	462,924,584	-	462,924,584
91	Contracted Instructional Services (Ch. 49 Recapture)	6,241,026	-	-	-	6,241,026
95	Student Tuition Non-public Schools	75,000	-	-	-	75,000
97	Payments to TIF	-	-	-	-	-
99	Other Intergovernmental Charges	2,254,372	-	-	-	2,254,372
<b>Total Expenditures</b>		<b>599,041,227</b>	<b>121,316,893</b>	<b>483,454,234</b>	<b>34,417,703</b>	<b>1,238,230,057</b>
<b>Excess/(Deficiency) of Revenue and Expenditures</b>		<b>(5,500,000)</b>	<b>-</b>	<b>(481,548,942)</b>	<b>(1,000,000)</b>	<b>(488,048,942)</b>
<b>Other Financing Sources (Uses)</b>						
	Other Resources	-	49,500,000	102,400,000	-	151,900,000
	Other Uses	-	49,000,000	-	-	49,000,000
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>500,000</b>	<b>102,400,000</b>	<b>-</b>	<b>102,900,000</b>
<b>Surplus/(Deficit)</b>		<b>(5,500,000)</b>	<b>500,000</b>	<b>(379,148,942)</b>	<b>(1,000,000)</b>	<b>(385,148,942)</b>
Projected Beginning Fund Balance/Equity		243,906,313	63,313,736	59,312,395	12,161,799	366,532,444
Projected Ending Fund Balance/Equity		238,406,312	63,813,736	(319,836,547)	11,161,799	(18,616,498)

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 \$5,406,658 separately identified for this purpose.

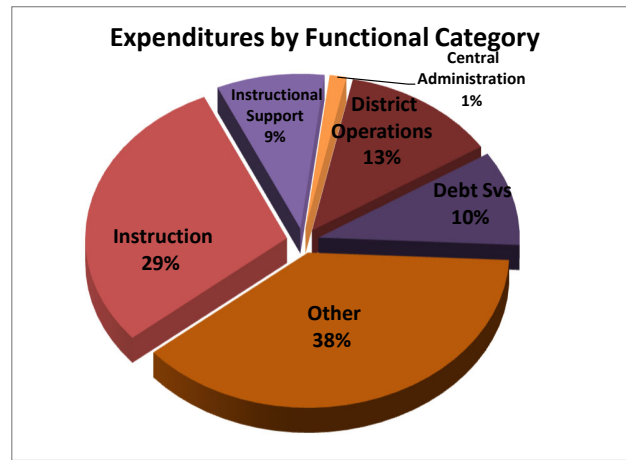
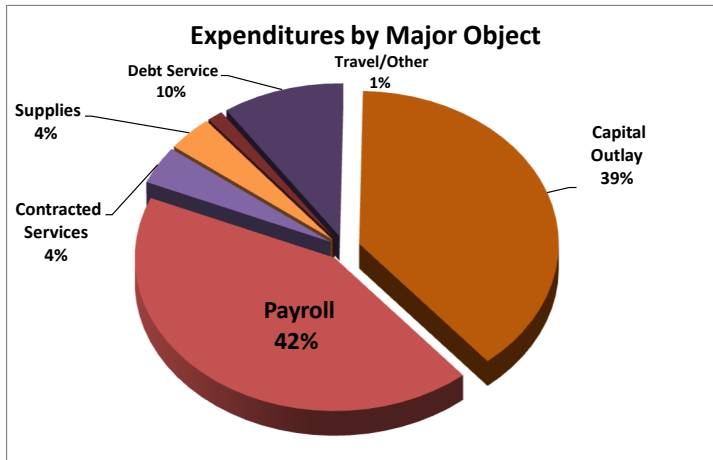
Combined 2023-2024 Adopted Revenue Budget  
*All Funds*

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Combined 2023-2024 Adopted Expenditure Budget  
All Funds

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	325,832,947	3,216,247	11,463,865	1,526,424	-	5,578,407	347,617,889
12 Instructional Resources/Media Services	6,645,868	16,000	640,945	46,694	-	1,200	7,350,707
13 Curriculum & Staff Development	6,160,982	1,341,287	609,970	563,591	-	-	8,675,830
21 Instructional Administration	12,084,116	299,207	337,044	298,365	-	334,314	13,353,046
23 School Administration	34,303,401	108,608	232,311	193,915	-	-	34,838,234
31 Guidance & Counseling	29,230,880	234,447	2,126,176	67,260	-	-	31,658,763
32 Attendance & Social Work Service	3,342,284	22,490	33,200	23,600	-	-	3,421,574
33 Health Services	8,067,609	31,800	202,535	14,000	-	-	8,315,944
34 Pupil Transportation	15,749,844	503,131	1,871,661	398,568	-	2,771,228	21,294,432
35 Food Service	16,431,381	1,449,724	16,313,762	218,631	-	520,746	34,934,244
36 Extracurricular Activities	10,925,269	1,584,750	1,320,997	1,822,473	-	-	15,653,489
41 General Administration	11,842,855	2,511,536	818,112	1,465,406	-	-	16,637,909
51 Plant Maintenance & Operations	27,743,175	20,075,394	5,527,510	9,134,579	-	-	62,480,658
52 Security	8,006,463	4,445,131	663,977	75,957	-	782,299	13,973,827
53 Computer Processing	9,460,113	4,871,631	4,133,757	142,492	-	4,878,877	23,486,870
61 Community Services	463,989	82,960	41,980	82,337	-	-	671,266
71 Debt Service	-	28,000	-	-	122,342,393	-	122,370,393
81 Facility Acquisition & Construction	-	-	-	-	-	462,924,584	462,924,584
91 Contracted Instructional Services (Ch. 49 Recapt	-	6,241,026	-	-	-	-	6,241,026
95 Student Tuition Non-public Schools	-	75,000	-	-	-	-	75,000
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	2,254,372	-	-	-	-	2,254,372
<b>Total Expenditures</b>	<b>526,291,176</b>	<b>49,392,741</b>	<b>46,337,801</b>	<b>16,074,291</b>	<b>122,342,393</b>	<b>477,791,655</b>	<b>1,238,230,057</b>



Combined 2023-2024 Adopted Budget - Detail by Fund  
Summary of Changes in Fund Balance/Equity  
*All Funds*

	General Operating Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total Governmental Fund Types
Projected Beginning Fund Balance/Equity	243,906,313	63,313,736	59,312,395	12,161,799	378,694,244
Revenues and Other Resources	593,541,227	121,316,893	1,905,292	33,417,703	750,181,115
Expenditures and Other Uses	-	500,000	102,400,000	-	102,900,000
<b>Change in Fund Balance/Equity</b>	<b>593,541,227</b>	<b>120,816,893</b>	<b>(100,494,708)</b>	<b>33,417,703</b>	<b>647,281,115</b>
Projected Ending Fund Balance/Equity	837,447,540	184,130,629	(41,182,313)	45,579,502	1,025,975,359
Percent Change in Fund Balance	243.3%	190.8%	-169.4%	274.8%	170.9%

Combined Budget Summary - All Governmental Fund Types - by Function  
For the Years Ended June 30, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)

		2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected Actual	2023-24 Budget	2024-25 Projected	2025-26 Projected
<b>Revenues</b>								
5700	Local & Intermediate Revenue	\$ 418,678,226	\$ 449,523,110	\$ 461,968,638	\$ 514,010,136	\$ 519,059,839	\$ 447,225,442	\$ 458,117,384
5800	State Program Revenue	215,253,702	221,236,538	200,372,245	\$ 192,779,419	190,045,382	236,820,964	224,917,265
5900	Federal Program Revenue	31,027,119	9,111,942	85,339,485	\$ 45,619,687	41,075,894	40,748,823	41,389,047
	<b>Total Revenues</b>	<b>664,959,048</b>	<b>679,871,590</b>	<b>747,680,368</b>	<b>752,409,242</b>	<b>750,181,115</b>	<b>724,795,229</b>	<b>724,423,696</b>
<b>Other Resources</b>		324,832,838	358,240,762	212,519,019	98,063,784	151,900,000	-	-
	<b>Total Revenues and Other Resources</b>	<b>989,791,886</b>	<b>1,038,112,352</b>	<b>960,199,387</b>	<b>850,473,027</b>	<b>902,081,115</b>	<b>724,795,229</b>	<b>724,423,696</b>
<b>Expenditures</b>								
<b>Function</b>								
11	Instruction	308,415,728	341,649,076	346,803,288	334,537,160	347,617,890	351,865,717	353,535,475
12	Instructional Resources & Media Services	6,696,331	6,825,942	7,136,277	6,734,830	7,350,707	7,572,816	7,608,752
13	Curriculum & Staff Development	7,209,859	6,814,303	6,579,753	7,439,328	8,675,830	8,937,979	8,980,393
21	Instructional Administration	9,097,206	10,441,563	13,326,301	13,072,529	13,353,046	13,756,522	13,821,803
23	School Administration	31,201,546	32,903,239	32,724,375	32,029,240	34,838,234	35,890,906	36,061,224
31	Guidance & Counseling	30,047,299	31,047,412	30,222,617	29,667,377	31,658,763	32,615,364	32,770,139
32	Attendance & Social Work Service	2,050,935	2,107,189	2,948,993	2,995,729	3,421,574	3,524,960	3,541,688
33	Health Services	6,921,006	7,621,328	7,243,060	7,299,703	8,315,944	8,567,218	8,607,874
34	Pupil Transportation	17,140,838	16,724,972	19,766,330	17,030,212	21,294,432	19,082,901	19,173,458
35	Food Service	26,475,944	8,629,654	29,763,920	35,137,370	34,934,244	35,101,069	35,590,636
36	Co-curricular Activities	9,926,921	10,308,639	11,979,120	13,255,305	15,653,489	16,006,195	16,082,152
41	General Administration	11,611,862	12,199,711	13,882,378	15,437,275	16,637,909	17,112,206	17,193,411
51	Plant Maintenance & Operations	91,782,241	53,629,543	60,194,900	57,303,418	62,480,658	64,498,629	64,807,969
52	Security	8,414,151	7,893,977	9,439,320	14,066,767	13,973,827	13,518,458	13,582,609
53	Computer Processing	12,164,337	14,425,353	19,056,693	21,411,959	23,486,870	14,265,379	14,333,075
61	Community Services	572,684	447,419	474,631	523,985	671,266	691,549	694,831
71	Debt Service	84,386,084	92,940,020	108,678,152	104,464,500	122,370,393	95,230,498	93,955,443
72	Interest on long-term debt	-	-	-	-	-	-	-
73	Bond issuance costs and fees	-	-	1,295,668	-	-	-	-
81	Facility Acquisition & Construction	62,942,513	122,894,126	82,423,285	167,364,490	462,924,584	-	-
91	Contracted Instructional Services (Ch. 49 Recaptur	-	-	-	1,806,701	6,241,026	6,429,605	6,460,116
95	Student Tuition Non-public Schools	10,191	39,990	65,274	69,956	75,000	77,266	77,633
97	Payments to TIF	-	-	-	-	-	-	-
99	Other Intergovernmental Charges	2,308,964	2,286,581	2,106,007	2,049,538	2,254,372	2,322,490	2,333,511
	<b>Total Expenditures</b>	<b>729,376,640</b>	<b>781,830,037</b>	<b>806,110,342</b>	<b>883,697,371</b>	<b>1,238,230,057</b>	<b>747,067,727</b>	<b>749,212,192</b>
<b>Other Uses</b>		11,690,006	163,905,140	11,684,693	53,000,000	49,000,000	-	-
	<b>Total Expenditures and Other Uses</b>	<b>741,066,646</b>	<b>945,735,177</b>	<b>817,795,035</b>	<b>936,697,371</b>	<b>1,287,230,057</b>	<b>747,067,727</b>	<b>749,212,192</b>
	<b>Budgeted Surplus/(Deficit)</b>	<b>248,725,240</b>	<b>92,377,175</b>	<b>142,404,352</b>	<b>(86,224,344)</b>	<b>(385,148,942)</b>	<b>(22,272,498)</b>	<b>(24,788,496)</b>
	Projected Beginning Fund Balance/Equity	390,792,379	639,517,619	731,894,794	859,584,123	773,359,778	388,210,836	365,938,338
	Projected Ending Fund Balance/Equity	639,517,619	731,894,794	874,299,145	773,359,778	388,210,836	365,938,338	341,149,842

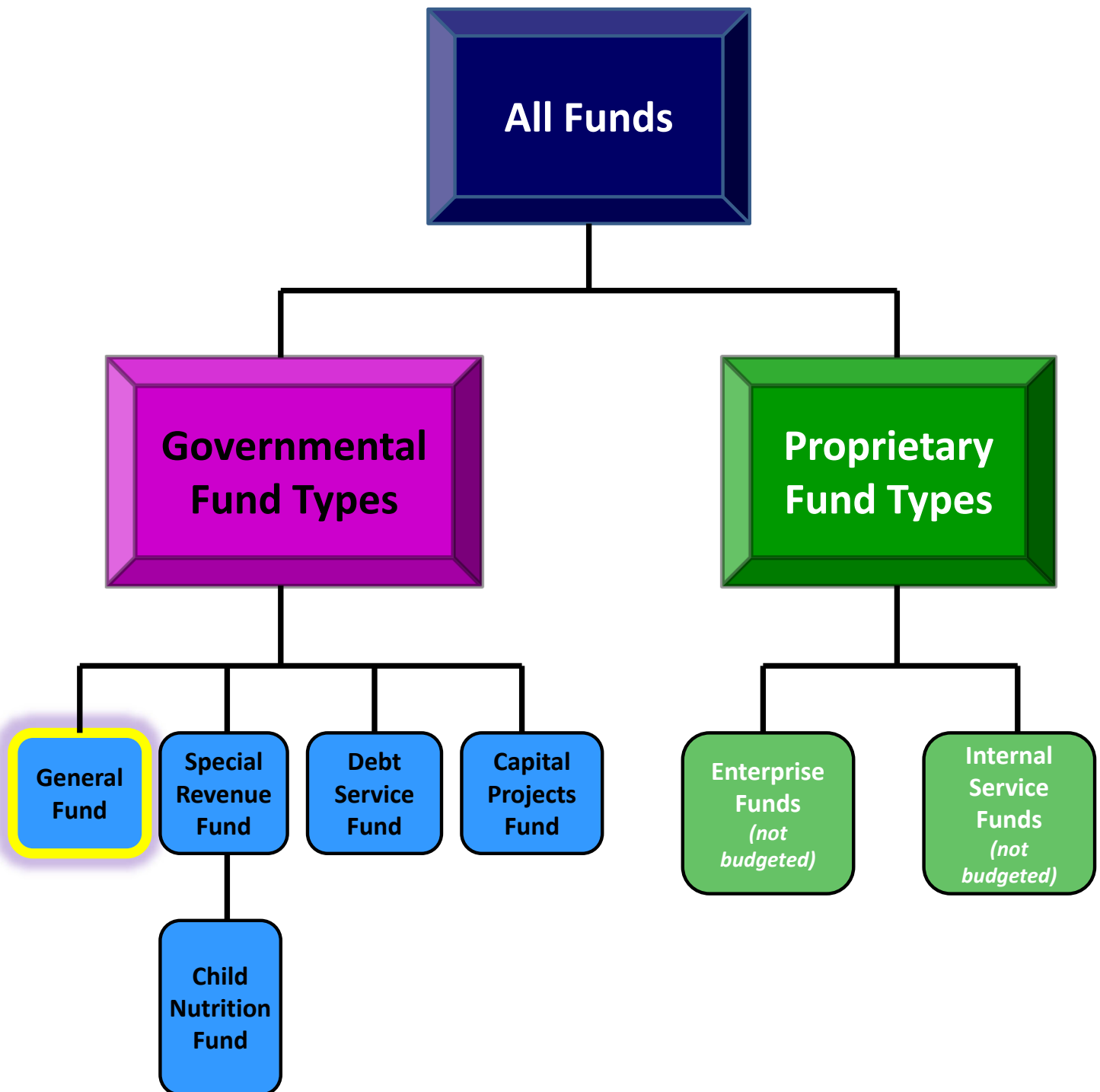


Combined Budget Summary - All Governmental Fund Types - by Object  
For the Years Ended June 30, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Projected Actual	Budget	Projected	Projected	Projected
<b>Revenues</b>									
5700	Local & Intermediate Revenue	\$ 418,678,226	\$ 450,710,894	\$ 461,968,638	\$ 514,010,136	\$ 519,059,839	\$ 447,225,442	\$ 458,117,384	\$ 469,468,168
5800	State Program Revenue	215,253,702	\$ 221,236,538	\$ 200,372,245	192,779,419	190,045,382	236,820,964	\$ 224,917,265	\$ 213,809,674
5900	Federal Program Revenue	31,027,119	\$ 7,924,158	\$ 85,339,485	45,619,687	41,075,894	40,748,823	\$ 41,389,047	\$ 41,678,490
	<b>Total Revenues</b>	<b>664,959,048</b>	<b>679,871,590</b>	<b>747,680,368</b>	<b>752,409,242</b>	<b>750,181,115</b>	<b>724,795,229</b>	<b>724,423,696</b>	<b>724,956,332</b>
<b>Other Resources</b>		324,832,838	358,240,762	\$ 212,519,019	98,063,784	151,900,000	-	-	-
	<b>Total Revenues and Other Resources</b>	<b>989,791,886</b>	<b>1,038,112,352</b>	<b>960,199,387</b>	<b>850,473,027</b>	<b>902,081,115</b>	<b>724,795,229</b>	<b>724,423,696</b>	<b>724,956,332</b>
<b>Expenditures</b>									
<u>Object</u>									
6100	Payroll Costs								
	Professional personnel	301,971,216	334,408,213	\$ 326,803,802	306,273,362	326,042,461	347,963,979	341,949,472	335,693,573
	Support personnel	69,666,773	62,082,862	\$ 77,118,973	72,402,213	80,048,422	80,425,585	78,954,647	77,719,086
	Substitutes	5,101,248	2,983,824	\$ 7,277,717	10,442,651	14,056,018	11,744,978	9,963,403	8,622,464
	Teacher comp allot	104,366	84,649	\$ 61,578	46,000	59,501	39,271	25,919	17,106
	Stipends/Extra duty pay/incentive	15,392,117	15,972,572	\$ 17,483,862	19,964,007	22,178,306	17,694,180	21,194,492	25,534,878
	Hiring incentive	-	-	\$ -	-	-	-	-	-
	Part-time/temporary	1,764,479	1,529,106	\$ 2,140,651	2,414,524	1,735,911	554,700	531,085	508,820
	Employee allowances	-	-	\$ -	-	-	-	-	-
	Medicare/FICA	5,542,690	5,850,847	\$ 5,778,552	5,661,665	6,463,413	6,654,379	6,570,226	6,504,641
	Health & life insurance	15,267,226	15,479,051	\$ 16,096,429	15,024,848	14,738,547	15,173,171	15,620,833	16,081,925
	Worker's compensation	1,824,720	1,291,406	\$ 2,140,913	2,709,690	2,755,387	2,755,387	2,647,559	2,645,547
	Teacher retirement	7,935,116	8,261,529	\$ 9,304,639	9,884,054	9,614,029	9,871,900	10,128,905	10,384,531
	TRS/Medicare Part D on-behalf	29,384,705	30,221,206	\$ 30,549,216	33,912,269	36,780,020	36,780,020	36,780,020	36,780,020
	TRS Care	2,994,882	3,165,727	\$ 3,039,140	3,171,230	3,375,406	3,473,007	3,573,537	3,677,082
	TRS - First 90 days	448,992	410,699	\$ 425,057	498,702	489,999	489,999	489,999	489,999
	TRS Care - Surcharge on retirees	74,118	53,488	\$ 86,569	44,855	55,000	49,500	44,550	40,095
	TRS Supplemental Contribution	4,595,381	5,145,984	\$ 5,052,818	5,266,886	7,799,150	8,024,045	8,255,687	8,494,278
	Unemployment	414,626	34,196	\$ -	-	32,606	31,856	31,156	30,506
	Other employee benefits	42,584	27,234	\$ 16,956	2,000	67,000	52,000	52,000	50,000
	<b>Total Payroll Costs</b>	<b>462,525,239</b>	<b>487,002,592</b>	<b>503,376,873</b>	<b>487,718,957</b>	<b>526,291,176</b>	<b>541,777,957</b>	<b>536,813,488</b>	<b>533,276,553</b>
6200	Purchased & Contracted Services								
	Legal services	1,107,320	1,315,791	905,314	976,873	877,600	875,000	900,000	925,000
	Audit services	208,245	100,400	215,614	219,345	175,500	177,500	179,500	181,500
	Tarrant Appraisal District	2,002,021	1,979,379	2,106,007	2,185,177	2,254,372	2,344,547	2,438,329	2,535,862
	Tarrant County (tax collection)	306,943	307,202	299,721	304,284	315,000	330,750	347,288	364,652
	Other professional services	457,369	369,730	254,725	225,723	302,049	308,840	315,790	322,901
	Tuition	667,829	888,936	526,140	540,879	549,000	558,480	568,150	578,013
	Contracted Instructional Services (CH 49 Recapture)	-	-	-	1,835,081	6,241,026	5,858,969	8,067,471	10,508,319
	Education Service Center	-	-	-	-	-	-	-	-
	Contracted maintenance & repair	48,620,876	11,677,896	14,268,642	9,945,378	9,747,592	10,138,729	10,019,895	9,905,983
	Water	2,379,259	2,071,504	2,360,682	3,216,267	3,354,715	2,558,405	2,813,616	2,954,111
	Telephone	1,607,204	821,426	1,614,774	780,541	721,533	721,533	721,533	721,533
	Electricity	6,690,099	6,330,930	7,494,379	7,528,740	8,050,311	8,683,581	9,244,164	9,521,489
	Gas	479,552	786,149	1,134,518	1,065,334	1,767,939	1,814,498	1,850,900	1,888,033
	Rentals & operating leases	694,416	1,091,187	799,618	936,724	748,692	733,758	719,123	704,781
	Other purchased & contracted services	10,369,914	7,460,881	14,389,774	15,824,983	14,287,412	11,657,720	13,530,920	14,453,491
	<b>Total Other Purchased &amp; Contracted Svcs.</b>	<b>75,591,047</b>	<b>35,201,411</b>	<b>46,369,909</b>	<b>45,585,329</b>	<b>49,392,741</b>	<b>46,762,310</b>	<b>51,716,678</b>	<b>55,565,668</b>
6300	Supplies & Materials								
	M&O supplies	5,800,379	7,257,228	6,379,305	7,398,201	7,341,180	7,387,062	7,479,250	7,558,961
	Books & reading materials	866,436	1,413,351	810,713	361,427	426,475	425,902	427,573	429,516
	General supplies	26,652,160	24,619,818	44,438,440	35,899,396	38,048,805	31,570,859	32,696,684	33,701,250
	Food	-	-	-	668,387	521,341	-	-	-
	<b>Total Supplies &amp; Materials</b>	<b>33,318,975</b>	<b>33,290,397</b>	<b>51,628,457</b>	<b>44,327,411</b>	<b>46,337,801</b>	<b>39,383,823</b>	<b>40,603,507</b>	<b>41,689,727</b>
6400	Other Operating Costs								
	Travel	1,932,599	512,497	2,304,706	3,206,537	3,426,772	3,467,788	3,492,998	3,519,522
	Property & liability insurance	3,271,353	3,119,857	4,410,604	8,105,488	9,655,594	10,167,358	10,679,711	11,192,680
	Election costs	438	34,666	81,545	98,414	125,000	75,000	75,000	75,000
	Payment to TIF	-	-	-	-	-	-	-	-
	Miscellaneous operating costs	1,862,520	2,830,198	2,048,519	4,062,353	2,866,925	2,927,554	2,995,485	3,063,192
	<b>Total Other Operating Costs</b>	<b>7,066,910</b>	<b>6,497,218</b>	<b>8,845,375</b>	<b>15,472,792</b>	<b>16,074,291</b>	<b>16,637,701</b>	<b>17,243,193</b>	<b>17,850,395</b>
6500	Debt Service								
	Principal	50,400,311	53,155,285	63,941,009	49,529,208	65,201,181	46,260,000	47,106,500	48,888,325
	Interest	31,900,418	37,547,099	44,624,117	50,281,719	55,831,212	49,032,392	46,917,320	44,760,497
	Other Debt Fees	2,085,355	2,237,636	1,408,694	4,753,590	1,310,000	40,000	40,000	40,000
	<b>Total Debt Service</b>	<b>84,386,084</b>	<b>92,940,020</b>	<b>109,973,820</b>	<b>104,564,517</b>	<b>122,342,393</b>	<b>95,332,392</b>	<b>94,063,820</b>	<b>93,688,822</b>
6600	Capital Outlay								
	Land purchase, improvement, fees	480,245	2,371,762	5,150,270	36,275	-	-	-	-
	Building purchase, constr, improvement	62,385,402	118,715,258	77,378,908	167,255,449	451,924,584	-	-	-
	Vehicles	2,142,355	3,635,502	1,444,794	791,022	3,031,180	-	-	-
	Furniture & equipment > \$5,000	1,480,383	2,175,877	1,941,948	17,945,619	22,835,891	7,173,543	8,771,507	10,789,176
	Lease purchase of furniture, bldg, equip	-	-	-	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>66,488,385</b>	<b>126,898,399</b>	<b>85,915,920</b>	<b>186,028,365</b>	<b>477,791,655</b>	<b>7,173,543</b>	<b>8,771,507</b>	<b>10,789,176</b>
	<b>Total Expenditures</b>	<b>729,376,640</b>	<b>781,830,037</b>	<b>806,110,342</b>	<b>883,697,371</b>	<b>1,238,230,057</b>	<b>747,067,727</b>	<b>749,212,192</b>	<b>752,860,340</b>
<b>Other Uses</b>		11,690,006	163,905,140	11,684,693	53,000,000	49,000,000	-	-	-
	<b>Total Expenditures and Other Uses</b>	<b>741,066,646</b>	<b>945,735,177</b>	<b>817,795,035</b>	<b>936,697,371</b>	<b>1,287,230,057</b>	<b>747,067,727</b>	<b>749,212,192</b>	<b>752,860,340</b>
	<b>Revenues Over/(Under) Expenditures</b>	<b>248,725,240</b>	<b>92,377,175</b>	<b>142,404,352</b>	<b>(86,224,344)</b>	<b>(385,148,942)</b>	<b>(22,272,498)</b>	<b>(24,788,496)</b>	<b>(27,904,008)</b>
	Projected Beginning Fund Balance	390,792,379	639,517,619	731,894,794	859,584,123	773,359,778	388,210,836	365,938,338	341,149,842
	Projected Ending Fund Balance	639,517,619	731,894,794	874,299,145	773,359,778	388,210,836	365,938,338	341,149,842	313,245,834

# Structure of All Funds

## Arlington Independent School District



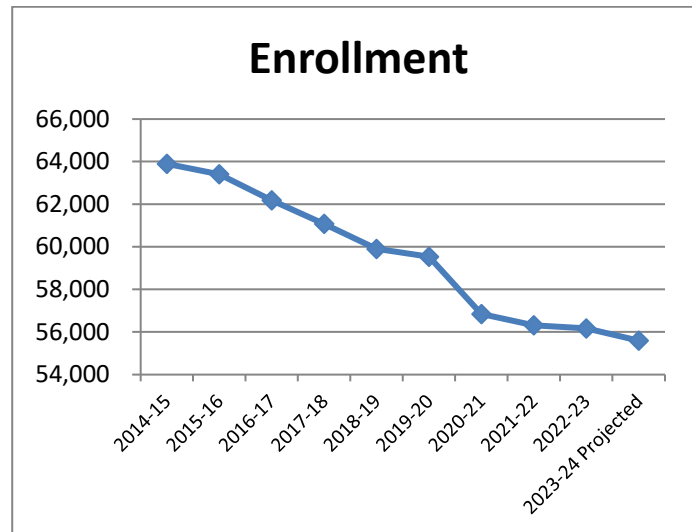
## Governmental Fund Types: **General Fund Overview**

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 55,593 for 2023-2024, which is 10 students (or 0025%) less than the projected enrollment of 55,603 used for last year's original budget and 574 students less than the 2022-2023 official enrollment of 56,167.



Enrollment has decreased since prior to the 2014-15 fiscal year. The decrease in enrollment 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 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 90% of the District's General Fund revenue.

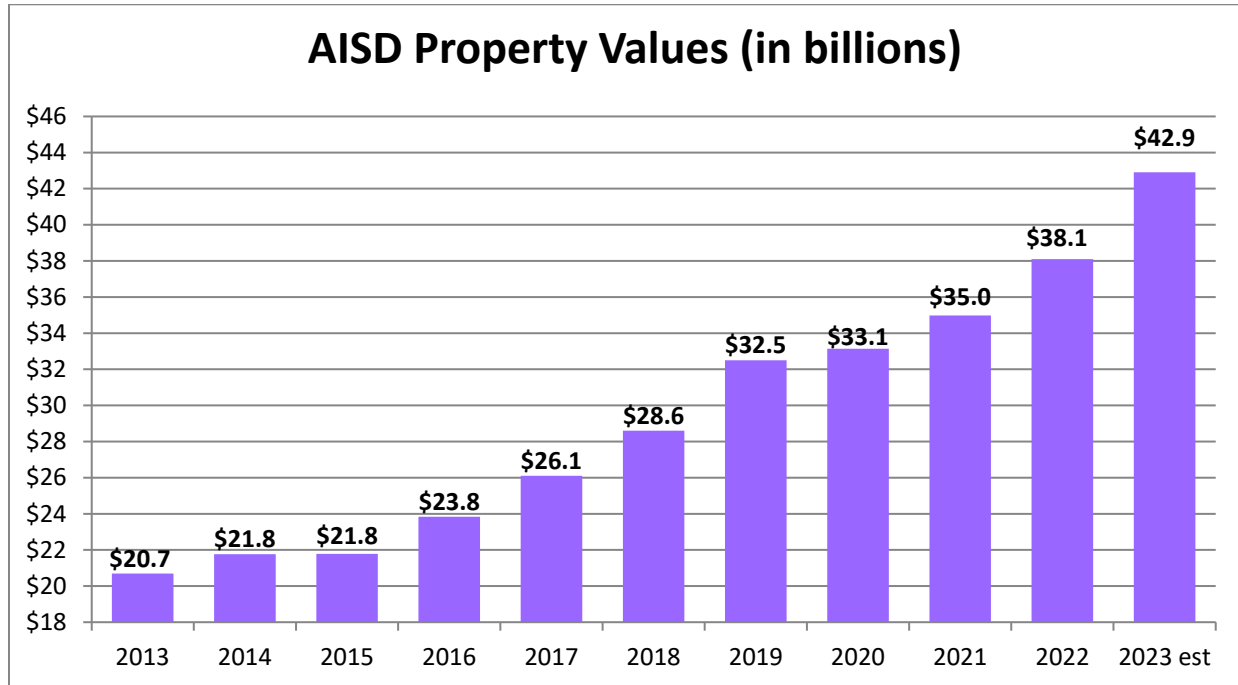
The budgets for property taxes and state foundation aid combined are \$532,411,506, which is \$8,984,666 more than last year's adopted budget. The 2023-2024 budgets for these revenue streams are based on new state funding laws enacted by the 87th Texas Legislature, uncertified preliminary property values 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 economic situations as they arise.

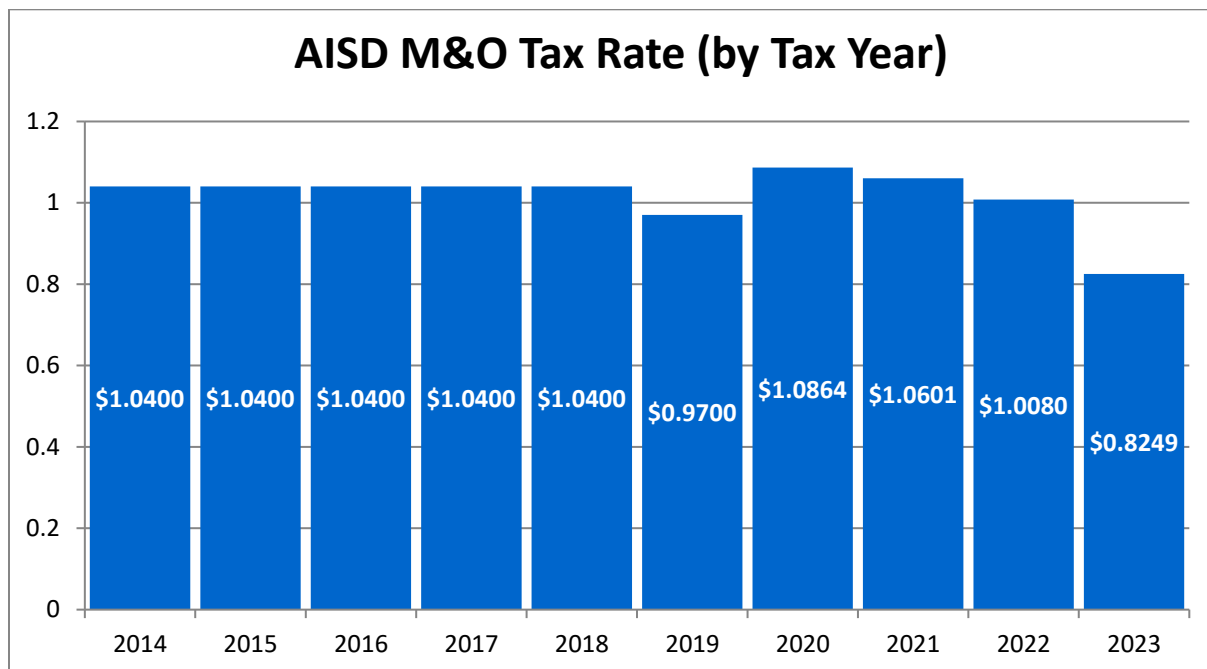
#### *Local Sources:*

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 2022 tax year with a projected increase of 12.5% 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, and gauges the growth to use with the Chief Appraiser from his or her perspective.

The 2022 preliminary property values are \$36,529,023,905, which is 7% higher than tax year 2021 preliminary values. Property values have seen increases since 2013 and are expected to increase again this year. The District has conservatively estimated a 2% to 5% 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 2022 tax year and preliminary values provided by the Tarrant County Appraisal District were used to estimate the values that were ultimately certified on July 25<sup>th</sup> for the 2023 tax year. On September 21, 2023, the Board of Trustees adopted a tax rate \$0.8249.



The budget for current year taxes is \$379,333,367, which is \$22,772,422 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 increase to \$800,000. The budget will be amended throughout the year to reflect actual collections. Penalty and interest are projected to increase slightly to \$1,900,000.

Investment income is budgeted at \$6,465,800, which is \$6,365,800 more than the 2022-2023 original budget. The 2023-2024 investment income budget is conservatively based on market rates at the time of budget preparation. However, at the time of drafting this book, it is evident that the district could recognize a substantial increase to this adopted budget. Administration will monitor this growth and amend the budget as needed throughout the fiscal year.

Overall, the local revenue budget is higher than the prior year's original budget by \$30,287,696, or 8.4%. The total local revenue budget is \$392,004,362.

#### *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 \$152,278,139, a decrease of \$14,042,185. 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. The District's Local Share assignment for 2023-2024 is \$313,761,485, which is \$4 million higher than last year.

The Tier II component of the District's State Foundation Aid is expected to increase by \$7,919,523 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 \$3.1 million. These budgets are required to 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 is increasing its contribution to TRS during this fiscal 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.

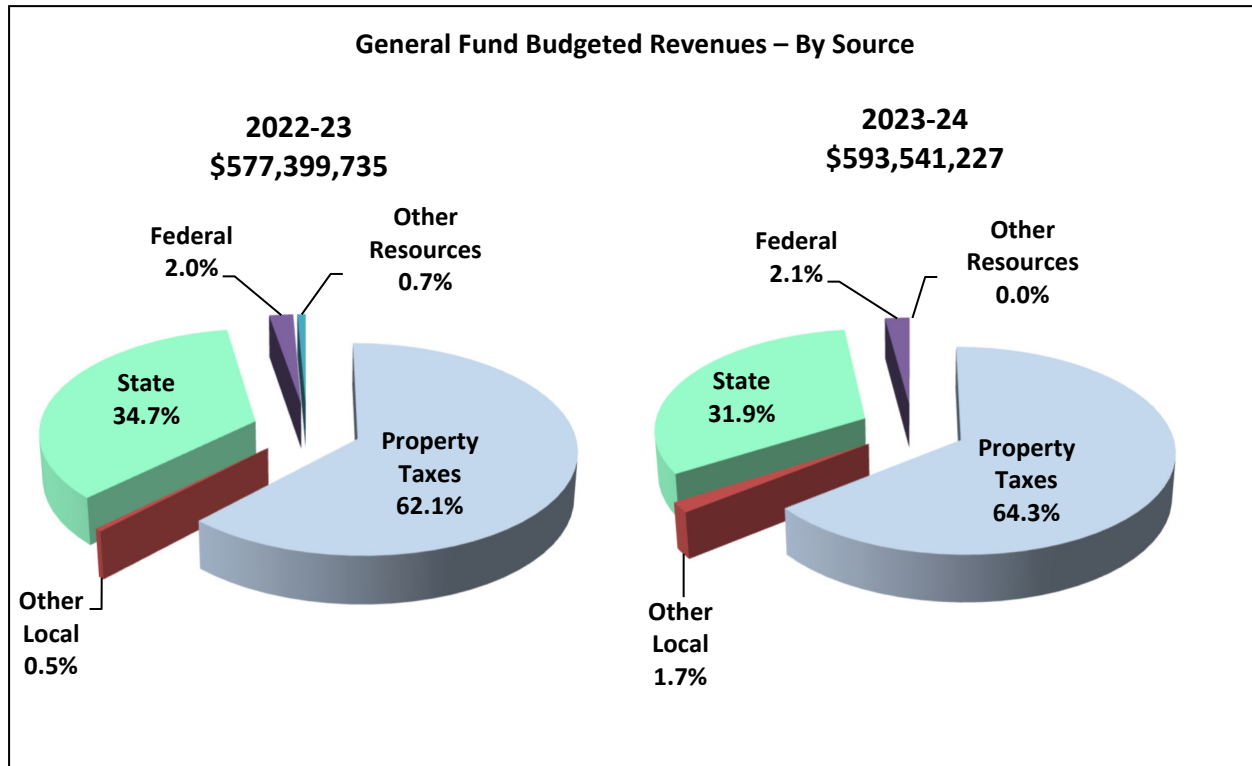
For fiscal year 2023-2024, total state revenue is expected to be \$189,058,159, a decrease of \$11,019,425 from the prior fiscal year's original budget.

*Federal Sources:*

There are two primary revenue generators for the District and those are Federal program indirect cost reimbursements and the SHARS and MAC Medicaid program. The Federal program indirect cost reimbursements are projected to increase to \$6.1 million, an increase of \$1.8 million from 2022-2023. This increase is caused by 2022-2023 ESSER actual indirect costs exceeding budget by \$2.1 million and the 2023-2024 budget reflecting slightly higher indirect costs expected from the Child Nutrition Fund combined with slightly lower indirect costs expected from ESSER.

Federal Medicaid revenue is budgeted at \$6.3 million, a decrease of \$900,000 from 2022-2023. The District 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 2022-2023 budget was slightly atypical as it included cost report settle-up revenue from the prior year SHARS, whereas the 2023-2024 budget is based on and consistent with historical trends. Legislation on the SHARS program and the District's ability to increase revenue from the program has become a challenge, and at the time of the budget, the District is not able to clearly forecast the impact of legislation on interim SHARS billing.

For fiscal year 2023-2024, total federal revenue is budgeted at \$12,478,706, an increase of \$888,271 from the prior fiscal year's original budget.

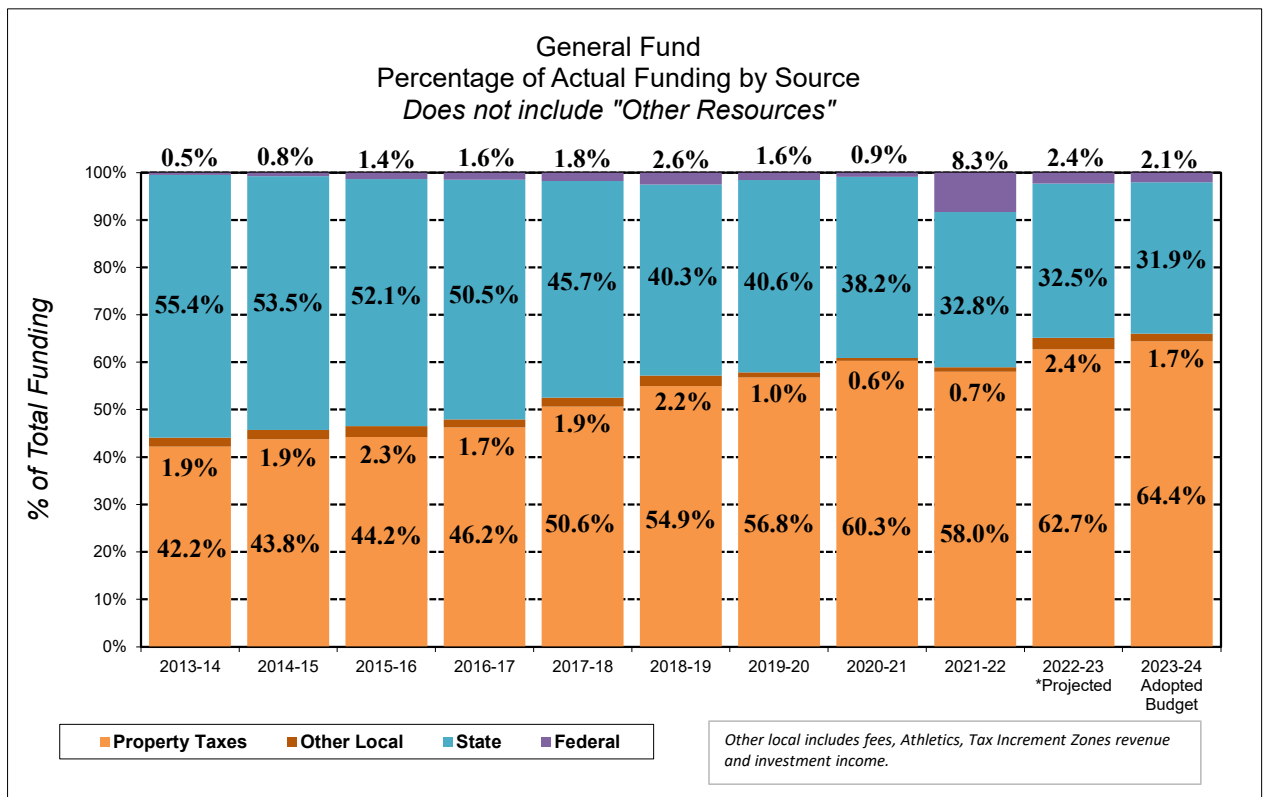


### **Expenditure Summary**

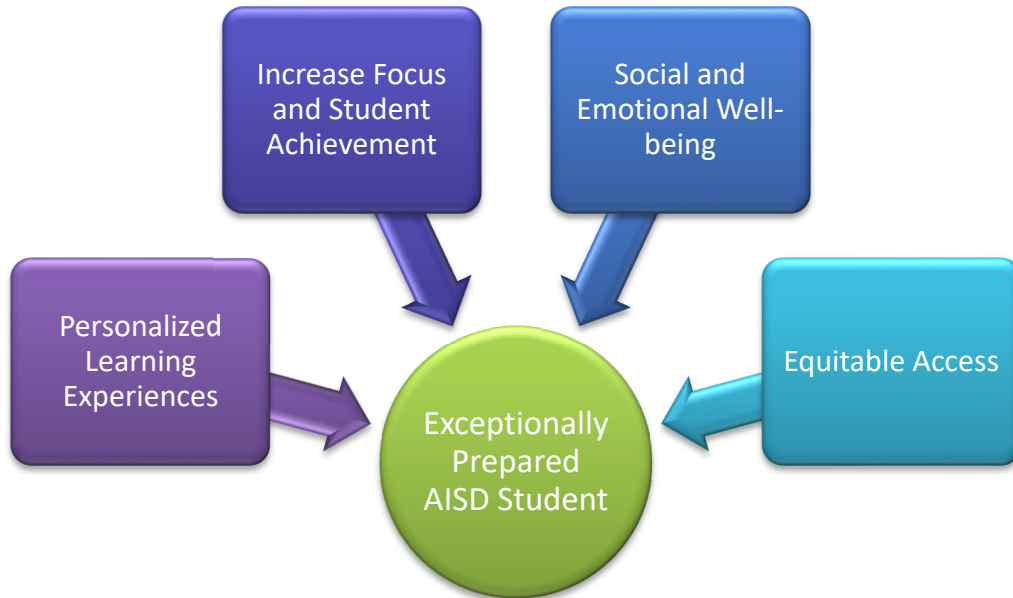
The General Fund expenditure budget for 2023-2024 is \$599,041,227, which is a decrease of \$10,480,778, or 2%, from the 2022-2023 original budget. The District's 2022-2027 Powered by Possibilities strategic plan is the focus of the budget. In alignment with the strategic plan, the Academic Services division collaboratively engaged in a data-driven process to identify priorities for the 2023-2024 school year. These priorities include programming work around four objective categories which 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 2023-2024 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.



