

# 2025-2026 Official Budget

## Arlington Independent School District

690 East Lamar Blvd Arlington, TX 76011

<https://www.aisd.net/>

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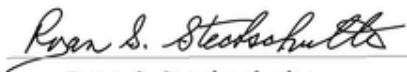
This Meritorious Budget Award is presented to:


# ARLINGTON INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2024-2025.

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



  
Ryan S. Stechschulte  
President

  
James M. Rowan, CAE, SFO  
CEO/Executive Director



# Budget Introduction

Beginning with the 2025-2026 budget book, Arlington Independent School District has chosen to implement a digital budget book platform to present its budget information. This transition provides a refreshed and more dynamic alternative to the traditional PDF format. Our goal is to offer an enhanced reading experience that makes data easier to navigate and ensures greater accessibility for individuals with disabilities. At the same time, the budget book will continue to be available for download as a PDF to accommodate the preferences of all readers.

The following document represents the financial plan for the Arlington Independent School District for the 2025-2026 fiscal year. The Board of Trustees adopted the budget on June 17, 2025, and the supporting tax rate was adopted on September 4, 2025, after certified property values were released by the Tarrant Appraisal District. The District's fiscal year began on July 1, 2025, and ends on June 30, 2026.

This budget document is organized into the following major sections:

- **Executive Summary** – introduces the annual budget and provides a high-level summary of key information. It offers a quick overview of the budget's priorities, financial outlook, and major highlights, guiding readers through the rest of the document.
- **Organizational Section** – outlines the framework guiding the development and management of the District's budget, including the Strategic Plan, organizational and financial structure, and key statutes, policies, and procedures.
- **Financial Section** – details the District's board-adopted budgeting process, with financial schedules comparing the new budget to prior year actuals and current forecasts. It includes key changes from the previous year and highlights trends impacting budget decisions and long-term planning.
- **Informational Section** – offers a summary of key financial and operational data, including trends over time and future projections. It provides context for the budget by highlighting important factors such as funding sources, resource allocation, and organizational performance.

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 fourteen fiscal years.

This annual document is designed to provide transparent, accessible insight into the District's financial health—past, present, and projected. Our goal is to simplify complex financial data and planning processes into an easy-to-understand format, while aligning our fiscal outlook with the strategic goals of the School District.

## Pre-K Palooza in Full Swing!



# Executive Summary

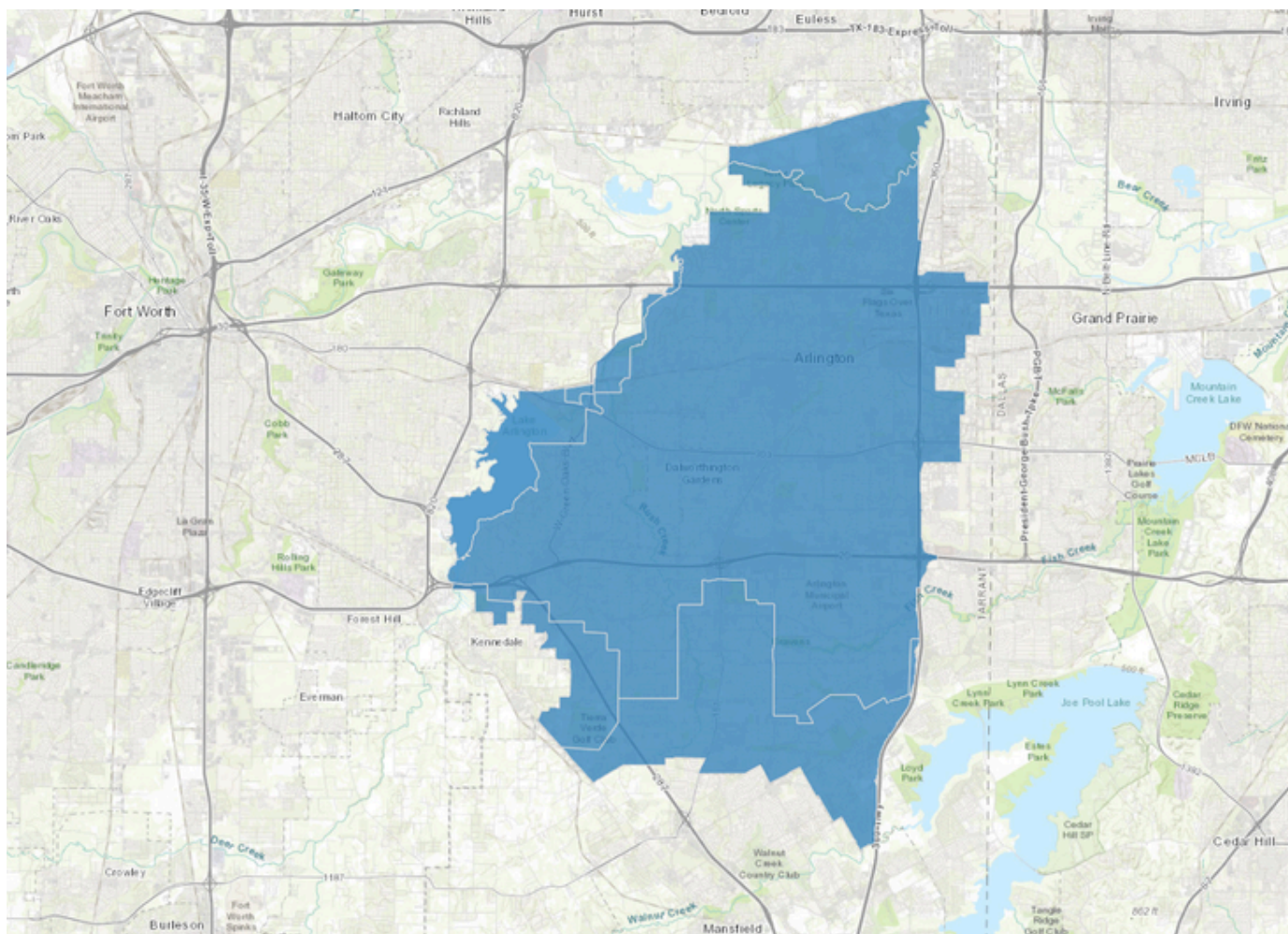


**Joey Rodriguez Junior High**  
2019 Bond Project



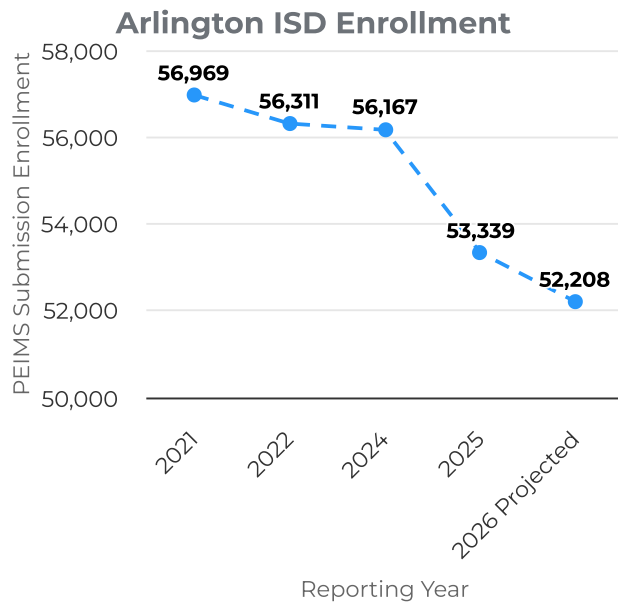
# School District Information

The Arlington Independent School District was established in 1902 as a political subdivision of the State of Texas. Strategically located midway between Dallas and Fort Worth, the District serves students across four municipalities: the City of Arlington, the Tarrant County portion of the City of Grand Prairie, the Town of Pantego, and the City of Dalworthington Gardens. Arlington ISD is fully accredited by the Texas Education Agency and operates under the regulatory framework of the Texas Education Code, as established by the Texas State Legislature.



**Arlington ISD Boundaries**

# District Demographics



The District has 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, 53 elementary schools, one Pre-K Education Center, two alternative campuses, and one Athletic Center. Additionally, the district has Pre-K at 50 other locations, one elementary leadership academy, STEM at one high school and one elementary campus, one elementary world language academy, and fine arts/dual language academies at one high school, one junior high school, and two elementary campuses.

Like many public school districts across the state, Arlington ISD is facing a decline in student enrollment. Projections estimate enrollment at 52,208 students for the 2025-2026 school year, more than 1,000 fewer than the actual count recorded in October 2024. This trend reflects a broader shift across Texas, where families now have an increasing number of educational choices, including charter schools, private schools, and other alternative learning environments.

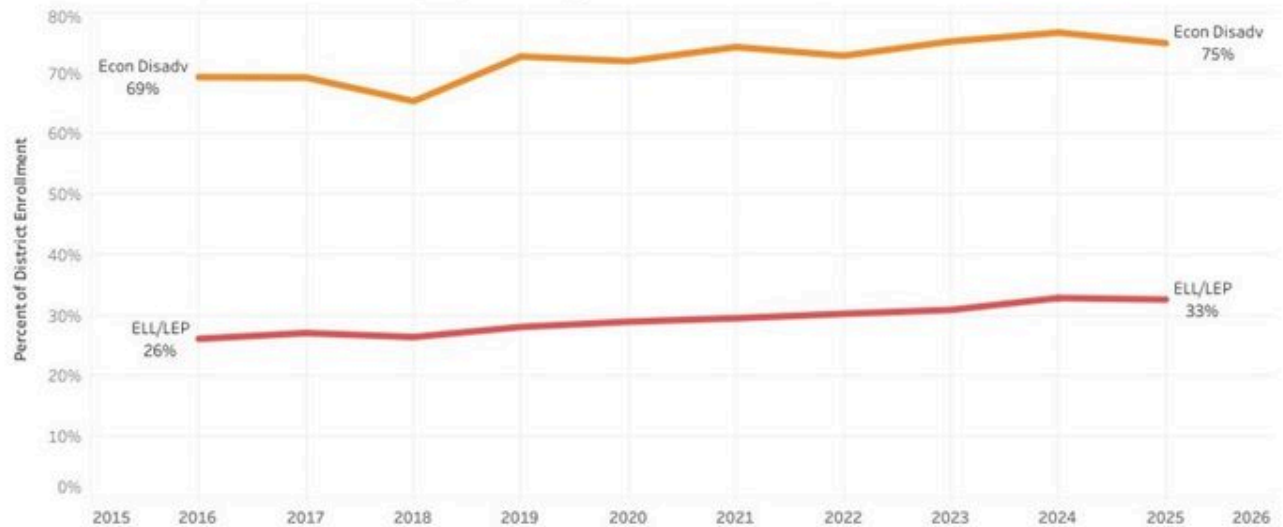
Another significant shift affecting the District is the changing demographics of its student population, particularly the increase in economically disadvantaged students. In 2016, 69% of students were identified as economically disadvantaged; by 2025, that figure had risen to 75%. This demographic shift can lead to increased costs for programs such as Bilingual Education and English as a Second Language (ESL), which are essential in supporting student success. Additionally, the District has seen a rise in the number of students receiving special education services between 2019 and 2024, further influencing programmatic and resource needs.

The total population in the city of Arlington has increased by approximately 11% since the 2010 census; however, Arlington ISD's enrollment has decreased by nearly 17%, or 8,999 students. The District's student population and the student demographics have changed. The Hispanic population has grown from 45% to 49% of students while the white population has changed from 22% in 2014-2015 to 16% in 2023-24.

# Economically Disadvantaged and English Language Learners

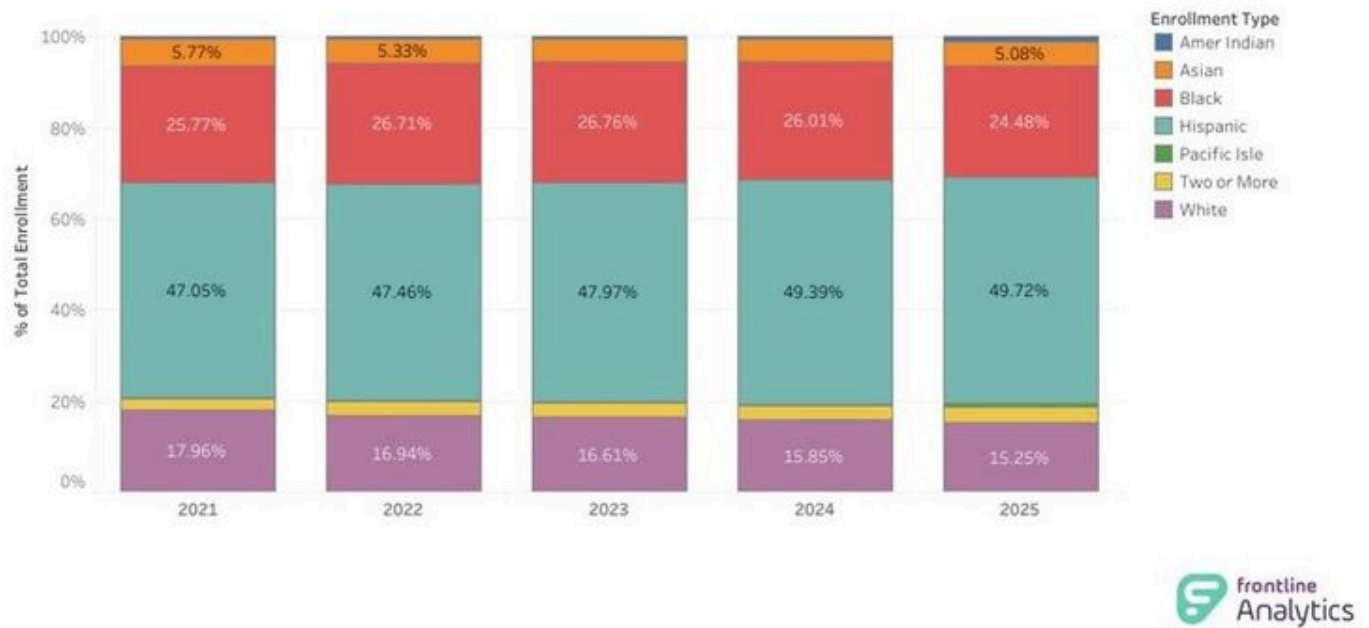
Since 2016

**Low income students and English Language Learners can require additional support.** The chart below shows how enrollment for these two subgroups has changed over time and in relation to total district enrollment.



# Racial and Ethnic Composition of the Student Population

Since 2021



# Board of Trustees

Governing the school district is the primary role of a school board. School board members are guardians of the public trust and, through the policies they make, are ultimately responsible for the success or failure of local public education. These policies dictate the standards and philosophy by which schools are run, and the criteria used to judge whether they are being run well. The board serves as the advocate for educational excellence for the community's youth and puts those interests first. - Texas Association of School Boards

Board Member Name	Board Position	Place	Term End Year
<b>Justin Chapa</b>	President	5	2028
<b>Sara McMurrough</b>	Vice President	1	2027
<b>Brooklyn Richardson</b>	Secretary	6	2026
<b>Melody Fowler</b>	Board Member	2	2027
<b>Larry Mike</b>	Board Member	3	2027
<b>David Willbanks</b>	Board Member	4	2028
<b>Leanne Haynes</b>	Board Member	7	2026

## Board Members

*Biographical Summaries on the Following Pages*

Trustees are elected by registered voters of the school district to serve staggered three-year terms. Each May, two or three positions are filled through annual elections. All trustees serve the district on a voluntary basis and receive no compensation for their service.