**General Fund Overview, *continued***



## 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.

### **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 year 2 initiative is:

- 2.2 Create a system that streamlines communication, fosters clarity and shared commitment to district priorities and celebrates successes.

### **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. The year 1 initiative is to:

- 3.1 Expand, differentiate and monitor resources for students and staff social and emotional health.

The year 2 initiative is:

- 3.3 Create a district calendar that prioritizes time to promote social and emotional well-being for all stakeholders.

### **Equitable Access**

Equitable Access will guarantee every Arlington ISD student, staff and parent has equitable access to all Arlington ISD programs and resources. The year 2 initiative is to:

- 4.1 Expand learner access to existing specialized programs and career pathways.
- 4.3 Equitably resource classrooms with materials and instructional supports.



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 85% of the General Fund expenditures. Staffing formulas were approved by the Board of Trustees on December 8, 2022, 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 75.8 positions in 2023-2024. This increase is a net effect of reductions in positions across the auxiliary and paraprofessional groups and a slight growth in teaching positions. Reductions are evidence of the District's effort to eliminate vacant positions that have not been filled, and a growth in the ESL and special education teaching positions. 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 created and hired a staff member into a position management role. This person's responsibility is to work in conjunction with the budget and payroll departments to create and manage positions within Arlington ISD. The District is still in the process of establishing departmental staffing ratios to add more control on the payroll budget.

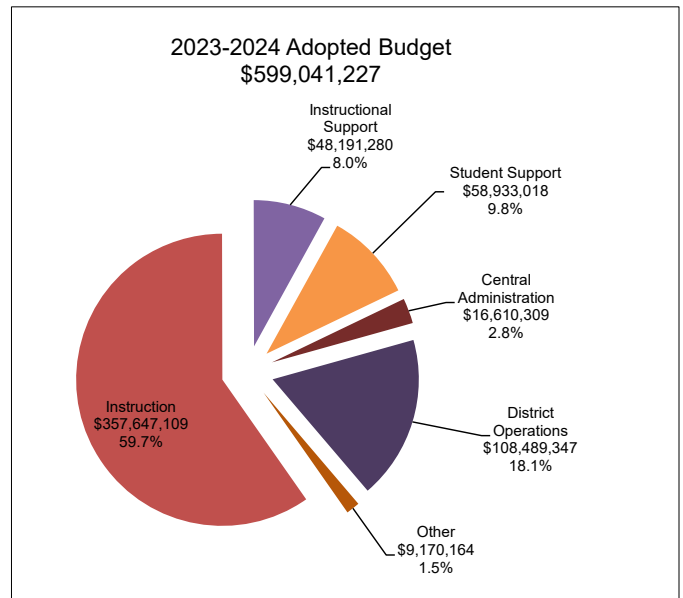
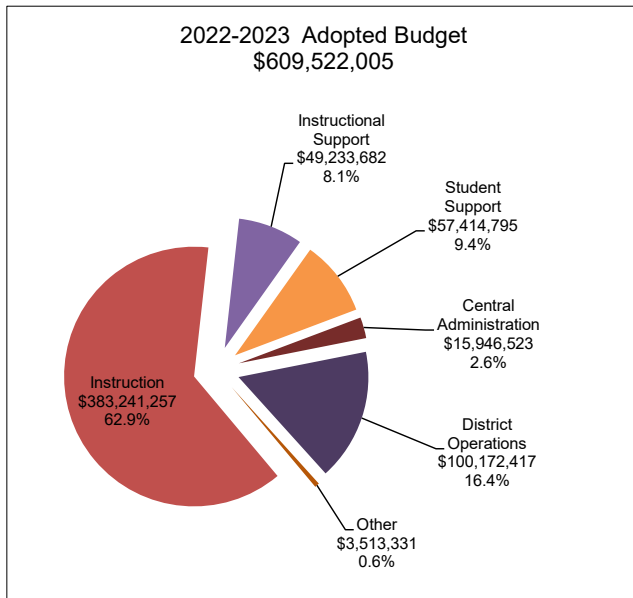


Because AISD is committed to its goal of recruiting the best possible employees, competitive compensation packages for all district employees are considered very carefully. In 2023-2024, the Board approved a general annual pay increase of 4% of market median for teachers, librarians and other employees 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 2023-24 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.

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, 2022 is \$28,521.



## General Fund Expenditure Budget By Functional Category



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

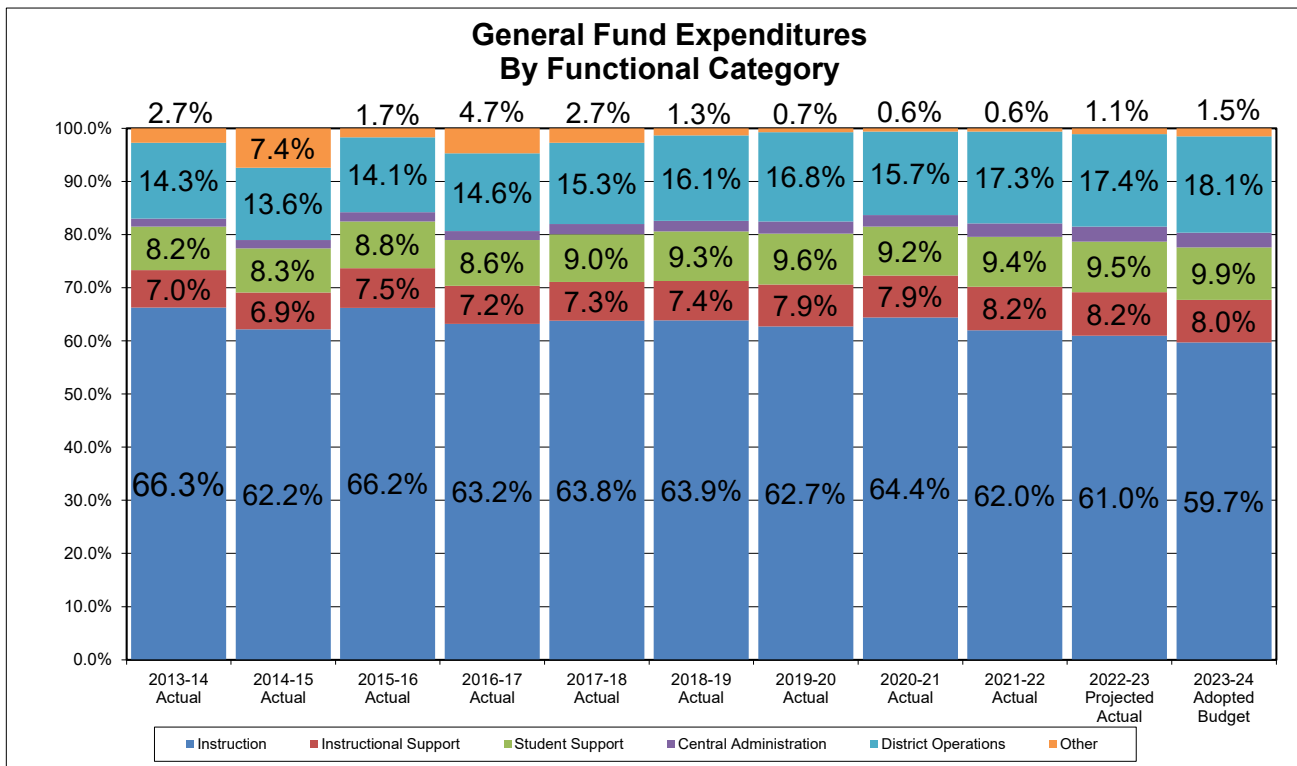
Instructional Support: Functions 21 (Instructional Leadership) and 23 (School Leadership).

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), 91 (Contracted Instructional Services-Chapter 49 Recapture), 97 (Payments to TIF), and 99 (Intergovernmental).



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

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

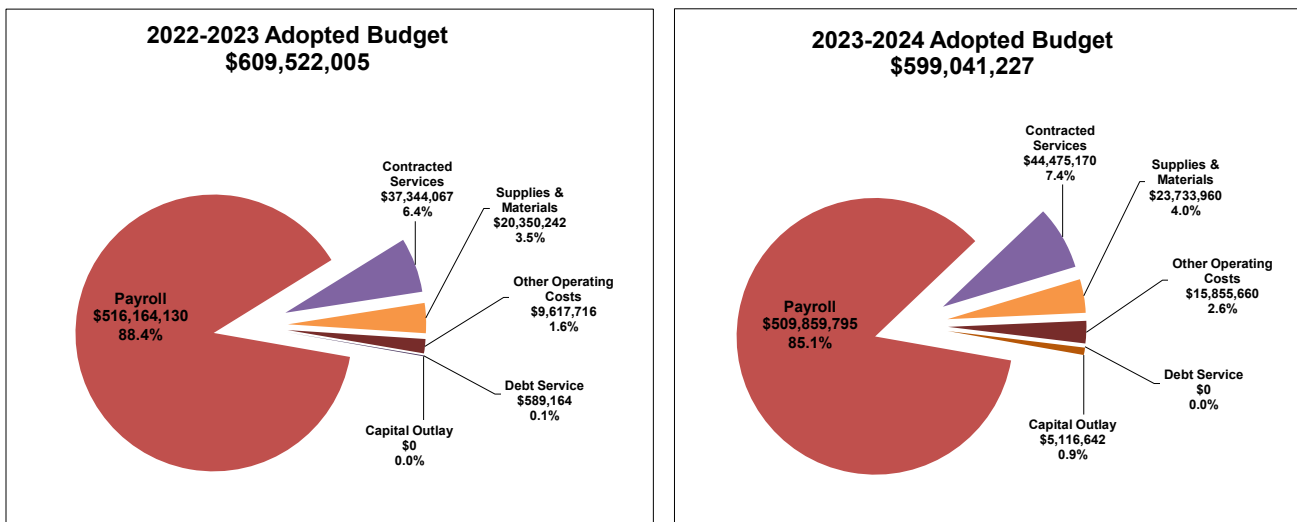
**Student Support:** Functions 31 (Guidance, Counseling, and Evaluation), 32 (Social Services), 33 (Health Services), and 36 (Extracurricular Activities).

**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), 91 (Contracted Instructional Services-Chapter 49 Recapture), 97 (Payments to TIF).

### General Fund Expenditure Budget By Object Category



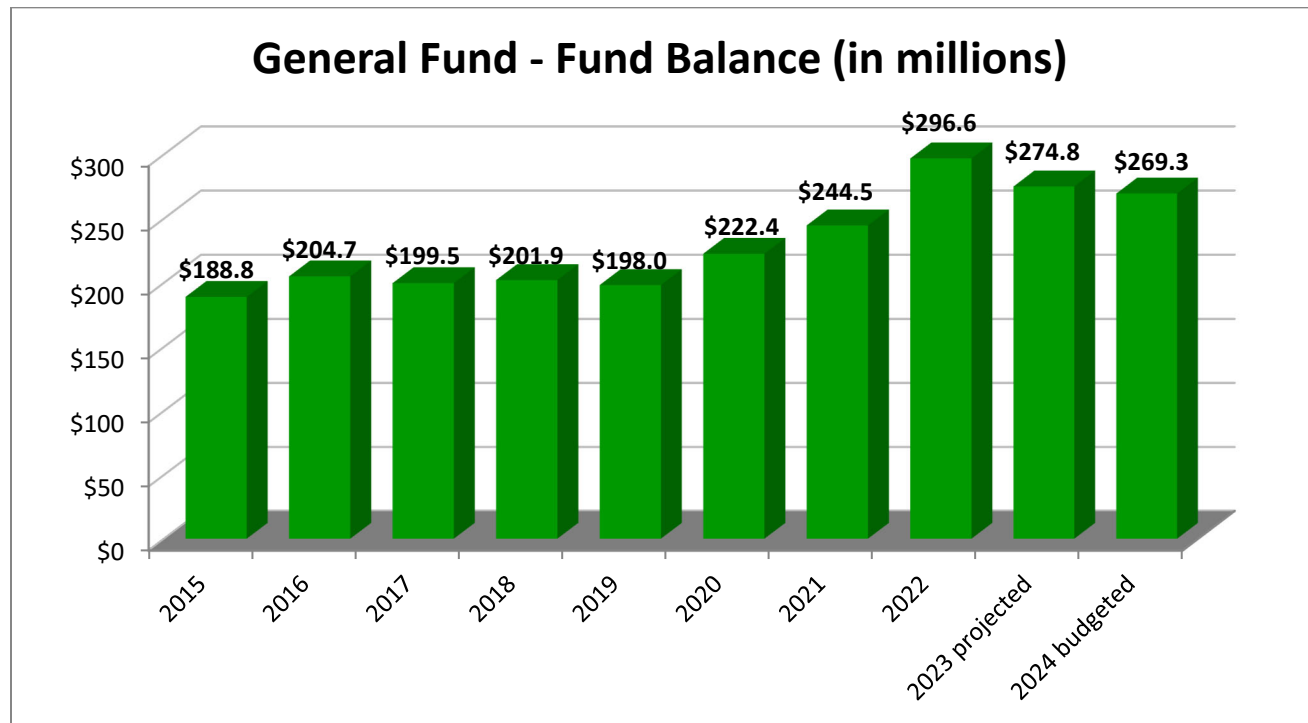
**Fund Balance Impact**

The 2023-2024 General Fund budget has a deficit of \$5,500,000. Administration has 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 21, 2023, the Board of Trustees adopted a tax rate \$0.8249 based on July certified values.

The projected June 30, 2024 fund balance is \$269,302,111, which is a healthy 5.42 months operating expense and 45% 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. Districts should have enough money in fund balance to cover fund balance reserves and afford cash flow deficits.

The Board of Trustees and administration 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.

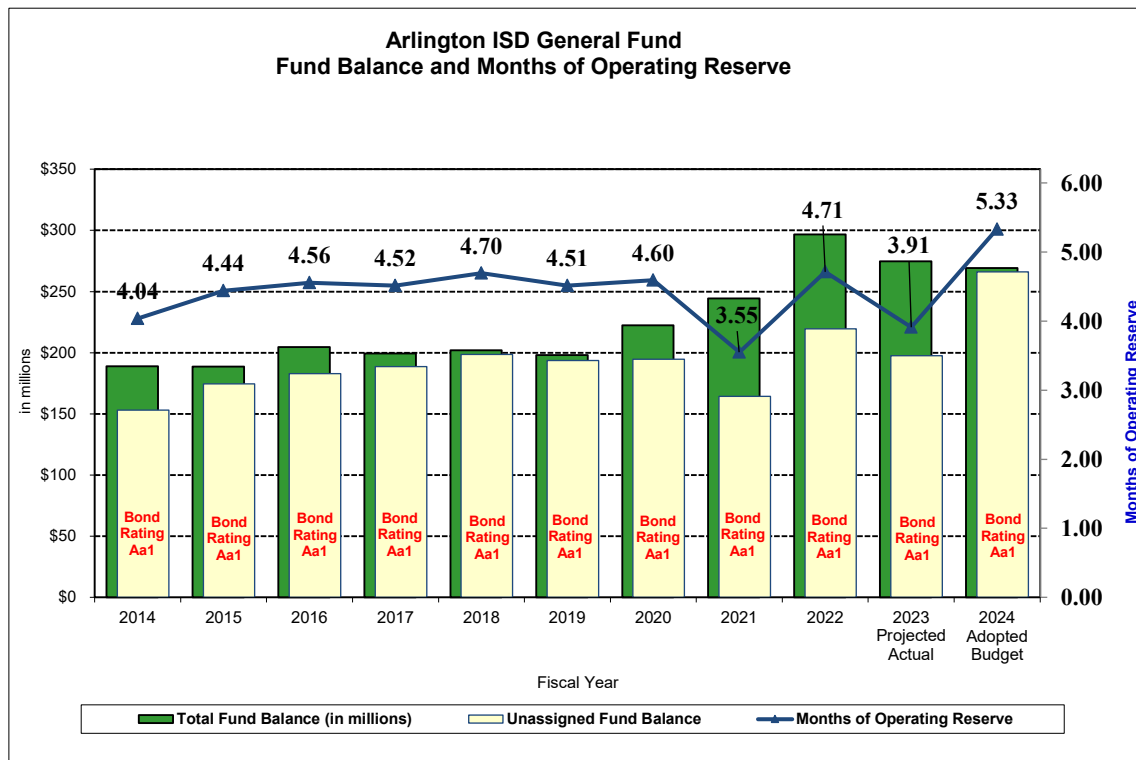
The 2020-2021 fund balance increased by \$22 million. This favorable fund balance is the result of position vacancies and savings in substitutes and extra duty payroll accounts.

The 53.1% increase in the 2021-2022 fund balance was an impact of the pandemic on both revenue and expenditures. The TEA provided ADA stabilization due to the COVID-19 pandemic, whereas if they had not provided this, the District would have recognized a significant loss in state aid. The ESSER II funds of \$23 million were recognized in the General Fund as well as the indirect cost from each of the ESSER grant funds. These revenue impacts as well as the savings in payroll expenditures lent to a large increase in fund balance.

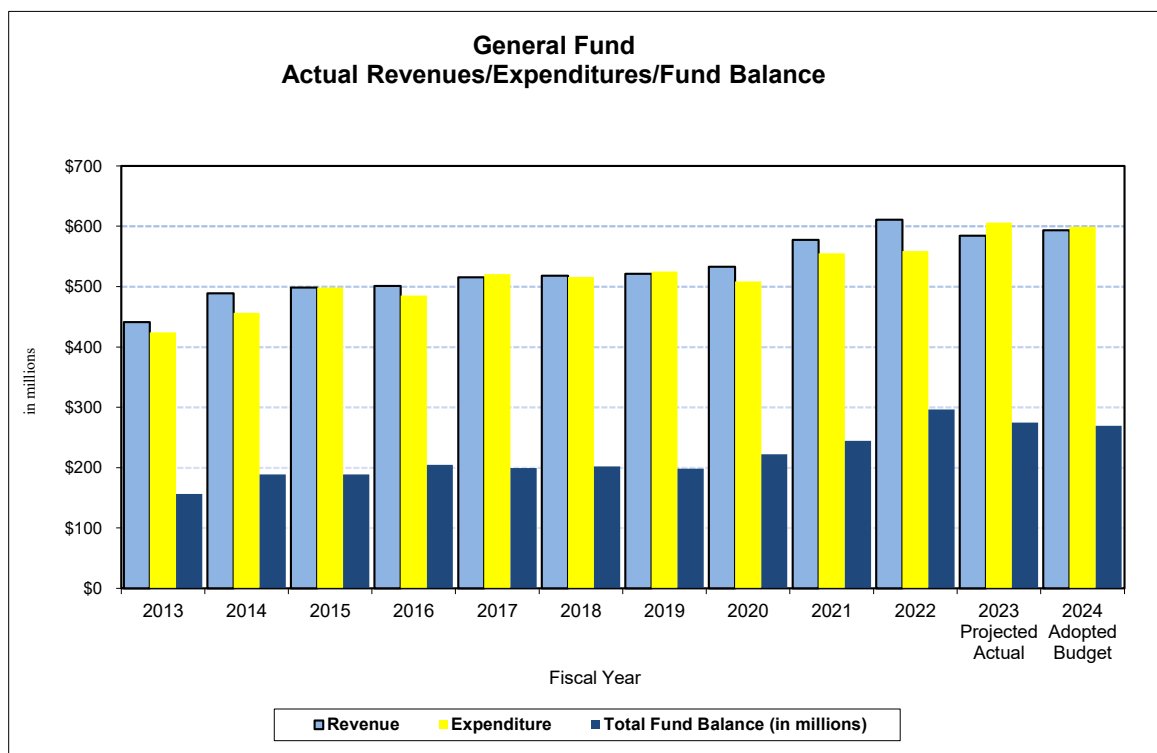
The District's projected June 30, 2023 fund balance is \$274,802,112, which is a \$21.8 million decrease in fund balance. The primary reason for this reduction is a transfer out of General Fund to the Capital Projects Fund to supplement the 2019 bond, if needed. The revenue impact for this fiscal year was more received in property tax revenue than was budgeted and, again, the payroll savings due to vacant positions.

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*



2023-24 Adopted General Fund Budget  
By Function

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 22-23 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue	\$ 358,481,352	\$ 361,716,666	\$ 374,844,173	\$ 380,621,718	\$ 392,004,362	\$ 30,287,696
5800	State Program Revenue	199,348,517	200,077,584	187,652,705	189,660,580	189,058,159	(11,019,425)
5900	Federal Program Revenue	50,675,491	11,590,435	13,691,372	13,806,816	12,478,706	888,271
<b>Total Revenues</b>		<b>608,505,360</b>	<b>573,384,685</b>	<b>576,188,250</b>	<b>584,089,114</b>	<b>593,541,227</b>	<b>20,156,542</b>
<b>Other Resources</b>		2,443,884	4,015,050	91,095	274,021	-	(4,015,050)
<b>Total Revenues and Other Resources</b>		<b>610,949,244</b>	<b>577,399,735</b>	<b>576,279,345</b>	<b>584,363,135</b>	<b>593,541,227</b>	<b>16,141,492</b>
<b>Expenditures</b>							
<b>Function</b>							
11	Instruction	332,741,360	367,758,738	346,687,469	323,372,213	341,545,573	(26,213,166)
12	Instructional Resources & Media Services	7,136,277	7,345,382	7,220,414	6,734,830	7,350,707	5,325
13	Curriculum & Staff Development	6,579,753	8,062,137	7,975,706	7,439,328	8,675,830	613,693
21	Instructional Administration	13,326,301	14,351,412	14,015,064	13,072,529	13,353,046	(998,366)
23	School Administration	32,724,375	34,882,270	34,338,561	32,029,240	34,838,234	(44,036)
31	Guidance & Counseling	30,222,617	32,406,475	31,806,406	29,667,377	31,658,763	(747,712)
32	Attendance & Social Work Service	2,948,993	3,360,311	3,211,723	2,995,729	3,421,574	61,263
33	Health Services	7,243,060	7,933,480	7,826,014	7,299,703	8,315,944	382,464
34	Pupil Transportation	18,422,686	18,657,388	17,537,239	16,357,833	18,523,204	(134,184)
35	Food Service	271,065	-	668,387	623,437	521,341	521,341
36	Co-curricular Activities	11,979,120	13,714,529	13,765,424	12,839,678	15,536,737	1,822,208
41	General Administration	13,866,173	15,946,523	16,520,720	15,409,676	16,610,309	663,786
51	Plant Maintenance & Operations	56,963,443	57,904,511	60,254,595	56,202,382	62,475,858	4,571,347
52	Security	9,439,320	10,720,550	11,710,146	10,922,621	13,121,965	2,401,415
53	Computer Processing	11,509,861	12,889,968	12,951,250	12,080,259	13,846,979	957,011
61	Community Services	474,631	578,417	561,765	523,985	671,266	92,849
71	Debt Service	710,172	732,604	1,700,604	1,586,236	3,500	(729,104)
81	Facility Acquisition & Construction	82,512	5,000	118,000	110,064	-	(5,000)
91	Contracted Instructional Services (Ch. 49 Recapture)			1,936,965	1,806,701	6,241,026	6,241,026
95	Student Tuition Non-public Schools	65,274	75,000	75,000	69,956	75,000	-
97	Payments to TIF		-	-	-	-	-
99	Other Intergovernmental Charges	2,106,007	2,197,310	2,197,310	2,049,538	2,254,372	57,062
<b>Total Expenditures</b>		<b>558,813,000</b>	<b>609,522,005</b>	<b>593,078,760</b>	<b>553,193,315</b>	<b>599,041,227</b>	<b>(10,480,778)</b>
<b>Other Uses</b>		-	-	53,000,000	53,000,000	-	-
<b>Total Expenditures and Other Uses</b>		<b>558,813,000</b>	<b>609,522,005</b>	<b>646,078,760</b>	<b>606,193,315</b>	<b>599,041,227</b>	<b>(10,480,778)</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>52,136,244</b>	<b>(32,122,270)</b>	<b>(69,799,415)</b>	<b>(21,830,180)</b>	<b>(5,500,000)</b>	
Projected Beginning Fund Balance		244,496,048	296,632,292	296,632,292	296,632,292	274,802,112	
Projected Ending Fund Balance		296,632,292	264,510,022	226,832,877	274,802,112	269,302,112	

2023-24 Adopted General Fund Budget  
By Object Category

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 22-23 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue	\$ 358,481,352	\$ 361,716,666	\$ 374,844,173	\$ 380,621,718	\$ 392,004,362	\$ 30,287,696
5800	State Program Revenue	199,348,517	200,077,584	187,652,705	189,660,580	189,058,159	(11,019,425)
5900	Federal Program Revenue	50,675,491	11,590,435	13,691,372	13,806,816	12,478,706	888,271
<b>Total Revenues</b>		<b>608,505,360</b>	<b>573,384,685</b>	<b>576,188,250</b>	<b>584,089,114</b>	<b>593,541,227</b>	<b>20,156,542</b>
<b>Other Resources</b>		2,443,884	4,015,050	91,095	274,021	-	(4,015,050)
<b>Total Revenues and Other Resources</b>		<b>610,949,244</b>	<b>577,399,735</b>	<b>576,279,345</b>	<b>584,363,135</b>	<b>593,541,227</b>	<b>16,141,492</b>
<b>Expenditures</b>							
6100	Payroll Costs	489,821,988	537,361,310	508,335,279	473,875,295	509,859,795	(27,501,515)
6200	Purchased & Contracted Services	38,871,436	34,381,803	40,300,318	38,463,987	44,475,170	10,093,367
6300	Supplies & Materials	20,107,400	18,298,502	19,545,206	21,972,411	23,733,960	5,435,458
6400	Other Operating Costs	8,727,712	10,757,798	14,392,816	13,592,272	15,855,660	5,097,862
6500	Debt Service	710,172	589,164	1,700,604	1,686,253	-	(589,164)
6600	Capital Outlay	574,304	8,133,428	8,804,537	3,603,098	5,116,642	(3,016,786)
<b>Total Expenditures</b>		<b>558,813,000</b>	<b>609,522,005</b>	<b>593,078,760</b>	<b>553,193,315</b>	<b>599,041,227</b>	<b>(10,480,778)</b>
<b>Other Uses</b>		-	-	53,000,000	53,000,000	-	-
<b>Total Expenditures and Other Uses</b>		<b>558,813,000</b>	<b>609,522,005</b>	<b>646,078,760</b>	<b>606,193,315</b>	<b>599,041,227</b>	<b>(10,480,778)</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>52,136,244</b>	<b>(32,122,270)</b>	<b>(69,799,415)</b>	<b>(21,830,181)</b>	<b>(5,500,000)</b>	
Projected Beginning Fund Balance		244,496,048	296,632,292	296,632,292	296,632,292	274,802,111	
Projected Ending Fund Balance		296,632,292	264,510,022	226,832,878	274,802,111	269,302,111	

2023-24 Adopted General Fund Budget  
By Object

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 22-23 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue						
	Current year taxes	350,385,549	\$ 356,560,945	\$ 360,786,107	\$ 363,378,282	\$ 379,333,367	\$ 22,772,422
	Prior year taxes	510,390	545,571	\$ 545,571	927,401	800,000	254,429
	Penalty & interest	1,956,892	1,820,119	\$ 1,820,119	2,038,820	1,900,000	79,881
	Tax Clearing Account	(1)	-	\$ -	-	-	-
	Overage distribution	-	-	\$ -	-	-	-
	Parking fees	58,072	60,000	\$ 60,000	28,085	48,079	(11,921)
	Towel fees	8,492	20,000	\$ 20,000	1,106	-	(20,000)
	Lost & damaged textbooks	2014	-		457	-	-
	Paid Pre-K	342,802	-		280	100	100
	Summer school	56,466	-		8,005	100	100
	Dual credit fees	40,519	8,500	\$ 8,500	-	-	(8,500)
	Transportation fees	114	1,000	\$ 1,000	65	100	(900)
	Investment income	584,518	100,000	\$ 8,792,662	11,652,266	6,465,800	6,365,800
	Building rental	433,307	480,000	\$ 527,214	693,164	654,369	174,369
	Gifts & grants	226,178	130,031	\$ 130,031	45,849	137,508	7,477
	Athletic activities	696,491	721,500	\$ 721,500	721,619	704,939	(16,561)
	Miscellaneous revenue	3,179,549	1,269,000	1,431,469	1,126,318	1,960,000	691,000
	<b>Total Local Revenue</b>	<b>358,481,352</b>	<b>361,716,666</b>	<b>374,844,173</b>	<b>380,621,718</b>	<b>392,004,362</b>	<b>30,287,696</b>
5800	State Program Revenue						
	Total Foundation School Program aid	168,422,555	166,320,324	152,245,359	154,251,814	152,278,139	(14,042,185)
	Prior year Foundation Aid adjust.	348,212	-	1,650,086	1,650,087		-
	TRS On-behalf benefit	29,140,069	31,747,185	31,747,185	31,747,185	34,879,533	3,132,348
	Medicare Part D On-behalf benefit	1,409,147	2,010,075	2,010,075	2,010,075	1,900,487	(109,588)
	Other state revenue	28,534	-		1,419		-
	<b>Total State Revenue</b>	<b>199,348,517</b>	<b>200,077,584</b>	<b>187,652,705</b>	<b>189,660,580</b>	<b>189,058,159</b>	<b>(11,019,425)</b>
5900	Federal Program Revenue						
	Federal program indirect cost reimburs.	9,211,314	4,255,235	6,356,172	6,356,171	6,053,706	1,798,471
	Medicaid/MAC reimbursement	17,661,987	7,200,000	7,200,000	7,345,870	6,300,000	(900,000)
	R.O.T.C.	23,802,190	135,200	135,200	104,775	125,000	(10,200)
	<b>Total Federal Revenue</b>	<b>50,675,491</b>	<b>11,590,435</b>	<b>13,691,372</b>	<b>13,806,816</b>	<b>12,478,706</b>	<b>888,271</b>
	<b>Total Revenues</b>	<b>608,505,360</b>	<b>573,384,685</b>	<b>576,188,250</b>	<b>584,089,114</b>	<b>593,541,227</b>	<b>20,156,542</b>
<b>Other Resources</b>							
	Transfers In		-			-	-
	Extraordinary Items	2,443,884	4,015,050	91,095	274,021	-	(4,015,050)
	Loan proceeds		-			-	-
	Proceeds from capital lease		-			-	-
	<b>Total Other Resources</b>	<b>2,443,884</b>	<b>4,015,050</b>	<b>91,095</b>	<b>274,021</b>	<b>-</b>	<b>(4,015,050)</b>
	<b>Total Revenues and Other Resources</b>	<b>610,949,244</b>	<b>577,399,735</b>	<b>576,279,345</b>	<b>584,363,135</b>	<b>593,541,227</b>	<b>16,141,492</b>

2023-24 Adopted General Fund Budget  
By Object

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 22-23 Original
<b>Expenditures</b>							
6100	Payroll Costs						
	Professional personnel	325,490,556	362,885,587	332,269,625	304,797,422	324,271,285	(38,614,302)
	Support personnel	67,299,440	74,189,282	69,381,980	62,406,812	67,989,845	(6,199,437)
	Substitutes	7,277,717	8,112,523	9,431,566	10,442,651	14,056,018	5,943,495
	Teacher comp allot	61,578	36,503	-	-	-	(36,503)
	Stipends/Extra duty pay	17,073,229	19,914,786	19,842,177	19,686,417.90	21,859,812	1,945,026
	Part-time/temporary	2,140,651	2,588,307	2,661,868	2,414,524	1,735,911	(852,396)
	Medicare/FICA	5,613,258	5,862,053	5,871,015	5,491,764	6,227,491	365,438
	Health & life insurance	15,652,374	10,289,944	14,589,944	14,621,321	14,537,455	4,247,511
	Worker's compensation	2,035,998	1,652,000	2,408,547	2,609,418	2,546,987	894,987
	Teacher retirement	8,296,244	8,500,001	8,546,441	8,834,084	8,485,173	(14,828)
	TRS/Medicare Part D on-behalf	30,549,216	33,912,269	33,912,269	33,912,269	36,780,020	2,867,751
	TRS Care	2953861	3,166,758	3,170,584	3,081,384	3,253,377	86,619
	TRS - First 90 days	411,292	450,000	450,000	478,304	469,999	19,999
	TRS Care - Surcharge on retirees	86,569	100,316	100,316	44,855	55,000	(45,316)
	TRS Supplemental Contribution	4,863,049	5,525,596	5,535,862	5,052,069	7,496,502	1,970,906
	Unemployment	-	68,385	56,085	-	27,920	(40,465)
	Other employee benefits	16,956	107,000	107,000	2,000	67,000	(40,000)
	<b>Total Payroll Costs</b>	<b>489,821,988</b>	<b>537,361,310</b>	<b>508,335,279</b>	<b>473,875,295</b>	<b>509,859,795</b>	<b>(27,501,515)</b>
6200	Purchased & Contracted Services						
	Legal services	889,109	1,100,000	1,100,000	949,274	850,000	(250,000)
	Audit services	215,614	167,300	239,118	219,345	175,500	8,200
	Tarrant Appraisal District	2,106,007	2,197,310	2,197,310	2,185,177	2,254,372	57,062
	Tarrant County (tax collection)	299,721	314,882	304,284	304,284	315,000	118
	Other professional services	254,725	369,349	252,714	225,723	302,049	(67,300)
	Tuition	428,327	623,000	582,800	540,879	549,000	(74,000)
	Contracted Instructional Services (CH 49 Recapture)	-	-	1,936,965	1,835,081	6,241,026	6,241,026
	Contracted maintenance & repair	11,678,094	8,726,261	9,496,918	8,785,764	9,428,784	702,523
	Water	2,360,682	2,317,894	2,541,712	3,214,851	3,354,715	1,036,821
	Telephone	1,609,748	656,222	657,708	776,899	716,733	60,511
	Electricity	7,388,751	7,568,874	7,084,307	7,453,323	8,050,311	481,437
	Gas	1,127,328	1,126,355	1,260,836	1,061,559	1,767,939	641,584
	Rentals & operating leases	799,351	916,085	948,424	934,706	746,692	(169,393)
	Other purchased & contracted services	9,713,979	8,298,271	11,697,222	9,977,120.92	9,723,049	1,424,778
	<b>Total Other Purchased &amp; Contracted Svs.</b>	<b>38,871,436</b>	<b>34,381,803</b>	<b>40,300,318</b>	<b>38,463,987</b>	<b>44,475,170</b>	<b>10,093,367</b>
6300	Supplies & Materials						
	M&O supplies	6,214,471	6,917,764	6,495,945	7,091,788	7,066,180	148,416
	Books & reading materials	808,733	523,149	570,620	360,302	425,350	(97,799)
	General supplies	13,084,195	10,857,589	11,810,254	13,851,934	15,721,089	4,863,500
	Food	-	-	668,387	668,387	521,341	521,341
	<b>Total Supplies &amp; Materials</b>	<b>20,107,400</b>	<b>18,298,502</b>	<b>19,545,206</b>	<b>21,972,411</b>	<b>23,733,960</b>	<b>5,435,458</b>
6400	Other Operating Costs						
	Travel	2,295,126	3,438,983	3,535,951	3,191,650	3,404,272	(34,711)
	Property & liability insurance	4,396,459	4,632,957	8,105,488	8,105,488	9,643,013	5,010,056
	Election costs	81,545	125,000	109,610	98,414	125,000	-
	Miscellaneous operating costs	1,954,582	2,560,858	2,641,767	2,196,719	2,683,375	122,517
	<b>Total Other Operating Costs</b>	<b>8,727,712</b>	<b>10,757,798</b>	<b>14,392,816</b>	<b>13,592,272</b>	<b>15,855,660</b>	<b>5,097,862</b>
6500	Debt Service						
	Lease/purchase agreements	121,009	-	143,440	129,208	-	-
	Energy retrofit loan payments	589,163	589,164	1,557,164	1,557,045	-	(589,164)
	<b>Total Debt Service</b>	<b>710,172</b>	<b>589,164</b>	<b>1,700,604</b>	<b>1,686,253</b>	<b>-</b>	<b>(589,164)</b>
6600	Capital Outlay						
	Land purchase, improvement, fees	51,260	-	-	-	-	-
	Building purchase, constr, improvement	31,252	-	118,000	37,298	-	-
	Vehicles	8,220	-	22,412	-	-	-
	Furniture & equipment > \$5,000	483,572	8,133,428	8,664,125	3,565,800	5,116,642	(3,016,786)
	Lease purchase of furniture, bldg, equip	-	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>574,304</b>	<b>8,133,428</b>	<b>8,804,537</b>	<b>3,603,098</b>	<b>5,116,642</b>	<b>(3,016,786)</b>
	<b>Total Expenditures</b>	<b>558,813,000</b>	<b>609,522,005</b>	<b>593,078,760</b>	<b>553,193,315</b>	<b>599,041,227</b>	<b>(10,480,778)</b>



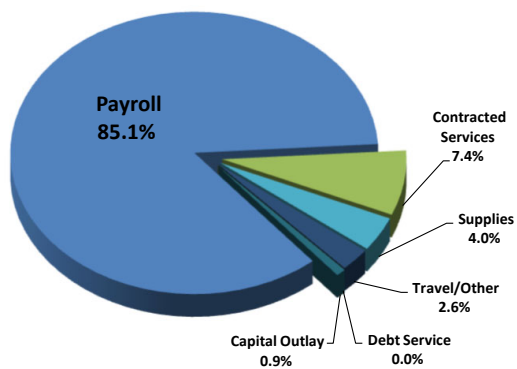
2023-24 Adopted General Fund Budget  
By Object

	2021-2022	2022-23			2023-24	
	Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 22-23 Original
	-	-	53,000,000	53,000,000	-	-
<b>Other Uses</b>						
<b>Total Expenditures and Other Uses</b>	<b>558,813,000</b>	<b>609,522,005</b>	<b>646,078,760</b>	<b>606,193,315</b>	<b>599,041,227</b>	<b>(10,480,778)</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>52,136,244</b>	<b>(32,122,270)</b>	<b>(69,799,415)</b>	<b>(21,830,181)</b>	<b>(5,500,000)</b>	
Projected Beginning Fund Balance	244,496,048	296,632,292	296,632,292	296,632,292	274,802,111	
Projected Ending Fund Balance	296,632,292	264,510,022	226,832,878	274,802,111	269,302,111	

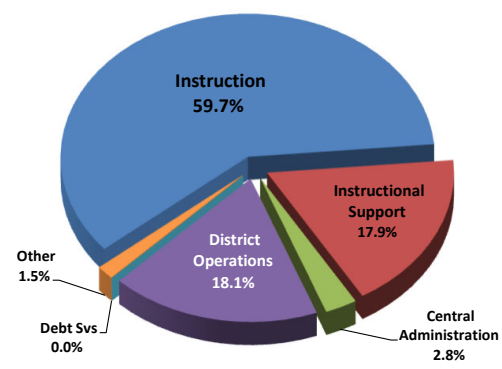
**2023-24 Adopted General Fund Budget  
By Function and Object Category**

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	325,832,947	3,216,247	7,640,905	1,526,424		3,329,050	341,545,573
12 Instructional Resources/Media Services	6,645,868	16,000	640,945	46,694		1,200	7,350,707
13 Curriculum & Staff Development	6,160,982	1,341,287	609,970	563,591		-	8,675,830
21 Instructional Administration	12,084,116	299,207	337,044	298,365		334,314	13,353,046
23 School Administration	34,303,401	108,608	232,311	193,915		-	34,838,234
31 Guidance & Counseling	29,230,880	234,447	2,126,176	67,260		-	31,658,763
32 Attendance & Social Work Service	3,342,284	22,490	33,200	23,600		-	3,421,574
33 Health Services	8,067,609	31,800	202,535	14,000		-	8,315,944
34 Pupil Transportation	15,749,844	503,131	1,871,661	398,568		-	18,523,204
35 Food Service	-	-	521,341	-		-	521,341
36 Extracurricular Activities	10,925,269	1,584,750	1,204,245	1,822,473		-	15,536,737
41 General Administration	11,842,855	2,483,936	818,112	1,465,406		-	16,610,309
51 Plant Maintenance & Operations	27,743,175	20,070,594	5,527,510	9,134,579		-	62,475,858
52 Security	8,006,463	4,376,220	663,325	75,957		-	13,121,965
53 Computer Processing	9,460,113	1,529,595	1,262,701	142,492		1,452,078	13,846,979
61 Community Services	463,989	82,960	41,980	82,337		-	671,266
71 Debt Service	-	3,500	-	-		-	3,500
81 Facility Acquisition & Construction	-	-	-	-		-	-
91 Contracted Instructional Services (Ch. 49 Re	-	6,241,026	-	-		-	6,241,026
95 Student Tuition Non-public Schools	-	75,000	-	-		-	75,000
97 Payments to TIF	-	-	-	-		-	-
99 Other Intergovernmental Charges	-	2,254,372	-	-		-	2,254,372
<b>Total Expenditures</b>	<b>509,859,795</b>	<b>44,475,170</b>	<b>23,733,960</b>	<b>15,855,660</b>	<b>-</b>	<b>5,116,642</b>	<b>599,041,227</b>

**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 61,81,91,97,99

### **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 were prepared and analyzed to ensure the District sustains a strong financial position and ensure that operations continue to support the strategic plan. These projections were prepared with our current and historical spending trends as our foundation, whereas cost management strategies will continue to be implemented and adjustments made to these projections.