Pictured to the right are:

Standing from left: Leanne Haynes, Superintendent Dr. Matt Smith, David Wilbanks, Larry Mike and Melody Fowler

Seated From left: VP Sarah McMurrough, President Justin Chapa and Secretary Brooklyn Richardson





# District Leadership

Cabinet

Dr. Matt Smith	Superintendent
Dr. Jennifer Collins	Deputy Superintendent
Dr. Steven Wurtz	Chief Academic Officer
Taina Northington	Chief Communications Officer
Norberto Rivas	Interim Chief Financial Officer
Dr. Michael Hill	Chief Operations Officer
Dr. Bret Champion	Chief Schools Officer
Scott Kahl	Chief Talent Officer
Alexis Palacios	Interim Chief Internal Auditor
Dr. Christi Buell	Assistant Superintendent of Academic Services
WM. Kelly Horn	Assistant Superintendent of Facility Services
Dr. Natalie Lopez	Assistant Superintendent of Research & Accountability
Vacant	Assistant Superintendent of Technology

# District Leadership

## Executive Directors

Aaron Perales	Executive Director of Engagement, Equity and Access
Corey Robinson	Executive Director of Facility Services
Bridget Lewis	Executive Director of Financial Services
David Lewis	Executive Director of Food & Nutrition Services
Dolloreess Johnson	Executive Director HR Employee Development & Relations
Dr. Shahveer Dhalla	Executive Director of School Leadership
Dr. Theodore Jarchow	Executive Director of School Leadership
Dr. Stephanie Lee	Executive Director of School Leadership
Dr. Claudia Morales	Executive Director of School Leadership
Grayson Toperzer	Executive Director of School Leadership
Dr. Shelly Osten	Executive Director of School Leadership
Patty Bustamante	Executive Director of Specialized Learning Services
Vacant	Executive Director of Teaching & Learning
Barry Fox	Executive Director of Transformational Learning

# District Leadership

## Senior Directors

Shane Smith	Senior Director of Technology Support & Customer Service
Holly Stambaugh	Senior Director of HR Compensation, Benefits & Risk Management

# Justin Chapa

President



Mr. Chapa joined the Board in September 2017. He and his wife are Arlington natives, graduates of Sam Houston High School, and parents of three AISD students. Mr. Chapa has a long history of service to the Arlington and AISD community. He has served on the Boards of Directors of United Way of Tarrant County, the Arlington ISD Education Foundation, the Arlington Public Library Foundation, and Leadership Arlington, through which he helped direct the Youth Leadership Arlington Program. Before his Board tenure, Mr. Chapa served for many years on the AISD's Financial Futures Committee, Citizens Bond Oversight Committee, and Capital Needs Steering Committee. He frequently speaks to students about college and career issues and, with a friend, co-founded a scholarship program for seniors at Sam Houston High School that has awarded over \$50,000 since 2007.

Mr. Chapa earned a Bachelors in Government with honors from Harvard University, a Masters in Education from the Stanford Graduate School of Education, and a Juris Doctorate from Stanford Law School, where he served on the Executive Boards of the *Stanford Law Review* and the *Stanford Journal of Civil Rights & Civil Liberties*. Between college and graduate school, Mr. Chapa taught 12th Grade Government and Economics at Rivera High School in Brownsville, Texas, as part of Teach for America. He started his legal career working for federal district- and appellate-court judges before entering private practice as a civil litigation and appeals attorney. Among other accolades, he has been selected as a "Rising Star" in Appellate Law and Civil Litigation by *Super Lawyers*, a recipient of the *Fort Worth Business Press's* "Stewardship Award," and a "40 Under 40" honoree by *Arlington Today*.

# Sarah McMurrough

Vice President



Sarah McMurrough was elected to the board in May of 2021. She is married to Dr. Chris McMurrough, and they are the proud parents of two AISD students, Danny and Henry. Mrs. McMurrough graduated from AISD's Bowie High School and returned to Arlington to begin her teaching career. Mrs. McMurrough holds bachelor's and master's degrees in education. Mrs. McMurrough taught 4th grade in Arlington ISD for 12 years, where she was honored as Teacher of the Year at Lynn Hale Elementary, AWARE Award (2nd-4th Grade) Winner, and Arlington Optimist Teacher of the Year. She is the founding sponsor of Little Ladies, a student organization that promotes positive self-esteem and leadership development for upper elementary-aged girls at Little Elementary.

Mrs. McMurrough now supports 3rd-4th grade ELAR teachers as a districtwide literacy coach in Mansfield ISD. She facilitates professional development sessions, curates ELAR curriculum resources, and directly supports teachers and students in classrooms throughout the district. Outside of work, Mrs. McMurrough volunteers as a Sunday school teacher at Westminster Presbyterian Church in Arlington and a PTA member at Little Elementary. Mrs. McMurrough is also the grant committee chairperson for the Theta Alpha Chapter of Delta Kappa Gamma, an international society of key women educators.

# Brooklyn Richardson

Secretary



Brooklyn Richardson is in the third year of her first term serving on the Arlington ISD School Board. Elected by her colleagues as board secretary, she also plays a leadership role as one of the board officers. In addition to her work on the board, Brooklyn is the Director of Youth and Children's Ministries at Westminster Presbyterian Church, where she is affectionately known as "Ms. Brooklyn" by her students. Her life verse is 1 John 4:19, which she lives out by serving others through action.

A passionate advocate for public education and social justice, Brooklyn is dedicated to making a positive impact in the Arlington community. Her work aligns with her family's long-standing legacy of service to local communities. This year, she chairs the district committees for Financial Futures and Citizens Bond Oversight, and serves on the Audit Committee. She is also involved in the New Day Backpack Ministry, which provides food for AISD students over the weekend, and serves on the Dental Health Arlington Board.

Brooklyn has been active in education and service for over a decade. She has served on multiple site-based Decision-Making Committees for AISD schools and has supported the district even before her own children were enrolled. She has also held leadership positions with the PTA, served on the Executive Board of the Early Learning Center at Trinity United Methodist Church, and currently co-leads a Girl Scout Troop.

Beyond her professional and volunteer commitments, Brooklyn enjoys spending time in the classroom, reading with students, and observing them during regular school days. She believes these moments—when students and teachers are most at ease—are when the real impact of education happens.

When not at a school campus or the church, she can be found enjoying a Diet Coke, eating Mexican food at her favorite restaurant, Paula's, or spending quality time with her husband, Keith Richardson, and their 9th-grade daughter, Nolie, and 6th-grade son, Reid. Both are proud Arlington ISD students! She is also a devoted pet parent to three rescue dogs, her cat Fredricka, and her bearded dragon, Cream-Puff.

# Melody Fowler

Board Member



Melody Fowler was elected to the Board in 2018. She is married to Larry Fowler and they have one son that is a graduate of AISD. Mrs. Fowler earned a Bachelor of Arts from the University of Texas at Austin and her Masters of Arts from Texas Woman's University. She has taught for over 30 years at both public schools and at the college level. Mrs. Fowler currently works at Arlington Baptist University as VP of Institutional Effectiveness and a Professor of English.

Mrs. Fowler has volunteered to serve on many Arlington and AISD boards. She serves on the Board of Arlington Life Shelter, MPAC Arlington, Fund Raising Committees for Open Arms Health Clinic and the Board of Arlington Charities. She also belongs to The Rotary Club of Arlington, Greater Arlington Chamber of Commerce, the Women's Alliance and Women Inspiring Philanthropy. Mrs. Fowler volunteered extensively for AISD PTA's serving as room mom, grade rep, Site-Based Decision Making Teams, and President of the PTA at both the junior high and high school levels and was the recipient of the PTA Life Membership Award. Each year, Mrs. Fowler awards an athletic scholarship at Martin High School in honor of her late nephew.

# Larry Mike

Board Member



Larry Mike, elected to the Arlington Independent School District Board of Trustees in May 2024 with a term expiring in May 2027, is a distinguished family law attorney and co-owner of Premier Drug & DNA Testing Services, LLC, where he provides reliable, court-admissible testing solutions for families, workplaces, and legal professionals. Additionally, he serves as a board member for Alliance For Children, a nonprofit dedicated to supporting abused and neglected youth, reflecting his commitment to justice and child advocacy.