The District is focusing efforts on balancing the budget in the upcoming year. Reductions to this size budget involve every staff member, so the foregoing projections do not represent a full reduction to the expenditure budget. 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, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)**

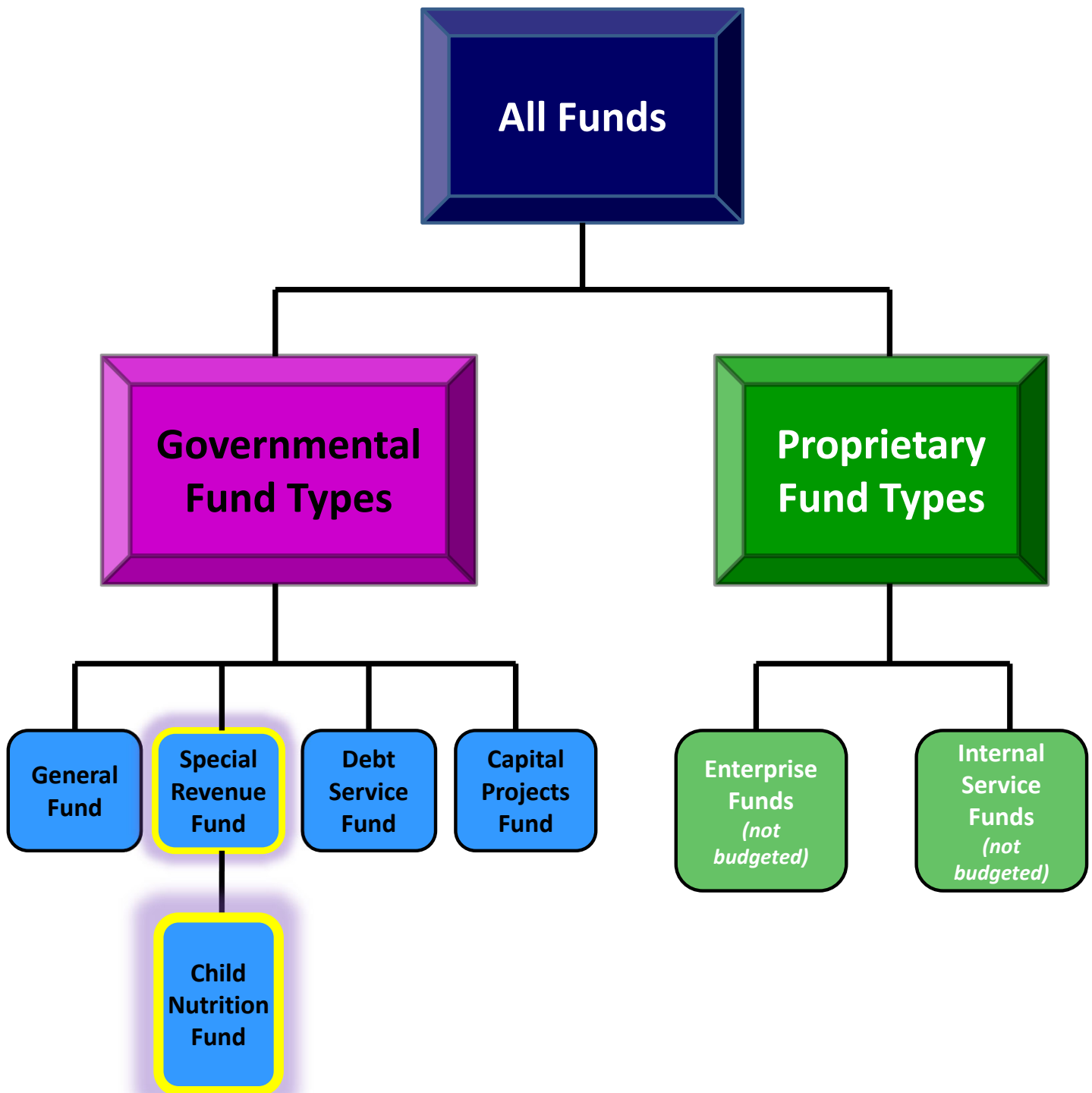
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Projected Actual	Budget	Projected	Projected	Projected
<b>Revenues</b>								
5700 Local & Intermediate Revenue	\$ 307,100,166	\$ 351,144,563	\$ 358,481,352	\$ 380,621,718	\$ 392,004,362	\$ 327,985,482	\$ 339,916,207	\$ 351,189,870
5800 State Program Revenue	213,820,485	220,280,141	199,348,517	189,660,580	189,058,159	235,833,741	223,930,042	212,822,451
5900 Federal Program Revenue	11,891,178	5,319,687	50,675,491	13,806,816	12,478,706	10,949,506	10,933,082	10,921,266
<b>Total Revenues</b>	<b>532,811,829</b>	<b>576,744,391</b>	<b>608,505,360</b>	<b>584,089,114</b>	<b>593,541,227</b>	<b>574,768,729</b>	<b>574,779,331</b>	<b>574,933,588</b>
<b>Other Resources</b>	-	584,076	2,443,884	274,021	-	-	-	-
<b>Total Revenues and Other Resources</b>	<b>532,811,829</b>	<b>577,328,467</b>	<b>610,949,244</b>	<b>584,363,135</b>	<b>593,541,227</b>	<b>574,768,729</b>	<b>574,779,331</b>	<b>574,933,588</b>
<b>Expenditures</b>								
Function								
11 Instruction	304,869,596	338,828,414	332,741,360	323,372,213	341,545,573	351,865,717	353,535,475	355,633,538
12 Instructional Resources & Media Services	6,696,331	6,825,942	7,136,277	6,734,830	7,350,707	7,572,816	7,608,752	7,653,906
13 Curriculum & Staff Development	7,209,859	6,680,788	6,579,753	7,439,328	8,675,830	8,937,979	8,980,393	9,033,688
21 Instructional Administration	9,097,206	10,441,563	13,326,301	13,072,529	13,353,046	13,756,522	13,821,803	13,903,829
23 School Administration	31,201,546	32,903,239	32,724,375	32,029,240	34,838,234	35,890,906	36,061,224	36,275,231
31 Guidance & Counseling	30,047,299	31,047,412	30,222,617	29,667,377	31,658,763	32,615,364	32,770,139	32,964,614
32 Attendance & Social Work Service	2,050,935	2,107,189	2,948,993	2,995,729	3,421,574	3,524,960	3,541,688	3,562,706
33 Health Services	6,921,006	7,621,328	7,243,060	7,299,703	8,315,944	8,567,218	8,607,874	8,658,957
34 Pupil Transportation	15,915,389	14,354,182	18,422,686	16,357,833	18,523,204	19,082,901	19,173,458	19,287,243
35 Food Service	-	-	271,065	623,437	521,341	537,094	539,643	542,845
36 Co-curricular Activities	9,737,331	9,507,439	11,979,120	12,839,678	15,536,737	16,006,195	16,082,152	16,177,592
41 General Administration	11,593,813	12,178,083	13,866,173	15,409,676	16,610,309	17,112,206	17,193,411	17,295,446
51 Plant Maintenance & Operations	51,140,942	52,980,067	56,963,443	56,202,382	62,475,858	64,363,629	64,669,063	65,052,843
52 Security	8,232,946	7,845,823	9,439,320	10,922,621	13,121,965	13,518,458	13,582,609	13,663,216
53 Computer Processing	10,239,323	10,732,563	11,509,861	12,080,259	13,846,979	14,265,379	14,333,075	14,418,135
61 Community Services	572,684	447,419	474,631	523,985	671,266	691,549	694,831	698,954
71 Debt Service	589,163	589,163	710,172	1,586,236	3,500	3,606	3,623	3,644
81 Facility Acquisition & Construction	-	-	82,512	110,064	-	-	-	-
91 Contracted Instructional Services (Ch. 49 Recapt)	-	-	-	1,806,701	6,241,026	6,429,605	6,460,116	6,498,454
95 Student Tuition Non-public Schools	10,191	39,990	65,274	69,956	75,000	77,266	77,633	78,094
99 Other Intergovernmental Charges	2,308,964	2,286,581	2,106,007	2,049,538	2,254,372	2,322,490	2,333,511	2,347,360
<b>Total Expenditures</b>	<b>508,434,524</b>	<b>547,417,185</b>	<b>558,813,000</b>	<b>553,193,315</b>	<b>599,041,227</b>	<b>617,141,860</b>	<b>620,070,473</b>	<b>623,750,295</b>
<b>Other Uses</b>	-	7,800,000	-	53,000,000	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>508,434,524</b>	<b>555,217,185</b>	<b>558,813,000</b>	<b>606,193,315</b>	<b>599,041,227</b>	<b>617,141,860</b>	<b>620,070,473</b>	<b>623,750,295</b>
<b>Budgeted Surplus/(Deficit)</b>	<b>24,377,305</b>	<b>22,111,282</b>	<b>52,136,244</b>	<b>(21,830,180)</b>	<b>(5,500,000)</b>	<b>(42,373,131)</b>	<b>(45,291,142)</b>	<b>(48,816,707)</b>
Projected Beginning Fund Balance/Equity	198,007,461	222,384,766	244,496,048	296,632,292	274,802,112	269,302,112	226,928,981	181,637,839
Projected Ending Fund Balance/Equity	222,384,766	244,496,048	296,632,292	274,802,112	269,302,112	226,928,981	181,637,839	132,821,132

**Budget Summary - General Fund - by Object**  
**For the Years Ended June 30, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)**

		2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected Actual	2023-24 Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>Revenues</b>									
5700	Local & Intermediate Revenue	\$ 307,100,166	\$ 351,144,563	\$ 358,481,352	\$ 380,621,718	\$ 392,004,362	327,985,482	339,916,207	351,189,870
5800	State Program Revenue	213,820,485	220,280,141	\$ 199,348,517	189,660,580	189,058,159	235,833,741	223,930,042	212,822,451
5900	Federal Program Revenue	11,891,178	5,319,687	50,675,491	13,806,816	12,478,706	10,949,506	10,933,082	10,921,266
	<b>Total Revenues</b>	<b>532,811,829</b>	<b>576,744,391</b>	<b>608,505,360</b>	<b>584,089,114</b>	<b>593,541,227</b>	<b>574,768,729</b>	<b>574,779,331</b>	<b>574,933,588</b>
<b>Other Resources</b>									
		-	584,076	2,443,884	274,021	-	-	-	-
	<b>Total Revenues and Other Resources</b>	<b>532,811,829</b>	<b>577,328,467</b>	<b>610,949,245</b>	<b>584,363,135</b>	<b>593,541,227</b>	<b>574,768,729</b>	<b>574,779,331</b>	<b>574,933,588</b>
<b>Expenditures</b>									
<b>Object</b>									
6100	Payroll Costs								
	Professional personnel	300,709,912	333,250,504	325,490,556	304,797,422	324,271,285	346,139,668	340,070,431	333,758,161
	Support personnel	60,911,868	61,632,034	67,299,440	62,406,812	67,989,845	68,468,180	67,116,816	66,118,012
	Substitutes	5,101,248	2,983,824	7,277,717	10,442,651	14,056,018	11,744,978	9,963,403	8,622,464
	Teacher comp allot	104,366	84,649	61,578	46,000	59,501	39,271	25,919	17,106
	Stipends/Extra duty pay	14,673,911	15,791,687	17,073,229	19,640,418	21,800,311	17,323,745	20,824,057	25,164,443
	Hiring incentive	-	-	-	-	-	-	-	-
	Part-time/temporary	1,764,479	1,529,106	2,140,651	2,414,524	1,735,911	554,700	531,085	508,820
	Employee allowances	-	-	-	-	-	-	-	-
	Medicare/FICA	5,382,392	5,712,051	5,613,258	5,491,764	6,227,491	6,449,173	6,365,960	6,302,991
	Health & life insurance	14,750,710	14,993,785	15,652,374	14,621,321	14,537,455	14,972,079	15,419,741	15,880,833
	Worker's compensation	1,636,928	1,194,878	2,035,998	2,609,418	2,546,987	2,546,987	2,546,987	2,546,987
	Teacher retirement	6,972,598	7,547,478	8,296,244	8,834,084	8,485,173	8,739,728	9,001,920	9,271,978
	TRS/Medicare Part D on-behalf	29,384,705	30,221,206	30,549,216	33,912,269	36,780,020	36,780,020	36,780,020	36,780,020
	TRS Care	2,910,107	3,091,478	2,953,861	3,081,384	3,253,377	3,350,978	3,451,508	3,555,053
	TRS - First 90 days	424,649	405,383	411,292	478,304	469,999	469,999	469,999	469,999
	TRS Care - Surcharge on retirees	74,118	53,488	86,569	44,855	55,000	49,500	44,550	40,095
	TRS Supplemental Contribution	4,428,613	4,993,895	4,863,049	5,052,069	7,496,502	7,721,397	7,953,039	8,191,630
	Unemployment	394,280	34,054	-	-	27,920	27,920	27,920	27,920
	Other employee benefits	42,584	27,234	16,956	2,000	67,000	52,000	52,000	52,000
	<b>Total Payroll Costs</b>	<b>449,667,468</b>	<b>483,546,734</b>	<b>489,821,988</b>	<b>473,875,295</b>	<b>509,859,795</b>	<b>525,430,323</b>	<b>520,645,354</b>	<b>517,308,513</b>
6200	Purchased & Contracted Services								
	Legal services	1,089,271	1,290,413	889,109	949,274	850,000	875,000	900,000	925,000
	Audit services	208,245	100,400	215,614	219,345	175,500	177,500	179,500	181,500
	Tarrant Appraisal District	2,002,021	1,979,379	2,106,007	2,185,177	2,254,372	2,344,547	2,438,329	2,535,862
	Tarrant County (tax collection)	306,943	307,202	299,721	304,284	315,000	330,750	347,288	364,652
	Other professional services	457,369	369,730	254,725	225,723	302,049	308,840	315,790	322,901
	Tuition	537,084	722,617	428,327	540,879	549,000	558,480	568,150	578,013
	Contracted Instructional Services (CH 49 Recapture)	-	-	-	1,835,081	6,241,026	5,858,969	8,067,471	10,508,319
	Contracted maintenance & repair	8,588,918	11,397,225	11,678,094	8,785,764	9,428,784	9,865,921	9,733,447	9,605,213
	Water	2,379,036	2,071,504	2,360,682	3,214,851	3,354,715	2,549,405	2,804,346	2,944,563
	Telephone	1,079,427	817,901	1,609,748	776,899	716,733	716,733	716,733	716,733
	Electricity	6,553,844	6,230,128	7,388,751	7,453,323	8,050,311	8,573,581	9,130,864	9,404,790
	Gas	476,650	780,415	1,127,328	1,061,559	1,767,399	1,803,298	1,839,364	1,876,151
	Rentals & operating leases	693,541	1,090,332	799,351	934,706	746,692	731,758	717,123	702,781
	Other purchased & contracted services	8,887,884	7,061,045	9,713,979	9,977,121	9,723,049	10,447,811	12,321,011	13,243,582
	<b>Total Other Purchased &amp; Contracted Svs.</b>	<b>33,260,233</b>	<b>34,218,291</b>	<b>38,871,436</b>	<b>38,463,986</b>	<b>44,475,170</b>	<b>45,142,593</b>	<b>50,079,415</b>	<b>53,910,060</b>
6300	Supplies & Materials								
	M&O supplies	5,564,468	7,142,992	6,214,471	7,091,788	7,066,180	7,117,562	7,201,665	7,273,048
	Books & reading materials	866,436	1,413,351	808,733	360,302	425,350	424,777	426,448	428,391
	General supplies	10,937,636	14,170,549	13,084,195	13,851,934	15,721,089	15,589,074	16,075,628	16,581,562
	Food	-	-	-	668,387	521,341	-	-	-
	<b>Total Supplies &amp; Materials</b>	<b>17,368,540</b>	<b>22,726,892</b>	<b>20,107,400</b>	<b>21,972,411</b>	<b>23,733,960</b>	<b>23,131,413</b>	<b>23,703,741</b>	<b>24,283,001</b>
6400	Other Operating Costs								
	Travel	1,921,908	499,360	2,295,126	3,191,650	3,404,272	3,445,288	3,471,623	3,498,147
	Property & liability insurance	3,242,693	3,119,857	4,396,459	8,105,488	9,643,013	10,154,777	10,667,130	11,180,099
	Election costs	438	34,666	81,545	98,414	125,000	75,000	75,000	75,000
	Payment to TIF	-	-	-	-	-	-	-	-
	Miscellaneous operating costs	1,477,549	2,120,051	1,954,582	2,196,719	2,683,375	2,736,662	2,796,957	2,858,708
	<b>Total Other Operating Costs</b>	<b>6,642,588</b>	<b>5,773,934</b>	<b>8,727,712</b>	<b>13,592,271</b>	<b>15,855,660</b>	<b>16,411,728</b>	<b>17,010,709</b>	<b>17,611,955</b>
6500	Debt Service								
	Lease/purchase agreements	515,311	528,315	121,009	129,208	-	130,000	136,500	143,325
	Energy retrofit loan payments	73,852	60,848	589,163	1,557,045	-	-	-	-
	Other Debt Fees	-	-	-	-	-	-	-	-
	<b>Total Debt Service</b>	<b>589,163</b>	<b>589,163</b>	<b>710,172</b>	<b>1,686,253</b>	<b>-</b>	<b>130,000</b>	<b>136,500</b>	<b>143,325</b>
6600	Capital Outlay								
	Land purchase, improvement, fees	-	6,500	51,260	-	-	-	-	-
	Building purchase, constr, improvement	-	-	31,252	37,298	-	-	-	-
	Vehicles	222,215	100,402	8,220	-	-	-	-	-
	Furniture & equipment > \$5,000	684,316	455,269	483,572	3,565,800	5,116,642	6,895,803	8,494,754	10,493,442
	<b>Total Capital Outlay</b>	<b>906,531</b>	<b>562,171</b>	<b>574,304</b>	<b>3,603,098</b>	<b>5,116,642</b>	<b>6,895,803</b>	<b>8,494,754</b>	<b>10,493,442</b>
	<b>Total Expenditures</b>	<b>508,434,524</b>	<b>547,417,185</b>	<b>558,813,000</b>	<b>553,193,315</b>	<b>599,041,227</b>	<b>617,141,860</b>	<b>620,070,473</b>	<b>623,750,295</b>
<b>Other Uses</b>									
		-	7,800,000	-	53,000,000	-	-	-	-
	<b>Total Expenditures and Other Uses</b>	<b>508,434,524</b>	<b>555,217,185</b>	<b>558,813,000</b>	<b>606,193,315</b>	<b>599,041,227</b>	<b>617,141,860</b>	<b>620,070,473</b>	<b>623,750,295</b>
	<b>Revenues Over/(Under) Expenditures</b>	<b>24,377,305</b>	<b>22,111,282</b>	<b>52,136,244</b>	<b>(21,830,180)</b>	<b>(5,500,000)</b>	<b>(42,373,131)</b>	<b>(45,291,142)</b>	<b>(48,816,707)</b>
	Projected Beginning Fund Balance	198,007,461	222,384,766	244,496,048	296,632,292	274,802,112	269,302,112	226,928,981	181,637,839
	Projected Ending Fund Balance	222,384,766	244,496,048	296,632,292	274,802,112	269,302,112	226,928,981	181,637,839	132,821,132

# Structure of All Funds

## Arlington Independent School District



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

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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.

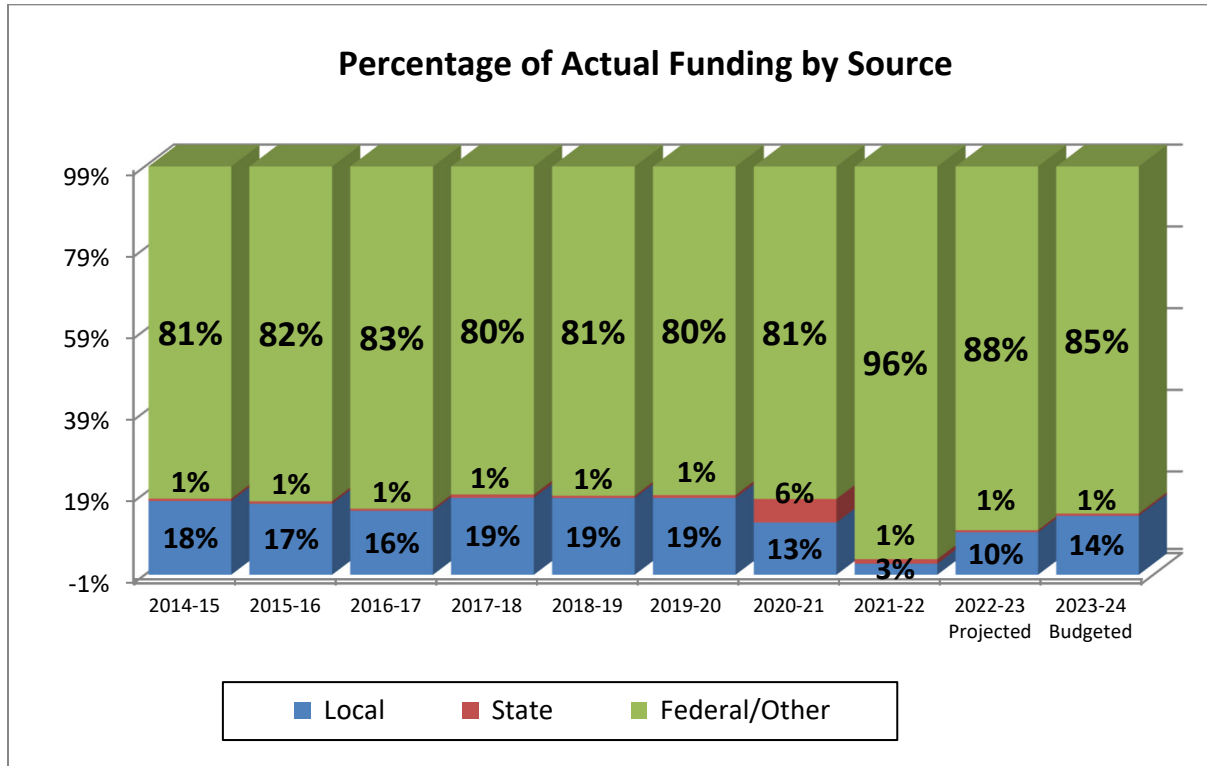
The Food and Nutrition Services Department enhances each student's ability to learn and grow by providing nutritious, appealing breakfast and lunch meals. Each of the District's campuses has a cafeteria to serve its students. The department served 8.1 million meals to a community that is 75% economically disadvantaged.

### **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 13.5% and 85.0% of the resources, respectively. Another 0.5% of revenue will be generated from state matching funds. The 2023-2024 Child Nutrition budget includes \$3,277,574 for breakfast and lunch sales, \$1.2 million for sales of a la carte items, and \$28.4 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. The District budgeted the same in 2022-2023, however, during the year, the District resumed charging for meals. Therefore, actual breakfast and lunch sales exceeded the budget by \$2.5 million in 2022-2023 and will increase further in 2023-2024, yielding an increase in total revenue. Meals served under the Summer Feeding Program are coded in a separate special revenue fund. For comparability, that revenue has been included in the 2022-2023 projected actual revenue.

Breakfast and lunch are charged to students who are not eligible for free and reduced-priced meals. After school snacks are served at all elementary schools at no charge.



Prices for school full-price lunches increased by 10 cents to \$3.40 for secondary and to \$3.15 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 2023-2024 in order to comply with the Act.

#### 2023-2024 Cafeteria Meal Prices

	Breakfast	Lunch
Elementary Students	\$1.65	\$3.15
Secondary Students	\$1.65	\$3.40
Reduced-Price Students	Free	\$0.40
Adults	A La Carte	\$4.75

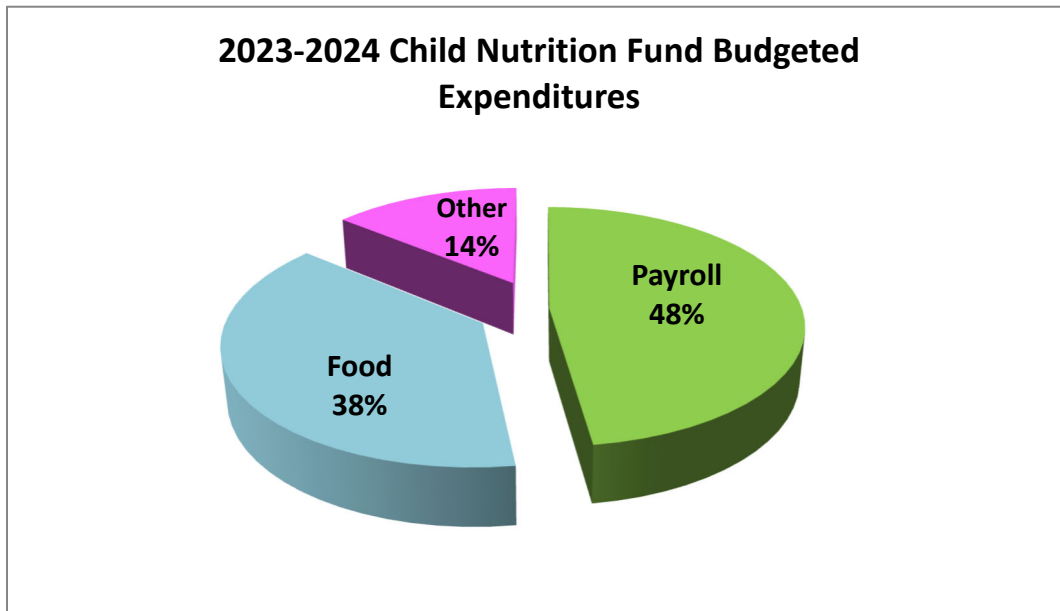


### **Expenditure Summary**

Child Nutrition expenditures can be categorized into two major types – payroll and food costs. Payroll costs for 2023-2024 remain constant at \$16.4 million. No new food service positions are included in the budget.

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 \$513,186. Other purchased and contracted services are budgeted at \$1,454,525, which is \$729,998 more than the 2022-2023 original budget. The budget for supplies and materials, including food and commodities costs, increased by \$896,431 or 6%, based on anticipated actual costs and projected participation.

Overall costs have increased by \$1.8 million due to increased contracted services and supplies and material.



### **Fund Balance Impact**

The Food Service Division strives to break even each year. Federal regulation 7 CFR 210.19 requires state agencies to monitor the level of net cash resources in a district's food service fund. These regulations specifically require that the level of net cash resources not exceed three months' average expenditures. The Child Nutrition Special Revenue Fund budget has a deficit of \$1 million in 2023-2024. The projected fund balance represents just over 3.8 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.

2023-2024 Adopted Child Nutrition Fund Budget  
By Function

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 2021-22 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue	\$ 958,615	\$ 1,616,850	\$ 1,616,850	\$ 3,613,047	\$ 4,843,571	\$ 3,226,721
5800	State Program Revenue	48,401	175,000	175,000	\$ 147,964	\$ 175,000	-
5900	Federal Program Revenue	34,334,045	30,837,799	30,837,799	\$ 31,185,039	\$ 28,399,132	(2,438,667)
<b>Total Revenues</b>		<b>35,341,061</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>788,054</b>
<b>Other Resources</b>		-	-	-	-	-	-
<b>Total Revenues and Other Resources</b>		<b>35,341,061</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>788,054</b>
<b>Expenditures</b>							
<b>Function</b>							
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	29,492,855	32,605,023	32,478,755	34,513,933	34,412,903	1,807,880
36	Co-curricular Activities	-	-	-	-	-	-
41	General Administration	-	-	-	-	-	-
51	Plant Maintenance & Operations	117,844	24,626	150,894	84,250	4,800	(19,826)
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	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>29,610,699</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>1,788,054</b>
<b>Other Uses</b>		-	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>		<b>29,610,699</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>1,788,054</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>5,730,362</b>	<b>-</b>	<b>-</b>	<b>347,867</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>
Projected Beginning Fund Balance		6,038,096	11,768,458	11,768,458	11,768,458	12,116,324	
Projected Ending Fund Balance		11,768,458	11,768,458	11,768,458	12,116,324	11,116,324	

2023-2024 Adopted Child Nutrition Fund Budget  
By Object Category

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 2021-22 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue	\$ 958,615	\$ 1,616,850	\$ 1,616,850	\$ 3,613,047	\$ 4,843,571	\$ 3,226,721
5800	State Program Revenue	48,401	175,000	175,000	147,964	175,000	-
5900	Federal Program Revenue	34,334,045	30,837,799	30,837,799	31,185,039	28,399,132	(2,438,667)
<b>Total Revenues</b>		<b>35,341,061</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>788,054</b>
<b>Other Resources</b>							
		-	-	-	-	-	-
<b>Total Revenues and Other Resources</b>		<b>35,341,061</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>788,054</b>
<b>Expenditures</b>							
6100	Payroll Costs	13,554,885	16,361,551	14,707,689	13,843,662	16,431,381	69,830
6200	Purchased & Contracted Services	1,021,428	724,526	1,520,092	1,413,302	1,454,524	729,998
6300	Supplies & Materials	14,855,432	14,895,990	13,726,945	15,241,042	15,792,421	896,431
6400	Other Operating Costs	117,663	197,582	246,382	1,880,521	218,631	21,049
6500	Debt Service	-	-	-	-	-	-
6600	Capital Outlay	61,292	450,000	2,428,541	2,219,656	520,746	70,746
<b>Total Expenditures</b>		<b>29,610,699</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>1,788,054</b>
<b>Other Uses</b>							
		-	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>		<b>29,610,699</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>1,788,054</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>5,730,362</b>	-	-	<b>347,867</b>	<b>(1,000,000)</b>	
Projected Beginning Fund Balance		6,038,096	11,768,458	11,768,458	11,768,458	12,116,324	
Projected Ending Fund Balance		11,768,458	11,768,458	11,768,458	12,116,324	11,116,324	

2023-2024 Adopted Child Nutrition Fund Budget  
By Object

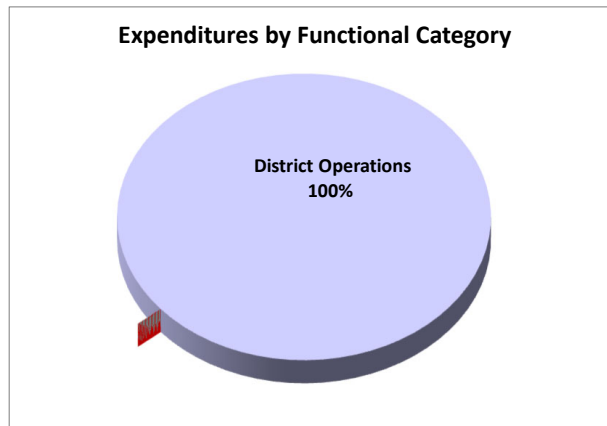
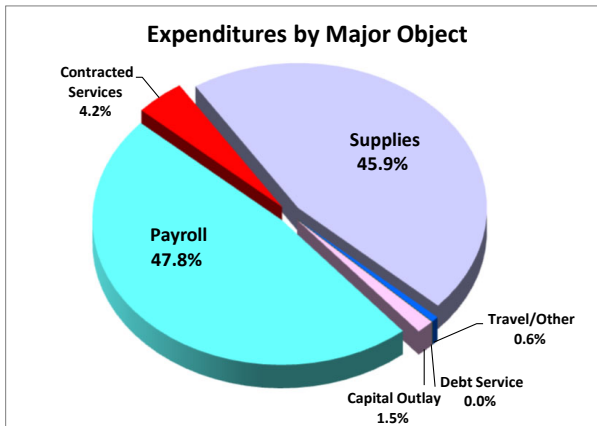
		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 2021-22 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue						
	Interest Revenue	\$ 10,171	\$ 2,549	\$ 2,549	\$ 136,742	\$ 164,000	\$ 161,451
	Catering services	42,546	119,300	119,300	38,942	119,300	-
	Miscellaneous revenue	75,306	56,000	56,000	(56,802)	56,000	-
	Student breakfast & lunch	(36,303)	(55,000)	(55,000)	2,495,050	3,241,873	3,296,873
	Adult breakfast & lunch	27,489	141,199	141,199	29,691	35,701	(105,498)
	A La Carte	839,406	1,352,802	1,352,802	969,424	1,226,697	(126,105)
	Total Local Revenue	958,615	1,616,850	1,616,850	3,613,047	4,843,571	3,226,721
5800	State Program Revenue						
	Miscellaneous state revenue	48,401	175,000	175,000	147,964	175,000	-
	Total State Revenue	48,401	175,000	175,000	147,964	175,000	-
5900	Federal Program Revenue						
	National School Breakfast Program	6,090,466	6,099,093	6,099,093	5,881,396	5,891,901	(207,192)
	National School Lunch Program	26,428,055	23,336,715	23,336,715	22,187,329	21,455,339	(1,881,376)
	National School Snack Program	-	-	-	152,094	150,000	150,000
	St Agency Federal NON TEA	1,229,070	-	-	1,637,506	-	-
	U.S.D.A. Donated Commodities	2,023,637	2,788,165	2,788,165	1,320,848	2,950,568	162,403
	Operating grants and contributions	250,368	350,000	350,000	5,866	5,030	(344,970)
	Indirect Cost	(1,687,551)	(1,736,174)	(1,736,174)	-	(2,053,706)	(317,532)
	Total Federal Revenue	34,334,045	30,837,799	30,837,799	31,185,039	28,399,132	(2,438,667)
	<b>Total Revenues</b>	<b>35,341,061</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>788,054</b>
<b>Other Resources</b>							
	Transfers In	-	-	-	-	-	-
	Total Other Resources	-	-	-	-	-	-
	<b>Total Revenues and Other Resources</b>	<b>35,341,061</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>788,054</b>
<b>Expenditures</b>							
6100	Payroll Costs						
	Professional personnel	1,313,246	1,454,526	1,454,526	1,475,940	1,771,176	316,650
	Support personnel	9,819,533	12,034,921	10,381,059	9,995,401	12,058,577	23,656
	Attendance Incentive	160,690	150,000	150,000	136,628	200,000	50,000
	Stipends/Extra duty pay	249,943	260,468	260,468	186,961	177,995	(82,473)
	Medicare/FICA	165,295	222,320	222,320	169,901	235,922	13,602
	Health & life insurance	444,056	519,284	519,284	403,527	201,092	(318,192)
	Worker's compensation	104,915	250,000	250,000	100,272	208,400	(41,600)
	Teacher retirement	1,008,395	1,070,290	1,070,290	1,049,970	1,128,856	58,566
	TRS Care	85,278	114,994	114,994	89,846	122,029	7,035
	TRS - First 90 days	13,765	20,000	20,000	20,398	20,000	-
	TRS Supplemental Contribution	189,769	256,730	256,730	214,817	302,648	45,918
	Unemployment	-	8,018	8,018	-	4,686	(3,332)
	Total Payroll Costs	13,554,885	16,361,551	14,707,689	13,843,662	16,431,381	69,830

2023-2024 Adopted Child Nutrition Fund Budget  
By Object

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 2021-22 Original
6200	Purchased & Contracted Services						
	Education Service Center	-	-	-	-	-	-
	Contracted maintenance & repair	315,368	140,000	261,800	243,977	262,315	122,315
	Utilities	117,844	24,626	150,894	84,250	4,800	(19,826)
	Rentals & operating leases	267	2,000	2,428	2,018	2,000	-
	Other purchased & contracted services	587,949	557,900	1,104,970	1,083,057	1,185,409	627,509
	Total Other Purchased & Contracted Svs.	1,021,428	724,526	1,520,092	1,413,302	1,454,524	729,998
6300	Supplies & Materials						
	Gas & other fuels	31,308	45,000	43,900	31,331	28,291	(16,709)
	M&O supplies	164,834	150,000	306,631	295,125	275,000	125,000
	Books & reading materials	1,979	200	1,300	1,125	1,125	925
	Food	6,463,355	6,825,351	6,700,201	7,834,967	7,576,318	750,967
	Non-food	1,614,041	1,695,378	1,629,618	1,610,431	1,774,293	78,915
	Commodities	6,448,365	5,978,061	4,777,569	5,082,458	5,572,394	(405,667)
	General supplies	131,549	202,000	267,726	385,605	565,000	363,000
	Total Supplies & Materials	14,855,432	14,895,990	13,726,945	15,241,042	15,792,421	896,431
6400	Other Operating Costs						
	Travel	9,580	15,500	15,500	14,887	22,500	7,000
	Property & liability insurance	14,145	11,438	11,438	-	12,581	1,143
	Depreciation expense	-	-	-	-	-	-
	Miscellaneous operating costs	93,937	170,644	219,444	1,865,634	183,550	12,906
	Total Other Operating Costs	117,663	197,582	246,382	1,880,521	218,631	21,049
6500	Debt Service						
	Lease/purchase agreements	-	-	-	-	-	-
	Total Debt Service	-	-	-	-	-	-
6600	Capital Outlay						
	Vehicles	51,020	-	-	-	220,746	220,746
	Furniture & equipment > \$5,000	10,272	450,000	2,428,541	2,219,656	300,000	(150,000)
	Total Capital Outlay	61,292	450,000	2,428,541	2,219,656	520,746	70,746
	<b>Total Expenditures</b>	<b>29,610,699</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>1,788,054</b>
Other Uses		-	-	-	-	-	-
	<b>Total Expenditures and Other Uses</b>	<b>29,610,699</b>	<b>32,629,649</b>	<b>32,629,649</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>1,788,054</b>
	<b>Revenues Over/(Under) Expenditures</b>	<b>5,730,362</b>	<b>-</b>	<b>-</b>	<b>347,867</b>	<b>(1,000,000)</b>	
	Projected Beginning Fund Balance	6,038,096	11,768,458	11,768,458	11,768,458	12,116,324	
	Projected Ending Fund Balance	11,768,458	11,768,458	11,768,458	12,116,324	11,116,324	

**2023-2024 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	16,431,381	1,449,724	15,792,421	218,631	-	520,746	34,412,903
36 Extracurricular Activities	-	-	-	-	-	-	-
41 General Administration	-	-	-	-	-	-	-
51 Plant Maintenance & Operations	-	4,800	-	-	-	-	4,800
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	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>16,431,381</b>	<b>1,454,524</b>	<b>15,792,421</b>	<b>218,631</b>	<b>-</b>	<b>520,746</b>	<b>34,417,703</b>



*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, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Projected Actual	Budget	Projected	Projected	Projected
<b>Revenues</b>									
5700	Local & Intermediate Revenue	\$ 4,320,740	\$ 347,433	\$ 958,615	\$ 3,613,047	\$ 4,843,571	\$ 4,988,878	\$ 4,889,100	\$ 4,937,991
5800	State Program Revenue	163,454	156,760	48,401	147,964	175,000	175,000	175,000	175,000
5900	Federal Program Revenue	18,675,597	2,204,191	34,334,045	31,185,039	28,399,132	\$ 29,535,097	30,125,799	30,427,057
	<b>Total Revenues</b>	<b>23,159,791</b>	<b>2,708,384</b>	<b>35,341,061</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>34,698,975</b>	<b>35,189,899</b>	<b>35,540,048</b>
<b>Other Resources</b>		-	-	-	-	-	-	-	-
	<b>Total Revenues and Other Resources</b>	<b>23,159,791</b>	<b>2,708,384</b>	<b>35,341,061</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>34,698,975</b>	<b>35,189,899</b>	<b>35,540,048</b>
<b>Expenditures</b>									
<b>Function</b>									
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	26,475,944	8,629,654	29,492,855	34,513,933	34,412,903	34,563,975	35,050,993	35,397,119
36	Co-curricular Activities	-	-	-	-	-	-	-	-
41	General Administration	-	-	-	-	-	-	-	-
51	Plant Maintenance & Operations	144,657	110,061	117,844	84,250	4,800	135,000	138,906	142,929
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	-	-	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>26,620,601</b>	<b>8,739,715</b>	<b>29,610,699</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>34,698,975</b>	<b>35,189,899</b>	<b>35,540,048</b>
<b>Other Uses</b>		-	-	-	-	-	-	-	-
	<b>Total Expenditures and Other Uses</b>	<b>26,620,601</b>	<b>8,739,715</b>	<b>29,610,699</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>34,698,975</b>	<b>35,189,899</b>	<b>35,540,048</b>
	<b>Budgeted Surplus/(Deficit)</b>	<b>(3,460,809)</b>	<b>(6,031,331)</b>	<b>5,730,362</b>	<b>347,867</b>	<b>(1,000,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Projected Beginning Fund Balance/Equity	15,530,237	12,069,428	6,038,096	11,768,458	12,116,325	11,116,325	11,116,325	11,116,325
	Projected Ending Fund Balance/Equity	12,069,428	6,038,096	11,768,458	12,116,325	11,116,325	11,116,325	11,116,325	11,116,325

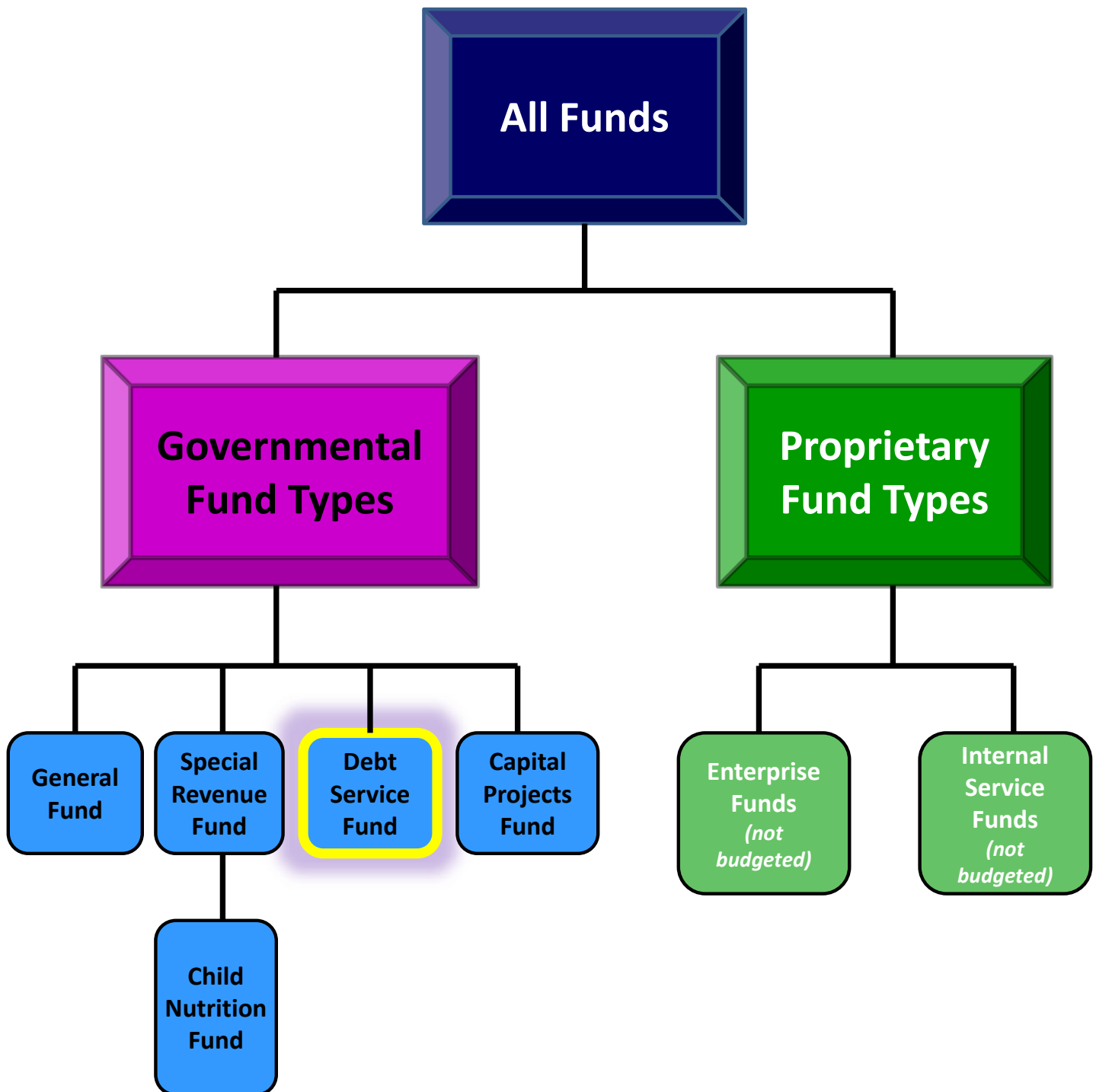


**Budget Summary - Special Revenue - Child Nutrition Fund - by Object**  
**For the Years Ended June 30, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)**

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Projected Actual	Budget	Projected	Projected	Projected
<b>Revenues</b>									
5700	Local & Intermediate Revenue	\$ 4,320,740	\$ 347,433	\$ 958,615	\$ 3,613,047	\$ 4,843,571	\$ 4,988,878	\$ 4,889,100	\$ 4,937,991
5800	State Program Revenue	163,454	156,760	48,401	147,964	175,000	175,000	175,000	175,000
5900	Federal Program Revenue	18,675,597	2,204,191	34,334,045	31,185,039	28,399,132	29,535,097	30,125,799	30,427,057
	<b>Total Revenues</b>	<b>23,159,791</b>	<b>2,708,384</b>	<b>35,341,061</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>34,698,975</b>	<b>35,189,899</b>	<b>35,540,048</b>
<b>Other Resources</b>									
		-	-	-	-	-	-	-	-
	<b>Total Revenues and Other Resources</b>	<b>23,159,791</b>	<b>2,708,384</b>	<b>35,341,061</b>	<b>34,946,050</b>	<b>33,417,703</b>	<b>34,698,975</b>	<b>35,189,899</b>	<b>35,540,048</b>
<b>Expenditures</b>									
<b>Object</b>									
6100	Payroll Costs								
	Professional personnel	1,261,304	1,157,709	1,313,246	1,475,940	1,771,176	1,824,311	1,879,041	1,935,412
	Support personnel	8,754,905	450,828	9,819,533	9,995,401	12,058,577	11,957,405	11,837,831	11,601,074
	Substitutes	-	-	-	-	-	-	-	-
	Teacher comp allot	-	-	-	-	-	-	-	-
	Stipends/Extra duty pay	718,206	180,885	410,633	323,589	377,995	370,435	370,435	370,435
	Hiring incentive	-	-	-	-	-	-	-	-
	Part-time/temporary	-	-	-	-	-	-	-	-
	Employee allowances	-	-	-	-	-	-	-	-
	Medicare/FICA	160,298	138,796	165,295	169,901	235,922	205,206	204,266	201,650
	Health & life insurance	516,516	485,266	444,056	403,527	201,092	201,092	201,092	201,092
	Worker's compensation	187,792	96,528	104,915	100,272	208,400	208,400	100,572	98,560
	Teacher retirement	962,518	714,051	1,008,395	1,049,970	1,128,856	1,132,172	1,126,985	1,112,554
	TRS/Medicare Part D on-behalf	-	-	-	-	-	-	-	-
	TRS Care	84,775	74,249	85,278	89,846	122,029	122,029	122,029	122,029
	TRS - First 90 days	24,343	5,316	13,765	20,398	20,000	20,000	20,000	20,000
	TRS Care - Surcharge on retirees	-	-	-	-	-	-	-	-
	TRS Supplemental Contribution	166,768	152,089	189,769	214,817	302,648	302,648	302,648	302,648
	Unemployment	20,346	142	-	-	4,686	3,936	3,236	2,586
	Other employee benefits	-	-	0	-	-	-	-	-
	<b>Total Payroll Costs</b>	<b>12,857,771</b>	<b>3,455,858</b>	<b>13,554,885</b>	<b>13,843,662</b>	<b>16,431,381</b>	<b>16,347,635</b>	<b>16,168,133</b>	<b>15,968,040</b>
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	295,501	263,709	315,368	243,977	262,315	272,808	286,448	300,770
	Water	223	-	-	1,416	-	9,000	9,270	9,548
	Telephone	5,277	3,525	5,026	3,642	4,800	4,800	4,800	4,800
	Electricity	136,255	100,802	105,628	75,417	-	110,000	113,300	116,699
	Gas	2,902	5,734	7,190	3,775	-	11,200	11,536	11,882
	Rentals & operating leases	875	855	267	2,018	2,000	2,000	2,000	2,000
	Other purchased & contracted services	1,156,681	50,353	587,949	1,083,057	1,185,409	1,185,409	1,185,409	1,185,409
	<b>Total Other Purchased &amp; Contracted Svs.</b>	<b>1,597,714</b>	<b>424,978</b>	<b>1,021,428</b>	<b>1,413,302</b>	<b>1,454,524</b>	<b>1,595,217</b>	<b>1,612,763</b>	<b>1,631,108</b>
6300	Supplies & Materials								
	M&O supplies	159,042	98,651	164,834	295,125	275,000	269,500	277,585	285,913
	Books & reading materials	-	-	1,979	1,125	1,125	1,125	1,125	1,125
	Food Service Resale Items and General Supplies	10,931,989	3,714,344	14,688,618	14,944,792	15,516,296	15,981,785	16,621,056	17,119,688
	<b>Total Supplies &amp; Materials</b>	<b>11,091,031</b>	<b>3,812,995</b>	<b>14,855,432</b>	<b>15,241,042</b>	<b>15,792,421</b>	<b>16,252,410</b>	<b>16,899,766</b>	<b>17,406,726</b>
6400	Other Operating Costs								
	Travel	10,691	13,137	9,580	14,887	22,500	22,500	21,375	21,375
	Property & liability insurance	28,660	-	14,145	-	12,581	12,581	12,581	12,581
	Election costs	-	-	-	-	-	-	-	-
	Payment to TIF	-	-	-	-	-	-	-	-
	Miscellaneous operating costs	384,971	710,147	93,937	1,865,634	183,550	190,892	198,528	204,484
	<b>Total Other Operating Costs</b>	<b>424,322</b>	<b>723,284</b>	<b>117,663</b>	<b>1,880,521</b>	<b>218,631</b>	<b>225,973</b>	<b>232,484</b>	<b>238,440</b>
6500	Debt Service								
	Principal	-	-	-	-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-
	Other Debt Fees	-	-	-	-	-	-	-	-
	<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6600	Capital Outlay								
	Land purchase, improvement, fees	-	-	-	-	-	-	-	-
	Building purchase, constr, improvement	-	-	-	-	-	-	-	-
	Vehicles	241,986	-	51,020	-	220,746	-	-	-
	Furniture & equipment > \$5,000	407,777	322,600	10,272	2,219,656	300,000	277,740	276,753	295,734
	<b>Total Capital Outlay</b>	<b>649,763</b>	<b>322,600</b>	<b>61,292</b>	<b>2,219,656</b>	<b>520,746</b>	<b>277,740</b>	<b>276,753</b>	<b>295,734</b>
	<b>Total Expenditures</b>	<b>26,620,601</b>	<b>8,739,715</b>	<b>29,610,699</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>34,698,975</b>	<b>35,189,899</b>	<b>35,540,048</b>
<b>Other Uses</b>									
		-	-	-	-	-	-	-	-
	<b>Total Expenditures and Other Uses</b>	<b>26,620,601</b>	<b>8,739,715</b>	<b>29,610,699</b>	<b>34,598,183</b>	<b>34,417,703</b>	<b>34,698,975</b>	<b>35,189,899</b>	<b>35,540,048</b>
	<b>Revenues Over/(Under) Expenditures</b>	<b>(3,460,809)</b>	<b>(6,031,331)</b>	<b>5,730,362</b>	<b>347,866</b>	<b>(1,000,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	Projected Beginning Fund Balance	15,530,237	12,069,428	6,038,096	11,768,458	12,116,325	11,116,325	11,116,325	11,116,325
	Projected Ending Fund Balance	12,069,428	6,038,096	11,768,458	12,116,325	11,116,325	11,116,325	11,116,325	11,116,325

# Structure of All Funds

## Arlington Independent School District



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

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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.

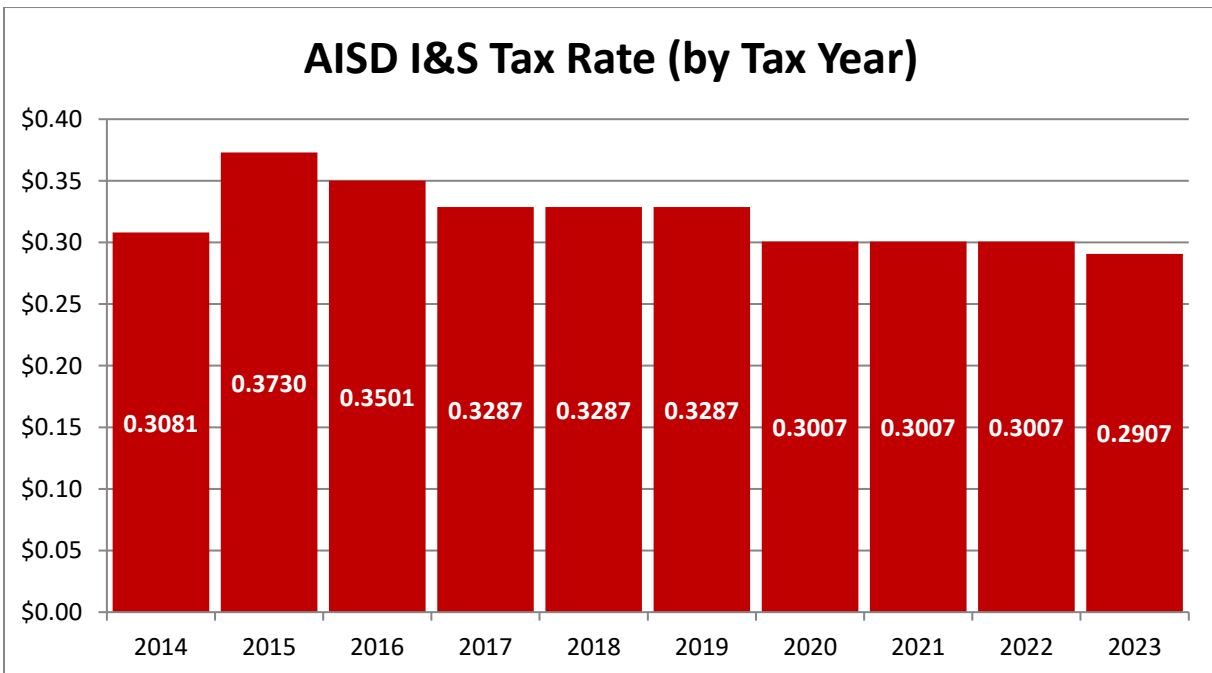
### **Revenue Trends and Assumptions**

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 an I&S tax rate of \$0.2907 per \$100 in property valuation, which is a decrease of 0.0100 from last year's rate. This is the tax rate necessary to generate funds to pay the principal and interest due in 2023-2024 on bonded debt, to include bond refunding.



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. The District’s tax rate is significantly below the maximum allowable rate.

Based on the I&S tax rate of \$0.2907, AISD expects to collect \$119,323,137 in local property taxes for 2023-2024. With additional revenue, such as investment earnings of \$983,477, the District anticipates total local revenue for the Debt Service Fund of \$120,306,614, an increase of \$18,004,402. The total revenue produced will be adequate to cover scheduled principal, interest, refunding of the taxable series 2020 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 June 8, 2023, the Board of Trustees authorized the fourth issuance of these bonds to produce \$100,000,000 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, the District’s per-student property wealth increased to the point that the District qualified for very little state facilities assistance.

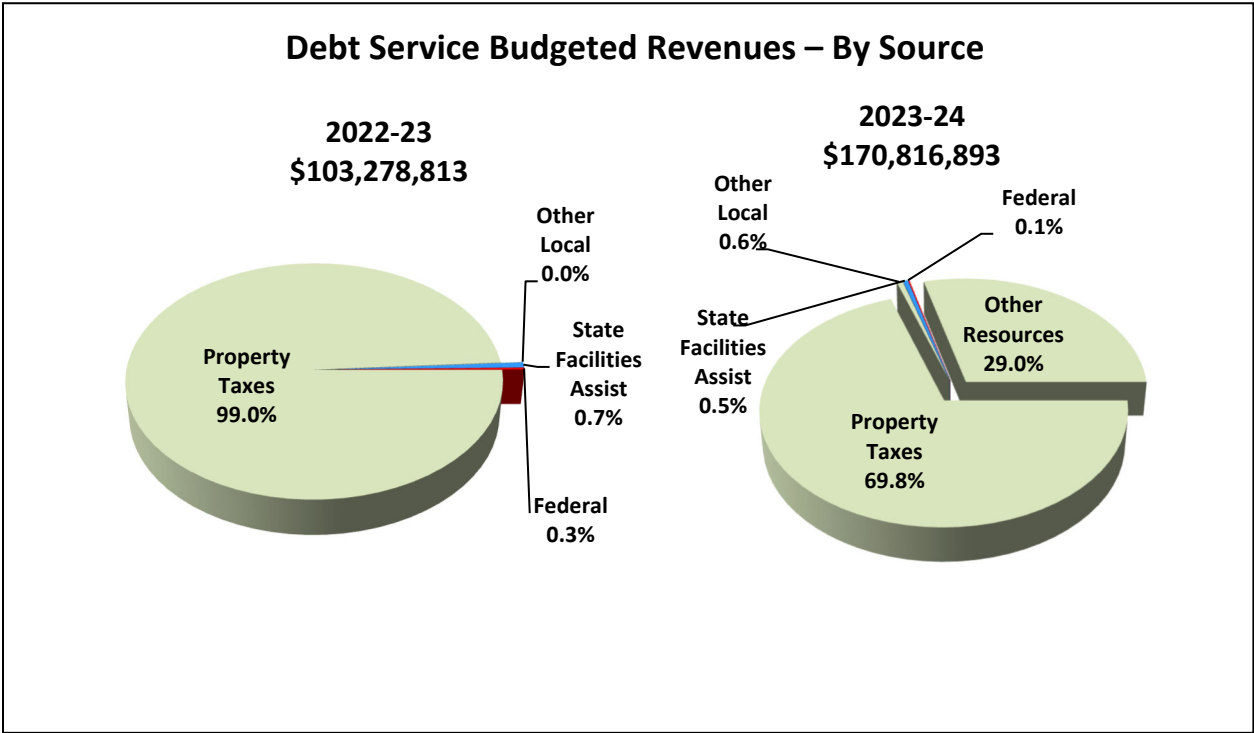
The District will not qualify for state facilities assistance in 2023-2024. The District’s property values have increased in recent years to the point that they generate more than the guaranteed yield; therefore, the District no longer qualifies for any state facilities assistance.

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 \$812,223 for the hold harmless provision in 2023-2024.

*Federal Sources:*

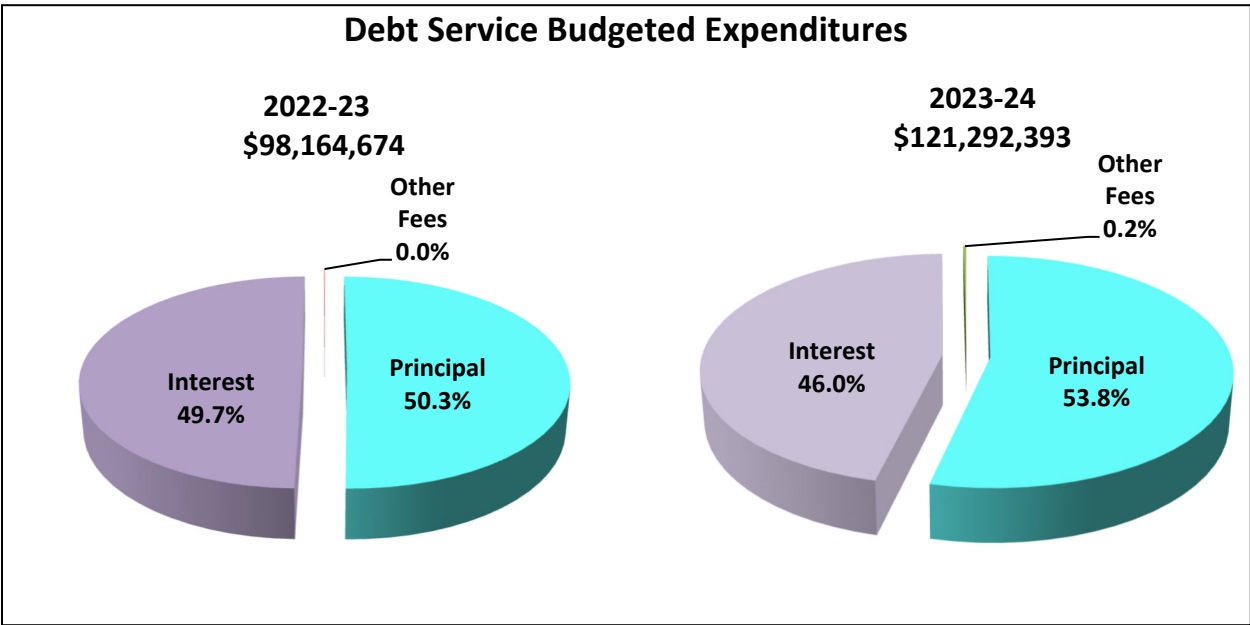
The District has issued Qualified School Construction Bonds (QSCBs), which were made available for the first time under the American Recovery and Reinvestment Act of 2009 (ARRA). The authorization of the QSCBs provides federal subsidies for public school improvement and modernization activities. QSCBs 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.

The District 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. The federal subsidy for 2023-2024 is budgeted at \$198,056.



**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 2023-2024 consists of \$65,201,181 for bond principal payments, \$55,831,212 for bond interest payments, and \$260,000 for other debt fees. This total budget is an increase of \$72,127,719 from the 2022-2023 budget. The increase is due to the district refunding bonds in the fiscal year 2023-2024.



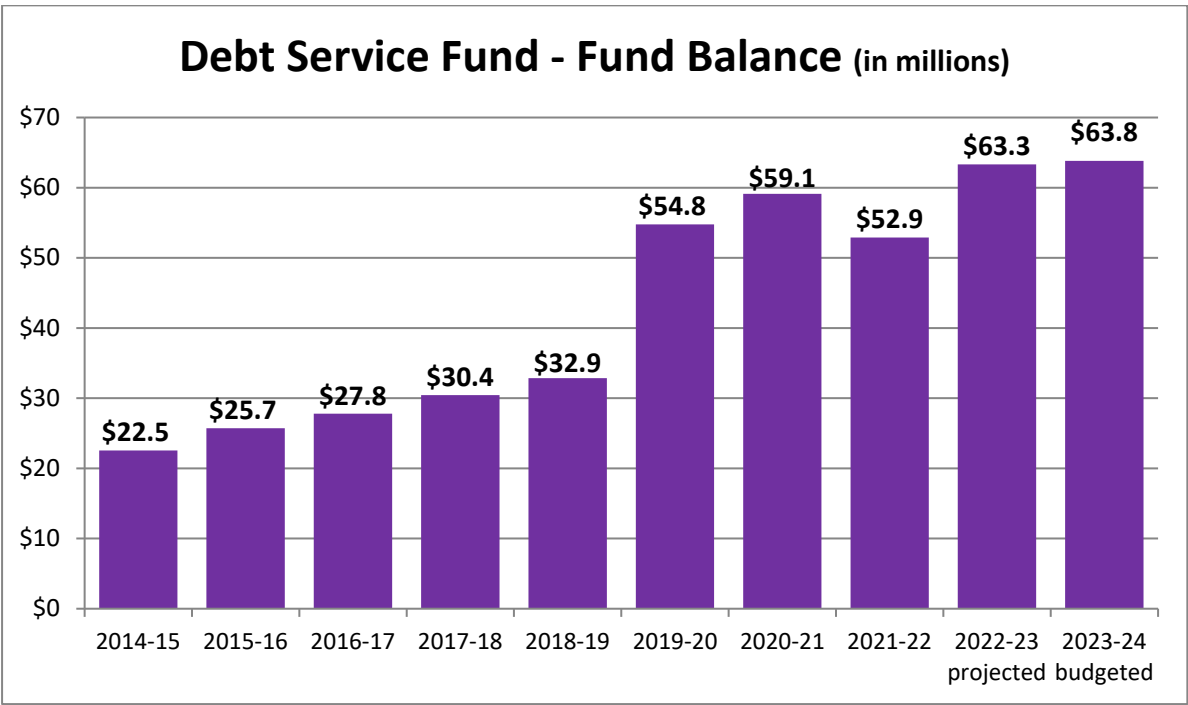
**Other Sources/Uses**

The other sources reflect the fourth sale of bonds from the 2019 Bond Package. The bond sale will use approximately \$100,000,000 of bonds authorized in the 2019 bond election. Proceeds from this sale will be used for construction; safety, security, and technology improvements; fine arts equipment and uniforms; and to purchase buses and white fleet vehicles.

In addition, the district has the potential opportunity to refund a portion of the District's Series 2020 taxable refunding bond issue for debt service savings. This would be refunding of non-callable maturities, including 2025-2030. The refunding would be done to take advantage of the relationship between the taxable interest rates and current tax-exempt interest rates, and the favorable escrow yields. The refunding would only be included if minimum annual savings of at least \$85,000 per year could be achieved for 2025 through 2030.

**Fund Balance Impact**

The fund balance on June 30, 2024 is projected to be \$63,813,736. This fund balance is restricted to the retirement of long-term debt. The projected fund balance in 2022-2023 is an increase of an estimated \$10.4 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, 2023, using the projected fund balance at that date.

2022 Assessed Valuation		\$38,464,636,708
Economic Debt Limit		
(10% of assessed valuation)		\$3,846,463,671
Total Bonded Debt – June 30, 2022	\$1,320,112,200	
Less: Debt Service Fund net assets	<u>\$58,824,269</u>	
Amount applicable to debt limit		<u>\$1,265,287,931</u>
Debt Margin		<u>\$2,581,175,740</u>

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



2023-24 Adopted Debt Service Fund Budget  
By Function

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue	\$ 100,344,099	\$ 102,302,212	\$ 108,474,060	\$ 110,068,868	\$ 120,306,614	\$ 18,004,402
5800	State Program Revenue	975,327	712,598	712,598	2,970,875	812,223	99,625
5900	Federal Program Revenue	329,949	264,003	264,003	264,991	198,056	(65,947)
<b>Total Revenues</b>		<b>101,649,375</b>	<b>103,278,813</b>	<b>109,450,661</b>	<b>113,304,734</b>	<b>121,316,893</b>	<b>18,038,080</b>
<b>Other Resources</b>		11,761,335	-	-	-	49,500,000	49,500,000
<b>Total Revenues and Other Resources</b>		<b>113,410,710</b>	<b>103,278,813</b>	<b>109,450,661</b>	<b>113,304,734</b>	<b>170,816,893</b>	<b>67,538,080</b>
<b>Expenditures</b>							
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	107,967,980	98,164,674	102,859,174	102,878,264	121,316,893	23,152,219
81	Facility Acquisition & Construction	-	-	-	-	-	-
95	Student Tuition Non-public Schools	-	-	-	-	-	-
97	Payments to TIF	-	-	-	-	-	-
99	Other Intergovernmental Charges	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>107,967,980</b>	<b>98,164,674</b>	<b>102,859,174</b>	<b>102,878,264</b>	<b>121,316,893</b>	<b>23,152,219</b>
<b>Other Uses</b>		11,684,693	-	-	-	49,000,000	49,000,000
<b>Total Expenditures and Other Uses</b>		<b>119,652,673</b>	<b>98,164,674</b>	<b>102,859,174</b>	<b>102,878,264</b>	<b>170,316,893</b>	<b>72,152,219</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>(6,241,963)</b>	<b>5,114,139</b>	<b>6,591,487</b>	<b>10,426,470</b>	<b>500,000</b>	
Projected Beginning Fund Balance		59,129,231	52,887,268	52,887,268	52,887,268	63,313,736	
Projected Ending Fund Balance		52,887,268	58,001,407	59,478,755	63,313,738	63,813,736	

2023-24 Adopted Debt Service Fund Budget  
By Object Category

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue	\$ 100,344,099	\$ 102,302,212	\$ 108,474,060	\$ 110,068,868	\$ 120,306,614	\$ 18,004,402
5800	State Program Revenue	975,327	712,598	712,598	2,970,875	812,223	99,625
5900	Federal Program Revenue	329,949	264,003	264,003	264,991	198,056	(65,947)
<b>Total Revenues</b>		<b>101,649,375</b>	<b>103,278,813</b>	<b>109,450,661</b>	<b>113,304,734</b>	<b>121,316,893</b>	<b>18,038,080</b>
<b>Other Resources</b>		11,761,335	-	-	-	49,500,000	49,500,000
<b>Total Revenues and Other Resources</b>		<b>113,410,710</b>	<b>103,278,813</b>	<b>109,450,661</b>	<b>113,304,734</b>	<b>170,816,893</b>	<b>67,538,080</b>
<b>Expenditures</b>							
6100	Payroll Costs	-	-	-	-	-	-
6200	Purchased & Contracted Services	-	-	-	-	24,500	24,500
6300	Supplies & Materials	-	-	-	-	-	-
6400	Other Operating Costs	-	-	-	-	-	-
6500	Debt Service	107,967,980	98,164,674	102,859,174	102,878,264	121,292,393	23,127,719
6600	Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>107,967,980</b>	<b>98,164,674</b>	<b>102,859,174</b>	<b>102,878,264</b>	<b>121,316,893</b>	<b>23,152,219</b>
<b>Other Uses</b>		11,684,693	-	-	-	49,000,000	49,000,000
<b>Total Expenditures and Other Uses</b>		<b>119,652,673</b>	<b>98,164,674</b>	<b>102,859,174</b>	<b>102,878,264</b>	<b>170,316,893</b>	<b>72,152,219</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>(6,241,963)</b>	<b>5,114,139</b>	<b>6,591,487</b>	<b>10,426,470</b>	<b>500,000</b>	
Projected Beginning Fund Balance		59,129,231	52,887,268	52,887,268	52,887,268	63,313,736	
Projected Ending Fund Balance		52,887,268	58,001,407	59,478,755	63,313,738	63,813,736	

2023-24 Adopted Debt Service Fund Budget  
By Object

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue						
	Current Tax Collections	\$ 99,389,914	\$ 101,378,673	\$ 107,550,521	\$ 107,776,611	\$ 118,427,753	\$ 17,049,080
	Prior Year Tax Collections	160,846	277,214	277,214	277,214	300,000	22,786
	Penalty & Interest	606,439	595,384	595,384	595,384	595,384	-
	Interest Revenue	124,531	50,941	50,941	1,419,659	983,477	932,536
	Miscellaneous Local Revenue	62,369	-	-	-	-	-
	Total Local Revenue	100,344,099	102,302,212	108,474,060	110,068,868	120,306,614	18,004,402
5800	State Revenue						
	Prior Year State Aid	-	-	-	-	-	-
	Instructional Facilities Allotment	-	-	-	-	-	-
	Existing Debt Allotment	-	-	-	-	-	-
	Other State Aid	975,327	712,598	712,598	2,970,875	812,223	99,625
	Total State Revenue	975,327	712,598	712,598	2,970,875	812,223	99,625
5900	Federal Revenue						
	Federal Subsidy for QSCBs	329,949	264,003	264,003	264,991	198,056	(65,947)
	Total Federal Revenue	329,949	264,003	264,003	264,991	198,056	(65,947)
	<b>Total Revenues</b>	<b>101,649,375</b>	<b>103,278,813</b>	<b>109,450,661</b>	<b>113,304,734</b>	<b>121,316,893</b>	<b>18,038,080</b>
<b>Other Resources</b>							
	Non-operating Revenue	11,761,335	-	-	-	49,500,000	49,500,000
	Total Other Resources	11,761,335	-	-	-	49,500,000	49,500,000
	<b>Total Revenues and Other Resources</b>	<b>113,410,710</b>	<b>103,278,813</b>	<b>109,450,661</b>	<b>113,304,734</b>	<b>170,816,893</b>	<b>67,538,080</b>
<b>Expenditures</b>							
6200	Purchased & Contracted Services						
	Other professional services	-	-	-	-	24,500	24,500
	Total Other Purchased & Contracted Svs.	-	-	-	-	24,500	24,500
6500	Debt Service						
	Principal	63,820,000	49,400,000	49,400,000	49,400,000	65,201,181	15,801,181
	Interest	44,034,954	48,724,674	48,724,674	48,724,674	55,831,212	7,106,538
	Fees & Other Debt Service Expenditures	113,026	40,000	4,734,500	4,753,590	260,000	220,000
	Total Debt Service	107,967,980	98,164,674	102,859,174	102,878,264	121,292,393	23,127,719
	<b>Total Expenditures</b>	<b>107,967,980</b>	<b>98,164,674</b>	<b>102,859,174</b>	<b>102,878,264</b>	<b>121,316,893</b>	<b>23,152,219</b>
<b>Other Uses</b>		11,684,693	-	-	-	49,000,000	49,000,000
	<b>Total Expenditures and Other Uses</b>	<b>119,652,673</b>	<b>98,164,674</b>	<b>102,859,174</b>	<b>102,878,264</b>	<b>170,316,893</b>	<b>72,152,219</b>
	<b>Revenues Over/(Under) Expenditures</b>	<b>(6,241,963)</b>	<b>5,114,139</b>	<b>6,591,487</b>	<b>10,426,470</b>	<b>500,000</b>	
	Projected Beginning Fund Balance	59,129,231	52,887,268	52,887,268	52,887,268	63,313,738	
	Projected Ending Fund Balance	52,887,268	58,001,407	59,478,755	63,313,738	63,813,738	

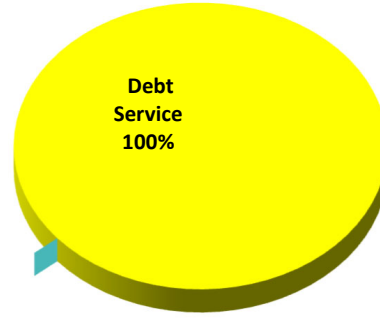
**2023-24 Adopted Debt Service Fund Expenditure Budget  
By Function and Object Category**

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	-	-	-	-	121,316,893	-	121,316,893
81 Facility Acquisition & Construction	-	-	-	-	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,316,893</b>	<b>-</b>	<b>121,316,893</b>

**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, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)*

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected Actual	2023-24 Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>Revenues</b>								
5700 Local & Intermediate Revenue	\$ 101,882,319	\$ 96,352,064	\$ 100,344,099	\$ 110,068,868	\$ 120,306,614	\$ 94,150,449	\$ 92,809,430	\$ 92,427,607
5800 State Program Revenue	1,269,763	799,637	975,327	2,970,875	812,223	812,223	812,223	812,223
5900 Federal Program Revenue	460,344	400,280	329,949	264,991	198,056	264,220	330,167	330,167
<b>Total Revenues</b>	<b>103,612,426</b>	<b>97,551,981</b>	<b>101,649,375</b>	<b>113,304,734</b>	<b>121,316,893</b>	<b>95,226,892</b>	<b>93,951,820</b>	<b>93,569,997</b>
<b>Other Resources</b>	11,725,635	154,022,917	11,761,335	-	49,500,000	-	-	-
<b>Total Revenues and Other Resources</b>	<b>115,338,061</b>	<b>251,574,898</b>	<b>113,410,710</b>	<b>113,304,734</b>	<b>170,816,893</b>	<b>95,226,892</b>	<b>93,951,820</b>	<b>93,569,997</b>
<b>Expenditures</b>								
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	81,729,836	91,115,235	107,967,980	102,878,264	121,316,893	95,226,892	93,951,820	93,569,997
81 Facility Acquisition & Construction	-	-	-	-	-	-	-	-
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>81,729,836</b>	<b>91,115,235</b>	<b>107,967,980</b>	<b>102,878,264</b>	<b>121,316,893</b>	<b>95,226,892</b>	<b>93,951,820</b>	<b>93,569,997</b>
<b>Other Uses</b>	11,690,006	156,105,140	11,684,693	-	49,000,000	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>93,419,842</b>	<b>247,220,375</b>	<b>119,652,673</b>	<b>102,878,264</b>	<b>170,316,893</b>	<b>95,226,892</b>	<b>93,951,820</b>	<b>93,569,997</b>
<b>Budgeted Surplus/(Deficit)</b>	<b>21,918,219</b>	<b>4,354,523</b>	<b>(6,241,963)</b>	<b>10,426,470</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Projected Beginning Fund Balance/Equity	32,856,489	54,774,708	59,129,231	52,887,268	63,313,738	63,813,738	63,813,738	63,813,738
Projected Ending Fund Balance/Equity	54,774,708	59,129,231	52,887,268	63,313,738	63,813,738	63,813,738	63,813,738	63,813,738

Budget Summary - Debt Service Fund - by Object  
For the Years Ended June 30, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected Actual	2023-24 Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>Revenues</b>								
5700 Local & Intermediate Revenue	\$ 101,882,319	\$ 96,352,064	\$ 100,344,099	\$ 110,068,868	\$ 120,306,614	\$ 94,150,449	\$ 92,809,430	\$ 92,427,607
5800 State Program Revenue	1,269,763	799,637	975,327	2,970,875	812,223	812,223	812,223	812,223
5900 Federal Program Revenue	460,344	400,280	329,949	264,991	198,056	264,220	330,167	330,167
<b>Total Revenues</b>	<b>103,612,426</b>	<b>97,551,981</b>	<b>101,649,375</b>	<b>113,304,734</b>	<b>121,316,893</b>	<b>95,226,892</b>	<b>93,951,820</b>	<b>93,569,997</b>
<b>Other Resources</b>	11,725,635	154,022,917	11,761,335	-	49,500,000	-	-	-
<b>Total Revenues and Other Resources</b>	<b>115,338,061</b>	<b>251,574,898</b>	<b>113,410,710</b>	<b>113,304,734</b>	<b>170,816,893</b>	<b>95,226,892</b>	<b>93,951,820</b>	<b>93,569,997</b>
<b>Expenditures</b>								
<b>Object</b>								
6100 Payroll Costs								
Professional personnel	-	-	-	-	-	-	-	-
Support personnel	-	-	-	-	-	-	-	-
Stipends/Extra duty pay	-	-	-	-	-	-	-	-
Medicare/FICA	-	-	-	-	-	-	-	-
Health & life insurance	-	-	-	-	-	-	-	-
Worker's compensation	-	-	-	-	-	-	-	-
Teacher retirement	-	-	-	-	-	-	-	-
TRS Care	-	-	-	-	-	-	-	-
TRS - First 90 days	-	-	-	-	-	-	-	-
TRS Care - Surcharge on retirees	-	-	-	-	-	-	-	-
TRS Supplemental Contribution	-	-	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-	-	-
<b>Total Payroll Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	24,500	24,500	24,500	24,500
<b>Total Other Purchased &amp; Contracted Svs.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>
6300 Supplies & Materials								
M&O supplies	-	-	-	-	-	-	-	-
Books & reading materials	-	-	-	-	-	-	-	-
General supplies	-	-	-	-	-	-	-	-
<b>Total Supplies &amp; Materials</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6400 Other Operating Costs								
Travel	-	-	-	-	-	-	-	-
Property & liability insurance	-	-	-	-	-	-	-	-
Election costs	-	-	-	-	-	-	-	-
Payment to TIF	-	-	-	-	-	-	-	-
Miscellaneous operating costs	-	-	-	-	-	-	-	-
<b>Total Other Operating Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6500 Debt Service								
Principal	49,885,000	52,626,970	63,820,000	49,400,000	65,201,181	46,130,000	46,970,000	48,745,000
Interest	31,826,566	37,486,251	44,034,954	48,724,674	55,831,212	49,032,392	46,917,320	44,760,497
Other Debt Fees	18,270	1,002,014	113,026	4,753,590	260,000	40,000	40,000	40,000
<b>Total Debt Service</b>	<b>81,729,836</b>	<b>91,115,235</b>	<b>107,967,980</b>	<b>102,878,264</b>	<b>121,292,393</b>	<b>95,202,392</b>	<b>93,927,320</b>	<b>93,545,497</b>
6600 Capital Outlay								
Land purchase, improvement, fees	-	-	-	-	-	-	-	-
Building purchase, constr, improvement	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Furniture & equipment > \$5,000	-	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>81,729,836</b>	<b>91,115,235</b>	<b>107,967,980</b>	<b>102,878,264</b>	<b>121,316,893</b>	<b>95,226,892</b>	<b>93,951,820</b>	<b>93,569,997</b>
<b>Other Uses</b>	11,690,006	156,105,140	11,684,693	-	49,000,000	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>93,419,842</b>	<b>247,220,375</b>	<b>119,652,673</b>	<b>102,878,264</b>	<b>170,316,893</b>	<b>95,226,892</b>	<b>93,951,820</b>	<b>93,569,997</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>21,918,219</b>	<b>4,354,523</b>	<b>(6,241,963)</b>	<b>10,426,470</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Projected Beginning Fund Balance	32,856,489	54,774,708	59,129,231	52,887,268	63,313,738	63,813,738	63,813,738	63,813,738
Projected Ending Fund Balance	54,774,708	59,129,231	52,887,268	63,313,738	63,813,738	63,813,738	63,813,738	63,813,738

## AGGREGATE DEBT SERVICE

### Arlington ISD Aggregate Outstanding Debt Service Tax Rate Set on Calendar Year Basis

Period Ending	Unl Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	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 (After Series 2023 Refunding)	Unl Tax Sch Bldg Bds, Ser 2021	Unl Tax Sch Bldg and Ref Bds, Ser 2022	Unl Tax Sch Bldg and Ref Bds, Ser 2023
12/31/2023	4,091,510	1,759,994.20	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	918,310.80	10,260,000	9,876,700	92,207.64
12/31/2024	4,075,370	1,690,061.80	11,782,483.05		16,058,750.00	7,593,300	4,555,300	5,642,525	593,050	14,278,675	9,436,621.60	6,180,500	8,347,825	16,388,950.00
12/31/2025	4,059,230	1,620,129.40			16,055,250.00	7,593,925	4,379,550	5,641,400	1,543,675	13,848,050	1,836,621.60	10,256,000	12,186,450	15,084,575.00
12/31/2026	4,048,080	1,555,081.60			15,698,750.00	7,594,550	4,395,425	5,643,275	1,543,675	12,402,050	1,836,621.60	10,256,625	12,760,450	15,074,325.00
12/31/2027					15,698,500.00	7,238,800	3,545,050	5,642,775	1,541,175	18,739,175	1,836,621.60	10,397,625	13,386,075	14,261,075.00
12/31/2028					15,171,581.25	7,236,675	3,539,675	5,249,650	1,541,050	20,422,425	1,836,621.60	10,398,250	12,381,575	14,259,450.00
12/31/2029					15,173,368.75	6,819,675	3,543,175	5,249,025	1,181,500	18,916,675	1,836,621.60	10,401,250	12,377,825	14,258,450.00
12/31/2030					15,171,800.00	6,817,800	3,540,175	4,792,650	1,183,200	18,913,675	1,836,621.60	10,391,250	12,374,700	14,251,950.00
12/31/2031					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	5,702,825.00
12/31/2032					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	5,705,700.00
12/31/2033					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	5,701,825.00
12/31/2034					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	5,705,825.00
12/31/2035					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	5,702,325.00
12/31/2036					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	5,705,950.00
12/31/2037					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	5,706,200.00
12/31/2038					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	5,702,825.00
12/31/2039					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	5,705,325.00
12/31/2040					15,172,500.00	6,820,900		4,792,000	781,800	18,208,100		9,907,400	10,938,500	5,703,200.00
12/31/2041						6,818,700		4,795,000	779,100	18,206,600		9,910,500	10,937,700	5,702,700.00
12/31/2042								4,791,875	780,300	18,205,800		9,910,800	10,938,400	5,705,200.00
12/31/2043									780,300	18,209,600		9,907,900	10,935,100	5,705,600.00
12/31/2044										18,207,000		9,906,300	10,937,200	5,703,700.00
12/31/2045										18,207,000		9,910,300	10,939,000	5,704,200.00
12/31/2046												9,909,300	10,935,000	5,701,800.00
12/31/2047													10,939,500	5,706,100.00
12/31/2048														5,701,800.00
	16,274,190	6,625,267.00	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	116,617,769.10	238,096,600	287,540,675	206,344,082.64

## AGGREGATE DEBT SERVICE

### Arlington ISD Aggregate Outstanding Debt Service Tax Rate Set on Calendar Year Basis

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Period Ending	2/15/23 Payments Prior to Refunding	Aggregate Debt Service
12/31/2023	3,467,329.55	96,300,208.74
12/31/2024		106,623,411.45
12/31/2025		94,104,856.00
12/31/2026		92,808,908.20
12/31/2027		92,286,871.60
12/31/2028		92,036,952.85
12/31/2029		89,757,565.35
12/31/2030		89,273,821.60
12/31/2031		88,834,664.48
12/31/2032		88,628,767.53
12/31/2033		87,892,006.50
12/31/2034		87,633,238.03
12/31/2035		87,336,018.23
12/31/2036		86,200,411.68
12/31/2037		83,800,321.01
12/31/2038		82,907,730.91
12/31/2039		82,897,698.73
12/31/2040		72,324,400.00
12/31/2041		57,150,300.00
12/31/2042		50,332,375.00
12/31/2043		45,538,500.00
12/31/2044		44,754,200.00
12/31/2045		44,760,500.00
12/31/2046		26,546,100.00
12/31/2047		16,645,600.00
12/31/2048		5,701,800.00
	3,467,329.55	1,893,077,227.89



**NET DEBT SERVICE**

**Arlington ISD  
Aggregate Outstanding Debt Service  
Tax Rate Set on Calendar Year Basis**

Period Ending	Principal	Coupon	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service
12/31/2023	49,400,000	** %	46,900,208.74	96,300,208.74	-231,029.53	96,069,179.21
12/31/2024	51,514,956	** %	55,108,455.45	106,623,411.45	-165,083.28	106,458,328.17
12/31/2025	46,130,000	** %	47,974,856.00	94,104,856.00	-99,137.03	94,005,718.97
12/31/2026	46,970,000	** %	45,838,908.20	92,808,908.20	-33,081.95	92,775,826.25
12/31/2027	48,745,000	5.000%	43,541,871.60	92,286,871.60		92,286,871.60
12/31/2028	50,905,000	** %	41,131,952.85	92,036,952.85		92,036,952.85
12/31/2029	51,010,000	** %	38,747,565.35	89,757,565.35		89,757,565.35
12/31/2030	52,990,000	** %	36,283,821.60	89,273,821.60		89,273,821.60
12/31/2031	54,970,000	** %	33,864,664.48	88,834,664.48		88,834,664.48
12/31/2032	57,060,000	** %	31,568,767.53	88,628,767.53		88,628,767.53
12/31/2033	58,655,000	** %	29,237,006.50	87,892,006.50		87,892,006.50
12/31/2034	60,755,000	** %	26,878,238.03	87,633,238.03		87,633,238.03
12/31/2035	62,850,000	** %	24,486,018.23	87,336,018.23		87,336,018.23
12/31/2036	64,200,000	** %	22,000,411.68	86,200,411.68		86,200,411.68
12/31/2037	64,345,000	** %	19,455,321.01	83,800,321.01		83,800,321.01
12/31/2038	66,005,000	** %	16,902,730.91	82,907,730.91		82,907,730.91
12/31/2039	68,600,000	** %	14,297,698.73	82,897,698.73		82,897,698.73
12/31/2040	60,610,000	** %	11,714,400.00	72,324,400.00		72,324,400.00
12/31/2041	47,665,000	** %	9,485,300.00	57,150,300.00		57,150,300.00
12/31/2042	42,700,000	** %	7,632,375.00	50,332,375.00		50,332,375.00
12/31/2043	39,575,000	4.000%	5,963,500.00	45,538,500.00		45,538,500.00
12/31/2044	40,390,000	4.000%	4,364,200.00	44,754,200.00		44,754,200.00
12/31/2045	42,045,000	4.000%	2,715,500.00	44,760,500.00		44,760,500.00
12/31/2046	25,175,000	4.000%	1,371,100.00	26,546,100.00		26,546,100.00
12/31/2047	16,100,000	4.000%	545,600.00	16,645,600.00		16,645,600.00
12/31/2048	5,590,000	4.000%	111,800.00	5,701,800.00		5,701,800.00
	1,274,954,956		618,122,271.89	1,893,077,227.89	-528,331.79	1,892,548,896.10

**NET DEBT SERVICE**  
**Arlington ISD**  
**Aggregate Outstanding Debt Service**  
**Tax Rate Set on Calendar Year Basis**