A former Special Agent with the Air Force Office of Special Investigations (AFOSI), Mr. Mike served in the United States Air Force from 1996 to 2006. He earned his Bachelor of Arts from Bellevue University in 2007 and his Juris Doctor from Texas Wesleyan School of Law (now Texas A&M University School of Law) in 2011. Married to Yesha Patel, a distinguished attorney and Partner at Thompson Coe in Dallas, Mr. Mike combines professional excellence with a mission-driven approach to community service.

## David Wilbanks

Board Member



David Wilbanks was elected to the Board in 2019 and currently works as a business consultant in private equity. He and his wife are both Tarrant County natives and longtime Arlington residents. Mr. Wilbanks graduated from the University of Texas at Austin with a BS in Electrical and Computer Engineering. He also attended UTA for post-graduate work in business and marketing before moving to Silicon Valley to start his software career. Mr. Wilbanks moved back to Texas in 1995 and chose Arlington to make his home and start his own software company. Mr. Wilbanks has served on a number of educational committees and boards in Arlington over the years; including the Arlington ISD Education Foundation, AISD's Financial Futures Committee, Citizens Bond Oversight Committee, and the Capital Needs Steering Committee. He also served for over 12 years on the board of the Butler Dads Club and is an Honorary PTA Life Membership Award recipient.

## Leanne Haynes

Board Member



Leanne Haynes was elected to the Board of Trustees in May 2023. Leanne was raised by her father in Chula Vista, CA and now lives in Arlington with her husband Eric and their two children, both students in the AISD. Leanne was a member of the water polo team at Chapman University and graduated with a BA in Political Science and Communications with a minor in English language.

Leanne has spent her entire adult life selflessly dedicating her time and talents to the people in her community. She has served as the President of the Arlington Council of PTAs, as well as on the AISD Financial Futures Committee, AISD Code of Conduct Committee, Corey Academy Site Based Decision Making Committee, the Cook Children's Surgical Family Advisory Committee, the Cook Children's Pediatric ICU Family Advisory Committee, and the Advocates for Special People board. She is also a familiar face on many campuses throughout the district because of her dedication to many local PTAs, volunteering whenever and wherever there is a need, and mentoring the leaders of various PTAs who need some extra help and guidance.

On top of her volunteerism, Leanne has been a prominent leader in the Girl Scouts USA community, serving as a troop leader for 12 years. She has watched the same group of girls grow up under her mentorship, and she finds this particular opportunity to be one of the most fulfilling callings she has had. In addition to leading her troop, Leanne has had the opportunity to serve in higher leadership roles with Girl Scouts USA on the state level, broadening her scope and influence.

# Goals and Objectives



The annual budget process involves the development of the expenditure budget and is typically aligned with the district's adopted strategic plan. While the strategic plan is still under development, it is expected to be presented to the Board of Trustees by the time of this publication. In the meantime, the Board has adopted five guiding priorities—Academic Growth, Culture, Safety and Discipline, Marketing and Engagement, and Resources. These priorities, along with their corresponding progress measures, form the foundation of this year's general operating fund budget and are outlined in detail throughout this budget book.

## Allocation of Human & Financial Resources

Strategic staffing and placement are essential to effective budget management. For the 2025–2026 fiscal year, the District has 115 more positions across all funds compared to the 2024–2025 Public Education Information Management System (PEIMS) submission. This increase reflects both a rise in special education staffing and the limitations of PEIMS data, which captures only filled positions at the time of the fall submission and does not account for vacancies. In contrast, budgeted figures include both filled and unfilled positions.

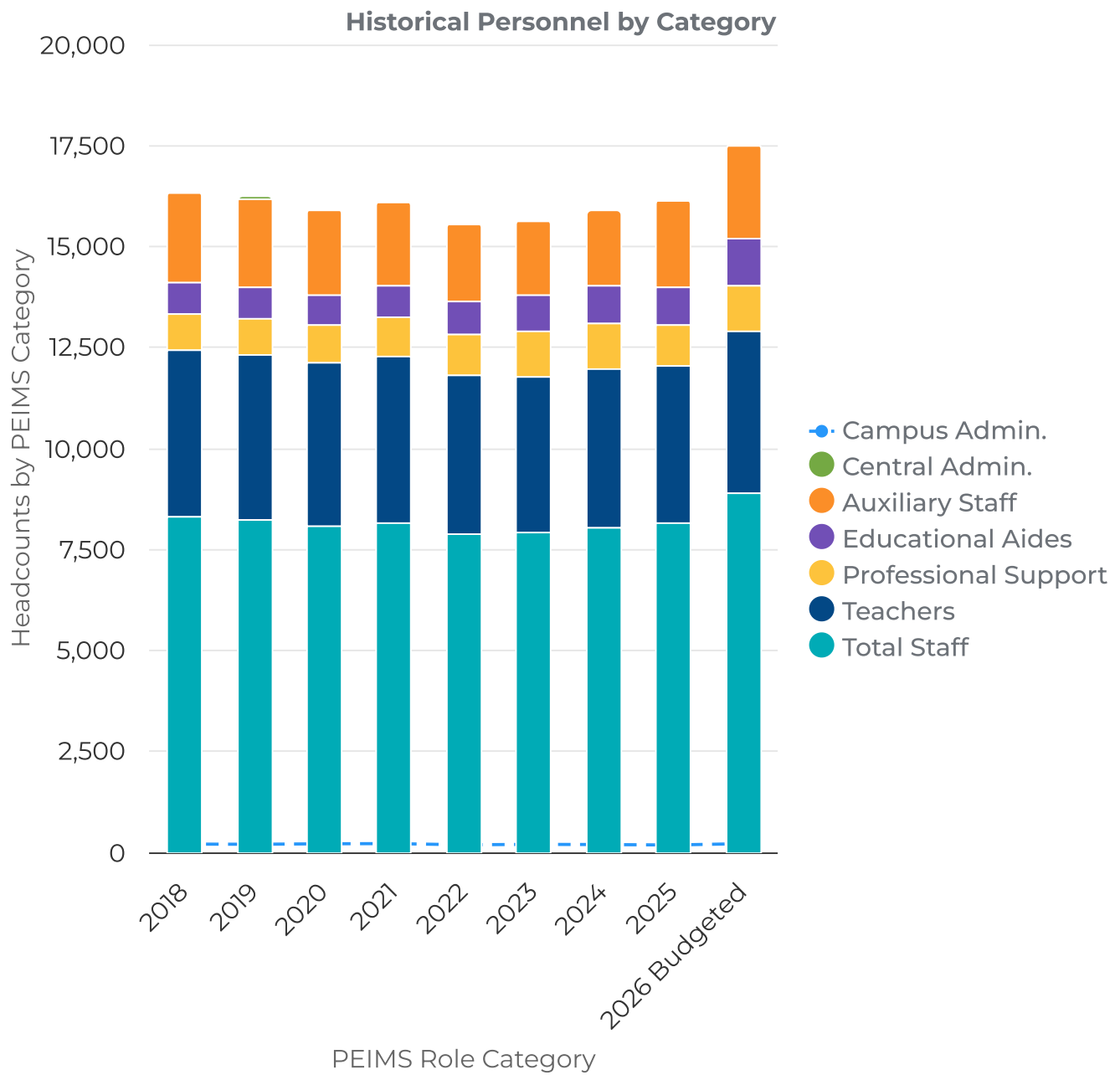
The 2025–2026 general fund budget reflects a net increase of approximately 60 positions compared to the 2024–2025 position summary report. This growth is largely attributed to staffing increases in special education. While special education classrooms follow established staffing ratios, those ratios often fluctuate in response to the individualized needs of students.

To promote more efficient class sizes, the District's six traditional high schools are staffed at 95% of their projected student enrollment. Staffing levels at these sites may be further adjusted based on the proportion of teaching staff who also serve as athletic coaches.

Across all sites, the District continues to evaluate and refine staffing strategies for both on- and off-campus programs. These efforts are guided by a commitment to maintaining high levels of student support while ensuring responsible fiscal management.