Date	Principal	Coupon	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service	Annual Net D/S
02/15/2023	45,365,000	** %	24,527,970.75	69,892,970.75	-132,001.33	69,760,969.42	
03/15/2023	4,035,000	0.400%	32,290.00	4,067,290.00		4,067,290.00	
08/15/2023			22,315,727.99	22,315,727.99	-99,028.20	22,216,699.79	
09/15/2023			24,220.00	24,220.00		24,220.00	
12/31/2023							96,069,179.21
02/15/2024	47,479,956	** %	30,568,039.35	78,047,995.35	-99,028.20	77,948,967.15	
03/15/2024	4,035,000	0.400%	24,220.00	4,059,220.00		4,059,220.00	
08/15/2024			24,500,046.10	24,500,046.10	-66,055.08	24,433,991.02	
09/15/2024			16,150.00	16,150.00		16,150.00	
12/31/2024							106,458,328.17
02/15/2025	42,095,000	** %	24,500,046.10	66,595,046.10	-66,055.08	66,528,991.02	
03/15/2025	4,035,000	0.400%	16,150.00	4,051,150.00		4,051,150.00	
08/15/2025			23,450,579.90	23,450,579.90	-33,081.95	23,417,497.95	
09/15/2025			8,080.00	8,080.00		8,080.00	
12/31/2025							94,005,718.97
02/15/2026	42,930,000	** %	23,450,579.90	66,380,579.90	-33,081.95	66,347,497.95	
03/15/2026	4,040,000	0.400%	8,080.00	4,048,080.00		4,048,080.00	
08/15/2026			22,380,248.30	22,380,248.30		22,380,248.30	
12/31/2026							92,775,826.25
02/15/2027	48,745,000	5.000%	22,380,248.30	71,125,248.30		71,125,248.30	
08/15/2027			21,161,623.30	21,161,623.30		21,161,623.30	
12/31/2027							92,286,871.60
02/15/2028	50,905,000	** %	21,161,623.30	72,066,623.30		72,066,623.30	
08/15/2028			19,970,329.55	19,970,329.55		19,970,329.55	
12/31/2028							92,036,952.85
02/15/2029	51,010,000	** %	19,970,329.55	70,980,329.55		70,980,329.55	
08/15/2029			18,777,235.80	18,777,235.80		18,777,235.80	
12/31/2029							89,757,565.35
02/15/2030	52,990,000	** %	18,777,235.80	71,767,235.80		71,767,235.80	
08/15/2030			17,506,585.80	17,506,585.80		17,506,585.80	
12/31/2030							89,273,821.60
02/15/2031	54,970,000	** %	17,506,585.80	72,476,585.80		72,476,585.80	
08/15/2031			16,358,078.68	16,358,078.68		16,358,078.68	
12/31/2031							88,834,664.48
02/15/2032	57,060,000	** %	16,358,078.68	73,418,078.68		73,418,078.68	
08/15/2032			15,210,688.85	15,210,688.85		15,210,688.85	
12/31/2032							88,628,767.53
02/15/2033	58,655,000	** %	15,210,688.85	73,865,688.85		73,865,688.85	
08/15/2033			14,026,317.65	14,026,317.65		14,026,317.65	
12/31/2033							87,892,006.50
02/15/2034	60,755,000	** %	14,026,317.65	74,781,317.65		74,781,317.65	
08/15/2034			12,851,920.38	12,851,920.38		12,851,920.38	
12/31/2034							87,633,238.03
02/15/2035	62,850,000	** %	12,851,920.38	75,701,920.38		75,701,920.38	
08/15/2035			11,634,097.85	11,634,097.85		11,634,097.85	
12/31/2035							87,336,018.23
02/15/2036	64,200,000	** %	11,634,097.85	75,834,097.85		75,834,097.85	
08/15/2036			10,366,313.83	10,366,313.83		10,366,313.83	
12/31/2036							86,200,411.68
02/15/2037	64,345,000	** %	10,366,313.83	74,711,313.83		74,711,313.83	
08/15/2037			9,089,007.18	9,089,007.18		9,089,007.18	
12/31/2037							83,800,321.01
02/15/2038	66,005,000	** %	9,089,007.18	75,094,007.18		75,094,007.18	
08/15/2038			7,813,723.73	7,813,723.73		7,813,723.73	
12/31/2038							82,907,730.91
02/15/2039	68,600,000	** %	7,813,723.73	76,413,723.73		76,413,723.73	
08/15/2039			6,483,975.00	6,483,975.00		6,483,975.00	
12/31/2039							82,897,698.73
02/15/2040	60,610,000	** %	6,483,975.00	67,093,975.00		67,093,975.00	
08/15/2040			5,230,425.00	5,230,425.00		5,230,425.00	
12/31/2040							72,324,400.00
02/15/2041	47,665,000	** %	5,230,425.00	52,895,425.00		52,895,425.00	
08/15/2041			4,254,875.00	4,254,875.00		4,254,875.00	
12/31/2041							57,150,300.00
02/15/2042	42,700,000	** %	4,254,875.00	46,954,875.00		46,954,875.00	
08/15/2042			3,377,500.00	3,377,500.00		3,377,500.00	
12/31/2042							50,332,375.00
02/15/2043	39,575,000	4.000%	3,377,500.00	42,952,500.00		42,952,500.00	
08/15/2043			2,586,000.00	2,586,000.00		2,586,000.00	
12/31/2043							45,538,500.00
02/15/2044	40,390,000	4.000%	2,586,000.00	42,976,000.00		42,976,000.00	
08/15/2044			1,778,200.00	1,778,200.00		1,778,200.00	
12/31/2044							44,754,200.00
02/15/2045	42,045,000	4.000%	1,778,200.00	43,823,200.00		43,823,200.00	
08/15/2045			937,300.00	937,300.00		937,300.00	
12/31/2045							44,760,500.00
02/15/2046	25,175,000	4.000%	937,300.00	26,112,300.00		26,112,300.00	
08/15/2046			433,800.00	433,800.00		433,800.00	
12/31/2046							26,546,100.00
02/15/2047	16,100,000	4.000%	433,800.00	16,533,800.00		16,533,800.00	

**NET DEBT SERVICE**

**Arlington ISD  
Aggregate Outstanding Debt Service  
Tax Rate Set on Calendar Year Basis**

Date	Principal	Coupon	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service	Annual Net D/S
08/15/2047			111,800.00	111,800.00		111,800.00	
12/31/2047							16,645,600.00
02/15/2048	5,590,000	4.000%	111,800.00	5,701,800.00		5,701,800.00	
12/31/2048							5,701,800.00
	1,274,954,956		618,122,271.89	1,893,077,227.89	-528,331.79	1,892,548,896.10	1,892,548,896.10

**NET DEBT SERVICE**

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

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/15/2023	4,035,000	0.400%	32,290	4,067,290	4,067,290	
09/15/2023			24,220	24,220	24,220	
12/31/2023						4,091,510
03/15/2024	4,035,000	0.400%	24,220	4,059,220	4,059,220	
09/15/2024			16,150	16,150	16,150	
12/31/2024						4,075,370
03/15/2025	4,035,000	0.400%	16,150	4,051,150	4,051,150	
09/15/2025			8,080	8,080	8,080	
12/31/2025						4,059,230
03/15/2026	4,040,000	0.400%	8,080	4,048,080	4,048,080	
12/31/2026						4,048,080
	16,145,000		129,190	16,274,190	16,274,190	16,274,190

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)  
Assumes 5.7% Reduced Subsidy; After Sequestration**

Date	Principal	Coupon	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service	Annual Net D/S
02/15/2023	1,515,000	4.616%	139,980.20	1,654,980.20	-132,001.33	1,522,978.87	
08/15/2023			105,014.00	105,014.00	-99,028.20	5,985.80	
12/31/2023							1,528,964.67
02/15/2024	1,515,000	4.616%	105,014.00	1,620,014.00	-99,028.20	1,520,985.80	
08/15/2024			70,047.80	70,047.80	-66,055.08	3,992.72	
12/31/2024							1,524,978.52
02/15/2025	1,515,000	4.616%	70,047.80	1,585,047.80	-66,055.08	1,518,992.72	
08/15/2025			35,081.60	35,081.60	-33,081.95	1,999.65	
12/31/2025							1,520,992.37
02/15/2026	1,520,000	4.616%	35,081.60	1,555,081.60	-33,081.95	1,521,999.65	
12/31/2026							1,521,999.65
	6,065,000		560,267.00	6,625,267.00	-528,331.79	6,096,935.21	6,096,935.21

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Ref Bds, Ser 2014 (Convertible Refunding)  
At Tax-Exempt Fixed Rate - With Conversion**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Net Debt Service</b>	<b>Annual Net D/S</b>
02/15/2023	11,155,000	4.500%	417,623.50	11,572,623.50	11,572,623.50	
08/15/2023			212,483.05	212,483.05	212,483.05	
12/31/2023						11,785,106.55
02/15/2024	11,570,000	4.500%	212,483.05	11,782,483.05	11,782,483.05	
12/31/2024						11,782,483.05
	22,725,000		842,589.60	23,567,589.60	23,567,589.60	23,567,589.60

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2014A  
(After Taxable Series 2020 Refunding)**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Net Debt Service</b>	<b>Annual Net D/S</b>
<b>02/15/2023</b>	<b>1,055,000</b>	<b>3.000%</b>	<b>15,825</b>	<b>1,070,825</b>	<b>1,070,825</b>	
<b>12/31/2023</b>						<b>1,070,825</b>
	<b>1,055,000</b>		<b>15,825</b>	<b>1,070,825</b>	<b>1,070,825</b>	<b>1,070,825</b>

NET DEBT SERVICE

Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2015

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	8,040,000	5.000%	4,108,562.50	12,148,562.50	12,148,562.50	
08/15/2023			3,907,562.50	3,907,562.50	3,907,562.50	
12/31/2023						16,056,125.00
02/15/2024	8,455,000	5.000%	3,907,562.50	12,362,562.50	12,362,562.50	
08/15/2024			3,696,187.50	3,696,187.50	3,696,187.50	
12/31/2024						16,058,750.00
02/15/2025	8,885,000	5.000%	3,696,187.50	12,581,187.50	12,581,187.50	
08/15/2025			3,474,062.50	3,474,062.50	3,474,062.50	
12/31/2025						16,055,250.00
02/15/2026	8,975,000	5.000%	3,474,062.50	12,449,062.50	12,449,062.50	
08/15/2026			3,249,687.50	3,249,687.50	3,249,687.50	
12/31/2026						15,698,750.00
02/15/2027	9,435,000	5.000%	3,249,687.50	12,684,687.50	12,684,687.50	
08/15/2027			3,013,812.50	3,013,812.50	3,013,812.50	
12/31/2027						15,698,500.00
02/15/2028	9,295,000	3.250%	3,013,812.50	12,308,812.50	12,308,812.50	
08/15/2028			2,862,768.75	2,862,768.75	2,862,768.75	
12/31/2028						15,171,581.25
02/15/2029	9,610,000	3.375%	2,862,768.75	12,472,768.75	12,472,768.75	
08/15/2029			2,700,600.00	2,700,600.00	2,700,600.00	
12/31/2029						15,173,368.75
02/15/2030	9,970,000	4.000%	2,700,600.00	12,670,600.00	12,670,600.00	
08/15/2030			2,501,200.00	2,501,200.00	2,501,200.00	
12/31/2030						15,171,800.00
02/15/2031	10,375,000	4.000%	2,501,200.00	12,876,200.00	12,876,200.00	
08/15/2031			2,293,700.00	2,293,700.00	2,293,700.00	
12/31/2031						15,169,900.00
02/15/2032	10,800,000	4.000%	2,293,700.00	13,093,700.00	13,093,700.00	
08/15/2032			2,077,700.00	2,077,700.00	2,077,700.00	
12/31/2032						15,171,400.00
02/15/2033	11,240,000	4.000%	2,077,700.00	13,317,700.00	13,317,700.00	
08/15/2033			1,852,900.00	1,852,900.00	1,852,900.00	
12/31/2033						15,170,600.00
02/15/2034	11,700,000	4.000%	1,852,900.00	13,552,900.00	13,552,900.00	
08/15/2034			1,618,900.00	1,618,900.00	1,618,900.00	
12/31/2034						15,171,800.00
02/15/2035	12,180,000	4.000%	1,618,900.00	13,798,900.00	13,798,900.00	
08/15/2035			1,375,300.00	1,375,300.00	1,375,300.00	
12/31/2035						15,174,200.00
02/15/2036	12,675,000	4.000%	1,375,300.00	14,050,300.00	14,050,300.00	
08/15/2036			1,121,800.00	1,121,800.00	1,121,800.00	
12/31/2036						15,172,100.00
02/15/2037	13,195,000	4.000%	1,121,800.00	14,316,800.00	14,316,800.00	
08/15/2037			857,900.00	857,900.00	857,900.00	
12/31/2037						15,174,700.00
02/15/2038	13,730,000	4.000%	857,900.00	14,587,900.00	14,587,900.00	
08/15/2038			583,300.00	583,300.00	583,300.00	
12/31/2038						15,171,200.00
02/15/2039	14,290,000	4.000%	583,300.00	14,873,300.00	14,873,300.00	
08/15/2039			297,500.00	297,500.00	297,500.00	
12/31/2039						15,170,800.00
02/15/2040	14,875,000	4.000%	297,500.00	15,172,500.00	15,172,500.00	
12/31/2040						15,172,500.00
	197,725,000		79,078,325.00	276,803,325.00	276,803,325.00	276,803,325.00



**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2016A**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	3,600,000	5.000%	2,039,025	5,639,025	5,639,025	
08/15/2023			1,949,025	1,949,025	1,949,025	
12/31/2023						7,588,050
02/15/2024	3,790,000	5.000%	1,949,025	5,739,025	5,739,025	
08/15/2024			1,854,275	1,854,275	1,854,275	
12/31/2024						7,593,300
02/15/2025	3,985,000	5.000%	1,854,275	5,839,275	5,839,275	
08/15/2025			1,754,650	1,754,650	1,754,650	
12/31/2025						7,593,925
02/15/2026	4,190,000	5.000%	1,754,650	5,944,650	5,944,650	
08/15/2026			1,649,900	1,649,900	1,649,900	
12/31/2026						7,594,550
02/15/2027	4,040,000	5.000%	1,649,900	5,689,900	5,689,900	
08/15/2027			1,548,900	1,548,900	1,548,900	
12/31/2027						7,238,800
02/15/2028	4,245,000	5.000%	1,548,900	5,793,900	5,793,900	
08/15/2028			1,442,775	1,442,775	1,442,775	
12/31/2028						7,236,675
02/15/2029	4,035,000	5.000%	1,442,775	5,477,775	5,477,775	
08/15/2029			1,341,900	1,341,900	1,341,900	
12/31/2029						6,819,675
02/15/2030	4,240,000	5.000%	1,341,900	5,581,900	5,581,900	
08/15/2030			1,235,900	1,235,900	1,235,900	
12/31/2030						6,817,800
02/15/2031	4,460,000	5.000%	1,235,900	5,695,900	5,695,900	
08/15/2031			1,124,400	1,124,400	1,124,400	
12/31/2031						6,820,300
02/15/2032	4,665,000	4.000%	1,124,400	5,789,400	5,789,400	
08/15/2032			1,031,100	1,031,100	1,031,100	
12/31/2032						6,820,500
02/15/2033	4,855,000	4.000%	1,031,100	5,886,100	5,886,100	
08/15/2033			934,000	934,000	934,000	
12/31/2033						6,820,100
02/15/2034	5,055,000	4.000%	934,000	5,989,000	5,989,000	
08/15/2034			832,900	832,900	832,900	
12/31/2034						6,821,900
02/15/2035	5,260,000	4.000%	832,900	6,092,900	6,092,900	
08/15/2035			727,700	727,700	727,700	
12/31/2035						6,820,600
02/15/2036	5,475,000	4.000%	727,700	6,202,700	6,202,700	
08/15/2036			618,200	618,200	618,200	
12/31/2036						6,820,900
02/15/2037	5,700,000	4.000%	618,200	6,318,200	6,318,200	
08/15/2037			504,200	504,200	504,200	
12/31/2037						6,822,400
02/15/2038	5,930,000	4.000%	504,200	6,434,200	6,434,200	
08/15/2038			385,600	385,600	385,600	
12/31/2038						6,819,800
02/15/2039	6,170,000	4.000%	385,600	6,555,600	6,555,600	
08/15/2039			262,200	262,200	262,200	
12/31/2039						6,817,800
02/15/2040	6,425,000	4.000%	262,200	6,687,200	6,687,200	
08/15/2040			133,700	133,700	133,700	
12/31/2040						6,820,900
02/15/2041	6,685,000	4.000%	133,700	6,818,700	6,818,700	
12/31/2041						6,818,700
	92,805,000		40,701,675	133,506,675	133,506,675	133,506,675

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Ref Bds, Ser 2016B**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	3,230,000	5.000%	930,025	4,160,025	4,160,025	
08/15/2023			849,275	849,275	849,275	
12/31/2023						5,009,300
02/15/2024	2,930,000	5.000%	849,275	3,779,275	3,779,275	
08/15/2024			776,025	776,025	776,025	
12/31/2024						4,555,300
02/15/2025	2,900,000	5.000%	776,025	3,676,025	3,676,025	
08/15/2025			703,525	703,525	703,525	
12/31/2025						4,379,550
02/15/2026	3,065,000	5.000%	703,525	3,768,525	3,768,525	
08/15/2026			626,900	626,900	626,900	
12/31/2026						4,395,425
02/15/2027	2,350,000	5.000%	626,900	2,976,900	2,976,900	
08/15/2027			568,150	568,150	568,150	
12/31/2027						3,545,050
02/15/2028	2,465,000	5.000%	568,150	3,033,150	3,033,150	
08/15/2028			506,525	506,525	506,525	
12/31/2028						3,539,675
02/15/2029	2,595,000	5.000%	506,525	3,101,525	3,101,525	
08/15/2029			441,650	441,650	441,650	
12/31/2029						3,543,175
02/15/2030	2,725,000	5.000%	441,650	3,166,650	3,166,650	
08/15/2030			373,525	373,525	373,525	
12/31/2030						3,540,175
02/15/2031	2,865,000	5.000%	373,525	3,238,525	3,238,525	
08/15/2031			301,900	301,900	301,900	
12/31/2031						3,540,425
02/15/2032	2,995,000	4.000%	301,900	3,296,900	3,296,900	
08/15/2032			242,000	242,000	242,000	
12/31/2032						3,538,900
02/15/2033	3,115,000	4.000%	242,000	3,357,000	3,357,000	
08/15/2033			179,700	179,700	179,700	
12/31/2033						3,536,700
02/15/2034	3,250,000	4.000%	179,700	3,429,700	3,429,700	
08/15/2034			114,700	114,700	114,700	
12/31/2034						3,544,400
02/15/2035	3,380,000	4.000%	114,700	3,494,700	3,494,700	
08/15/2035			47,100	47,100	47,100	
12/31/2035						3,541,800
02/15/2036	2,355,000	4.000%	47,100	2,402,100	2,402,100	
12/31/2036						2,402,100
	40,220,000		12,391,975	52,611,975	52,611,975	52,611,975

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2017**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	2,530,000	5.000%	1,590,200	4,120,200	4,120,200	
08/15/2023			1,526,950	1,526,950	1,526,950	
12/31/2023						5,647,150
02/15/2024	2,655,000	5.000%	1,526,950	4,181,950	4,181,950	
08/15/2024			1,460,575	1,460,575	1,460,575	
12/31/2024						5,642,525
02/15/2025	2,790,000	5.000%	1,460,575	4,250,575	4,250,575	
08/15/2025			1,390,825	1,390,825	1,390,825	
12/31/2025						5,641,400
02/15/2026	2,935,000	5.000%	1,390,825	4,325,825	4,325,825	
08/15/2026			1,317,450	1,317,450	1,317,450	
12/31/2026						5,643,275
02/15/2027	3,085,000	5.000%	1,317,450	4,402,450	4,402,450	
08/15/2027			1,240,325	1,240,325	1,240,325	
12/31/2027						5,642,775
02/15/2028	2,840,000	5.000%	1,240,325	4,080,325	4,080,325	
08/15/2028			1,169,325	1,169,325	1,169,325	
12/31/2028						5,249,650
02/15/2029	2,985,000	5.000%	1,169,325	4,154,325	4,154,325	
08/15/2029			1,094,700	1,094,700	1,094,700	
12/31/2029						5,249,025
02/15/2030	2,670,000	5.000%	1,094,700	3,764,700	3,764,700	
08/15/2030			1,027,950	1,027,950	1,027,950	
12/31/2030						4,792,650
02/15/2031	2,810,000	5.000%	1,027,950	3,837,950	3,837,950	
08/15/2031			957,700	957,700	957,700	
12/31/2031						4,795,650
02/15/2032	2,940,000	4.000%	957,700	3,897,700	3,897,700	
08/15/2032			898,900	898,900	898,900	
12/31/2032						4,796,600
02/15/2033	3,060,000	4.000%	898,900	3,958,900	3,958,900	
08/15/2033			837,700	837,700	837,700	
12/31/2033						4,796,600
02/15/2034	3,180,000	4.000%	837,700	4,017,700	4,017,700	
08/15/2034			774,100	774,100	774,100	
12/31/2034						4,791,800
02/15/2035	3,305,000	4.000%	774,100	4,079,100	4,079,100	
08/15/2035			708,000	708,000	708,000	
12/31/2035						4,787,100
02/15/2036	3,465,000	5.000%	708,000	4,173,000	4,173,000	
08/15/2036			621,375	621,375	621,375	
12/31/2036						4,794,375
02/15/2037	3,645,000	5.000%	621,375	4,266,375	4,266,375	
08/15/2037			530,250	530,250	530,250	
12/31/2037						4,796,625
02/15/2038	3,830,000	5.000%	530,250	4,360,250	4,360,250	
08/15/2038			434,500	434,500	434,500	
12/31/2038						4,794,750
02/15/2039	4,025,000	5.000%	434,500	4,459,500	4,459,500	
08/15/2039			333,875	333,875	333,875	
12/31/2039						4,793,375
02/15/2040	4,230,000	5.000%	333,875	4,563,875	4,563,875	
08/15/2040			228,125	228,125	228,125	
12/31/2040						4,792,000
02/15/2041	4,450,000	5.000%	228,125	4,678,125	4,678,125	
08/15/2041			116,875	116,875	116,875	
12/31/2041						4,795,000
02/15/2042	4,675,000	5.000%	116,875	4,791,875	4,791,875	
12/31/2042						4,791,875
	66,105,000		34,929,200	101,034,200	101,034,200	101,034,200

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2018**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	4,735,000	5.000%	414,900	5,149,900	5,149,900	
08/15/2023			296,525	296,525	296,525	
12/31/2023						5,446,425
02/15/2024			296,525	296,525	296,525	
08/15/2024			296,525	296,525	296,525	
12/31/2024						593,050
02/15/2025	975,000	5.000%	296,525	1,271,525	1,271,525	
08/15/2025			272,150	272,150	272,150	
12/31/2025						1,543,675
02/15/2026	1,025,000	5.000%	272,150	1,297,150	1,297,150	
08/15/2026			246,525	246,525	246,525	
12/31/2026						1,543,675
02/15/2027	1,075,000	5.000%	246,525	1,321,525	1,321,525	
08/15/2027			219,650	219,650	219,650	
12/31/2027						1,541,175
02/15/2028	1,130,000	5.000%	219,650	1,349,650	1,349,650	
08/15/2028			191,400	191,400	191,400	
12/31/2028						1,541,050
02/15/2029	815,000	4.000%	191,400	1,006,400	1,006,400	
08/15/2029			175,100	175,100	175,100	
12/31/2029						1,181,500
02/15/2030	850,000	4.000%	175,100	1,025,100	1,025,100	
08/15/2030			158,100	158,100	158,100	
12/31/2030						1,183,200
02/15/2031	475,000	4.000%	158,100	633,100	633,100	
08/15/2031			148,600	148,600	148,600	
12/31/2031						781,700
02/15/2032	490,000	4.000%	148,600	638,600	638,600	
08/15/2032			138,800	138,800	138,800	
12/31/2032						777,400
02/15/2033	510,000	4.000%	138,800	648,800	648,800	
08/15/2033			128,600	128,600	128,600	
12/31/2033						777,400
02/15/2034	535,000	4.000%	128,600	663,600	663,600	
08/15/2034			117,900	117,900	117,900	
12/31/2034						781,500
02/15/2035	555,000	4.000%	117,900	672,900	672,900	
08/15/2035			106,800	106,800	106,800	
12/31/2035						779,700
02/15/2036	580,000	4.000%	106,800	686,800	686,800	
08/15/2036			95,200	95,200	95,200	
12/31/2036						782,000
02/15/2037	600,000	4.000%	95,200	695,200	695,200	
08/15/2037			83,200	83,200	83,200	
12/31/2037						778,400
02/15/2038	625,000	4.000%	83,200	708,200	708,200	
08/15/2038			70,700	70,700	70,700	
12/31/2038						778,900
02/15/2039	650,000	4.000%	70,700	720,700	720,700	
08/15/2039			57,700	57,700	57,700	
12/31/2039						778,400
02/15/2040	680,000	4.000%	57,700	737,700	737,700	
08/15/2040			44,100	44,100	44,100	
12/31/2040						781,800
02/15/2041	705,000	4.000%	44,100	749,100	749,100	
08/15/2041			30,000	30,000	30,000	
12/31/2041						779,100
02/15/2042	735,000	4.000%	30,000	765,000	765,000	
08/15/2042			15,300	15,300	15,300	
12/31/2042						780,300
02/15/2043	765,000	4.000%	15,300	780,300	780,300	
12/31/2043						780,300
	18,510,000		6,200,650	24,710,650	24,710,650	24,710,650

## NET DEBT SERVICE

### Arlington Independent School District Unl Tax Sch Bldg & Ref Bds, Ser 2020

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	2,255,000	5.000%	5,516,275	7,771,275	7,771,275	
08/15/2023			5,459,900	5,459,900	5,459,900	
12/31/2023						13,231,175
02/15/2024	3,445,000	5.000%	5,459,900	8,904,900	8,904,900	
08/15/2024			5,373,775	5,373,775	5,373,775	
12/31/2024						14,278,675
02/15/2025	3,180,000	5.000%	5,373,775	8,553,775	8,553,775	
08/15/2025			5,294,275	5,294,275	5,294,275	
12/31/2025						13,848,050
02/15/2026	1,860,000	5.000%	5,294,275	7,154,275	7,154,275	
08/15/2026			5,247,775	5,247,775	5,247,775	
12/31/2026						12,402,050
02/15/2027	8,455,000	5.000%	5,247,775	13,702,775	13,702,775	
08/15/2027			5,036,400	5,036,400	5,036,400	
12/31/2027						18,739,175
02/15/2028	10,615,000	5.000%	5,036,400	15,651,400	15,651,400	
08/15/2028			4,771,025	4,771,025	4,771,025	
12/31/2028						20,422,425
02/15/2029	9,615,000	5.000%	4,771,025	14,386,025	14,386,025	
08/15/2029			4,530,650	4,530,650	4,530,650	
12/31/2029						18,916,675
02/15/2030	10,105,000	5.000%	4,530,650	14,635,650	14,635,650	
08/15/2030			4,278,025	4,278,025	4,278,025	
12/31/2030						18,913,675
02/15/2031	10,380,000	5.000%	4,278,025	14,658,025	14,658,025	
08/15/2031			4,018,525	4,018,525	4,018,525	
12/31/2031						18,676,550
02/15/2032	10,915,000	5.000%	4,018,525	14,933,525	14,933,525	
08/15/2032			3,745,650	3,745,650	3,745,650	
12/31/2032						18,679,175
02/15/2033	10,990,000	5.000%	3,745,650	14,735,650	14,735,650	
08/15/2033			3,470,900	3,470,900	3,470,900	
12/31/2033						18,206,550
02/15/2034	11,495,000	4.000%	3,470,900	14,965,900	14,965,900	
08/15/2034			3,241,000	3,241,000	3,241,000	
12/31/2034						18,206,900
02/15/2035	11,965,000	4.000%	3,241,000	15,206,000	15,206,000	
08/15/2035			3,001,700	3,001,700	3,001,700	
12/31/2035						18,207,700
02/15/2036	12,455,000	4.000%	3,001,700	15,456,700	15,456,700	
08/15/2036			2,752,600	2,752,600	2,752,600	
12/31/2036						18,209,300
02/15/2037	12,965,000	4.000%	2,752,600	15,717,600	15,717,600	
08/15/2037			2,493,300	2,493,300	2,493,300	
12/31/2037						18,210,900
02/15/2038	13,490,000	4.000%	2,493,300	15,983,300	15,983,300	
08/15/2038			2,223,500	2,223,500	2,223,500	
12/31/2038						18,206,800
02/15/2039	14,040,000	4.000%	2,223,500	16,263,500	16,263,500	
08/15/2039			1,942,700	1,942,700	1,942,700	
12/31/2039						18,206,200
02/15/2040	14,615,000	4.000%	1,942,700	16,557,700	16,557,700	
08/15/2040			1,650,400	1,650,400	1,650,400	
12/31/2040						18,208,100
02/15/2041	15,210,000	4.000%	1,650,400	16,860,400	16,860,400	
08/15/2041			1,346,200	1,346,200	1,346,200	
12/31/2041						18,206,600
02/15/2042	15,830,000	4.000%	1,346,200	17,176,200	17,176,200	
08/15/2042			1,029,600	1,029,600	1,029,600	
12/31/2042						18,205,800
02/15/2043	16,480,000	4.000%	1,029,600	17,509,600	17,509,600	
08/15/2043			700,000	700,000	700,000	
12/31/2043						18,209,600
02/15/2044	17,150,000	4.000%	700,000	17,850,000	17,850,000	
08/15/2044			357,000	357,000	357,000	
12/31/2044						18,207,000
02/15/2045	17,850,000	4.000%	357,000	18,207,000	18,207,000	
12/31/2045						18,207,000
	255,360,000		149,446,075	404,806,075	404,806,075	404,806,075

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Ref Bds, Taxable Series 2020 (After Series 2023 Refunding)**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
08/15/2023			918,310.80	918,310.80	918,310.80	
12/31/2023						918,310.80
02/15/2024	2,574,956	33.01765832%	5,943,354.80	8,518,310.80	8,518,310.80	
08/15/2024			918,310.80	918,310.80	918,310.80	
12/31/2024						9,436,621.60
02/15/2025			918,310.80	918,310.80	918,310.80	
08/15/2025			918,310.80	918,310.80	918,310.80	
12/31/2025						1,836,621.60
02/15/2026			918,310.80	918,310.80	918,310.80	
08/15/2026			918,310.80	918,310.80	918,310.80	
12/31/2026						1,836,621.60
02/15/2027			918,310.80	918,310.80	918,310.80	
08/15/2027			918,310.80	918,310.80	918,310.80	
12/31/2027						1,836,621.60
02/15/2028			918,310.80	918,310.80	918,310.80	
08/15/2028			918,310.80	918,310.80	918,310.80	
12/31/2028						1,836,621.60
02/15/2029			918,310.80	918,310.80	918,310.80	
08/15/2029			918,310.80	918,310.80	918,310.80	
12/31/2029						1,836,621.60
02/15/2030			918,310.80	918,310.80	918,310.80	
08/15/2030			918,310.80	918,310.80	918,310.80	
12/31/2030						1,836,621.60
02/15/2031	8,825,000	1.769000000%	918,310.80	9,743,310.80	9,743,310.80	
08/15/2031			840,253.68	840,253.68	840,253.68	
12/31/2031						10,583,564.48
02/15/2032	8,985,000	1.869000000%	840,253.68	9,825,253.68	9,825,253.68	
08/15/2032			756,288.85	756,288.85	756,288.85	
12/31/2032						10,581,542.53
02/15/2033	9,160,000	1.989000000%	756,288.85	9,916,288.85	9,916,288.85	
08/15/2033			665,192.65	665,192.65	665,192.65	
12/31/2033						10,581,481.50
02/15/2034	9,345,000	2.039000000%	665,192.65	10,010,192.65	10,010,192.65	
08/15/2034			569,920.38	569,920.38	569,920.38	
12/31/2034						10,580,113.03
02/15/2035	9,545,000	2.089000000%	569,920.38	10,114,920.38	10,114,920.38	
08/15/2035			470,222.85	470,222.85	470,222.85	
12/31/2035						10,585,143.23
02/15/2036	9,745,000	2.189000000%	470,222.85	10,215,222.85	10,215,222.85	
08/15/2036			363,563.83	363,563.83	363,563.83	
12/31/2036						10,578,786.68
02/15/2037	9,970,000	2.289000000%	363,563.83	10,333,563.83	10,333,563.83	
08/15/2037			249,457.18	249,457.18	249,457.18	
12/31/2037						10,583,021.01
02/15/2038	10,210,000	2.389000000%	249,457.18	10,459,457.18	10,459,457.18	
08/15/2038			127,498.73	127,498.73	127,498.73	
12/31/2038						10,586,955.91
02/15/2039	10,455,000	2.439000000%	127,498.73	10,582,498.73	10,582,498.73	
12/31/2039						10,582,498.73
	88,814,956		27,802,813.10	116,617,769.10	116,617,769.10	116,617,769.10

## NET DEBT SERVICE

### Arlington Independent School District Unl Tax Sch Bldg Bds, Ser 2021

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	3,980,000	5.000%	3,189,750	7,169,750	7,169,750	10,260,000
08/15/2023			3,090,250	3,090,250	3,090,250	
12/31/2023						
02/15/2024	4,180,000	5.000%	3,090,250	3,090,250	3,090,250	6,180,500
08/15/2024			3,090,250	3,090,250	3,090,250	
12/31/2024						
02/15/2025	4,395,000	5.000%	3,090,250	7,270,250	7,270,250	10,256,000
08/15/2025			2,985,750	2,985,750	2,985,750	
12/31/2025						
02/15/2026	4,765,000	5.000%	2,985,750	7,380,750	7,380,750	10,256,625
08/15/2026			2,875,875	2,875,875	2,875,875	
12/31/2026						
02/15/2027	5,010,000	5.000%	2,875,875	7,640,875	7,640,875	10,397,625
08/15/2027			2,756,750	2,756,750	2,756,750	
12/31/2027						
02/15/2028	5,270,000	5.000%	2,756,750	7,766,750	7,766,750	10,398,250
08/15/2028			2,631,500	2,631,500	2,631,500	
12/31/2028						
02/15/2029	5,530,000	5.000%	2,631,500	7,901,500	7,901,500	10,401,250
08/15/2029			2,499,750	2,499,750	2,499,750	
12/31/2029						
02/15/2030	5,785,000	4.000%	2,499,750	8,029,750	8,029,750	10,391,250
08/15/2030			2,361,500	2,361,500	2,361,500	
12/31/2030						
02/15/2031	5,800,000	4.000%	2,361,500	8,146,500	8,146,500	10,392,300
08/15/2031			2,245,800	2,245,800	2,245,800	
12/31/2031						
02/15/2032	6,040,000	4.000%	2,245,800	8,045,800	8,045,800	10,175,600
08/15/2032			2,129,800	2,129,800	2,129,800	
12/31/2032						
02/15/2033	6,010,000	4.000%	2,129,800	8,169,800	8,169,800	10,178,800
08/15/2033			2,009,000	2,009,000	2,009,000	
12/31/2033						
02/15/2034	6,255,000	4.000%	2,009,000	8,019,000	8,019,000	9,907,800
08/15/2034			1,888,800	1,888,800	1,888,800	
12/31/2034						
02/15/2035	6,510,000	4.000%	1,888,800	8,143,800	8,143,800	9,907,500
08/15/2035			1,763,700	1,763,700	1,763,700	
12/31/2035						
02/15/2036	6,775,000	4.000%	1,763,700	8,273,700	8,273,700	9,907,200
08/15/2036			1,633,500	1,633,500	1,633,500	
12/31/2036						
02/15/2037	7,055,000	4.000%	1,633,500	8,408,500	8,408,500	9,906,500
08/15/2037			1,498,000	1,498,000	1,498,000	
12/31/2037						
02/15/2038	7,340,000	4.000%	1,498,000	8,553,000	8,553,000	9,909,900
08/15/2038			1,356,900	1,356,900	1,356,900	
12/31/2038						
02/15/2039	7,640,000	4.000%	1,356,900	8,696,900	8,696,900	9,907,000
08/15/2039			1,210,100	1,210,100	1,210,100	
12/31/2039						
02/15/2040	7,955,000	4.000%	1,210,100	8,850,100	8,850,100	9,907,400
08/15/2040			1,057,300	1,057,300	1,057,300	
12/31/2040						
02/15/2041	8,280,000	4.000%	1,057,300	9,012,300	9,012,300	9,910,500
08/15/2041			898,200	898,200	898,200	
12/31/2041						
02/15/2042	8,615,000	4.000%	898,200	9,178,200	9,178,200	9,910,800
08/15/2042			732,600	732,600	732,600	
12/31/2042						
02/15/2043	8,965,000	4.000%	732,600	9,347,600	9,347,600	9,907,900
08/15/2043			560,300	560,300	560,300	
12/31/2043						
02/15/2044	9,335,000	4.000%	560,300	9,525,300	9,525,300	9,910,300
08/15/2044			381,000	381,000	381,000	
12/31/2044						
02/15/2045	9,715,000	4.000%	381,000	9,716,000	9,716,000	9,909,300
08/15/2045			194,300	194,300	194,300	
12/31/2045						
02/15/2046			194,300	9,909,300	9,909,300	
12/31/2046						
	151,205,000		86,891,600	238,096,600	238,096,600	238,096,600

## NET DEBT SERVICE

### Arlington Independent School District Uni Tax Sch Bldg and Ref Bds, Ser 2022

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	2,010,000	5.000%	3,958,475	5,968,475	5,968,475	9,876,700
08/15/2023			3,908,225	3,908,225	3,908,225	
12/31/2023						
02/15/2024	545,000	5.000%	3,908,225	4,453,225	4,453,225	8,347,825
08/15/2024			3,894,600	3,894,600	3,894,600	
12/31/2024						
02/15/2025	4,510,000	5.000%	3,894,600	8,404,600	8,404,600	12,186,450
08/15/2025			3,781,850	3,781,850	3,781,850	
12/31/2025						
02/15/2026	5,330,000	5.000%	3,781,850	9,111,850	9,111,850	12,760,450
08/15/2026			3,648,600	3,648,600	3,648,600	
12/31/2026						
02/15/2027	6,245,000	5.000%	3,648,600	9,893,600	9,893,600	13,386,075
08/15/2027			3,492,475	3,492,475	3,492,475	
12/31/2027						
02/15/2028	5,535,000	5.000%	3,492,475	9,027,475	9,027,475	12,377,825
08/15/2028			3,354,100	3,354,100	3,354,100	
12/31/2028						
02/15/2029	5,815,000	5.000%	3,354,100	9,169,100	9,169,100	12,377,825
08/15/2029			3,208,725	3,208,725	3,208,725	
12/31/2029						
02/15/2030	6,110,000	5.000%	3,208,725	9,318,725	9,318,725	12,374,700
08/15/2030			3,055,975	3,055,975	3,055,975	
12/31/2030						
02/15/2031	6,420,000	5.000%	3,055,975	9,475,975	9,475,975	12,371,450
08/15/2031			2,895,475	2,895,475	2,895,475	
12/31/2031						
02/15/2032	6,760,000	5.000%	2,895,475	9,655,475	9,655,475	12,381,950
08/15/2032			2,726,475	2,726,475	2,726,475	
12/31/2032						
02/15/2033	6,840,000	5.000%	2,726,475	9,566,475	9,566,475	12,121,950
08/15/2033			2,555,475	2,555,475	2,555,475	
12/31/2033						
02/15/2034	7,190,000	5.000%	2,555,475	9,745,475	9,745,475	12,121,200
08/15/2034			2,375,725	2,375,725	2,375,725	
12/31/2034						
02/15/2035	7,260,000	5.000%	2,375,725	9,635,725	9,635,725	11,829,950
08/15/2035			2,194,225	2,194,225	2,194,225	
12/31/2035						
02/15/2036	7,630,000	5.000%	2,194,225	9,824,225	9,824,225	11,827,700
08/15/2036			2,003,475	2,003,475	2,003,475	
12/31/2036						
02/15/2037	8,015,000	5.000%	2,003,475	10,018,475	10,018,475	11,821,575
08/15/2037			1,803,100	1,803,100	1,803,100	
12/31/2037						
02/15/2038	7,480,000	4.000%	1,803,100	9,283,100	9,283,100	10,936,600
08/15/2038			1,653,500	1,653,500	1,653,500	
12/31/2038						
02/15/2039	7,785,000	4.000%	1,653,500	9,438,500	9,438,500	10,936,300
08/15/2039			1,497,800	1,497,800	1,497,800	
12/31/2039						
02/15/2040	8,105,000	4.000%	1,497,800	9,602,800	9,602,800	10,938,400
08/15/2040			1,335,700	1,335,700	1,335,700	
12/31/2040						
02/15/2041	8,435,000	4.000%	1,335,700	9,770,700	9,770,700	10,937,700
08/15/2041			1,167,000	1,167,000	1,167,000	
12/31/2041						
02/15/2042	8,780,000	4.000%	1,167,000	9,947,000	9,947,000	10,935,100
08/15/2042			991,400	991,400	991,400	
12/31/2042						
02/15/2043	9,135,000	4.000%	991,400	10,126,400	10,126,400	10,937,200
08/15/2043			808,700	808,700	808,700	
12/31/2043						
02/15/2044	9,510,000	4.000%	808,700	10,318,700	10,318,700	10,939,000
08/15/2044			618,500	618,500	618,500	
12/31/2044						
02/15/2045	9,900,000	4.000%	618,500	10,518,500	10,518,500	10,935,000
08/15/2045			420,500	420,500	420,500	
12/31/2045						
02/15/2046	10,300,000	4.000%	420,500	10,720,500	10,720,500	10,939,500
08/15/2046			214,500	214,500	214,500	
12/31/2046						
02/15/2047	10,725,000	4.000%	214,500	10,939,500	10,939,500	287,540,675
12/31/2047						
	176,370,000		111,170,675	287,540,675	287,540,675	



## NET DEBT SERVICE

### Arlington Independent School District Uni Tax Sch Bldg and Ref Bds, Ser 2023

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
08/15/2023			92,207.64	92,207.64	92,207.64	
12/31/2023						92,207.64
02/15/2024	10,000,000	5.000%	3,319,475.00	13,319,475.00	13,319,475.00	
08/15/2024			3,069,475.00	3,069,475.00	3,069,475.00	
12/31/2024						16,388,950.00
02/15/2025	9,175,000	5.000%	3,069,475.00	12,244,475.00	12,244,475.00	
08/15/2025			2,840,100.00	2,840,100.00	2,840,100.00	
12/31/2025						15,084,575.00
02/15/2026	9,635,000	5.000%	2,840,100.00	12,475,100.00	12,475,100.00	
08/15/2026			2,599,225.00	2,599,225.00	2,599,225.00	
12/31/2026						15,074,325.00
02/15/2027	9,295,000	5.000%	2,599,225.00	11,894,225.00	11,894,225.00	
08/15/2027			2,366,850.00	2,366,850.00	2,366,850.00	
12/31/2027						14,261,075.00
02/15/2028	9,770,000	5.000%	2,366,850.00	12,136,850.00	12,136,850.00	
08/15/2028			2,122,600.00	2,122,600.00	2,122,600.00	
12/31/2028						14,259,450.00
02/15/2029	10,270,000	5.000%	2,122,600.00	12,392,600.00	12,392,600.00	
08/15/2029			1,865,850.00	1,865,850.00	1,865,850.00	
12/31/2029						14,258,450.00
02/15/2030	10,790,000	5.000%	1,865,850.00	12,655,850.00	12,655,850.00	
08/15/2030			1,596,100.00	1,596,100.00	1,596,100.00	
12/31/2030						14,251,950.00
02/15/2031	2,575,000	5.000%	1,596,100.00	4,171,100.00	4,171,100.00	
08/15/2031			1,531,725.00	1,531,725.00	1,531,725.00	
12/31/2031						5,702,825.00
02/15/2032	2,710,000	5.000%	1,531,725.00	4,241,725.00	4,241,725.00	
08/15/2032			1,463,975.00	1,463,975.00	1,463,975.00	
12/31/2032						5,705,700.00
02/15/2033	2,845,000	5.000%	1,463,975.00	4,308,975.00	4,308,975.00	
08/15/2033			1,392,850.00	1,392,850.00	1,392,850.00	
12/31/2033						5,701,825.00
02/15/2034	2,995,000	5.000%	1,392,850.00	4,387,850.00	4,387,850.00	
08/15/2034			1,317,975.00	1,317,975.00	1,317,975.00	
12/31/2034						5,705,825.00
02/15/2035	3,145,000	5.000%	1,317,975.00	4,462,975.00	4,462,975.00	
08/15/2035			1,239,350.00	1,239,350.00	1,239,350.00	
12/31/2035						5,702,325.00
02/15/2036	3,310,000	5.000%	1,239,350.00	4,549,350.00	4,549,350.00	
08/15/2036			1,156,600.00	1,156,600.00	1,156,600.00	
12/31/2036						5,705,950.00
02/15/2037	3,480,000	5.000%	1,156,600.00	4,636,600.00	4,636,600.00	
08/15/2037			1,069,600.00	1,069,600.00	1,069,600.00	
12/31/2037						5,706,200.00
02/15/2038	3,655,000	5.000%	1,069,600.00	4,724,600.00	4,724,600.00	
08/15/2038			978,225.00	978,225.00	978,225.00	
12/31/2038						5,702,825.00
02/15/2039	3,845,000	5.000%	978,225.00	4,823,225.00	4,823,225.00	
08/15/2039			882,100.00	882,100.00	882,100.00	
12/31/2039						5,705,325.00
02/15/2040	4,040,000	5.000%	882,100.00	4,922,100.00	4,922,100.00	
08/15/2040			781,100.00	781,100.00	781,100.00	
12/31/2040						5,703,200.00
02/15/2041	4,225,000	4.000%	781,100.00	5,006,100.00	5,006,100.00	
08/15/2041			696,600.00	696,600.00	696,600.00	
12/31/2041						5,702,700.00
02/15/2042	4,400,000	4.000%	696,600.00	5,096,600.00	5,096,600.00	
08/15/2042			608,600.00	608,600.00	608,600.00	
12/31/2042						5,705,200.00
02/15/2043	4,580,000	4.000%	608,600.00	5,188,600.00	5,188,600.00	
08/15/2043			517,000.00	517,000.00	517,000.00	
12/31/2043						5,705,600.00
02/15/2044	4,765,000	4.000%	517,000.00	5,282,000.00	5,282,000.00	
08/15/2044			421,700.00	421,700.00	421,700.00	
12/31/2044						5,703,700.00
02/15/2045	4,960,000	4.000%	421,700.00	5,381,700.00	5,381,700.00	
08/15/2045			322,500.00	322,500.00	322,500.00	
12/31/2045						5,704,200.00
02/15/2046	5,160,000	4.000%	322,500.00	5,482,500.00	5,482,500.00	
08/15/2046			219,300.00	219,300.00	219,300.00	
12/31/2046						5,701,800.00
02/15/2047	5,375,000	4.000%	219,300.00	5,594,300.00	5,594,300.00	
08/15/2047			111,800.00	111,800.00	111,800.00	
12/31/2047						5,706,100.00
02/15/2048	5,590,000	4.000%	111,800.00	5,701,800.00	5,701,800.00	
12/31/2048						5,701,800.00
	140,590,000		65,754,082.64	206,344,082.64	206,344,082.64	206,344,082.64

**NET DEBT SERVICE**

**Arlington Independent School District  
2/15/23 Payments Prior to Refunding**

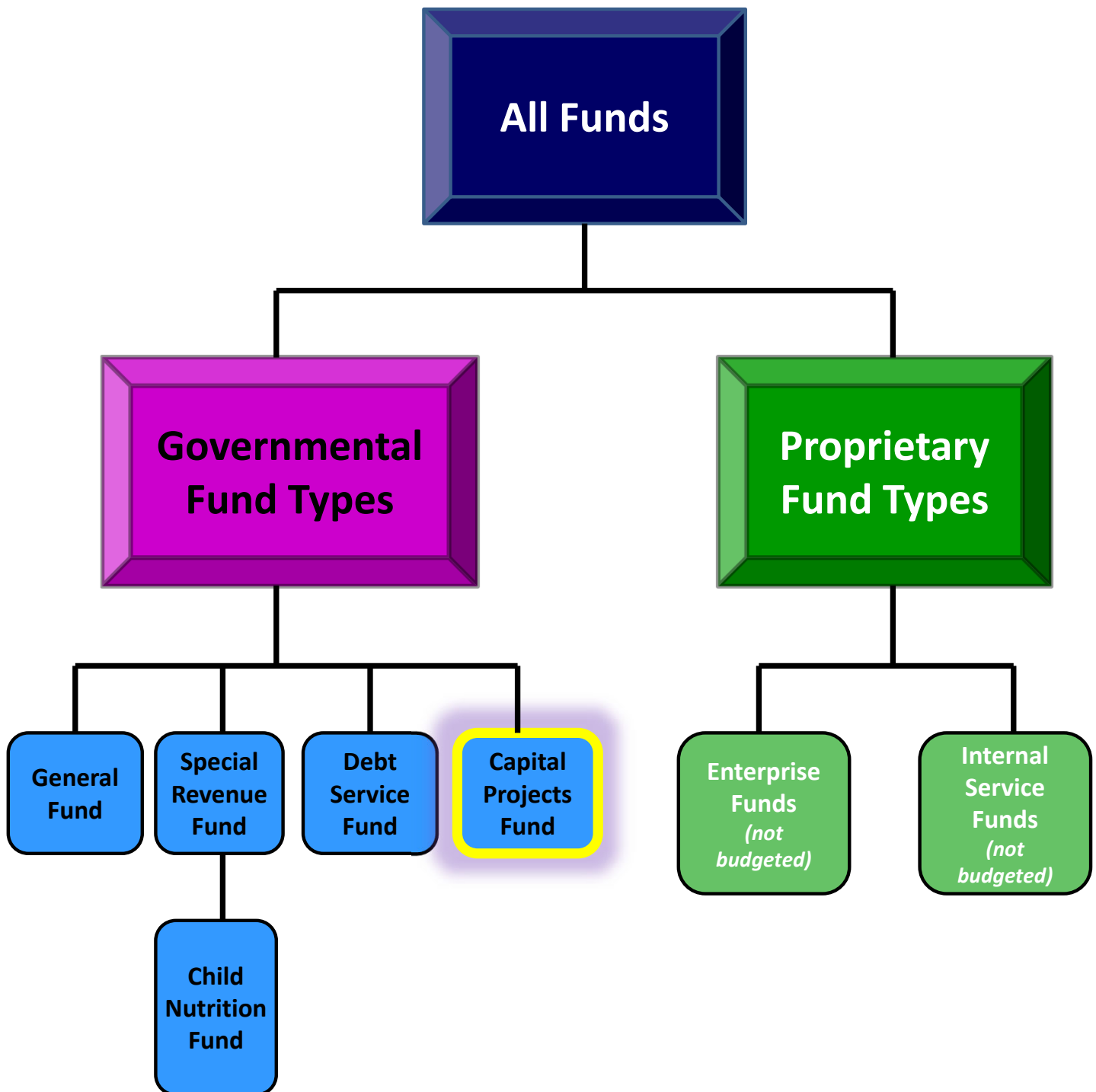
**INCLUDES:**

**Refunded by Series 2023: Series 2020 Taxable Refunding  
Redeemed 5/15/2023: Series 2014**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Net Debt Service</b>	<b>Annual Net D/S</b>
<b>02/15/2023 12/31/2023</b>	<b>1,260,000</b>	<b>350.36976984%</b>	<b>2,207,329.55</b>	<b>3,467,329.55</b>	<b>3,467,329.55</b>	<b>3,467,329.55</b>
	<b>1,260,000</b>		<b>2,207,329.55</b>	<b>3,467,329.55</b>	<b>3,467,329.55</b>	<b>3,467,329.55</b>

# Structure of All Funds

## Arlington Independent School District



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

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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 13<sup>th</sup> largest school district in Texas, serving approximately 55,000 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.



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/](https://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 2023-2024 includes \$705,292 for interest revenue, an increase of \$527,848. This increase is based on current market rates, conservative rate projections for the upcoming year and available cash balances for investment. Other Resources of \$102,400,000 is budgeted for the bond sale on August 10, 2023. 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

The fourth issuance of bonds from the 2019 bond program occurred in 2023-2024 and design work has begun on those projects. Phase IV projects, budgeted at \$100,000,000 in 2023-2024 are listed below:

- Renovations, Life Cycle and Condition Deficiency Improvements to Bowie High School, Fitzgerald Elementary School, Blanton Elementary School, Butler Elementary School, Sherrod Elementary School, Ditto Elementary School, Dunn Elementary School, Hill Elementary School, Swift Elementary School, Burgin Elementary School, Morton Elementary School, Rankin Elementary School, Kookan Education Center
- Pavement and Minor Facility Improvements to Dan Dipert Career and Technical Center
- Security Improvements to Farrell Elementary School, Turning Point Secondary School, McNutt Elementary School
- Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Young Junior High School, Workman Junior High School, Wimbish World Language Academy
- Security cameras, network servers, technology replacements and additions
- Fine Arts Instruments and uniforms

**Fund Balance Impact**

Fund balance is budgeted at June 30, 2024 to be a deficit balance of \$43,978,661. 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 still being evaluated. Beginning as early as feasible, 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.



2023-24 Adopted Capital Projects Fund Budget  
By Function

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue	\$ 810,468	\$ 177,444	\$ 16,034,038	\$ 19,706,503	\$ 1,905,292	\$ 1,727,848
5800	State Program Revenue	-	-	-	-	-	-
5900	Federal Program Revenue	-	-	-	362,842	-	-
<b>Total Revenues</b>		<b>810,468</b>	<b>177,444</b>	<b>16,034,038</b>	<b>20,069,345</b>	<b>1,905,292</b>	<b>1,727,848</b>
<b>Other Resources</b>		198,313,800	143,282,355	210,997,377	97,789,763	102,400,000	(40,882,355)
<b>Total Revenues and Other Resources</b>		<b>199,124,268</b>	<b>143,459,799</b>	<b>227,031,415</b>	<b>117,859,108</b>	<b>104,305,292</b>	<b>(39,154,507)</b>
<b>Expenditures</b>							
<b>Function</b>							
11	Instruction	14,061,928	16,258,781	17,825,540	11,164,947	6,072,317	(10,186,464)
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	1,343,644	3,941,858	3,941,858	672,379	2,771,228	(1,170,630)
35	Food Service	-	-	-	-	-	-
36	Co-curricular Activities	-	370,000	415,627	415,627	116,752	(253,248)
41	General Administration	-	-	27,600	27,599	27,600	27,600
51	Plant Maintenance & Operations	3,113,613	3,906,004	4,777,138	1,016,786	-	(3,906,004)
52	Security	-	1,200,000	3,828,755	3,144,146	851,862	(348,138)
53	Computer Processing	7,546,832	22,197,334	15,651,405	9,331,700	9,639,891	(12,557,443)
61	Community Services	-	-	-	-	-	-
71	Debt Service	-	486,315,232	-	-	1,050,000	(485,265,232)
72	Interest on long-term debt	-	-	-	-	-	-
73	Bond issuance costs and fees	1,295,668	-	-	-	-	-
81	Facility Acquisition & Construction	82,340,773	-	525,089,917	167,254,426	462,924,584	462,924,584
95	Student Tuition Non-public Schools	-	-	-	-	-	-
97	Payments to TIF	-	-	-	-	-	-
99	Other Intergovernmental Charges	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>109,702,458</b>	<b>534,189,209</b>	<b>571,557,840</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>(50,734,975)</b>
<b>Other Uses</b>		-	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>		<b>109,702,458</b>	<b>534,189,209</b>	<b>571,557,840</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>(50,734,975)</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>89,421,810</b>	<b>(390,729,410)</b>	<b>(344,526,425)</b>	<b>(75,168,502)</b>	<b>(379,148,942)</b>	
Projected Beginning Fund Balance		408,874,295	498,296,105	498,296,105	498,296,105	423,127,603	
Projected Ending Fund Balance		498,296,105	107,566,695	153,769,680	423,127,603	43,978,661	

2023-24 Adopted Capital Projects Fund Budget  
By Object Category

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue	\$ 810,468	\$ 177,444	\$ 16,034,038	\$ 19,706,503	\$ 1,905,292	\$ 1,727,848
5800	State Program Revenue	-	-	-	-	-	-
5900	Federal Program Revenue	-	-	-	362,842	-	-
<b>Total Revenues</b>		<b>810,468</b>	<b>177,444</b>	<b>16,034,038</b>	<b>20,069,345</b>	<b>1,905,292</b>	<b>1,727,848</b>
<b>Other Resources</b>		198,313,800	143,282,355	210,997,377	97,789,763	102,400,000	(40,882,355)
<b>Total Revenues and Other Resources</b>		<b>199,124,268</b>	<b>143,459,799</b>	<b>227,031,415</b>	<b>117,859,108</b>	<b>104,305,292</b>	<b>(39,154,507)</b>
<b>Expenditures</b>							
6100	Payroll Costs	-	-	-	-	-	-
6200	Purchased & Contracted Services	6,460,840	7,812,696	4,983,860	5,708,041	3,438,547	(4,374,149)
6300	Supplies & Materials	16,665,626	25,613,862	22,843,391	7,113,958	6,811,420	(18,802,442)
6400	Other Operating Costs	-	-	-	-	-	-
6500	Debt Service	1,295,668	-	-	-	1,050,000	1,050,000
6600	Capital Outlay	85,280,324	500,762,651	543,730,589	180,205,611	472,154,267	(28,608,384)
<b>Total Expenditures</b>		<b>109,702,458</b>	<b>534,189,209</b>	<b>571,557,840</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>(50,734,975)</b>
<b>Other Uses</b>		-	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>		<b>109,702,458</b>	<b>534,189,209</b>	<b>571,557,840</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>(50,734,975)</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>89,421,810</b>	<b>(390,729,410)</b>	<b>(344,526,425)</b>	<b>(75,168,502)</b>	<b>(379,148,942)</b>	
Projected Beginning Fund Balance		408,874,295	498,296,105	498,296,105	498,296,105	423,127,603	
Projected Ending Fund Balance		498,296,105	107,566,695	153,769,680	423,127,603	43,978,661	

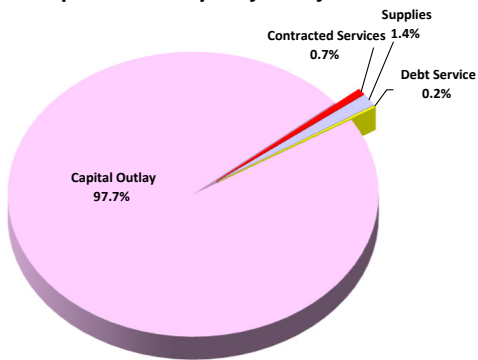
2023-24 Adopted Capital Projects Fund Budget  
By Object

		2021-2022	2022-23			2023-24	
		Actual	Original Budget	Current Budget	Projected Actual	Adopted Budget	Diff from 21-22 Original
<b>Revenues</b>							
5700	Local & Intermediate Revenue						
	Interest Revenue	\$ 810,468	\$ 177,444	\$ 16,034,038	\$ 18,334,970	\$ 705,292	\$ 527,848
	Miscellaneous Revenue	-	-	-	1,371,533	1,200,000	1,200,000
	Total Local Revenue	810,468	177,444	16,034,038	19,706,503	1,905,292	1,727,848
5900	Federal Revenue						
	Federal Revenue Distributed by the TEA	-	-	-	362,842	-	-
	Total Federal Revenue	-	-	-	362,842	-	-
	<b>Total Revenues</b>	<b>810,468</b>	<b>177,444</b>	<b>16,034,038</b>	<b>20,069,345</b>	<b>1,905,292</b>	<b>1,727,848</b>
<b>Other Resources</b>							
	Sale of Bonds	166,720,000	143,282,355	143,282,355	-	99,200,000	(44,082,355)
	Sale of Real & Personal Property	75,004	-	-	11,324,741	-	-
	Bond Premium	31,518,796	-	-	-	3,200,000	3,200,000
	Operating Transfer In	-	-	67,715,022	86,465,022	-	-
	Total Other Resources	198,313,800	143,282,355	210,997,377	97,789,763	102,400,000	(40,882,355)
	<b>Total Revenues and Other Resources</b>	<b>199,124,268</b>	<b>143,459,799</b>	<b>227,031,415</b>	<b>117,859,108</b>	<b>104,305,292</b>	<b>(39,154,507)</b>
<b>Expenditures</b>							
6200	Purchased & Contracted Services						
	Other professional services	97,813	448	28,048	27,599	27,600	27,152
	Contracted maintenance & repair	2,275,180	117,509	895,910	915,637	56,493	(61,016)
	Utilities	-	-	-	-	-	-
	Miscellaneous Purchased & Contr Svs	4,087,847	7,694,739	4,059,902	4,764,805	3,354,454	(4,340,285)
	Total Other Purchased & Contracted Svs.	6,460,840	7,812,696	4,983,860	5,708,041	3,438,547	(4,374,149)
6300	Supplies & Materials						
	M&O supplies	-	-	11,288	11,288	-	-
	General supplies	16,665,626	25,613,862	22,832,103	7,102,670	6,811,420	(18,802,442)
	Total Supplies & Materials	16,665,626	25,613,862	22,843,391	7,113,958	6,811,420	(18,802,442)
6400	Other Operating Costs						
	Miscellaneous operating costs	-	-	-	-	-	-
	Total Other Operating Costs	-	-	-	-	-	-
6500	Debt Service						
	Debt Fees	1,295,668	-	-	-	1,050,000	1,050,000
	Total Debt Service	1,295,668	-	-	-	1,050,000	1,050,000
6600	Capital Outlay						
	Land purchase, improvement, fees	5,099,010	6,543,873	6,543,873	36,275	-	(6,543,873)
	Building purchase, constr, improvement	77,347,656	479,071,359	517,909,596	167,218,151	451,924,584	(27,146,775)
	Vehicles	1,385,554	3,941,858	4,060,501	791,022	2,810,434	(1,131,424)
	Furniture & equipment > \$5,000	1,448,104	11,205,561	15,216,619	12,160,163	17,419,249	6,213,688
	Total Capital Outlay	85,280,324	500,762,651	543,730,589	180,205,611	472,154,267	(28,608,384)
	<b>Total Expenditures</b>	<b>109,702,458</b>	<b>534,189,209</b>	<b>571,557,840</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>(50,734,975)</b>
<b>Other Uses</b>							
		-	-	-	-	-	-
	<b>Total Expenditures and Other Uses</b>	<b>109,702,458</b>	<b>534,189,209</b>	<b>571,557,840</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>(50,734,975)</b>
	<b>Revenues Over/(Under) Expenditures</b>	<b>89,421,810</b>	<b>(390,729,410)</b>	<b>(344,526,425)</b>	<b>(75,168,502)</b>	<b>(379,148,942)</b>	
	Projected Beginning Fund Balance	408,874,295	498,296,105	498,296,105	408,874,295	333,705,793	
	Projected Ending Fund Balance	498,296,105	107,566,695	153,769,680	333,705,793	(45,443,149)	

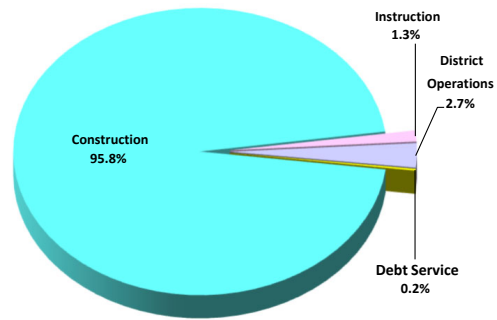
**2023-24 Adopted Capital Projects Fund Budget  
By Function and Object Category**

Function	Payroll	Contracted Services	Supplies	Travel/Other	Debt Service	Capital Outlay	Total
11 Instruction	-	-	3,822,960	-	-	2,249,357	6,072,317
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	-	-	-	-	-	2,771,228	2,771,228
35 Food Service	-	-	-	-	-	-	-
36 Extracurricular Activities	-	-	116,752	-	-	-	116,752
41 General Administration	-	27,600	-	-	-	-	27,600
51 Plant Maintenance & Operations	-	-	-	-	-	-	-
52 Security	-	68,911	652	-	-	782,299	851,862
53 Computer Processing	-	3,342,036	2,871,056	-	-	3,426,799	9,639,891
61 Community Services	-	-	-	-	-	-	-
71 Debt Service	-	-	-	-	1,050,000	-	1,050,000
81 Facility Acquisition & Construction	-	-	-	-	-	462,924,584	462,924,584
95 Student Tuition Non-public Schools	-	-	-	-	-	-	-
97 Payments to TIF	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>3,438,547</b>	<b>6,811,420</b>	<b>-</b>	<b>1,050,000</b>	<b>472,154,267</b>	<b>483,454,234</b>

**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 - Capital Projects Fund - by Function  
For the Years Ended June 30, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Projected Actual	Budget	Projected	Projected	Projected
<b>Revenues</b>									
5700	Local & Intermediate Revenue	\$ 4,457,042	\$ 1,138,504	\$ 810,468	\$ 19,706,503	1,905,292	\$ 20,100,633	\$ 20,502,646	\$ 20,912,699
5800	State Program Revenue	-	-	-	-	-	-	-	-
5900	Federal Program Revenue	-	1,187,784	-	362,842	-	-	-	-
	<b>Total Revenues</b>	<b>4,457,042</b>	<b>2,326,288</b>	<b>810,468</b>	<b>20,069,345</b>	<b>1,905,292</b>	<b>20,100,633</b>	<b>20,502,646</b>	<b>20,912,699</b>
<b>Other Resources</b>									
		313,107,203	203,633,769	198,313,800	97,789,763	102,400,000	-	-	-
	<b>Total Revenues and Other Resources</b>	<b>317,564,245</b>	<b>205,960,057</b>	<b>199,124,268</b>	<b>117,859,108</b>	<b>104,305,292</b>	<b>20,100,633</b>	<b>20,502,646</b>	<b>20,912,699</b>
<b>Expenditures</b>									
<b>Function</b>									
11	Instruction	3,546,132	2,820,662	14,061,928	11,164,947	6,072,317	-	-	-
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	1,225,449	2,370,790	1,343,644	672,379	2,771,228	-	-	-
35	Food Service	-	-	-	-	-	-	-	-
36	Co-curricular Activities	189,590	801,200	-	415,627	116,752	-	-	-
41	General Administration	-	-	-	27,599	27,600	-	-	-
51	Plant Maintenance & Operations	40,496,642	539,415	3,113,613	1,016,786	-	-	-	-
52	Security	181,205	48,154	-	3,144,146	851,862	-	-	-
53	Computer Processing	1,925,014	3,692,790	7,546,832	9,331,700	9,639,891	-	-	-
61	Community Services	-	-	-	-	-	-	-	-
71	Debt Service	2,067,085	1,235,622	-	-	1,050,000	-	-	-
72	Interest on long-term debt	-	-	-	-	-	-	-	-
73	Bond issuance costs and fees	-	-	1,295,668	-	-	-	-	-
81	Facility Acquisition & Construction	62,942,513	122,894,126	82,340,773	167,254,426	462,924,584	-	-	-
95	Student Tuition Non-public Schools	-	-	-	-	-	-	-	-
97	Payments to TIF	-	-	-	-	-	-	-	-
99	Other Intergovernmental Charges	-	-	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>112,573,630</b>	<b>134,536,274</b>	<b>109,702,458</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Uses</b>									
		-	-	-	-	-	-	-	-
	<b>Total Expenditures and Other Uses</b>	<b>112,573,630</b>	<b>134,536,274</b>	<b>109,702,458</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Budgeted Surplus/(Deficit)</b>	<b>204,990,615</b>	<b>71,423,783</b>	<b>89,421,810</b>	<b>(75,168,502)</b>	<b>(379,148,942)</b>	<b>20,100,633</b>	<b>20,502,646</b>	<b>20,912,699</b>
	Projected Beginning Fund Balance/Equity	132,459,897	337,450,512	408,874,295	498,296,105	423,127,603	43,978,661	64,079,294	84,581,940
	Projected Ending Fund Balance/Equity	337,450,512	408,874,295	498,296,105	423,127,603	43,978,661	64,079,294	84,581,940	105,494,639

**Budget Summary - Capital Projects Fund - by Object**  
**For the Years Ended June 30, 2020 - June 30, 2027 (Actual, Projected Actual, Budgeted and Projected)**

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected Actual	2023-24 Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>Revenues</b>								
5700 Local & Intermediate Revenue	\$ 4,457,042	\$ 2,326,288	\$ 810,468	\$ 19,706,503	\$ 1,905,292	\$ 20,100,633	\$ 20,502,646	\$ 20,912,699
5800 State Program Revenue	-	-	-	-	-	-	-	-
5900 Federal Program Revenue	-	-	-	362,842	-	-	-	-
<b>Total Revenues</b>	<b>4,457,042</b>	<b>2,326,288</b>	<b>810,468</b>	<b>20,069,345</b>	<b>1,905,292</b>	<b>20,100,633</b>	<b>20,502,646</b>	<b>20,912,699</b>
<b>Other Resources</b>	313,107,203	203,633,769	198,313,800	97,789,763	102,400,000	-	-	-
<b>Total Revenues and Other Resources</b>	<b>317,564,245</b>	<b>205,960,057</b>	<b>199,124,268</b>	<b>117,859,108</b>	<b>104,305,292</b>	<b>20,100,633</b>	<b>20,502,646</b>	<b>20,912,699</b>
<b>Expenditures</b>								
<b>Object</b>								
6100 Payroll Costs								
Professional personnel	-	-	-	-	-	-	-	-
Support personnel	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-
Teacher comp allot	-	-	-	-	-	-	-	-
Stipends/Extra duty pay	-	-	-	-	-	-	-	-
Part-time/temporary	-	-	-	-	-	-	-	-
Employee allowances	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Total Payroll Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6200 Purchased & Contracted Services								
Legal services	-	3,750	-	27,599	27,600	-	-	-
Audit services	-	-	-	-	-	-	-	-
Tarrant Appraisal District	-	-	-	-	-	-	-	-
Tarrant County (tax collection)	-	-	-	-	-	-	-	-
Other professional services	130,745	166,319	97,813	-	-	-	-	-
Tuition	-	-	-	-	-	-	-	-
Education Service Center	-	-	-	-	-	-	-	-
Contracted maintenance & repair	39,736,457	16,962	2,275,180	915,637	56,493	-	-	-
Water	-	-	-	-	-	-	-	-
Telephone	522,500	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-
Other purchased & contracted services	325,349	349,483	4,087,847	4,764,805	3,354,454	-	-	-
<b>Total Other Purchased &amp; Contracted Svs.</b>	<b>40,715,051</b>	<b>536,514</b>	<b>6,460,840</b>	<b>5,708,041</b>	<b>3,438,547</b>	<b>-</b>	<b>-</b>	<b>-</b>
6300 Supplies & Materials								
M&O supplies	76,869	15,585	-	11,288	-	-	-	-
Books & reading materials	-	-	-	-	-	-	-	-
General supplies	4,782,535	6,734,925	16,665,626	7,102,670	6,811,420	-	-	-
<b>Total Supplies &amp; Materials</b>	<b>4,859,404</b>	<b>6,750,510</b>	<b>16,665,626</b>	<b>7,113,958</b>	<b>6,811,420</b>	<b>-</b>	<b>-</b>	<b>-</b>
6400 Other Operating Costs								
Travel	-	-	-	-	-	-	-	-
Property & liability insurance	-	-	-	-	-	-	-	-
Election costs	-	-	-	-	-	-	-	-
Payment to TIF	-	-	-	-	-	-	-	-
Miscellaneous operating costs	-	-	-	-	-	-	-	-
<b>Total Other Operating Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6500 Debt Service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other Debt Fees	2,067,085	1,235,622	1,295,668	-	1,050,000	-	-	-
<b>Total Debt Service</b>	<b>2,067,085</b>	<b>1,235,622</b>	<b>1,295,668</b>	<b>-</b>	<b>1,050,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
6600 Capital Outlay								
Land purchase, improvement, fees	480,245	2,365,262	5,099,010	36,275	-	-	-	-
Building purchase, constr, improvement	62,385,402	118,715,258	77,347,656	167,218,151	451,924,584	-	-	-
Vehicles	1,678,154	3,535,100	1,385,554	791,022	2,810,434	-	-	-
Furniture & equipment > \$5,000	388,290	1,398,008	1,448,104	12,160,163	17,419,249	-	-	-
<b>Total Capital Outlay</b>	<b>64,932,091</b>	<b>126,013,628</b>	<b>85,280,324</b>	<b>180,205,611</b>	<b>472,154,267</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>112,573,631</b>	<b>134,536,274</b>	<b>109,702,458</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Uses</b>	-	-	-	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>112,573,631</b>	<b>134,536,274</b>	<b>109,702,458</b>	<b>193,027,610</b>	<b>483,454,234</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>204,990,615</b>	<b>71,423,783</b>	<b>89,421,810</b>	<b>(75,168,502)</b>	<b>(379,148,942)</b>	<b>20,100,633</b>	<b>20,502,646</b>	<b>20,912,699</b>
Projected Beginning Fund Balance	132,459,897	337,450,512	408,874,295	498,296,105	423,127,603	43,978,661	64,079,294	84,581,940
Projected Ending Fund Balance	337,450,512	408,874,295	498,296,105	423,127,603	43,978,661	64,079,294	84,581,940	105,494,639

## 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**

There have been four issuances of bonds for the 2019 bond program to date. This occurred in February of 2020, 2021, 2022 and recently in August of 2023. Project work in the first four phases of the bond program are ongoing. 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.

The new Webb Elementary School opened in January of 2023. The new Berry and Thornton Elementary Schools opened in August 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 completed 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 6<sup>th</sup> grade students from Corey and Jones academies have the option to attend this new junior high school academy. Construction is complete to Gunn Junior High School on a 10 classroom addition with renovations throughout the entire campus. The Academy opened in the August of 2022.

- **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. The project was completed in August of 2021.

- **Additions and Renovations to create a new district-wide competition athletics field adjacent to Martin High School**
  - A third competition athletic field will be installed adjacent to Martin High School. This will replace the use of the University of Texas-Arlington stadium which is no longer be available to the District. The new Glaspie Field project has been designed, bid and approved for construction. Construction will commence in September of 2023. It is scheduled to open for play in December 2024.
- **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.
  - 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.
  - The Martin High School project has been designed, bid and approved for construction. Construction will commence in September of 2023. It is scheduled to open for use in December 2024.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Shackelford Junior High School and Jones Fine Arts and Dual Language Academy**
  - Improvements are completed for 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 Shackelford JHS and Jones Academy projects are complete.
- **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 2<sup>nd</sup> and one for grades 3<sup>rd</sup> through 6<sup>th</sup>. 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.
  - 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.
  - The facility reopened in March of 2021.
- **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.
  - The new Administration Building is complete and reopened in June of 2021.
- **Softball field improvements**
  - Design work is complete and projects are being scheduled for bidding for women's competition softball fields at each high school.
- **Land acquisition for future projects included in the 2019 bond program**
  - Funds were 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 three years 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 through 3 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 February 2021 and design work is complete 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 has completed 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 9<sup>th</sup> 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.
  - Construction commenced September of 2022. The Academy will open in the fall 2024.
- **Additions and Renovations to Wilemon Field (district-wide competition athletics stadium) Adjacent to 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 complete on the project. Project bidding occur in October of 2024. It is scheduled for completion in December 2025.
- **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.
  - Project design, bidding and approval is complete. Construction commenced in June of 2023. The project is expected to be complete 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.

- Project design, bidding and approval is complete. Construction commenced in March of 2023. The project is expected to be complete in August of 2024.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Duff and South Davis Elementary Schools**
  - A 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.
  - Project design, bidding and approval is complete. Construction commenced in June of 2023. The project is expected to be complete in August of 2024.
- **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.
  - Project design, bidding and approval is complete. Construction commenced in June of 2023. The project is expected to be complete in December of 2023.
- **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 Foster and 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.
  - Project design is complete. Bidding is scheduled for October of 2023. Construction will commence in January of 2023. The project is expected to be complete in August of 2024.

- **Phase II installation of new elementary playgrounds – 17 elementary schools**
  - Construction 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 2<sup>nd</sup> and one for grades 3<sup>rd</sup> through 6<sup>th</sup>. 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.
    - District-wide fiber network installation with dual or redundant campus entry points was completed in August of 2023.
- **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 February 2022. Design and construction work 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.
  - Project design, bidding and approval is complete. Construction commenced in September of 2023. The project is expected to be complete in August of 2025.
  
- **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.
  - Project design is in progress. Bidding is scheduled for January of 2024. Construction will commence in June of 2024. The project is expected to be complete in August of 2025.
  
- **Addition and Renovations to Key Elementary School**
  - Planning and design are underway for 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.
  - Project design is complete. Bidding is scheduled for September of 2023. Construction will commence in January of 2024. The project is expected to be complete in August of 2025.

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Short Elementary Schools**
  - 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.
  - Construction commenced in March of 2023. The project is expected to be complete in December of 2023.
  
- **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.
  - Project design is complete. Bidding is scheduled for October of 2023. Construction will commence in January of 2024. The project is expected to be complete in August of 2025.
  
- **Additions and Renovations to Cravens Field (district-wide competition athletics stadium) adjacent to 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 December of 2025.
  
- **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.

- Project design is in progress. Bidding is scheduled for March of 2024. Construction will commence in June of 2024. The project is expected to be complete in August of 2025.
- **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.
  - Project design is in progress. Bidding is scheduled for February of 2024. Construction will commence in June of 2024. The project is expected to be complete in August of 2025.
- **Phase III installation of new elementary playgrounds – 17 elementary schools**
  - Construction 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 2<sup>nd</sup> and one for grades 3<sup>rd</sup> through 6<sup>th</sup>. 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.
  - Completion is expected in December of 2023.
- **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.



The fourth issuance of bonds from the 2019 bond program occurred in August of 2023. Planning and Design work is beginning on these projects. Phase IV projects are listed below.

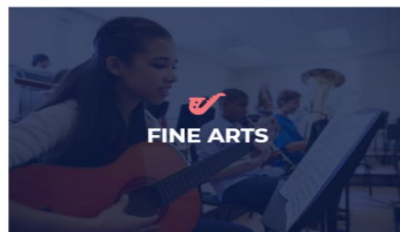
- **Renovations, Life Cycle and Condition Deficiency Improvements to Bowie High School**
  - Improvements are being planned to the existing facilities with a wide range of life cycle and condition deficiency improvements. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
  - Project design is expected to start in December 2023 with bidding in November 2024 and construction between January 2025 and December 2025.
- **Dan Dipert Career and Technical Center road improvements**
  - Improvements are being planned to the existing paving and some minor interior work.
  - Project design is expected to start in December 2023 with bidding in April 2024 and construction between June and August 2024.
- **Farrell Elementary School playground and security improvements**
  - Improvements are being planned to the existing facilities with a wide range of life cycle and condition deficiency improvements. Examples include, interior renovations, accessibility improvements, restroom renovations, site improvements and more.
  - Project design is expected to start in December 2023 with bidding in April 2024 and construction between June and August 2024.
- **Renovations, Life Cycle and Condition Deficiency Improvements to Fitzgerald Elementary School**
  - 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.
  - Project design is expected to start in December 2023, with bidding in September 2024 and construction between December 2024 and December 2025.
- **Renovations, Life Cycle and Condition Deficiency Improvements to Blanton Elementary School**
  - Improvements are being planned to the existing facilities with a wide range of life cycle and condition deficiency improvements. Examples include, interior renovations, accessibility improvements, restroom renovations, site improvements and more.
  - Project design is expected to start in December 2023 with bidding in May 2024 and construction between June and December 2024.

- **Renovations, Life Cycle and Condition Deficiency Improvements to Butler Elementary School**
  - Gymnasium/storm shelter addition has been planned for construction at Butler 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.
  - Project design will begin in December 2023 with bidding expected in September 2024 and construction between December 2024 and August 2026.
- **Security Improvements to Turning Point Secondary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.
- **Renovations, Life Cycle and Condition Deficiency Improvements to Sherrod Elementary School**
  - 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 is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Young Junior High School**
  - 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.
  - Design is expected to start in December 2023 with bidding in January 2025 and construction between March 2025 and August 2026.

- **Renovations, Life Cycle and Condition Deficiency Improvements to Ditto Elementary School**
  - 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 is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.
  
- **Renovations, Life Cycle and Condition Deficiency Improvements to Dunn Elementary School**
  - 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 is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025
  
- **Renovations, Life Cycle and Condition Deficiency Improvements to Hill Elementary School**
  - 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 is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025
  
- **Renovations, Life Cycle and Condition Deficiency Improvements to Swift Elementary School**
  - Gymnasium/storm shelter addition has been planned for construction at Swift 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.
  - Project design is expected to start in December 2023 with bidding in November 2024 and construction between January 2025 and August 2026.

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Workman Junior High School**
  - 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.
  - Project design is expected to start in December 2023 with bidding in November 2024 and construction between January 2025 and August 2026.
- **School playground and security improvements to McNutt Elementary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August
- **Renovations, Life Cycle and Condition Deficiency Improvements to Burgin Elementary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025
- **Renovations, Life Cycle and Condition Deficiency Improvements to Morton Elementary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Wimbish World Language Academy**
  - 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.
  - Project design is expected to start in January 2024 with bidding in October 2024 and construction between December 2024 and August 2026.

- **Renovations, Life Cycle and Condition Deficiency Improvements to Rankin Elementary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.
- **Renovations, Life Cycle and Condition Deficiency Improvements to Kookan Education Center**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.



Arlington Independent School District  
2014 Bond Program  
For the Period Ending July 31, 2023 (as of August 20, 2023)

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	2022-2023 Fiscal Year Activity Unaudited
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	-	8,220,506.00
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	-	346,223.00
Bailey Junior High	-	106,257.00	-	930,238.55	1,661,844.26	1,146,575.33	174,664.40	195,670.00	-
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	-	25,031.00
Bowie High School	-	-	-	869,363.38	5,594,790.49	1,213,869.39	(150.68)	13,665.00	-
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	153,000.00	-
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)	50.00	-
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	342,141.00	334,519.00
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	-	-
Koonen 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	113,073.00	-
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	-	-	-
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	117,244.00	-
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	-	386.00
Rankin Elementary School	-	-	109,980.57	1,326,069.09	1,225,863.49	39,226.95	-	-	-
Remynse 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)	65,500.00	-
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	-	-
Shackelford Junior High	-	-	-	1,039,640.00	1,484,598.24	1,526,680.61	(4,358.50)	-	-
Sherrod 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	-	-

Arlington Independent School District  
2014 Bond Program  
For the Period Ending July 31, 2023 (as of August 20, 2023)

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	2022-2023 Fiscal Year Activity <i>Unaudited</i>
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	27,500.00	-
Young Junior High	-	-	-	612,031.58	785,831.36	1,947,541.39	(2,866.63)	-	-
<b>Project Totals</b>	<b>16,447,202.90</b>	<b>139,283,768.14</b>	<b>155,571,859.24</b>	<b>139,860,496.60</b>	<b>114,474,951.49</b>	<b>70,520,388.82</b>	<b>27,414,737.98</b>	<b>1,027,843.00</b>	<b>8,957,755.00</b>
<b>Interest Income</b>	<b>(187,601.12)</b>	<b>(1,040,685.46)</b>	<b>(2,731,164.86)</b>	<b>(4,114,889.67)</b>	<b>(437,321.58)</b>	<b>(1,450,433.73)</b>	<b>(41,340.70)</b>	<b>(26,774.87)</b>	<b>(258,767.50)</b>
<b>Other Costs</b>	<b>1,358,040.96</b>	<b>1,632,258.93</b>	<b>870,481.53</b>	<b>631,648.50</b>	<b>321,890.54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>17,617,642.74</b>	<b>139,875,341.61</b>	<b>153,711,175.91</b>	<b>136,377,255.43</b>	<b>114,359,520.45</b>	<b>69,069,955.09</b>	<b>27,373,397.28</b>	<b>1,001,068.13</b>	<b>8,698,987.50</b>

Note: Each highlighted project indicates completion

Arlington Independent School District  
2019 Bond Program  
For the Period Ending August 20, 2023

Project Description	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity	2022-2023 Fiscal Year Activity <i>Unaudited</i>	2023-2024 Budget
Arlington High School Fine Arts and Dual Language Academy -Land Purchase	-	1,992,896	92,450	-	-
Arlington High School Fine Arts and Dual Language Academy	-	-	1,253,497	9,075,157	36,070,000
Sam Houston High School	-	-	602,951	154,405	18,000,000
Wilemon Stadium	-	-	901,565	-	650,000
Lamar High School	-	-	43,756	765,087	100,000
Bowie High School	-	-	-	58,721	-
Cravens Stadium (Lamar High School)	-	-	4,950	868,737	120,000
Martin High School	49,981	101,858	344,161	41,552	11,000,000
Glaspie Field Stadium (Martin High School)	-	674,989	59,984	114,109	29,000,000
Seguin High	-	-	-	56,804	-
Carter Junior High	-	-	596,749	2,457,483	31,600,000
Bailey Junior High	-	-	693,104	3,722,557	14,633,000
Gunn Junior High	7,035,775	37,897,335	17,186,208	3,673,086	120,000
Shackelford Junior High	-	486,154	3,067,529	28,592	201,201
Berry Elementary School	40,000	800,070	10,518,298	20,410,553	1,441,092
Crow Elementary School	100,850	9,136,358	2,627,297	1,000	-
Duff Elementary School	-	24,296	365,151	84,387	10,000,000
Roark Elementary School	-	-	-	9,750	450,000
South Davis Elementary School	-	6,904	102,243	6,137	1,688,720
Speer Elementary School	-	-	39,343	215,970	4,302,603
Thornton Elementary School	54,919	1,244,105	13,982,521	17,184,048	3,123,929
Goodman Elementary School	-	-	-	-	1,091,696
Pope Elementary School	-	-	40,089	220,446	5,171,735
Johns Elementary School	132,950	-	182,736	-	3,267,000
Short Elementary School	-	-	316,305	954,032	3,000,000
Amos Elementary School	-	-	-	-	700,100
Foster Elementary School	-	-	133,899	-	5,115,200
Key Elementary School	-	-	71,763	371,224	3,478,888
Morton Elementary School	-	181,579	97,813	-	-
Atherton Elementary School	-	-	75,042	-	1,065,850
Miller Elementary School	-	-	-	90,223	4,751,320
Little Elementary School	-	-	-	17,206	854,700
Webb Elementary School	535,340	1,627,735	17,078,590	10,014,899	2,197,403
Ashworth Elementary School	-	232,650	45,171	-	-
Hale Elementary School	-	-	97,151	750	600,000
Pearcy Elementary	-	-	-	397,028	-
Knox Elementary School	-	-	-	-	878,000
Anderson Elementary	-	-	-	1,017,163	950,000
Adams Elementary School	-	-	21,961	750	190,000
Jones Academy	-	308,209	2,882,258	31,617	158,322
Service Center	2,500	372,191	-	7,600	1,578
Playgrounds Phase I	-	5,059,569	721,974	592,841	-
High School Softball Field & Softball Complex	-	-	-	-	-
Bottle Filler Project	-	538,298	80,573	89,544	-
Playgrounds Phase II	-	-	545,793	5,938,093	1,021,231
Playgrounds Phase III	-	-	-	312,876	10,318,883
Enterprise Center	-	10,278,389	1,168,241	93,697	-
Professional Development Center	-	-	-	45,400	-
Ferguson EC	-	246,400	-	-	-
Food Service Center	533,764	6,283,657	41,023	2,895	-
Future Design Fees	-	24,750	19,800	-	-
Land	-	-	-	-	-
Furniture, Fixture Equipment (FF&E)	111,377	231,003	2,260,325	-	-
Technology	-	-	81,193	1,587	-
Flexible Learning Space Furnishings (PK)	-	2,308,870	777,753	75,353	-
Furnishings - Campus Replacements (Café Tables, Student Desks and Chairs)	-	-	178,529	-	-
Fine Arts Stage Lightning & Sound Systems (JHS)	-	-	-	-	-
Fine Arts Stage Lightning & Sound Systems (ES)	-	-	-	-	-
Portable Fine Arts Sound Systems (ES)	-	-	-	-	-
Program Contingency	-	-	-	-	175,890,711
Fine Arts	235,460	280,640	254,002	2,795,723	505,436
Technology	928,147	19,829,430	17,951,312	16,906,213	16,175,386
Transportation	41,110	3,342,073	1,385,554	571,154	2,771,228
<b>Project Totals</b>	<b>9,802,173</b>	<b>103,510,408</b>	<b>98,990,605</b>	<b>99,476,448</b>	<b>402,655,212</b>
<b>Interest Income</b>	<b>(934,579)</b>	<b>(389,627)</b>	<b>(770,868)</b>	<b>(16,368,653)</b>	<b>(3,770,950)</b>
<b>Other Costs</b>	<b>2,067,085</b>	<b>1,235,622</b>	<b>-</b>	<b>-</b>	<b>1,050,000</b>
<b>Total</b>	<b>10,934,679</b>	<b>104,356,404</b>	<b>98,219,737</b>	<b>83,107,795</b>	<b>397,834,262</b>

Note: Each highlighted project indicates completion





## 2023-2024 Official Budget

### ***Informational Section***



## 2023-2024 Official Budget

<b><u>Informational Section.</u></b>	<b>209</b>
Property Tax Information (Assessed and Market Value)	211
Property Tax Levies and Collections	212
Effect of Budget on Average AISD Taxpayer	213
Student Enrollment Trends	215
Enrollment and Total Staff FTE	217
Personnel Report	218
Historical Personnel by Category	219
History of Salary Increases	220
Outstanding Bond Projects	221
Net Debt Service	235
Parent Surveys	255
Accountability Ratings	258
Glossary	335

Arlington Independent School District  
Property Tax Information

Tax Year	Fiscal Year	Full Market Value at Time of Levy	Assessed (Taxable) Value	Rate Per \$100 Valuation		
				M&O Rate	I&S Rate	Total District Rate
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	33,355,504,880	1.06010	0.30070	1.36080
2022	2022-2023	37,627,574,444	37,995,666,073	1.00800	0.30070	1.30870
2023	2023-2024 budgeted	38,756,401,677	42,909,569,052	0.93350	0.29070	1.22420
2024	2024-2025 projected	40,694,221,761	45,055,047,505			
2025	2025-2026 projected	42,728,932,849	47,307,799,880			
2026	2026-2027 projected	43,583,511,506	48,253,955,878			