Texas school districts report staff data through the Public Education Information Management System (PEIMS). The chart below presents the District's submitted data to the Texas Education Agency (TEA) beginning with the 2018 reporting year.

Please note: Figures for the 2025–2026 year reflect budgeted positions only, regardless of funding source or whether the positions are filled or vacant.



## District Mission, Vision and Beliefs



- The mission of Arlington ISD is to empower and engage all students to be contributing, responsible citizens striving for their maximum potential through relevant, innovative and rigorous learning experiences.
- The vision of Arlington ISD is that we will be the premier school district and a leader in education.



- Our success depends on:
  - 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.



# How We Build the Budget: Process and Timeline

The State (Texas Education Code Sections 44.002-44.006), the Texas Education Agency (Financial Accountability System Resource Guide and Commissioner Rules), and Local Board Policy formulate the legal requirements and policies for the District's 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 function 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.

## Budget Preparation Timeline

- **March 2024**  
Payroll Budget Preparation and Evaluation Revenue Estimates Discussed and Refined
- **May 2024**  
Board Engages in Budget Discussion
- **June 2024**  
Budget Discussions Prompt Board Action
- **September 2024**  
Budget Planning Begins
- **October 2024**  
Budget Planning Begins
- **November 2024**  
Enrollment Projections Reviewed and Finalized
- **December 2024**  
Campus Staffing Begins
- **February 2025**  
Expenditure Budget Review Begins
- **June 2025**  
Propose and Adopt Budget

# Budget Process

- 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. 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 Services Departments. Changes and/or corrections are made to the budgets as warranted.
- Budget updates are presented to the Board of Trustees, Financial Futures Committee (“FFC”) and the District Instructional Decision-Making Committee (“DIDC”) at work sessions at various times from March through June.
- The Tarrant Appraisal District (“TAD”) releases estimates of certified property values on April 30th and May 15th. These estimates and the historical relationship between those values and fiscal year revenue, are used to determine the anticipated property tax revenue. This budget will be amended, as necessary, to reflect certified property values released by TAD on July 25th.
- Certified values are used to determine the property tax revenues that can be generated for the General Operating Fund and the Debt Service Fund.
- The Superintendent presents his preliminary budget to the Board of Trustees in June. The Board discusses the preliminary budget and may direct additions and/or changes to the budget.
- The Board holds a state-mandated public hearing on the proposed budget and tax rate before considering 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 30th. The budget is adopted at the function 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 25th.
- Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to School Districts. Budgeted amounts presented in the financial statements are as originally adopted or as amended by the Board of Trustees.
- Except for Special Revenue Funds, the Board of Trustees approves all budget amendments that change the appropriation amount at the function 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 by more than one fiscal year.

# Budget Calendar

Date	Description	Responsible Department
<b>Thursday, August 15, 2024</b>	Financial Update - FY2024 Update and FY2025	Board of Trustees Discussion Item
<b>Thursday, September 19, 2024</b>	Budget Amendment #1 - Department and Campus Cross-Function Budget Changes	Board of Trustees Consent Item
<b>Tuesday, October 15, 2024</b>	Budget Workshop #1 - Budget Development /Timeline, Closing the Budget Gap, FY26 Priorities	Board of Trustees
<b>Tuesday, October 15, 2024</b>	Budget Amendment #2 - Department and Campus Cross-Function Budget Changes	Board of Trustees Consent Item
<b>Tuesday, October 15, 2024</b>	Financial Update	Board of Trustees Discussion Item
<b>Friday, October 25, 2024</b>	2024-25 PEIMS Snapshot Enrollment Data Submitted to Financial Services Division Leadership	PEIMS
<b>Monday, November 11, 2024</b>	Superintendent's Executive Council Meeting	Superintendent's Office
<b>Friday, November 22, 2024</b>	Student Enrollment Projections	Research and Accountability
<b>Monday, December 2, 2024</b>	Superintendent's Executive Council Meeting - Budget Workshop	Superintendent's Office
<b>Tuesday, December 3, 2024</b>	Principal Operations Meeting - Budget Workshop	Financial Services Leadership Budget and Finance
<b>Friday, December 6, 2024</b>	TEAMS Budget Entry Available	Budget and Finance Office
<b>Friday, December 6, 2024</b>	Cabinet Members Share Out with Their Teams Their Expectations to Review Each Budget Owner's FY2026 Budget Request	Superintendent's Cabinet
<b>Thursday, December 12, 2024</b>	Moak Casey campus staffing study results (projected)	Human Resources

Date	Description	Responsible Department
<b>Thursday, December 12, 2024</b>	Budget Amendment #3 - Department and Campus Cross-Function Budget Changes and FY2024 YE Audit Reconciliation to Bond Funds	Board of Trustees Consent Item
<b>Monday, January 6, 2025</b>	Superintendent's Executive Council Meeting	Superintendent's Office
<b>Thursday, January 16, 2025</b>	Approval of Staffing Ratios	Board of Trustees Action Item
<b>Thursday, January 16, 2025</b>	2024-25 PEIMS Fall Resubmission	PEIMS
<b>Monday, January 27, 2025</b>	Cabinet Members Have Reviewed and Approved Each of Their Budget Owner's FY2026 Budget Requests [Any New Requests Route to Cabinet]	Superintendent's Cabinet
<b>Tuesday, January 28, 2025</b>	Potential Staffing changes	Human Resources
<b>Friday, January 31, 2025</b>	Recommend Reorganization requests submitted to HR with effective implementation at the beginning of the new fiscal year	Department Leaders
<b>Monday, February 3, 2025</b>	Begin Elementary Staffing Conferences	Human Resources
<b>Monday, February 3, 2025</b>	Superintendent's Executive Council Meeting - Midyear Accountability Response	Superintendent's Office
<b>Monday, February 3, 2025</b>	Budget requests submitted in TEAMS from Departments and Elementary Campuses Includes all specialized programming budgets afforded by general operating fund.	Budget Owners
<b>Wednesday, February 5, 2025</b>	Fiscal Year Historical Actuals - FY26 Request Due to Financial Services Leadership	Budget and Finance Office
<b>Monday, February 10, 2025</b>	Budget Owner Request Reviews Begin	Budget and Finance Office
<b>Friday, February 14, 2025</b>	Moak Casey department staffing study results (projected)	Human Resources
<b>Friday, February 21, 2025</b>	Budget requests due in TEAMS from Secondary Campuses	Budget Owners
<b>Monday, March 3, 2025</b>	Superintendent's Executive Council Meeting	Superintendent's Office

Date	Description	Responsible Department
<b>Wednesday, March 5, 2025</b>	New Year Position Initialization Processes finalized Includes Any Impacts to Budget Snapshot	Payroll, Technology and Human Resources
<b>Thursday, March 13, 2025</b>	Budget Amendment #4 - Department and Campus Cross-Function Budget Changes and 3rd Six Weeks Revenue Update and All of Adopted Budget Fund Updates	Board of Trustees Consent Item
<b>Thursday, March 13, 2025</b>	Financial Update	Board of Trustees Discussion Item
<b>Friday, March 14, 2025</b>	Budget Owner Request Reviews Finalized	Budget and Finance Office
<b>Friday, March 28, 2025</b>	Last day to enter requisitions for FY2025 campus budget funds	All Campuses
<b>Monday, March 31, 2025</b>	Staffing Conferences Completed	Human Resources
<b>Monday, April 7, 2025</b>	Superintendent's Executive Council Meeting	Superintendent's Office
<b>Friday, April 11, 2025</b>	All adjustments are posted in TEAMS HR system	Human Resources
<b>Monday, April 14, 2025</b>	Create Budget Snapshot	Budget and Finance Office
<b>Thursday, April 17, 2025</b>	Last day to enter requisitions for FY2025 department budget funds Last day to enter requisitions for Special Revenue Funds	All Departments Special Revenue Budget Owners
<b>Monday, April 21, 2025</b>	TASB Market Analysis Presented to Senior Leadership Huddle Cabinet	Human Resources
<b>Monday, April 28, 2025</b>	Human Resources Validation of Snapshot	Human Resources
<b>Thursday, May 1, 2025</b>	Certified Estimated Values	Tarrant County Appraisal District
<b>Monday, May 5, 2025</b>	Superintendent's Executive Council Meeting	Superintendent's Office