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

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Fiscal <u>Year</u>	Total <u>Tax Rate*</u>	Adjusted <u>Tax Levy</u>	Current Year Collections		Delinquent Collections		Total Collections	
			<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
2011-12	1.30550	248,339,783	243,830,921	98.2%	4,437,264	1.8%	248,268,185	100.0%
2012-13	1.30100	252,693,760	247,680,443	98.0%	3,781,618	1.5%	251,374,525	99.5%
2013-14	1.29217	263,208,691	257,643,578	97.9%	3,206,527	1.2%	260,839,919	99.1%
2014-15	1.34811	286,681,027	282,062,140	98.4%	3,313,990	1.2%	285,362,018	99.5%
2015-16	1.41295	301,212,106	296,234,937	98.3%	4,073,556	1.4%	300,286,825	99.7%
2016-17	1.39008	319,178,101	314,991,957	98.7%	3,563,619	1.1%	318,548,930	99.8%
2017-18	1.36867	345,476,231	340,216,962	98.5%	3,250,004	0.9%	343,499,378	99.4%
2018-19	1.36867	379,450,721	373,190,658	98.4%	2,838,456	0.7%	375,722,455	99.0%
2019-20	1.29867	403,783,805	396,632,097	98.2%	1,952,356	0.9%	398,324,279	98.6%
2020-21	1.38710	444,901,375	439,294,841	98.4%	780,014	0.9%	440,074,855	98.9%
2021-22	1.36080	453,901,710	448,111,811	98.4%	3,004,663	0.9%	451,116,474	99.4%
2022-23 projected	1.30870	477,321,106	471,752,163	98.4%	996,108	0.9%	472,748,271	99.0%
2023-24 budgeted	0.93350	506,579,500	379,333,367	98.3%	800,000	0.9%	380,133,367	75.0%

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

Arlington Independent School District  
Effect of Budget on Average AISD Taxpayer

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Single Family Residence:					
Average Market Value of					
Single- Family Residential					
Property-AISD	\$ 210,751	\$ 209,132	\$ 221,841	\$ 256,077	\$ 304,191
Homestead Exemption	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>
Taxable Value	185,751	184,132	196,841	216,077	264,191
Tax Rate	1.29867	1.38710	1.36080	1.30870	1.22420
Tax Bill for AISD	<u>\$ 2,412</u>	<u>\$ 2,554</u>	<u>\$ 2,679</u>	<u>\$ 2,828</u>	<u>\$ 3,234</u>
Tax Increase (Savings)	\$ 192	\$ 142	\$ 125	\$ 149	\$ 406

*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 \*2023-24 based on overall appraisal value trends in the District.*

*\*Voters have not considered the increase from \$40k to \$100k at the time of preparation of this budget book.*

**Effect of Change in Tax Rate Only:**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Single Family Residence:					
Market Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Homestead Exemption	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>
Taxable Value	75,000	75,000	75,000	60,000	60,000
Tax Rate	1.29867	1.38710	1.36080	1.30870	1.22420
Tax Bill for AISD	<u>\$ 974</u>	<u>\$ 1,040</u>	<u>\$ 1,021</u>	<u>\$ 785</u>	<u>\$ 735</u>
Tax Increase (Savings)	\$ (53)	\$ 66	\$ (20)	\$ (235)	\$ (51)

## Enrollment Projections

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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

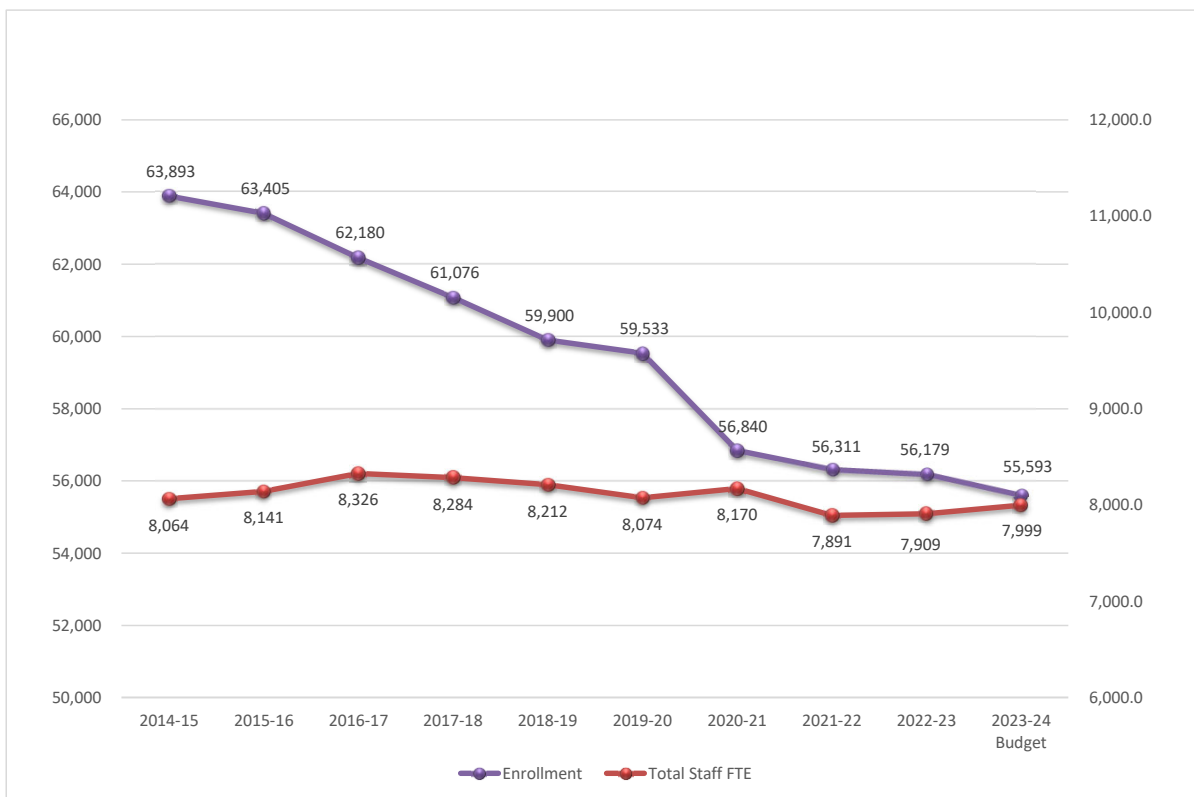
Campus # and Name		2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b><u>High Schools</u></b>									
001	Arlington HS	2,663	2,678	2,598	2,538	2,494	2,768	2,819	2,762
002	Sam Houston HS	3,727	3,670	3,539	3,370	3,343	3,452	3,241	3,063
003	Lamar HS	2,773	2,630	2,541	2,546	2,541	2,683	2,613	2,416
004	Bowie HS	2,501	2,436	2,412	2,391	2,381	2,474	2,463	2,386
005	Martin HS	3,583	3,686	3,733	3,789	3,826	3,672	3,502	3,272
009	Seguin HS	1,601	1,637	1,572	1,529	1,563	1,501	1,498	1,400
011	Arlington Collegiate HS	402	405	412	403	411	416	412	411
014	Arlington College/Career HS	111	224	308	381	383	383	384	384
<b>Total High Schools</b>		<b>17,361</b>	<b>17,366</b>	<b>17,115</b>	<b>16,947</b>	<b>16,942</b>	<b>17,349</b>	<b>16,932</b>	<b>16,094</b>
<b><u>Junior High Schools</u></b>									
041	Carter JH	1,077	1,126	1,041	910	812	737	785	770
045	Bailey JH	843	890	835	762	777	690	696	754
047	Gunn JH	480	453	621	819	862	1,035	1,000	966
048	Shackelford JH	697	738	729	640	599	585	560	653
049	Young JH	778	785	827	777	754	673	689	725
050	Workman JH	1,476	1,489	1,433	1,360	1,313	1,264	1,275	1,241
051	Boles JH	732	743	712	642	578	535	507	482
052	Barnett JH	730	724	707	641	641	612	598	607
053	Nichols JH	735	739	726	692	646	578	587	563
055	Ousley JH	947	944	959	876	841	795	794	871
<b>Total Junior High Schools</b>		<b>8,495</b>	<b>8,631</b>	<b>8,590</b>	<b>8,119</b>	<b>7,823</b>	<b>7,504</b>	<b>7,491</b>	<b>7,632</b>
<b><u>Elementary Schools</u></b>									
101	Berry ES	646	539	671	613	600	596	582	580
102	Blanton ES	538	488	460	497	472	461	473	487
103	Crow ES	469	452	491	542	584	579	583	576
104	Duff ES	662	565	596	625	658	621	620	612
107	Kookan Pre-K	339	177	214	196	219	192	197	197
109	Rankin ES	589	545	552	548	528	532	538	537
110	Roark ES	400	330	-	-	-	-	-	-
111	South Davis ES	632	567	681	648	631	602	588	567
112	Speer ES	786	704	703	683	667	692	687	676
113	Swift ES	589	517	541	552	550	586	591	577
114	Thornton ES	712	663	781	771	794	837	831	840
116	Wimbish ES	-	-	-	-	-	-	-	-
117	Hill ES	518	458	488	531	543	515	517	498
119	Goodman ES	557	475	484	476	458	449	449	451
120	Pope ES	619	576	519	524	500	501	496	483
121	Johns ES	588	547	669	636	635	657	649	650
123	Short ES	496	449	421	390	365	366	358	350
124	Amos ES	391	374	347	381	393	377	370	372
125	Dunn ES	573	540	560	607	597	584	581	575
126	Foster ES	544	507	502	517	535	504	522	534
128	Key ES	418	423	416	401	395	362	350	351
129	Butler ES	617	585	588	629	618	610	602	604
130	Ditto ES	738	682	685	726	695	685	668	645
131	Morton ES	487	495	463	472	470	448	452	454
132	Atherton ES	557	548	564	535	531	541	522	531
133	Wood ES	757	734	719	754	738	716	723	728
134	Sherrod ES	679	654	696	643	626	633	621	633
135	Miller ES	636	618	626	588	575	553	533	539
136	Fitzgerald ES	535	485	530	531	528	525	538	534
137	Corey ES	630	614	494	475	478	497	491	492
140	Starrett ES	588	590	586	600	592	618	634	644
141	Bebensee ES	755	738	727	789	783	815	810	805
142	Ellis ES	690	668	775	757	747	741	734	730

### Student Enrollment Trends

Campus # and Name	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2024-25 Projected	2025-26 Projected	2026-27 Projected
143 Farrell ES	593	570	591	565	556	541	535	544
144 Moore ES	926	894	885	933	920	911	929	918
145 Williams ES	625	594	593	593	584	543	534	549
146 Little ES	727	692	670	710	700	677	649	639
147 Bryant ES	491	470	480	486	493	493	494	482
148 Webb ES	657	627	619	592	575	579	582	590
149 Ashworth ES	417	384	381	467	472	433	458	451
150 Crouch ES	555	571	553	535	539	521	518	528
151 Larson ES	527	421	414	397	392	394	402	400
152 West ES	636	580	605	639	634	612	616	618
153 Hale ES	429	425	399	375	377	365	362	359
154 Percy ES	499	553	527	549	581	571	559	549
155 Burgin ES	612	601	534	607	589	577	588	578
157 Knox ES	476	457	-	-	-	-	-	-
158 Beckham ES	498	467	423	431	413	414	400	406
159 Remyse ES	499	469	421	434	422	430	437	445
160 Anderson ES	509	444	417	412	405	397	400	411
161 Adams ES	837	792	771	803	787	793	774	769
162 Patrick ES	716	621	620	576	560	548	531	520
163 Jones Academy	582	550	448	417	412	458	467	493
164 Peach ES	948	923	993	977	974	958	934	922
165 McNutt ES	721	676	660	666	650	649	610	623
166 Wimbish World Lang. Acad.	294	348	355	366	384	409	418	399
<b>Total Elementary Schools</b>	<b>32,509</b>	<b>30,436</b>	<b>29,908</b>	<b>30,167</b>	<b>29,924</b>	<b>29,667</b>	<b>29,510</b>	<b>29,447</b>
<b>Other</b>								
105 Community Based Pre-K	402	87	113	132	132	135	128	132
008 Newcomer Center	302	152	162	-	-	-	-	-
010 JJAEP	11	7	14	66	36	31	28	29
007 Turning Point Secondary	125	41	92	106	106	94	92	93
006 Venture Alternative HS	328	249	317	630	630	552	513	532
	1,168	536	698	934	904	812	761	786
<b>Total All Schools</b>	<b>59,533</b>	<b>56,969</b>	<b>56,311</b>	<b>56,167</b>	<b>55,593</b>	<b>55,332</b>	<b>54,694</b>	<b>53,959</b>



## Enrollment and Total Staff



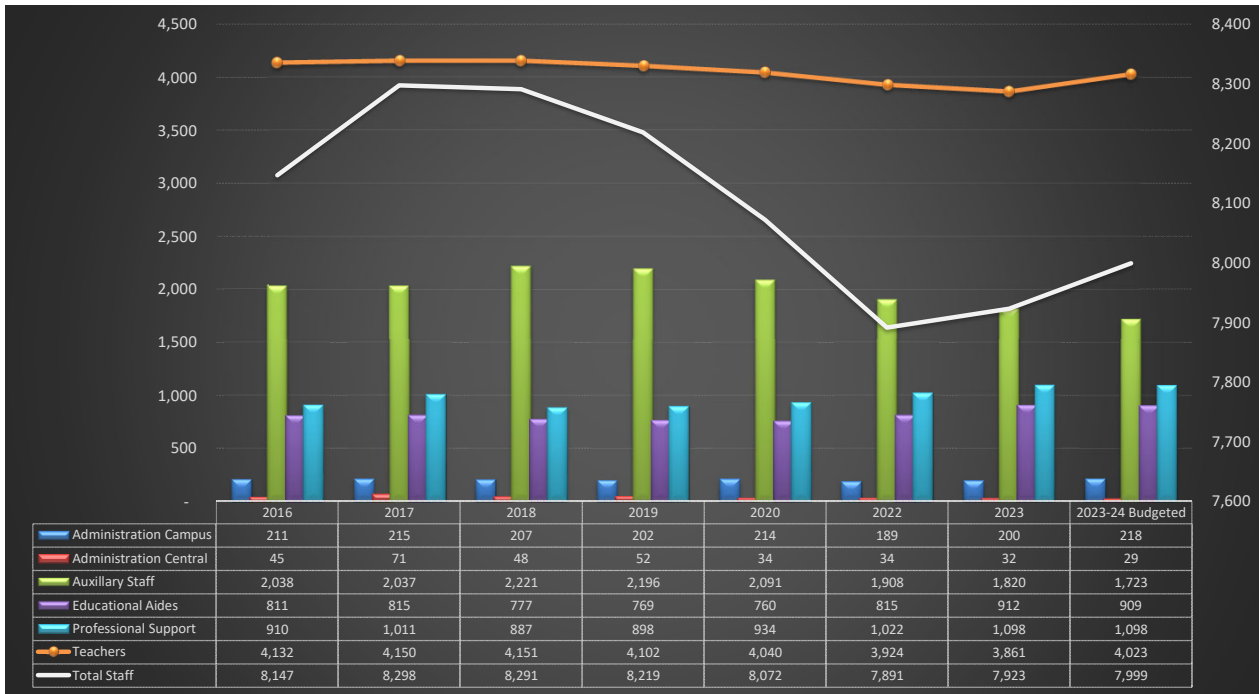
*Note: The prior year figures are full time equivalent figures whereas the budgeted figure is positions budgeted.*

**Personnel Report**

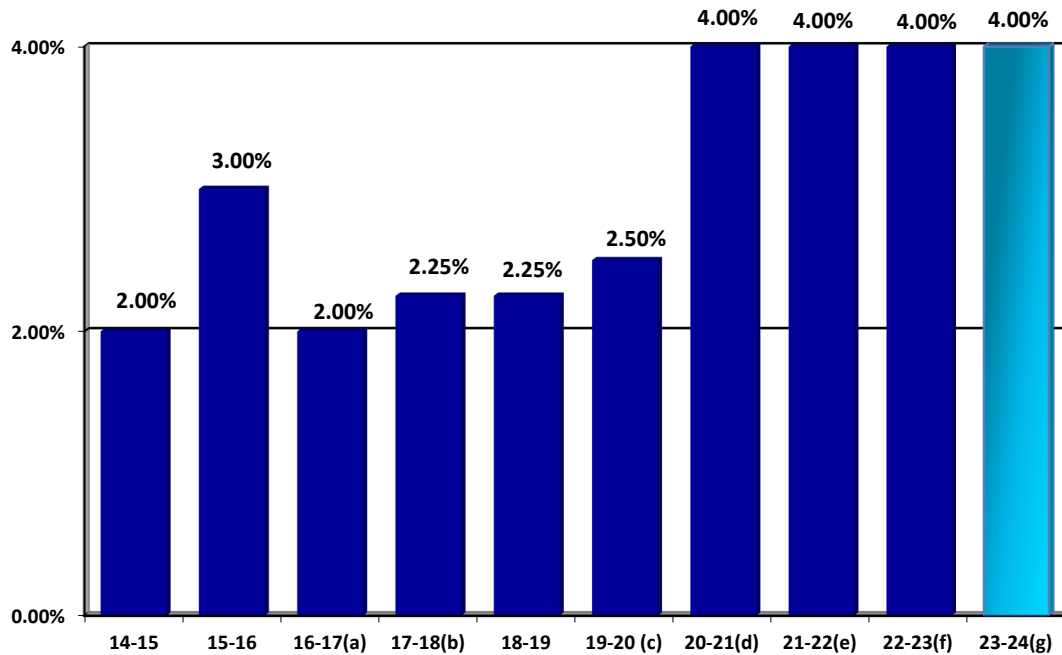
<b>Role</b>		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24 Budgeted</b>	<b>Net Impact to Position in 2023-24</b>
047/087	<b>CLASSROOM TEACHERS</b>	<b>4,150.3</b>	<b>4,149.9</b>	<b>4,100.6</b>	<b>4,039.6</b>	<b>4,114.7</b>	<b>3,923.90</b>	<b>3,860.50</b>	<b>4,022.80</b>	162.30
056	Athletic Trainer	12.0	12.0	12.0	12.0	11.6	13.00	11.00	13.00	2.00
006	Audiologist	2.0	2.0	2.0	2.0	2.0	2.00	2.00	2.00	-
008	Counselor	166.0	168.0	170.0	174.0	176.7	166.90	161.40	168.00	6.60
011	Educational Diagnostician	57.9	57.9	55.8	57.8	57.0	56.90	65.80	65.00	(0.80)
013	Librarian	71.0	72.0	71.8	71.0	72.0	69.60	69.10	70.00	0.90
023	LSSP/Psychologist	23.0	22.0	23.0	23.0	21.0	20.90	20.00	24.00	4.00
016/015/002	Occupational/Music/Art Therapist	15.0	16.0	15.9	15.0	16.0	16.00	16.00	15.00	(1.00)
058/032/012	Other Campus Professional Personnel	91.9	81.3	82.1	90.2	97.9	123.00	142.10	119.95	(22.15)
080/040/104	Other Non-Instructional Prof. Personne	274.3	156.5	164.6	194.8	200.7	241.80	263.40	296.20	32.80
018	Physical Therapist	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	-
022	School Nurse	80.7	78.4	81.0	77.8	80.3	76.40	75.20	79.00	3.80
024	Social Worker	16.0	16.0	15.0	16.0	16.0	13.80	13.70	13.00	(0.70)
026	Speech Therapist/Language Pathologist	53.2	56.0	57.4	57.7	60.4	60.60	57.80	61.00	3.20
041	Teacher Facilitator	147.6	143.1	141.6	142.8	139.2	161.10	200.90	171.55	(29.35)
	<b>PROFESSIONAL SUPPORT</b>	<b>1,010.6</b>	<b>881.2</b>	<b>892.2</b>	<b>934.1</b>	<b>950.8</b>	<b>1,022.0</b>	<b>1,098.4</b>	<b>1,097.7</b>	<b>-0.7</b>
	<u>Campus Administration:</u>									
020	Principal	78.8	78.0	78.9	77.0	74.8	66.20	64.80	78.00	13
003	Assistant Principal	134.8	130.6	128.5	141.0	144.6	122.20	135.00	140.00	5
	<u>Central Adminsitration:</u>									
027	Superintendent	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00	-
004	Asst/Assoc/Deputy Superintendent	9.0	9.0	9.0	11.0	10.0	9.00	10.00	10.00	-
040	Athletic Director	0.0	0.0	0.0	0.0	0.0	0.00	0.00	0.00	-
045	Director-Personnel	0.0	0.0	0.0	0.0	2.0	2.00	1.00	1.00	-
012/043	Program Director/Exec Dir/Instr Officer	26.0	7.0	6.9	4.0	4.0	6.00	5.00	2.00	(3)
028	Teacher Supervisor	36.0	29.4	29.9	14.0	17.0	16.00	15.00	15.00	-
	<b>ADMINISTRATIVE STAFF</b>	<b>285.6</b>	<b>255.0</b>	<b>254.2</b>	<b>248.0</b>	<b>253.4</b>	<b>222.40</b>	<b>231.80</b>	<b>247.00</b>	<b>15.2</b>
036/037	Certified Interpreter	6.8	5.9	5.9	6.9	6.0	4.80	2.00	5.00	3
033	Educational Aide	807.6	771.1	762.7	752.6	781.0	810.00	910.30	904.00	(6)
	<b>PARAPROFESSIONAL STAFF</b>	<b>814.4</b>	<b>777.0</b>	<b>768.6</b>	<b>759.5</b>	<b>787.0</b>	<b>814.80</b>	<b>912.30</b>	<b>909.00</b>	<b>-3.3</b>
	<b>AUXILIARY PERSONNEL</b>	<b>2,065.5</b>	<b>2,221.1</b>	<b>2,196.0</b>	<b>2,092.3</b>	<b>2,063.9</b>	<b>1,908.0</b>	<b>1,820.2</b>	<b>1,722.5</b>	<b>-97.7</b>
	<b>TOTAL EMPLOYEES</b>	<b>8,326.4</b>	<b>8,284.2</b>	<b>8,211.6</b>	<b>8,073.5</b>	<b>8,389.2</b>	<b>7,891.1</b>	<b>7,923.2</b>	<b>7,999.0</b>	<b>75.8</b>

NOTE: Schedule presents total staffing for all fund sources.

### Historical Personnel by Category



## History of Salary Increases



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

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

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

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

## Outstanding Bond Projects

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### **2019 Bond Program**

There have been four issuances of bonds for the 2019 bond program to date. This occurred in February of 2020, 2021, 2022 and recently in August of 2023. Project work in the first four phases of the bond program are ongoing. 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.

The new Webb Elementary School opened in January of 2023. The new Berry and Thornton Elementary Schools opened in August 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 completed 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 6<sup>th</sup> grade students from Corey and Jones academies have the option to attend this new junior high school academy. Construction is complete to Gunn Junior High School on a 10 classroom addition with renovations throughout the entire campus. The Academy opened in the August of 2022.



- **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. The project was completed in August of 2021.
- **Additions and Renovations to create a new district-wide competition athletics field adjacent to Martin High School**
  - A third competition athletic field will be installed adjacent to Martin High School. This will replace the use of the University of Texas-Arlington stadium which is no longer be available to the District. The new Glaspie Field project has been designed, bid and approved for construction. Construction will commence in September of 2023. It is scheduled to open for play in December 2024.
- **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.
  - 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.
  - The Martin High School project has been designed, bid and approved for construction. Construction will commence in September of 2023. It is scheduled to open for use in December 2024.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Shackelford Junior High School and Jones Fine Arts and Dual Language Academy**
  - Improvements are completed for 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 Shackelford JHS and Jones Academy projects are complete.

- **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 2<sup>nd</sup> and one for grades 3<sup>rd</sup> through 6<sup>th</sup>. 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.
  - 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.
  - The facility reopened in March of 2021.
- **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.
  - The new Administration Building is complete and reopened in June of 2021.
- **Softball field improvements**
  - Design work is complete and projects are being scheduled for bidding for women's competition softball fields at each high school.
- **Land acquisition for future projects included in the 2019 bond program**
  - Funds were 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 three years 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 through 3 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 February 2021 and design work is complete 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 has completed 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 9<sup>th</sup> 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.
  - Construction commenced September of 2022. The Academy will open in the fall 2024.



- **Additions and Renovations to Wilemon Field (district-wide competition athletics stadium) Adjacent to 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 complete on the project. Project bidding occur in October of 2024. It is scheduled for completion in December 2025.
- **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.
  - Project design, bidding and approval is complete. Construction commenced in June of 2023. The project is expected to be complete 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.
  - Project design, bidding and approval is complete. Construction commenced in March of 2023. The project is expected to be complete in August of 2024.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Duff and South Davis Elementary Schools**
  - A 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.
  - Project design, bidding and approval is complete. Construction commenced in June of 2023. The project is expected to be complete in August of 2024.

- **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.
  - Project design, bidding and approval is complete. Construction commenced in June of 2023. The project is expected to be complete in December of 2023.
- **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 Foster and 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.
  - Project design is complete. Bidding is scheduled for October of 2023. Construction will commence in January of 2023. The project is expected to be complete in August of 2024.
- **Phase II installation of new elementary playgrounds – 17 elementary schools**
  - Construction 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 2<sup>nd</sup> and one for grades 3<sup>rd</sup> through 6<sup>th</sup>. 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.
    - District-wide fiber network installation with dual or redundant campus entry points was completed in August of 2023.

- **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 February 2022. Design and construction work 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.
- Project design, bidding and approval is complete. Construction commenced in September of 2023. The project is expected to be complete in August of 2025.

- **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.
- Project design is in progress. Bidding is scheduled for January of 2024. Construction will commence in June of 2024. The project is expected to be complete in August of 2025.

- **Addition and Renovations to Key Elementary School**

- Planning and design are underway for 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.

- Project design is complete. Bidding is scheduled for September of 2023. Construction will commence in January of 2024. The project is expected to be complete in August of 2025.
- **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.
  - Construction commenced in March of 2023. The project is expected to be complete in December of 2023.
- **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.
  - Project design is complete. Bidding is scheduled for October of 2023. Construction will commence in January of 2024. The project is expected to be complete in August of 2025.
- **Additions and Renovations to Cravens Field (district-wide competition athletics stadium) adjacent to 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 December of 2025.

- **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.
  - Project design is in progress. Bidding is scheduled for March of 2024. Construction will commence in June of 2024. The project is expected to be complete in August of 2025.
- **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.
  - Project design is in progress. Bidding is scheduled for February of 2024. Construction will commence in June of 2024. The project is expected to be complete in August of 2025.
- **Phase III installation of new elementary playgrounds – 17 elementary schools**
  - Construction 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 2<sup>nd</sup> and one for grades 3<sup>rd</sup> through 6<sup>th</sup>. 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.
  - Completion is expected in December of 2023.
- **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

The fourth issuance of bonds from the 2019 bond program occurred in August of 2023. Planning and Design work is beginning on these projects. Phase IV projects are listed below.

- **Renovations, Life Cycle and Condition Deficiency Improvements to Bowie 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.
  - Project design is expected to start in December 2023 with bidding in November 2024 and construction between January 2025 and December 2025.
- **Dan Dipert Career and Technical Center road improvements**
  - Improvements are being planned to the existing paving and some minor interior work.
  - Project design is expected to start in December 2023 with bidding in April 2024 and construction between June and August 2024.
- **Farrell Elementary School playground and security improvements**
  - Improvements are being planned to the existing facilities with a wide range of life cycle and condition deficiency improvements. Examples include, interior renovations, accessibility improvements, restroom renovations, site improvements and more.
  - Project design is expected to start in December 2023 with bidding in April 2024 and construction between June and August 2024.
- **Renovations, Life Cycle and Condition Deficiency Improvements to Fitzgerald Elementary School**
  - 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.
  - Project design is expected to start in December 2023, with bidding in September 2024 and construction between December 2024 and December 2025.
- **Renovations, Life Cycle and Condition Deficiency Improvements to Blanton Elementary School**
  - Improvements are being planned to the existing facilities with a wide range of life cycle and condition deficiency improvements. Examples include, interior renovations, accessibility improvements, restroom renovations, site improvements and more.
  - Project design is expected to start in December 2023 with bidding in May 2024 and construction between June and December 2024.

- **Renovations, Life Cycle and Condition Deficiency Improvements to Butler Elementary School**
  - Gymnasium/storm shelter addition has been planned for construction at Butler 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.
  - Project design will begin in December 2023 with bidding expected in September 2024 and construction between December 2024 and August 2026.
- **Security Improvements to Turning Point Secondary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.
- **Renovations, Life Cycle and Condition Deficiency Improvements to Sherrod Elementary School**
  - 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 is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Young Junior High School**
  - 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.
  - Design is expected to start in December 2023 with bidding in January 2025 and construction between March 2025 and August 2026.

- **Renovations, Life Cycle and Condition Deficiency Improvements to Ditto Elementary School**
  - 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 is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.
  
- **Renovations, Life Cycle and Condition Deficiency Improvements to Dunn Elementary School**
  - 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 is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025
  
- **Renovations, Life Cycle and Condition Deficiency Improvements to Hill Elementary School**
  - 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 is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025
  
- **Renovations, Life Cycle and Condition Deficiency Improvements to Swift Elementary School**
  - Gymnasium/storm shelter addition has been planned for construction at Swift 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.
  - Project design is expected to start in December 2023 with bidding in November 2024 and construction between January 2025 and August 2026.



- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Workman Junior High School**
  - 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.
  - Project design is expected to start in December 2023 with bidding in November 2024 and construction between January 2025 and August 2026.
- **School playground and security improvements to McNutt Elementary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August
- **Renovations, Life Cycle and Condition Deficiency Improvements to Burgin Elementary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025
- **Renovations, Life Cycle and Condition Deficiency Improvements to Morton Elementary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Wimbish World Language Academy**
  - 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.
  - Project design is expected to start in January 2024 with bidding in October 2024 and construction between December 2024 and August 2026.

- **Renovations, Life Cycle and Condition Deficiency Improvements to Rankin Elementary School**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.
  
- **Renovations, Life Cycle and Condition Deficiency Improvements to Kookan Education Center**
  - Renovations, life cycle and condition deficiency improvements have been designed for this facility. Examples include security hardware upgrades, interior renovations and accessibility improvements.
  - Design is expected to start in December 2023 with bidding in October 2024 and construction between December 2024 and August 2025.

## AGGREGATE DEBT SERVICE

### Arlington ISD Aggregate Outstanding Debt Service Tax Rate Set on Calendar Year Basis

Period Ending	Unl Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	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 (After Series 2023 Refunding)	Unl Tax Sch Bldg Bds, Ser 2021	Unl Tax Sch Bldg and Ref Bds, Ser 2022	Unl Tax Sch Bldg and Ref Bds, Ser 2023
12/31/2023	4,091,510	1,759,994.20	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	918,310.80	10,260,000	9,876,700	92,207.64
12/31/2024	4,075,370	1,690,061.80	11,782,483.05		16,058,750.00	7,593,300	4,555,300	5,642,525	593,050	14,278,675	9,436,621.60	6,180,500	8,347,825	16,388,950.00
12/31/2025	4,059,230	1,620,129.40			16,055,250.00	7,593,925	4,379,550	5,641,400	1,543,675	13,848,050	1,836,621.60	10,256,000	12,186,450	15,084,575.00
12/31/2026	4,048,080	1,555,081.60			15,698,750.00	7,594,550	4,395,425	5,643,275	1,543,675	12,402,050	1,836,621.60	10,256,625	12,760,450	15,074,325.00
12/31/2027					15,698,500.00	7,238,800	3,545,050	5,642,775	1,541,175	18,739,175	1,836,621.60	10,397,625	13,386,075	14,261,075.00
12/31/2028					15,171,581.25	7,236,675	3,539,675	5,249,650	1,541,050	20,422,425	1,836,621.60	10,398,250	12,381,575	14,259,450.00
12/31/2029					15,173,368.75	6,819,675	3,543,175	5,249,025	1,181,500	18,916,675	1,836,621.60	10,401,250	12,377,825	14,258,450.00
12/31/2030					15,171,800.00	6,817,800	3,540,175	4,792,650	1,183,200	18,913,675	1,836,621.60	10,391,250	12,374,700	14,251,950.00
12/31/2031					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	5,702,825.00
12/31/2032					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	5,705,700.00
12/31/2033					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	5,701,825.00
12/31/2034					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	5,705,825.00
12/31/2035					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	5,702,325.00
12/31/2036					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	5,705,950.00
12/31/2037					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	5,706,200.00
12/31/2038					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	5,702,825.00
12/31/2039					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	5,705,325.00
12/31/2040					15,172,500.00	6,820,900		4,792,000	781,800	18,208,100		9,907,400	10,938,500	5,703,200.00
12/31/2041						6,818,700		4,795,000	779,100	18,206,600		9,910,500	10,937,700	5,702,700.00
12/31/2042								4,791,875	780,300	18,205,800		9,910,800	10,938,400	5,705,200.00
12/31/2043									780,300	18,209,600		9,907,900	10,935,100	5,705,600.00
12/31/2044										18,207,000		9,906,300	10,937,200	5,703,700.00
12/31/2045										18,207,000		9,910,300	10,939,000	5,704,200.00
12/31/2046												9,909,300	10,935,000	5,701,800.00
12/31/2047													10,939,500	5,706,100.00
12/31/2048														5,701,800.00
	16,274,190	6,625,267.00	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	116,617,769.10	238,096,600	287,540,675	206,344,082.64

## AGGREGATE DEBT SERVICE

### Arlington ISD Aggregate Outstanding Debt Service Tax Rate Set on Calendar Year Basis

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Period Ending	2/15/23 Payments Prior to Refunding	Aggregate Debt Service
12/31/2023	3,467,329.55	96,300,208.74
12/31/2024		106,623,411.45
12/31/2025		94,104,856.00
12/31/2026		92,808,908.20
12/31/2027		92,286,871.60
12/31/2028		92,036,952.85
12/31/2029		89,757,565.35
12/31/2030		89,273,821.60
12/31/2031		88,834,664.48
12/31/2032		88,628,767.53
12/31/2033		87,892,006.50
12/31/2034		87,633,238.03
12/31/2035		87,336,018.23
12/31/2036		86,200,411.68
12/31/2037		83,800,321.01
12/31/2038		82,907,730.91
12/31/2039		82,897,698.73
12/31/2040		72,324,400.00
12/31/2041		57,150,300.00
12/31/2042		50,332,375.00
12/31/2043		45,538,500.00
12/31/2044		44,754,200.00
12/31/2045		44,760,500.00
12/31/2046		26,546,100.00
12/31/2047		16,645,600.00
12/31/2048		5,701,800.00
	3,467,329.55	1,893,077,227.89

**NET DEBT SERVICE**

**Arlington ISD**  
**Aggregate Outstanding Debt Service**  
**Tax Rate Set on Calendar Year Basis**

Period Ending	Principal	Coupon	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service
12/31/2023	49,400,000	** %	46,900,208.74	96,300,208.74	-231,029.53	96,069,179.21
12/31/2024	51,514,956	** %	55,108,455.45	106,623,411.45	-165,083.28	106,458,328.17
12/31/2025	46,130,000	** %	47,974,856.00	94,104,856.00	-99,137.03	94,005,718.97
12/31/2026	46,970,000	** %	45,838,908.20	92,808,908.20	-33,081.95	92,775,826.25
12/31/2027	48,745,000	5.000%	43,541,871.60	92,286,871.60		92,286,871.60
12/31/2028	50,905,000	** %	41,131,952.85	92,036,952.85		92,036,952.85
12/31/2029	51,010,000	** %	38,747,565.35	89,757,565.35		89,757,565.35
12/31/2030	52,990,000	** %	36,283,821.60	89,273,821.60		89,273,821.60
12/31/2031	54,970,000	** %	33,864,664.48	88,834,664.48		88,834,664.48
12/31/2032	57,060,000	** %	31,568,767.53	88,628,767.53		88,628,767.53
12/31/2033	58,655,000	** %	29,237,006.50	87,892,006.50		87,892,006.50
12/31/2034	60,755,000	** %	26,878,238.03	87,633,238.03		87,633,238.03
12/31/2035	62,850,000	** %	24,486,018.23	87,336,018.23		87,336,018.23
12/31/2036	64,200,000	** %	22,000,411.68	86,200,411.68		86,200,411.68
12/31/2037	64,345,000	** %	19,455,321.01	83,800,321.01		83,800,321.01
12/31/2038	66,005,000	** %	16,902,730.91	82,907,730.91		82,907,730.91
12/31/2039	68,600,000	** %	14,297,698.73	82,897,698.73		82,897,698.73
12/31/2040	60,610,000	** %	11,714,400.00	72,324,400.00		72,324,400.00
12/31/2041	47,665,000	** %	9,485,300.00	57,150,300.00		57,150,300.00
12/31/2042	42,700,000	** %	7,632,375.00	50,332,375.00		50,332,375.00
12/31/2043	39,575,000	4.000%	5,963,500.00	45,538,500.00		45,538,500.00
12/31/2044	40,390,000	4.000%	4,364,200.00	44,754,200.00		44,754,200.00
12/31/2045	42,045,000	4.000%	2,715,500.00	44,760,500.00		44,760,500.00
12/31/2046	25,175,000	4.000%	1,371,100.00	26,546,100.00		26,546,100.00
12/31/2047	16,100,000	4.000%	545,600.00	16,645,600.00		16,645,600.00
12/31/2048	5,590,000	4.000%	111,800.00	5,701,800.00		5,701,800.00
	1,274,954,956		618,122,271.89	1,893,077,227.89	-528,331.79	1,892,548,896.10

**NET DEBT SERVICE**  
**Arlington ISD**  
**Aggregate Outstanding Debt Service**  
**Tax Rate Set on Calendar Year Basis**

Date	Principal	Coupon	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service	Annual Net D/S
02/15/2023	45,365,000	** %	24,527,970.75	69,892,970.75	-132,001.33	69,760,969.42	
03/15/2023	4,035,000	0.400%	32,290.00	4,067,290.00		4,067,290.00	
08/15/2023			22,315,727.99	22,315,727.99	-99,028.20	22,216,699.79	
09/15/2023			24,220.00	24,220.00		24,220.00	
12/31/2023							96,069,179.21
02/15/2024	47,479,956	** %	30,568,039.35	78,047,995.35	-99,028.20	77,948,967.15	
03/15/2024	4,035,000	0.400%	24,220.00	4,059,220.00		4,059,220.00	
08/15/2024			24,500,046.10	24,500,046.10	-66,055.08	24,433,991.02	
09/15/2024			16,150.00	16,150.00		16,150.00	
12/31/2024							106,458,328.17
02/15/2025	42,095,000	** %	24,500,046.10	66,595,046.10	-66,055.08	66,528,991.02	
03/15/2025	4,035,000	0.400%	16,150.00	4,051,150.00		4,051,150.00	
08/15/2025			23,450,579.90	23,450,579.90	-33,081.95	23,417,497.95	
09/15/2025			8,080.00	8,080.00		8,080.00	
12/31/2025							94,005,718.97
02/15/2026	42,930,000	** %	23,450,579.90	66,380,579.90	-33,081.95	66,347,497.95	
03/15/2026	4,040,000	0.400%	8,080.00	4,048,080.00		4,048,080.00	
08/15/2026			22,380,248.30	22,380,248.30		22,380,248.30	
12/31/2026							92,775,826.25
02/15/2027	48,745,000	5.000%	22,380,248.30	71,125,248.30		71,125,248.30	
08/15/2027			21,161,623.30	21,161,623.30		21,161,623.30	
12/31/2027							92,286,871.60
02/15/2028	50,905,000	** %	21,161,623.30	72,066,623.30		72,066,623.30	
08/15/2028			19,970,329.55	19,970,329.55		19,970,329.55	
12/31/2028							92,036,952.85
02/15/2029	51,010,000	** %	19,970,329.55	70,980,329.55		70,980,329.55	
08/15/2029			18,777,235.80	18,777,235.80		18,777,235.80	
12/31/2029							89,757,565.35
02/15/2030	52,990,000	** %	18,777,235.80	71,767,235.80		71,767,235.80	
08/15/2030			17,506,585.80	17,506,585.80		17,506,585.80	
12/31/2030							89,273,821.60
02/15/2031	54,970,000	** %	17,506,585.80	72,476,585.80		72,476,585.80	
08/15/2031			16,358,078.68	16,358,078.68		16,358,078.68	
12/31/2031							88,834,664.48
02/15/2032	57,060,000	** %	16,358,078.68	73,418,078.68		73,418,078.68	
08/15/2032			15,210,688.85	15,210,688.85		15,210,688.85	
12/31/2032							88,628,767.53
02/15/2033	58,655,000	** %	15,210,688.85	73,865,688.85		73,865,688.85	
08/15/2033			14,026,317.65	14,026,317.65		14,026,317.65	
12/31/2033							87,892,006.50
02/15/2034	60,755,000	** %	14,026,317.65	74,781,317.65		74,781,317.65	
08/15/2034			12,851,920.38	12,851,920.38		12,851,920.38	
12/31/2034							87,633,238.03
02/15/2035	62,850,000	** %	12,851,920.38	75,701,920.38		75,701,920.38	
08/15/2035			11,634,097.85	11,634,097.85		11,634,097.85	
12/31/2035							87,336,018.23
02/15/2036	64,200,000	** %	11,634,097.85	75,834,097.85		75,834,097.85	
08/15/2036			10,366,313.83	10,366,313.83		10,366,313.83	
12/31/2036							86,200,411.68
02/15/2037	64,345,000	** %	10,366,313.83	74,711,313.83		74,711,313.83	
08/15/2037			9,089,007.18	9,089,007.18		9,089,007.18	
12/31/2037							83,800,321.01
02/15/2038	66,005,000	** %	9,089,007.18	75,094,007.18		75,094,007.18	
08/15/2038			7,813,723.73	7,813,723.73		7,813,723.73	
12/31/2038							82,907,730.91
02/15/2039	68,600,000	** %	7,813,723.73	76,413,723.73		76,413,723.73	
08/15/2039			6,483,975.00	6,483,975.00		6,483,975.00	
12/31/2039							82,897,698.73
02/15/2040	60,610,000	** %	6,483,975.00	67,093,975.00		67,093,975.00	
08/15/2040			5,230,425.00	5,230,425.00		5,230,425.00	
12/31/2040							72,324,400.00
02/15/2041	47,665,000	** %	5,230,425.00	52,895,425.00		52,895,425.00	
08/15/2041			4,254,875.00	4,254,875.00		4,254,875.00	
12/31/2041							57,150,300.00
02/15/2042	42,700,000	** %	4,254,875.00	46,954,875.00		46,954,875.00	
08/15/2042			3,377,500.00	3,377,500.00		3,377,500.00	
12/31/2042							50,332,375.00
02/15/2043	39,575,000	4.000%	3,377,500.00	42,952,500.00		42,952,500.00	
08/15/2043			2,586,000.00	2,586,000.00		2,586,000.00	
12/31/2043							45,538,500.00
02/15/2044	40,390,000	4.000%	2,586,000.00	42,976,000.00		42,976,000.00	
08/15/2044			1,778,200.00	1,778,200.00		1,778,200.00	
12/31/2044							44,754,200.00
02/15/2045	42,045,000	4.000%	1,778,200.00	43,823,200.00		43,823,200.00	
08/15/2045			937,300.00	937,300.00		937,300.00	
12/31/2045							44,760,500.00
02/15/2046	25,175,000	4.000%	937,300.00	26,112,300.00		26,112,300.00	
08/15/2046			433,800.00	433,800.00		433,800.00	
12/31/2046							26,546,100.00
02/15/2047	16,100,000	4.000%	433,800.00	16,533,800.00		16,533,800.00	

**NET DEBT SERVICE**

**Arlington ISD  
Aggregate Outstanding Debt Service  
Tax Rate Set on Calendar Year Basis**

Date	Principal	Coupon	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service	Annual Net D/S
08/15/2047			111,800.00	111,800.00		111,800.00	
12/31/2047							16,645,600.00
02/15/2048	5,590,000	4.000%	111,800.00	5,701,800.00		5,701,800.00	
12/31/2048							5,701,800.00
	1,274,954,956		618,122,271.89	1,893,077,227.89	-528,331.79	1,892,548,896.10	1,892,548,896.10

**NET DEBT SERVICE**

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

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
03/15/2023	4,035,000	0.400%	32,290	4,067,290	4,067,290	
09/15/2023			24,220	24,220	24,220	
12/31/2023						4,091,510
03/15/2024	4,035,000	0.400%	24,220	4,059,220	4,059,220	
09/15/2024			16,150	16,150	16,150	
12/31/2024						4,075,370
03/15/2025	4,035,000	0.400%	16,150	4,051,150	4,051,150	
09/15/2025			8,080	8,080	8,080	
12/31/2025						4,059,230
03/15/2026	4,040,000	0.400%	8,080	4,048,080	4,048,080	
12/31/2026						4,048,080
	16,145,000		129,190	16,274,190	16,274,190	16,274,190



**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax QSCB, Taxable Ser 2011B (Direct Subsidy)  
Assumes 5.7% Reduced Subsidy; After Sequestration**

Date	Principal	Coupon	Interest	Total Debt Service	QSCB Subsidy	Net Debt Service	Annual Net D/S
02/15/2023	1,515,000	4.616%	139,980.20	1,654,980.20	-132,001.33	1,522,978.87	
08/15/2023			105,014.00	105,014.00	-99,028.20	5,985.80	
12/31/2023							1,528,964.67
02/15/2024	1,515,000	4.616%	105,014.00	1,620,014.00	-99,028.20	1,520,985.80	
08/15/2024			70,047.80	70,047.80	-66,055.08	3,992.72	
12/31/2024							1,524,978.52
02/15/2025	1,515,000	4.616%	70,047.80	1,585,047.80	-66,055.08	1,518,992.72	
08/15/2025			35,081.60	35,081.60	-33,081.95	1,999.65	
12/31/2025							1,520,992.37
02/15/2026	1,520,000	4.616%	35,081.60	1,555,081.60	-33,081.95	1,521,999.65	
12/31/2026							1,521,999.65
	6,065,000		560,267.00	6,625,267.00	-528,331.79	6,096,935.21	6,096,935.21

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Ref Bds, Ser 2014 (Convertible Refunding)  
At Tax-Exempt Fixed Rate - With Conversion**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Net Debt Service</b>	<b>Annual Net D/S</b>
02/15/2023	11,155,000	4.500%	417,623.50	11,572,623.50	11,572,623.50	
08/15/2023			212,483.05	212,483.05	212,483.05	
12/31/2023						11,785,106.55
02/15/2024	11,570,000	4.500%	212,483.05	11,782,483.05	11,782,483.05	
12/31/2024						11,782,483.05
	22,725,000		842,589.60	23,567,589.60	23,567,589.60	23,567,589.60

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2014A  
(After Taxable Series 2020 Refunding)**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Net Debt Service</b>	<b>Annual Net D/S</b>
<b>02/15/2023</b>	<b>1,055,000</b>	<b>3.000%</b>	<b>15,825</b>	<b>1,070,825</b>	<b>1,070,825</b>	
<b>12/31/2023</b>						<b>1,070,825</b>
	<b>1,055,000</b>		<b>15,825</b>	<b>1,070,825</b>	<b>1,070,825</b>	<b>1,070,825</b>

NET DEBT SERVICE

Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2015

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	8,040,000	5.000%	4,108,562.50	12,148,562.50	12,148,562.50	
08/15/2023			3,907,562.50	3,907,562.50	3,907,562.50	
12/31/2023						16,056,125.00
02/15/2024	8,455,000	5.000%	3,907,562.50	12,362,562.50	12,362,562.50	
08/15/2024			3,696,187.50	3,696,187.50	3,696,187.50	
12/31/2024						16,058,750.00
02/15/2025	8,885,000	5.000%	3,696,187.50	12,581,187.50	12,581,187.50	
08/15/2025			3,474,062.50	3,474,062.50	3,474,062.50	
12/31/2025						16,055,250.00
02/15/2026	8,975,000	5.000%	3,474,062.50	12,449,062.50	12,449,062.50	
08/15/2026			3,249,687.50	3,249,687.50	3,249,687.50	
12/31/2026						15,698,750.00
02/15/2027	9,435,000	5.000%	3,249,687.50	12,684,687.50	12,684,687.50	
08/15/2027			3,013,812.50	3,013,812.50	3,013,812.50	
12/31/2027						15,698,500.00
02/15/2028	9,295,000	3.250%	3,013,812.50	12,308,812.50	12,308,812.50	
08/15/2028			2,862,768.75	2,862,768.75	2,862,768.75	
12/31/2028						15,171,581.25
02/15/2029	9,610,000	3.375%	2,862,768.75	12,472,768.75	12,472,768.75	
08/15/2029			2,700,600.00	2,700,600.00	2,700,600.00	
12/31/2029						15,173,368.75
02/15/2030	9,970,000	4.000%	2,700,600.00	12,670,600.00	12,670,600.00	
08/15/2030			2,501,200.00	2,501,200.00	2,501,200.00	
12/31/2030						15,171,800.00
02/15/2031	10,375,000	4.000%	2,501,200.00	12,876,200.00	12,876,200.00	
08/15/2031			2,293,700.00	2,293,700.00	2,293,700.00	
12/31/2031						15,169,900.00
02/15/2032	10,800,000	4.000%	2,293,700.00	13,093,700.00	13,093,700.00	
08/15/2032			2,077,700.00	2,077,700.00	2,077,700.00	
12/31/2032						15,171,400.00
02/15/2033	11,240,000	4.000%	2,077,700.00	13,317,700.00	13,317,700.00	
08/15/2033			1,852,900.00	1,852,900.00	1,852,900.00	
12/31/2033						15,170,600.00
02/15/2034	11,700,000	4.000%	1,852,900.00	13,552,900.00	13,552,900.00	
08/15/2034			1,618,900.00	1,618,900.00	1,618,900.00	
12/31/2034						15,171,800.00
02/15/2035	12,180,000	4.000%	1,618,900.00	13,798,900.00	13,798,900.00	
08/15/2035			1,375,300.00	1,375,300.00	1,375,300.00	
12/31/2035						15,174,200.00
02/15/2036	12,675,000	4.000%	1,375,300.00	14,050,300.00	14,050,300.00	
08/15/2036			1,121,800.00	1,121,800.00	1,121,800.00	
12/31/2036						15,172,100.00
02/15/2037	13,195,000	4.000%	1,121,800.00	14,316,800.00	14,316,800.00	
08/15/2037			857,900.00	857,900.00	857,900.00	
12/31/2037						15,174,700.00
02/15/2038	13,730,000	4.000%	857,900.00	14,587,900.00	14,587,900.00	
08/15/2038			583,300.00	583,300.00	583,300.00	
12/31/2038						15,171,200.00
02/15/2039	14,290,000	4.000%	583,300.00	14,873,300.00	14,873,300.00	
08/15/2039			297,500.00	297,500.00	297,500.00	
12/31/2039						15,170,800.00
02/15/2040	14,875,000	4.000%	297,500.00	15,172,500.00	15,172,500.00	
12/31/2040						15,172,500.00
	197,725,000		79,078,325.00	276,803,325.00	276,803,325.00	276,803,325.00

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2016A**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	3,600,000	5.000%	2,039,025	5,639,025	5,639,025	
08/15/2023			1,949,025	1,949,025	1,949,025	
12/31/2023						7,588,050
02/15/2024	3,790,000	5.000%	1,949,025	5,739,025	5,739,025	
08/15/2024			1,854,275	1,854,275	1,854,275	
12/31/2024						7,593,300
02/15/2025	3,985,000	5.000%	1,854,275	5,839,275	5,839,275	
08/15/2025			1,754,650	1,754,650	1,754,650	
12/31/2025						7,593,925
02/15/2026	4,190,000	5.000%	1,754,650	5,944,650	5,944,650	
08/15/2026			1,649,900	1,649,900	1,649,900	
12/31/2026						7,594,550
02/15/2027	4,040,000	5.000%	1,649,900	5,689,900	5,689,900	
08/15/2027			1,548,900	1,548,900	1,548,900	
12/31/2027						7,238,800
02/15/2028	4,245,000	5.000%	1,548,900	5,793,900	5,793,900	
08/15/2028			1,442,775	1,442,775	1,442,775	
12/31/2028						7,236,675
02/15/2029	4,035,000	5.000%	1,442,775	5,477,775	5,477,775	
08/15/2029			1,341,900	1,341,900	1,341,900	
12/31/2029						6,819,675
02/15/2030	4,240,000	5.000%	1,341,900	5,581,900	5,581,900	
08/15/2030			1,235,900	1,235,900	1,235,900	
12/31/2030						6,817,800
02/15/2031	4,460,000	5.000%	1,235,900	5,695,900	5,695,900	
08/15/2031			1,124,400	1,124,400	1,124,400	
12/31/2031						6,820,300
02/15/2032	4,665,000	4.000%	1,124,400	5,789,400	5,789,400	
08/15/2032			1,031,100	1,031,100	1,031,100	
12/31/2032						6,820,500
02/15/2033	4,855,000	4.000%	1,031,100	5,886,100	5,886,100	
08/15/2033			934,000	934,000	934,000	
12/31/2033						6,820,100
02/15/2034	5,055,000	4.000%	934,000	5,989,000	5,989,000	
08/15/2034			832,900	832,900	832,900	
12/31/2034						6,821,900
02/15/2035	5,260,000	4.000%	832,900	6,092,900	6,092,900	
08/15/2035			727,700	727,700	727,700	
12/31/2035						6,820,600
02/15/2036	5,475,000	4.000%	727,700	6,202,700	6,202,700	
08/15/2036			618,200	618,200	618,200	
12/31/2036						6,820,900
02/15/2037	5,700,000	4.000%	618,200	6,318,200	6,318,200	
08/15/2037			504,200	504,200	504,200	
12/31/2037						6,822,400
02/15/2038	5,930,000	4.000%	504,200	6,434,200	6,434,200	
08/15/2038			385,600	385,600	385,600	
12/31/2038						6,819,800
02/15/2039	6,170,000	4.000%	385,600	6,555,600	6,555,600	
08/15/2039			262,200	262,200	262,200	
12/31/2039						6,817,800
02/15/2040	6,425,000	4.000%	262,200	6,687,200	6,687,200	
08/15/2040			133,700	133,700	133,700	
12/31/2040						6,820,900
02/15/2041	6,685,000	4.000%	133,700	6,818,700	6,818,700	
12/31/2041						6,818,700
	92,805,000		40,701,675	133,506,675	133,506,675	133,506,675

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Ref Bds, Ser 2016B**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	3,230,000	5.000%	930,025	4,160,025	4,160,025	
08/15/2023			849,275	849,275	849,275	
12/31/2023						5,009,300
02/15/2024	2,930,000	5.000%	849,275	3,779,275	3,779,275	
08/15/2024			776,025	776,025	776,025	
12/31/2024						4,555,300
02/15/2025	2,900,000	5.000%	776,025	3,676,025	3,676,025	
08/15/2025			703,525	703,525	703,525	
12/31/2025						4,379,550
02/15/2026	3,065,000	5.000%	703,525	3,768,525	3,768,525	
08/15/2026			626,900	626,900	626,900	
12/31/2026						4,395,425
02/15/2027	2,350,000	5.000%	626,900	2,976,900	2,976,900	
08/15/2027			568,150	568,150	568,150	
12/31/2027						3,545,050
02/15/2028	2,465,000	5.000%	568,150	3,033,150	3,033,150	
08/15/2028			506,525	506,525	506,525	
12/31/2028						3,539,675
02/15/2029	2,595,000	5.000%	506,525	3,101,525	3,101,525	
08/15/2029			441,650	441,650	441,650	
12/31/2029						3,543,175
02/15/2030	2,725,000	5.000%	441,650	3,166,650	3,166,650	
08/15/2030			373,525	373,525	373,525	
12/31/2030						3,540,175
02/15/2031	2,865,000	5.000%	373,525	3,238,525	3,238,525	
08/15/2031			301,900	301,900	301,900	
12/31/2031						3,540,425
02/15/2032	2,995,000	4.000%	301,900	3,296,900	3,296,900	
08/15/2032			242,000	242,000	242,000	
12/31/2032						3,538,900
02/15/2033	3,115,000	4.000%	242,000	3,357,000	3,357,000	
08/15/2033			179,700	179,700	179,700	
12/31/2033						3,536,700
02/15/2034	3,250,000	4.000%	179,700	3,429,700	3,429,700	
08/15/2034			114,700	114,700	114,700	
12/31/2034						3,544,400
02/15/2035	3,380,000	4.000%	114,700	3,494,700	3,494,700	
08/15/2035			47,100	47,100	47,100	
12/31/2035						3,541,800
02/15/2036	2,355,000	4.000%	47,100	2,402,100	2,402,100	
12/31/2036						2,402,100
	40,220,000		12,391,975	52,611,975	52,611,975	52,611,975

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2017**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	2,530,000	5.000%	1,590,200	4,120,200	4,120,200	
08/15/2023			1,526,950	1,526,950	1,526,950	
12/31/2023						5,647,150
02/15/2024	2,655,000	5.000%	1,526,950	4,181,950	4,181,950	
08/15/2024			1,460,575	1,460,575	1,460,575	
12/31/2024						5,642,525
02/15/2025	2,790,000	5.000%	1,460,575	4,250,575	4,250,575	
08/15/2025			1,390,825	1,390,825	1,390,825	
12/31/2025						5,641,400
02/15/2026	2,935,000	5.000%	1,390,825	4,325,825	4,325,825	
08/15/2026			1,317,450	1,317,450	1,317,450	
12/31/2026						5,643,275
02/15/2027	3,085,000	5.000%	1,317,450	4,402,450	4,402,450	
08/15/2027			1,240,325	1,240,325	1,240,325	
12/31/2027						5,642,775
02/15/2028	2,840,000	5.000%	1,240,325	4,080,325	4,080,325	
08/15/2028			1,169,325	1,169,325	1,169,325	
12/31/2028						5,249,650
02/15/2029	2,985,000	5.000%	1,169,325	4,154,325	4,154,325	
08/15/2029			1,094,700	1,094,700	1,094,700	
12/31/2029						5,249,025
02/15/2030	2,670,000	5.000%	1,094,700	3,764,700	3,764,700	
08/15/2030			1,027,950	1,027,950	1,027,950	
12/31/2030						4,792,650
02/15/2031	2,810,000	5.000%	1,027,950	3,837,950	3,837,950	
08/15/2031			957,700	957,700	957,700	
12/31/2031						4,795,650
02/15/2032	2,940,000	4.000%	957,700	3,897,700	3,897,700	
08/15/2032			898,900	898,900	898,900	
12/31/2032						4,796,600
02/15/2033	3,060,000	4.000%	898,900	3,958,900	3,958,900	
08/15/2033			837,700	837,700	837,700	
12/31/2033						4,796,600
02/15/2034	3,180,000	4.000%	837,700	4,017,700	4,017,700	
08/15/2034			774,100	774,100	774,100	
12/31/2034						4,791,800
02/15/2035	3,305,000	4.000%	774,100	4,079,100	4,079,100	
08/15/2035			708,000	708,000	708,000	
12/31/2035						4,787,100
02/15/2036	3,465,000	5.000%	708,000	4,173,000	4,173,000	
08/15/2036			621,375	621,375	621,375	
12/31/2036						4,794,375
02/15/2037	3,645,000	5.000%	621,375	4,266,375	4,266,375	
08/15/2037			530,250	530,250	530,250	
12/31/2037						4,796,625
02/15/2038	3,830,000	5.000%	530,250	4,360,250	4,360,250	
08/15/2038			434,500	434,500	434,500	
12/31/2038						4,794,750
02/15/2039	4,025,000	5.000%	434,500	4,459,500	4,459,500	
08/15/2039			333,875	333,875	333,875	
12/31/2039						4,793,375
02/15/2040	4,230,000	5.000%	333,875	4,563,875	4,563,875	
08/15/2040			228,125	228,125	228,125	
12/31/2040						4,792,000
02/15/2041	4,450,000	5.000%	228,125	4,678,125	4,678,125	
08/15/2041			116,875	116,875	116,875	
12/31/2041						4,795,000
02/15/2042	4,675,000	5.000%	116,875	4,791,875	4,791,875	
12/31/2042						4,791,875
	66,105,000		34,929,200	101,034,200	101,034,200	101,034,200

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Sch Bldg Bds, Ser 2018**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	4,735,000	5.000%	414,900	5,149,900	5,149,900	
08/15/2023			296,525	296,525	296,525	
12/31/2023						5,446,425
02/15/2024			296,525	296,525	296,525	
08/15/2024			296,525	296,525	296,525	
12/31/2024						593,050
02/15/2025	975,000	5.000%	296,525	1,271,525	1,271,525	
08/15/2025			272,150	272,150	272,150	
12/31/2025						1,543,675
02/15/2026	1,025,000	5.000%	272,150	1,297,150	1,297,150	
08/15/2026			246,525	246,525	246,525	
12/31/2026						1,543,675
02/15/2027	1,075,000	5.000%	246,525	1,321,525	1,321,525	
08/15/2027			219,650	219,650	219,650	
12/31/2027						1,541,175
02/15/2028	1,130,000	5.000%	219,650	1,349,650	1,349,650	
08/15/2028			191,400	191,400	191,400	
12/31/2028						1,541,050
02/15/2029	815,000	4.000%	191,400	1,006,400	1,006,400	
08/15/2029			175,100	175,100	175,100	
12/31/2029						1,181,500
02/15/2030	850,000	4.000%	175,100	1,025,100	1,025,100	
08/15/2030			158,100	158,100	158,100	
12/31/2030						1,183,200
02/15/2031	475,000	4.000%	158,100	633,100	633,100	
08/15/2031			148,600	148,600	148,600	
12/31/2031						781,700
02/15/2032	490,000	4.000%	148,600	638,600	638,600	
08/15/2032			138,800	138,800	138,800	
12/31/2032						777,400
02/15/2033	510,000	4.000%	138,800	648,800	648,800	
08/15/2033			128,600	128,600	128,600	
12/31/2033						777,400
02/15/2034	535,000	4.000%	128,600	663,600	663,600	
08/15/2034			117,900	117,900	117,900	
12/31/2034						781,500
02/15/2035	555,000	4.000%	117,900	672,900	672,900	
08/15/2035			106,800	106,800	106,800	
12/31/2035						779,700
02/15/2036	580,000	4.000%	106,800	686,800	686,800	
08/15/2036			95,200	95,200	95,200	
12/31/2036						782,000
02/15/2037	600,000	4.000%	95,200	695,200	695,200	
08/15/2037			83,200	83,200	83,200	
12/31/2037						778,400
02/15/2038	625,000	4.000%	83,200	708,200	708,200	
08/15/2038			70,700	70,700	70,700	
12/31/2038						778,900
02/15/2039	650,000	4.000%	70,700	720,700	720,700	
08/15/2039			57,700	57,700	57,700	
12/31/2039						778,400
02/15/2040	680,000	4.000%	57,700	737,700	737,700	
08/15/2040			44,100	44,100	44,100	
12/31/2040						781,800
02/15/2041	705,000	4.000%	44,100	749,100	749,100	
08/15/2041			30,000	30,000	30,000	
12/31/2041						779,100
02/15/2042	735,000	4.000%	30,000	765,000	765,000	
08/15/2042			15,300	15,300	15,300	
12/31/2042						780,300
02/15/2043	765,000	4.000%	15,300	780,300	780,300	
12/31/2043						780,300
	18,510,000		6,200,650	24,710,650	24,710,650	24,710,650



## NET DEBT SERVICE

### Arlington Independent School District Unl Tax Sch Bldg & Ref Bds, Ser 2020

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	2,255,000	5.000%	5,516,275	7,771,275	7,771,275	
08/15/2023			5,459,900	5,459,900	5,459,900	
12/31/2023						13,231,175
02/15/2024	3,445,000	5.000%	5,459,900	8,904,900	8,904,900	
08/15/2024			5,373,775	5,373,775	5,373,775	
12/31/2024						14,278,675
02/15/2025	3,180,000	5.000%	5,373,775	8,553,775	8,553,775	
08/15/2025			5,294,275	5,294,275	5,294,275	
12/31/2025						13,848,050
02/15/2026	1,860,000	5.000%	5,294,275	7,154,275	7,154,275	
08/15/2026			5,247,775	5,247,775	5,247,775	
12/31/2026						12,402,050
02/15/2027	8,455,000	5.000%	5,247,775	13,702,775	13,702,775	
08/15/2027			5,036,400	5,036,400	5,036,400	
12/31/2027						18,739,175
02/15/2028	10,615,000	5.000%	5,036,400	15,651,400	15,651,400	
08/15/2028			4,771,025	4,771,025	4,771,025	
12/31/2028						20,422,425
02/15/2029	9,615,000	5.000%	4,771,025	14,386,025	14,386,025	
08/15/2029			4,530,650	4,530,650	4,530,650	
12/31/2029						18,916,675
02/15/2030	10,105,000	5.000%	4,530,650	14,635,650	14,635,650	
08/15/2030			4,278,025	4,278,025	4,278,025	
12/31/2030						18,913,675
02/15/2031	10,380,000	5.000%	4,278,025	14,658,025	14,658,025	
08/15/2031			4,018,525	4,018,525	4,018,525	
12/31/2031						18,676,550
02/15/2032	10,915,000	5.000%	4,018,525	14,933,525	14,933,525	
08/15/2032			3,745,650	3,745,650	3,745,650	
12/31/2032						18,679,175
02/15/2033	10,990,000	5.000%	3,745,650	14,735,650	14,735,650	
08/15/2033			3,470,900	3,470,900	3,470,900	
12/31/2033						18,206,550
02/15/2034	11,495,000	4.000%	3,470,900	14,965,900	14,965,900	
08/15/2034			3,241,000	3,241,000	3,241,000	
12/31/2034						18,206,900
02/15/2035	11,965,000	4.000%	3,241,000	15,206,000	15,206,000	
08/15/2035			3,001,700	3,001,700	3,001,700	
12/31/2035						18,207,700
02/15/2036	12,455,000	4.000%	3,001,700	15,456,700	15,456,700	
08/15/2036			2,752,600	2,752,600	2,752,600	
12/31/2036						18,209,300
02/15/2037	12,965,000	4.000%	2,752,600	15,717,600	15,717,600	
08/15/2037			2,493,300	2,493,300	2,493,300	
12/31/2037						18,210,900
02/15/2038	13,490,000	4.000%	2,493,300	15,983,300	15,983,300	
08/15/2038			2,223,500	2,223,500	2,223,500	
12/31/2038						18,206,800
02/15/2039	14,040,000	4.000%	2,223,500	16,263,500	16,263,500	
08/15/2039			1,942,700	1,942,700	1,942,700	
12/31/2039						18,206,200
02/15/2040	14,615,000	4.000%	1,942,700	16,557,700	16,557,700	
08/15/2040			1,650,400	1,650,400	1,650,400	
12/31/2040						18,208,100
02/15/2041	15,210,000	4.000%	1,650,400	16,860,400	16,860,400	
08/15/2041			1,346,200	1,346,200	1,346,200	
12/31/2041						18,206,600
02/15/2042	15,830,000	4.000%	1,346,200	17,176,200	17,176,200	
08/15/2042			1,029,600	1,029,600	1,029,600	
12/31/2042						18,205,800
02/15/2043	16,480,000	4.000%	1,029,600	17,509,600	17,509,600	
08/15/2043			700,000	700,000	700,000	
12/31/2043						18,209,600
02/15/2044	17,150,000	4.000%	700,000	17,850,000	17,850,000	
08/15/2044			357,000	357,000	357,000	
12/31/2044						18,207,000
02/15/2045	17,850,000	4.000%	357,000	18,207,000	18,207,000	
12/31/2045						18,207,000
	255,360,000		149,446,075	404,806,075	404,806,075	404,806,075

**NET DEBT SERVICE**

**Arlington Independent School District  
Unl Tax Ref Bds, Taxable Series 2020 (After Series 2023 Refunding)**

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
08/15/2023			918,310.80	918,310.80	918,310.80	
12/31/2023						918,310.80
02/15/2024	2,574,956	33.01765832%	5,943,354.80	8,518,310.80	8,518,310.80	
08/15/2024			918,310.80	918,310.80	918,310.80	
12/31/2024						9,436,621.60
02/15/2025			918,310.80	918,310.80	918,310.80	
08/15/2025			918,310.80	918,310.80	918,310.80	
12/31/2025						1,836,621.60
02/15/2026			918,310.80	918,310.80	918,310.80	
08/15/2026			918,310.80	918,310.80	918,310.80	
12/31/2026						1,836,621.60
02/15/2027			918,310.80	918,310.80	918,310.80	
08/15/2027			918,310.80	918,310.80	918,310.80	
12/31/2027						1,836,621.60
02/15/2028			918,310.80	918,310.80	918,310.80	
08/15/2028			918,310.80	918,310.80	918,310.80	
12/31/2028						1,836,621.60
02/15/2029			918,310.80	918,310.80	918,310.80	
08/15/2029			918,310.80	918,310.80	918,310.80	
12/31/2029						1,836,621.60
02/15/2030			918,310.80	918,310.80	918,310.80	
08/15/2030			918,310.80	918,310.80	918,310.80	
12/31/2030						1,836,621.60
02/15/2031	8,825,000	1.769000000%	918,310.80	9,743,310.80	9,743,310.80	
08/15/2031			840,253.68	840,253.68	840,253.68	
12/31/2031						10,583,564.48
02/15/2032	8,985,000	1.869000000%	840,253.68	9,825,253.68	9,825,253.68	
08/15/2032			756,288.85	756,288.85	756,288.85	
12/31/2032						10,581,542.53
02/15/2033	9,160,000	1.989000000%	756,288.85	9,916,288.85	9,916,288.85	
08/15/2033			665,192.65	665,192.65	665,192.65	
12/31/2033						10,581,481.50
02/15/2034	9,345,000	2.039000000%	665,192.65	10,010,192.65	10,010,192.65	
08/15/2034			569,920.38	569,920.38	569,920.38	
12/31/2034						10,580,113.03
02/15/2035	9,545,000	2.089000000%	569,920.38	10,114,920.38	10,114,920.38	
08/15/2035			470,222.85	470,222.85	470,222.85	
12/31/2035						10,585,143.23
02/15/2036	9,745,000	2.189000000%	470,222.85	10,215,222.85	10,215,222.85	
08/15/2036			363,563.83	363,563.83	363,563.83	
12/31/2036						10,578,786.68
02/15/2037	9,970,000	2.289000000%	363,563.83	10,333,563.83	10,333,563.83	
08/15/2037			249,457.18	249,457.18	249,457.18	
12/31/2037						10,583,021.01
02/15/2038	10,210,000	2.389000000%	249,457.18	10,459,457.18	10,459,457.18	
08/15/2038			127,498.73	127,498.73	127,498.73	
12/31/2038						10,586,955.91
02/15/2039	10,455,000	2.439000000%	127,498.73	10,582,498.73	10,582,498.73	
12/31/2039						10,582,498.73
	88,814,956		27,802,813.10	116,617,769.10	116,617,769.10	116,617,769.10

## NET DEBT SERVICE

### Arlington Independent School District Unl Tax Sch Bldg Bds, Ser 2021

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	3,980,000	5.000%	3,189,750	7,169,750	7,169,750	10,260,000
08/15/2023			3,090,250	3,090,250	3,090,250	
12/31/2023						
02/15/2024	4,180,000	5.000%	3,090,250	3,090,250	3,090,250	6,180,500
08/15/2024			3,090,250	3,090,250	3,090,250	
12/31/2024						
02/15/2025	4,395,000	5.000%	3,090,250	7,270,250	7,270,250	10,256,000
08/15/2025			2,985,750	2,985,750	2,985,750	
12/31/2025						
02/15/2026	4,765,000	5.000%	2,985,750	7,380,750	7,380,750	10,256,625
08/15/2026			2,875,875	2,875,875	2,875,875	
12/31/2026						
02/15/2027	5,010,000	5.000%	2,875,875	7,640,875	7,640,875	10,397,625
08/15/2027			2,756,750	2,756,750	2,756,750	
12/31/2027						
02/15/2028	5,270,000	5.000%	2,756,750	7,766,750	7,766,750	10,398,250
08/15/2028			2,631,500	2,631,500	2,631,500	
12/31/2028						
02/15/2029	5,530,000	5.000%	2,631,500	7,901,500	7,901,500	10,401,250
08/15/2029			2,499,750	2,499,750	2,499,750	
12/31/2029						
02/15/2030	5,785,000	4.000%	2,499,750	8,029,750	8,029,750	10,391,250
08/15/2030			2,361,500	2,361,500	2,361,500	
12/31/2030						
02/15/2031	5,800,000	4.000%	2,361,500	8,146,500	8,146,500	10,392,300
08/15/2031			2,245,800	2,245,800	2,245,800	
12/31/2031						
02/15/2032	6,040,000	4.000%	2,245,800	8,045,800	8,045,800	10,175,600
08/15/2032			2,129,800	2,129,800	2,129,800	
12/31/2032						
02/15/2033	6,010,000	4.000%	2,129,800	8,169,800	8,169,800	10,178,800
08/15/2033			2,009,000	2,009,000	2,009,000	
12/31/2033						
02/15/2034	6,255,000	4.000%	2,009,000	8,019,000	8,019,000	9,907,800
08/15/2034			1,888,800	1,888,800	1,888,800	
12/31/2034						
02/15/2035	6,510,000	4.000%	1,888,800	8,143,800	8,143,800	9,907,500
08/15/2035			1,763,700	1,763,700	1,763,700	
12/31/2035						
02/15/2036	6,775,000	4.000%	1,763,700	8,273,700	8,273,700	9,907,200
08/15/2036			1,633,500	1,633,500	1,633,500	
12/31/2036						
02/15/2037	7,055,000	4.000%	1,633,500	8,408,500	8,408,500	9,906,500
08/15/2037			1,498,000	1,498,000	1,498,000	
12/31/2037						
02/15/2038	7,340,000	4.000%	1,498,000	8,553,000	8,553,000	9,909,900
08/15/2038			1,356,900	1,356,900	1,356,900	
12/31/2038						
02/15/2039	7,640,000	4.000%	1,356,900	8,696,900	8,696,900	9,907,000
08/15/2039			1,210,100	1,210,100	1,210,100	
12/31/2039						
02/15/2040	7,955,000	4.000%	1,210,100	8,850,100	8,850,100	9,907,400
08/15/2040			1,057,300	1,057,300	1,057,300	
12/31/2040						
02/15/2041	8,280,000	4.000%	1,057,300	9,012,300	9,012,300	9,910,500
08/15/2041			898,200	898,200	898,200	
12/31/2041						
02/15/2042	8,615,000	4.000%	898,200	9,178,200	9,178,200	9,910,800
08/15/2042			732,600	732,600	732,600	
12/31/2042						
02/15/2043	8,965,000	4.000%	732,600	9,347,600	9,347,600	9,907,900
08/15/2043			560,300	560,300	560,300	
12/31/2043						
02/15/2044	9,335,000	4.000%	560,300	9,525,300	9,525,300	9,906,300
08/15/2044			381,000	381,000	381,000	
12/31/2044						
02/15/2045	9,715,000	4.000%	381,000	9,716,000	9,716,000	9,910,300
08/15/2045			194,300	194,300	194,300	
12/31/2045						
02/15/2046			194,300	9,909,300	9,909,300	9,909,300
12/31/2046						
	151,205,000		86,891,600	238,096,600	238,096,600	238,096,600

## NET DEBT SERVICE

### Arlington Independent School District Uni Tax Sch Bldg and Ref Bds, Ser 2022

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
02/15/2023	2,010,000	5.000%	3,958,475	5,968,475	5,968,475	9,876,700
08/15/2023			3,908,225	3,908,225	3,908,225	
12/31/2023						
02/15/2024	545,000	5.000%	3,908,225	4,453,225	4,453,225	8,347,825
08/15/2024			3,894,600	3,894,600	3,894,600	
12/31/2024						
02/15/2025	4,510,000	5.000%	3,894,600	8,404,600	8,404,600	12,186,450
08/15/2025			3,781,850	3,781,850	3,781,850	
12/31/2025						
02/15/2026	5,330,000	5.000%	3,781,850	9,111,850	9,111,850	12,760,450
08/15/2026			3,648,600	3,648,600	3,648,600	
12/31/2026						
02/15/2027	6,245,000	5.000%	3,648,600	9,893,600	9,893,600	13,386,075
08/15/2027			3,492,475	3,492,475	3,492,475	
12/31/2027						
02/15/2028	5,535,000	5.000%	3,492,475	9,027,475	9,027,475	12,377,825
08/15/2028			3,354,100	3,354,100	3,354,100	
12/31/2028						
02/15/2029	5,815,000	5.000%	3,354,100	9,169,100	9,169,100	12,377,825
08/15/2029			3,208,725	3,208,725	3,208,725	
12/31/2029						
02/15/2030	6,110,000	5.000%	3,208,725	9,318,725	9,318,725	12,374,700
08/15/2030			3,055,975	3,055,975	3,055,975	
12/31/2030						
02/15/2031	6,420,000	5.000%	3,055,975	9,475,975	9,475,975	12,371,450
08/15/2031			2,895,475	2,895,475	2,895,475	
12/31/2031						
02/15/2032	6,760,000	5.000%	2,895,475	9,655,475	9,655,475	12,381,950
08/15/2032			2,726,475	2,726,475	2,726,475	
12/31/2032						
02/15/2033	6,840,000	5.000%	2,726,475	9,566,475	9,566,475	12,121,950
08/15/2033			2,555,475	2,555,475	2,555,475	
12/31/2033						
02/15/2034	7,190,000	5.000%	2,555,475	9,745,475	9,745,475	12,121,200
08/15/2034			2,375,725	2,375,725	2,375,725	
12/31/2034						
02/15/2035	7,260,000	5.000%	2,375,725	9,635,725	9,635,725	11,829,950
08/15/2035			2,194,225	2,194,225	2,194,225	
12/31/2035						
02/15/2036	7,630,000	5.000%	2,194,225	9,824,225	9,824,225	11,827,700
08/15/2036			2,003,475	2,003,475	2,003,475	
12/31/2036						
02/15/2037	8,015,000	5.000%	2,003,475	10,018,475	10,018,475	11,821,575
08/15/2037			1,803,100	1,803,100	1,803,100	
12/31/2037						
02/15/2038	7,480,000	4.000%	1,803,100	9,283,100	9,283,100	10,936,600
08/15/2038			1,653,500	1,653,500	1,653,500	
12/31/2038						
02/15/2039	7,785,000	4.000%	1,653,500	9,438,500	9,438,500	10,936,300
08/15/2039			1,497,800	1,497,800	1,497,800	
12/31/2039						
02/15/2040	8,105,000	4.000%	1,497,800	9,602,800	9,602,800	10,938,400
08/15/2040			1,335,700	1,335,700	1,335,700	
12/31/2040						
02/15/2041	8,435,000	4.000%	1,335,700	9,770,700	9,770,700	10,937,700
08/15/2041			1,167,000	1,167,000	1,167,000	
12/31/2041						
02/15/2042	8,780,000	4.000%	1,167,000	9,947,000	9,947,000	10,935,100
08/15/2042			991,400	991,400	991,400	
12/31/2042						
02/15/2043	9,135,000	4.000%	991,400	10,126,400	10,126,400	10,937,200
08/15/2043			808,700	808,700	808,700	
12/31/2043						
02/15/2044	9,510,000	4.000%	808,700	10,318,700	10,318,700	10,939,000
08/15/2044			618,500	618,500	618,500	
12/31/2044						
02/15/2045	9,900,000	4.000%	618,500	10,518,500	10,518,500	10,935,000
08/15/2045			420,500	420,500	420,500	
12/31/2045						
02/15/2046	10,300,000	4.000%	420,500	10,720,500	10,720,500	10,939,500
08/15/2046			214,500	214,500	214,500	
12/31/2046						
02/15/2047	10,725,000	4.000%	214,500	10,939,500	10,939,500	287,540,675
12/31/2047						
	176,370,000		111,170,675	287,540,675	287,540,675	

## NET DEBT SERVICE

### Arlington Independent School District Uni Tax Sch Bldg and Ref Bds, Ser 2023

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
08/15/2023			92,207.64	92,207.64	92,207.64	
12/31/2023						92,207.64
02/15/2024	10,000,000	5.000%	3,319,475.00	13,319,475.00	13,319,475.00	
08/15/2024			3,069,475.00	3,069,475.00	3,069,475.00	
12/31/2024						16,388,950.00
02/15/2025	9,175,000	5.000%	3,069,475.00	12,244,475.00	12,244,475.00	
08/15/2025			2,840,100.00	2,840,100.00	2,840,100.00	
12/31/2025						15,084,575.00
02/15/2026	9,635,000	5.000%	2,840,100.00	12,475,100.00	12,475,100.00	
08/15/2026			2,599,225.00	2,599,225.00	2,599,225.00	
12/31/2026						15,074,325.00
02/15/2027	9,295,000	5.000%	2,599,225.00	11,894,225.00	11,894,225.00	
08/15/2027			2,366,850.00	2,366,850.00	2,366,850.00	
12/31/2027						14,261,075.00
02/15/2028	9,770,000	5.000%	2,366,850.00	12,136,850.00	12,136,850.00	
08/15/2028			2,122,600.00	2,122,600.00	2,122,600.00	
12/31/2028						14,259,450.00
02/15/2029	10,270,000	5.000%	2,122,600.00	12,392,600.00	12,392,600.00	
08/15/2029			1,865,850.00	1,865,850.00	1,865,850.00	
12/31/2029						14,258,450.00
02/15/2030	10,790,000	5.000%	1,865,850.00	12,655,850.00	12,655,850.00	
08/15/2030			1,596,100.00	1,596,100.00	1,596,100.00	
12/31/2030						14,251,950.00
02/15/2031	2,575,000	5.000%	1,596,100.00	4,171,100.00	4,171,100.00	
08/15/2031			1,531,725.00	1,531,725.00	1,531,725.00	
12/31/2031						5,702,825.00
02/15/2032	2,710,000	5.000%	1,531,725.00	4,241,725.00	4,241,725.00	
08/15/2032			1,463,975.00	1,463,975.00	1,463,975.00	
12/31/2032						5,705,700.00
02/15/2033	2,845,000	5.000%	1,463,975.00	4,308,975.00	4,308,975.00	
08/15/2033			1,392,850.00	1,392,850.00	1,392,850.00	
12/31/2033						5,701,825.00
02/15/2034	2,995,000	5.000%	1,392,850.00	4,387,850.00	4,387,850.00	
08/15/2034			1,317,975.00	1,317,975.00	1,317,975.00	
12/31/2034						5,705,825.00
02/15/2035	3,145,000	5.000%	1,317,975.00	4,462,975.00	4,462,975.00	
08/15/2035			1,239,350.00	1,239,350.00	1,239,350.00	
12/31/2035						5,702,325.00
02/15/2036	3,310,000	5.000%	1,239,350.00	4,549,350.00	4,549,350.00	
08/15/2036			1,156,600.00	1,156,600.00	1,156,600.00	
12/31/2036						5,705,950.00
02/15/2037	3,480,000	5.000%	1,156,600.00	4,636,600.00	4,636,600.00	
08/15/2037			1,069,600.00	1,069,600.00	1,069,600.00	
12/31/2037						5,706,200.00
02/15/2038	3,655,000	5.000%	1,069,600.00	4,724,600.00	4,724,600.00	
08/15/2038			978,225.00	978,225.00	978,225.00	
12/31/2038						5,702,825.00
02/15/2039	3,845,000	5.000%	978,225.00	4,823,225.00	4,823,225.00	
08/15/2039			882,100.00	882,100.00	882,100.00	
12/31/2039						5,705,325.00
02/15/2040	4,040,000	5.000%	882,100.00	4,922,100.00	4,922,100.00	
08/15/2040			781,100.00	781,100.00	781,100.00	
12/31/2040						5,703,200.00
02/15/2041	4,225,000	4.000%	781,100.00	5,006,100.00	5,006,100.00	
08/15/2041			696,600.00	696,600.00	696,600.00	
12/31/2041						5,702,700.00
02/15/2042	4,400,000	4.000%	696,600.00	5,096,600.00	5,096,600.00	
08/15/2042			608,600.00	608,600.00	608,600.00	
12/31/2042						5,705,200.00
02/15/2043	4,580,000	4.000%	608,600.00	5,188,600.00	5,188,600.00	
08/15/2043			517,000.00	517,000.00	517,000.00	
12/31/2043						5,705,600.00
02/15/2044	4,765,000	4.000%	517,000.00	5,282,000.00	5,282,000.00	
08/15/2044			421,700.00	421,700.00	421,700.00	
12/31/2044						5,703,700.00
02/15/2045	4,960,000	4.000%	421,700.00	5,381,700.00	5,381,700.00	
08/15/2045			322,500.00	322,500.00	322,500.00	
12/31/2045						5,704,200.00
02/15/2046	5,160,000	4.000%	322,500.00	5,482,500.00	5,482,500.00	
08/15/2046			219,300.00	219,300.00	219,300.00	
12/31/2046						5,701,800.00
02/15/2047	5,375,000	4.000%	219,300.00	5,594,300.00	5,594,300.00	
08/15/2047			111,800.00	111,800.00	111,800.00	
12/31/2047						5,706,100.00
02/15/2048	5,590,000	4.000%	111,800.00	5,701,800.00	5,701,800.00	
12/31/2048						5,701,800.00
	140,590,000		65,754,082.64	206,344,082.64	206,344,082.64	206,344,082.64

**NET DEBT SERVICE**

**Arlington Independent School District  
2/15/23 Payments Prior to Refunding**

**INCLUDES:**

**Refunded by Series 2023: Series 2020 Taxable Refunding  
Redeemed 5/15/2023: Series 2014**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Net Debt Service</b>	<b>Annual Net D/S</b>
<b>02/15/2023 12/31/2023</b>	<b>1,260,000</b>	<b>350.36976984%</b>	<b>2,207,329.55</b>	<b>3,467,329.55</b>	<b>3,467,329.55</b>	<b>3,467,329.55</b>
	<b>1,260,000</b>		<b>2,207,329.55</b>	<b>3,467,329.55</b>	<b>3,467,329.55</b>	<b>3,467,329.55</b>

## 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 is administered annually in March/April. Due to competing priorities, the 2022 parent survey results are not aggregated for this year's budget book. We expect the 2022 results to be included in the 2024-2025 budget book. Included below are the results of the 2021 survey. The 2022 results are expected in fall of 2023.

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"> <li>Letting you know how this child is doing in school between report cards.</li> <li>Providing information about how to help this child with homework.</li> <li>Providing information about why this child is placed in particular groups or classes.</li> <li>Providing information on your expected role at this child's school.</li> </ul>		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"> <li>Adequate information about academic programs and services (e.g., special education, gifted and talented, bilingual education, career and technical education).</li> <li>Adequate opportunities for my child to study the arts/experience creative learning.</li> <li>Adequate opportunities for my child to learn about other languages and cultures.</li> <li>Adequate opportunities for my child to use technology.</li> </ul>		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"> <li>• Attended a school or class event, such as a play, dance, sports event, or science fair.</li> </ul>			69.2%
<ul style="list-style-type: none"> <li>• Served as a volunteer in this child's classroom or elsewhere in the school.</li> </ul>			33.9%
<ul style="list-style-type: none"> <li>• Attended a general school meeting, for example, an open house, or a back-to-school night.</li> </ul>			73.6%
<ul style="list-style-type: none"> <li>• Gone to a parent-teacher conference with this child's teacher.</li> </ul>			48.2%
<ul style="list-style-type: none"> <li>• Participated in fundraising for the school.</li> </ul>			47.5%
<ul style="list-style-type: none"> <li>• Met with a guidance counselor in person.</li> </ul>			25.9%
My child spends time at school reflecting about how to be a responsible citizen.		62.3%	

## Accountability Ratings

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The Texas Education Agency will be delaying the issuance of the final rules and ratings for 2023 until Fall of 2023. In 2022, the 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

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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.

**Excess Local Revenue** – Previously referred to as recapture, under TEC Chapters 41-49 this statute requires districts to share their local tax revenue with other school districts.

**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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