Date	Description	Responsible Department
<b>Monday, May 5, 2025</b>	Bond Budgets Input into TEAMS	Bond Budget Owners
<b>Monday, May 5, 2025</b>	TASB Market Analysis Presented to Board Finance Committee	Human Resources
<b>Thursday, May 8, 2025</b>	Preliminary Snapshot to Executive Director and Assistant Superintendent of Financial Services	Budget and Finance Office
<b>Thursday, May 15, 2025</b>	TASB Market Analysis Findings Presentation to Board of Trustees	Human Resources
<b>Tuesday, May 20, 2025</b>	Last day to enter requisitions for Activity Funds (461) & (865)	All Campuses
<b>Tuesday, May 20, 2025</b>	Post Budget Summary on Website, Publish Budget and Tax Rate Advertisement of Public Hearing in Newspaper	Financial Services Leadership Budget and Finance
<b>Monday, June 2, 2025</b>	Superintendent's Executive Council Meeting	Superintendent's Office
<b>Thursday, June 5, 2025</b>	Public Hearing on Budget and Tax Rate	Board of Trustees Public Hearing
<b>Tuesday, June 17, 2025</b>	2024-2025 Final Budget Amendment	Board of Trustees Consent Item
<b>Tuesday, June 17, 2025</b>	Adopt FY 2025-26 Budget ( Must be adopted by June 30, 2025)	Board of Trustees Action Item
<b>Wednesday, June 18, 2025</b>	Post Adopted Budget on Website	Budget and Finance Office
<b>Friday, July 25, 2025</b>	Certified Appraised Values	Tarrant County Appraisal District (TAD)
<b>September 2025</b>	Adopt Tax Rate	Board of Trustees

# Summary of All Budgeted Funds

The table below provides a summary of total budgeted funds for the 2025–2026 fiscal year. A detailed explanation of each fund is provided in the sections that follow.

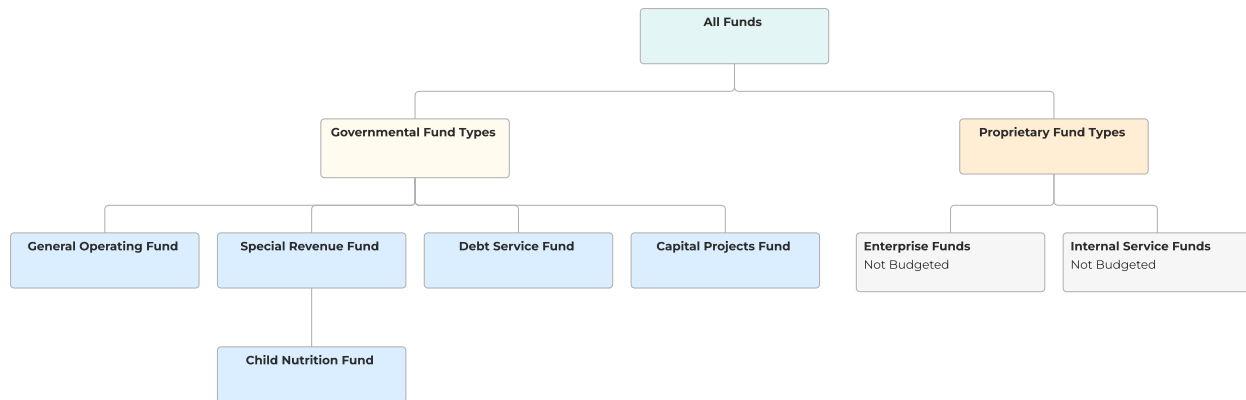
	General Operating Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total
<b>Revenues</b>					
5700 - Local Sources	333,244,604	125,275,153	17,820,929	4,758,183	481,098,869
5800 - State Sources	276,833,447	9,894,794		143,037	286,871,278
5900 - Federal Sources	4,933,002	66,162		28,397,728	33,396,892
Other Sources	57,000,000				57,000,000
<b>Total Revenue and Other Sources</b>	<b>672,011,053</b>	<b>135,236,109</b>	<b>17,820,929</b>	<b>33,298,948</b>	<b>858,367,039</b>
<b>Expenditures</b>					
6100 - Payroll	588,354,132		1,031,408	18,419,528	607,805,068
6200 - Contracted Services	52,690,191		11,356,644	372,400	64,419,235
6300 - Supplies	23,546,449		6,875,881	15,309,039	45,731,369
6400 - Other Operating Expenses	16,443,933			224,383	16,668,316
6500 - Debt Service		124,026,353	7,800,000		131,826,353
6600 - Capital Outlay	3,991,134		314,811,000	400,000	319,202,134
Other Uses			57,000,000		
<b>Total Expenditures and Other Uses</b>	<b>685,025,839</b>	<b>124,026,353</b>	<b>398,874,933</b>	<b>34,725,350</b>	<b>1,242,652,475</b>
<b>Budgeted Surplus or (Deficit)</b>	<b>(\$13,014,786)</b>	<b>\$11,209,756</b>	<b>(\$381,054,004)</b>	<b>(\$1,366,402)</b>	<b>(\$384,225,436)</b>



# Structure of All Funds

The chart below outlines the District's fund structure, including a reference to non-budgeted funds, which are not covered in this publication.

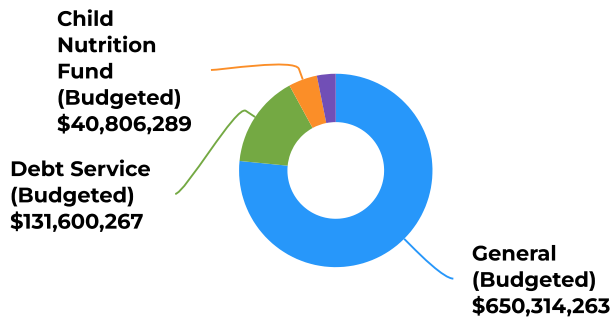
## Structure of All Funds



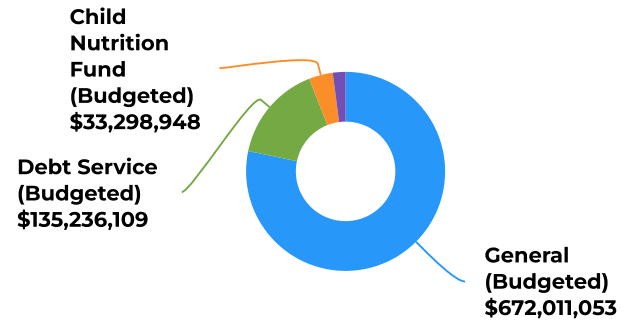
# Revenue Summary

The charts below are provided for readers to quickly see each of the District's adopted revenue budgets from FY2025 and our current budget for FY2026.

**FY2025 Adopted Revenue**



**FY2026 Adopted Revenue**



# General Fund Revenue Summary

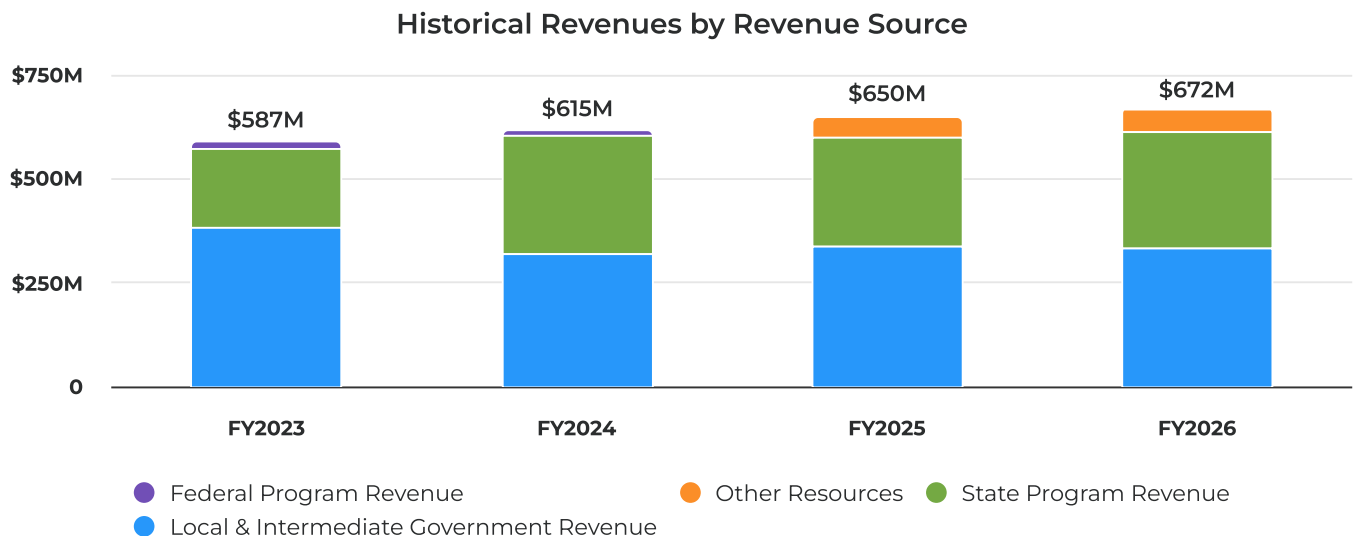
Overall, General Operating Fund revenue is projected to increase compared to the FY2025 adopted budget. Excluding the Other Resources category, General Fund revenue is budgeted to grow by \$14 million. When including this category, the total increase rises to \$22 million.

Local revenue is expected to decline by approximately \$4.2 million, or 1.3%, primarily due to anticipated refunds related to delinquent tax collections and a decrease in investment interest earnings. In contrast, State Foundation Aid is projected to increase by more than \$17 million, or 6.1%, largely driven by additional funding resulting from the 89th Legislative Session.

Federal revenue is budgeted to increase modestly, by just over \$800,000. This net change reflects a decrease in School Health and Related Services (SHARS) revenue for FY2025–2026, offset by higher indirect cost allocations associated with the Child Nutrition Fund.

## Revenues by Revenue Source

*Actuals reflected in fiscal years 2023 and 2024*



The graph above illustrates the historical and budgeted revenue for the District's General Operating Fund. Actual revenue data is shown for fiscal years (FY) 2023 and 2024, while FY2025 and FY2026 represent budgeted figures based on current financial planning.

One notable observation is the elevated level of federal program revenue in FY2023 compared to the budgeted figures for FY2025 and FY2026. This increase is primarily due to the continued receipt of indirect cost revenue from the federal ESSER (Elementary and Secondary School Emergency Relief) grant(s). Although the ESSER program formally concluded in FY2025, its financial impact remained significant in earlier years, especially in FY2023.

Looking ahead to FY2025 and FY2026, the District is planning for substantial transfers from the Local Construction Fund to the General Operating Fund. These transfers are reflected in the Capital Projects Fund and are intended to help stabilize the General Operating Fund as federal revenue sources diminish and costs to operate increase. This strategic reallocation of funds underscores the District's efforts to maintain financial balance in a post-ESSER funding environment.

FY26 Revenues by Revenue Source



The General Operating Fund Revenue for the fiscal year is composed of four categories. Local & Intermediate Government Revenue contributes \$333.2 million, which accounts for 49.59% of the total revenue. State Program Revenue follows with \$276.8 million, representing 41.19%. Other Resources provide \$57 million, making up 8.48%. Lastly, Federal Program Revenue adds \$4.9 million, comprising 0.73% of the total revenue.

Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Local & Intermediate Government Revenue	\$337,451,957.00	\$333,244,604.00	-1.25%
State Program Revenue	\$259,811,206.00	\$276,833,447.00	6.55%
Federal Program Revenue	\$4,051,100.00	\$4,933,002.00	21.77%
Other Resources	\$49,000,000.00	\$57,000,000.00	16.33%
Total Revenues	\$650,314,263.00	\$672,011,053.00	3.34%

# Debt Service Fund Revenue

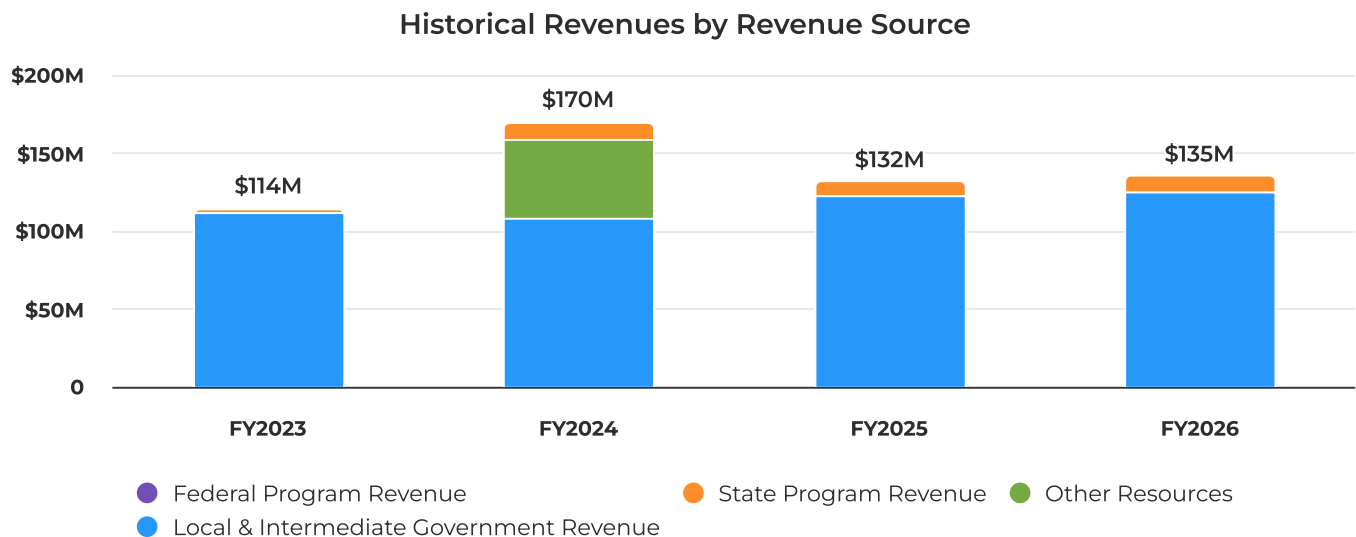
The Debt Service Fund accounts for funds accumulated to service the principal and interest payments due on general obligation bonds. District voters authorize debt when they pass bond packages to construct, renovate and equip District facilities.

On November 5, 2019, Arlington ISD 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. The final bond issuance under the 2019 Bond Program occurred in 2025.

The Debt Service Interest and Sinking (I&S) tax rate remains unchanged at \$0.2907 per \$100 of property valuation for the 2025–2026 fiscal year. This results in a surplus that provides the District with the opportunity to explore options such as bond refunding or debt defeasance. These decisions will be made in collaboration with the District's financial advisors over the course of the year to ensure alignment with long-term fiscal priorities.

## Revenues by Revenue Source

*Actuals reflected in fiscal years 2023 and 2024*



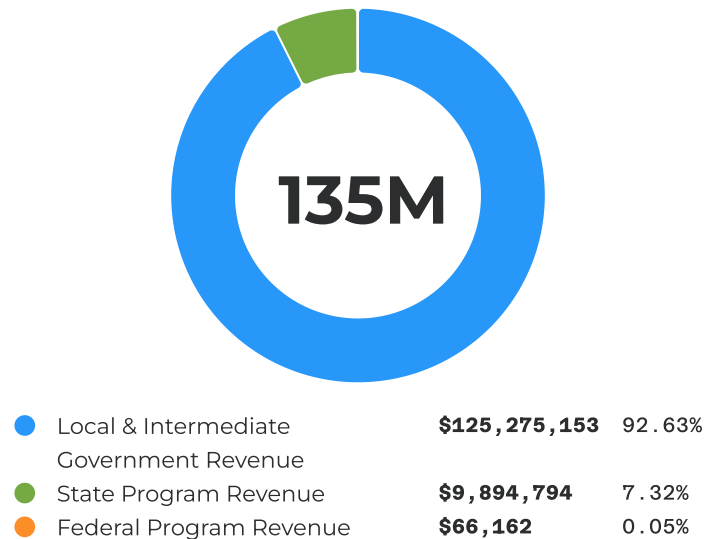
While FY2024 is not the primary focus of this year's budget book, it is helpful for new readers to understand that the Other Resources category in FY2024 reflects proceeds from the sale of the Series 2019 bonds. Unless there is a bond sale, it is not typical for this fund to show revenue in the Other Resources category.

In FY2026, the Debt Service Fund Revenue totaled \$135.2 million, marking a 2.76% increase from the previous year's \$131.6 million. The largest revenue source remained Local & Intermediate Government Revenue, which accounted for 92.63% of the total at \$125.3 million. This category increased by \$3.6 million, or 2.92%, compared to FY2025. This increase is largely from the District's projected property tax collections in FY2026.

State Program Revenue contributed \$9.9 million, representing 7.32% of the total revenue. This category saw a modest increase of \$149,508, or 1.53%, from the prior year. Federal Program Revenue decreased significantly to \$66,162, making up 0.05% of the total and reflecting a decline of \$65,948, or 49.92%, from FY2025.

Other Resources remained at \$0, consistent with the previous year. Overall, the FY2026 budget shows growth primarily driven by increases in Local & Intermediate Government Revenue and State Program Revenue, while Federal Program Revenue experienced a notable decrease.

### FY26 Revenues by Revenue Source



### Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Local & Intermediate Government Revenue	\$121,722,871.00	\$125,275,153.00	2.92%
State Program Revenue	\$9,745,286.00	\$9,894,794.00	1.53%
Federal Program Revenue	\$132,110.00	\$66,162.00	-49.92%
<b>Total Revenues</b>	<b>\$131,600,267.00</b>	<b>\$135,236,109.00</b>	<b>2.76%</b>

Federal program revenue also includes subsidies received in connection with the District's 2011 Qualified School Construction Bonds (QSCBs). These bonds were authorized under Section 54F of the Internal Revenue Code, as established by the American Recovery and Reinvestment Act (ARRA) of 2009 (Public Law 111-5) and subsequently amended by the Hiring Incentives to Restore Employment (HIRE) Act of 2010 (Public Law 111-147).

This federal program provides ongoing financial benefits to the District in the form of interest subsidies, which will continue until the bonds are fully redeemed. The budgeted revenue associated with this program is detailed in the Debt Service Schedule section of this book.

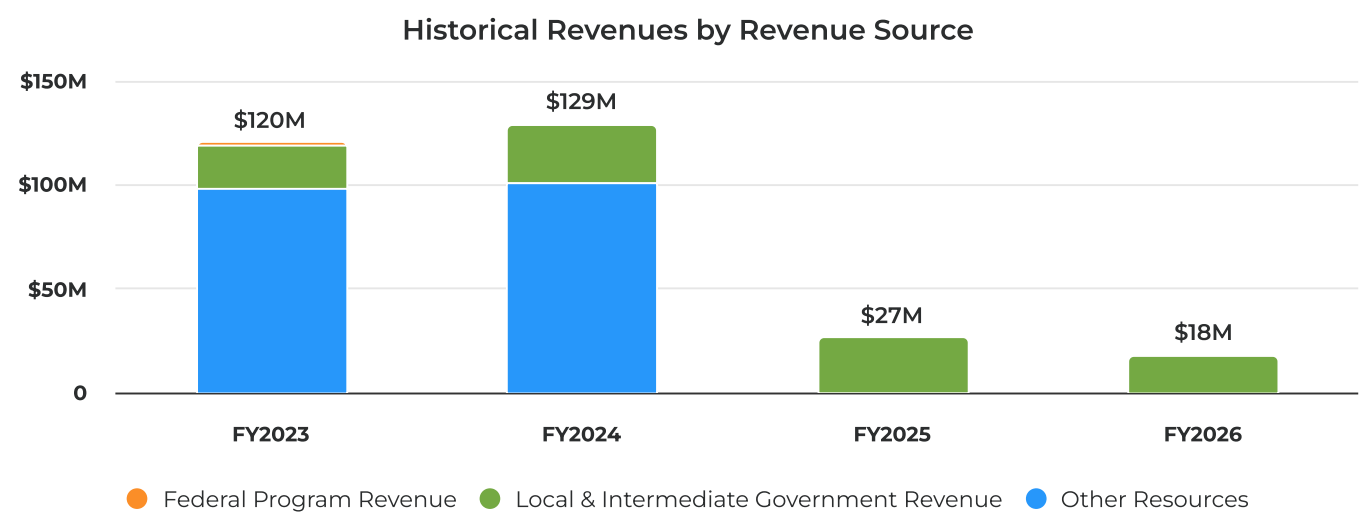
# Capital Projects Fund Revenue

The Capital Projects Fund is used to account for all proceeds from bond issuances and any investment earnings generated within the fund. These financial resources are designated for capital expenditures, including the acquisition of school sites, the construction and equipping of new school facilities, and the renovation or improvement of existing facilities.

Included within this fund is the Local Construction Fund, which supports additional facility needs across the District. All expenditures from this fund are authorized by the Board of Trustees, ensuring alignment with the District's infrastructure priorities.

## Revenues by Revenue Source

Actuals reflected in fiscal years 2023 and 2024

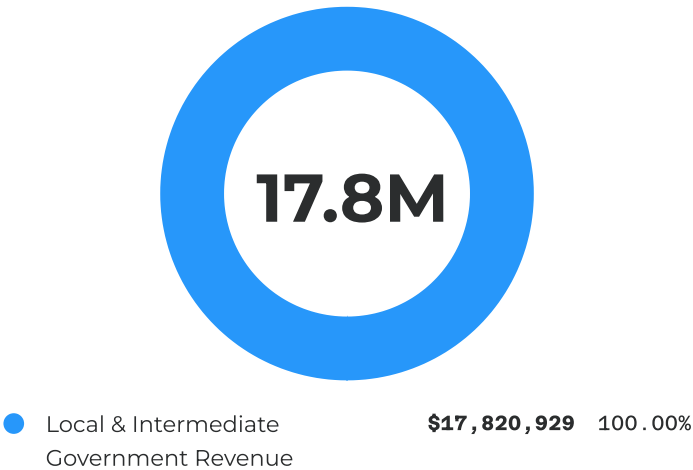


Although not directly relevant to the current fiscal year, certain historical figures included in the graph provide important context. In FY2023, the District recognized revenue in the Local Construction Fund from property sales and the closure of a prior fund, each reflected in the Other Resources category. That year also included transfers from the General Operating Fund to be available for future needs. In FY2024, the Other Resources category reflects proceeds from a bond sale. Lastly, the Federal Program revenue in fiscal year 2023 shows revenue from a federal technology grant the district received.

In FY2026, the Capital Projects Fund Revenue totaled \$17.8 million, representing a 33.13% decrease from the previous year's total of \$26.6 million. The entire revenue for FY2026 came from Local & Intermediate Government Revenue, which is from investment earnings. The District anticipates to continue to see lower interest rates, thus has budgeted these earnings modestly.

The significant reduction in Local & Intermediate Government Revenue is the primary factor driving the overall 33.13% decline in total Capital Projects Fund Revenue from FY2025 to FY2026.

FY26 Revenues by Revenue Source



As noted earlier, the Local & Intermediate Government Revenue is budgeted investment earnings.

Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Local & Intermediate Government Revenue	\$26,648,639.00	\$17,820,929.00	-33.13%
Total Revenues	\$26,648,639.00	\$17,820,929.00	-33.13%



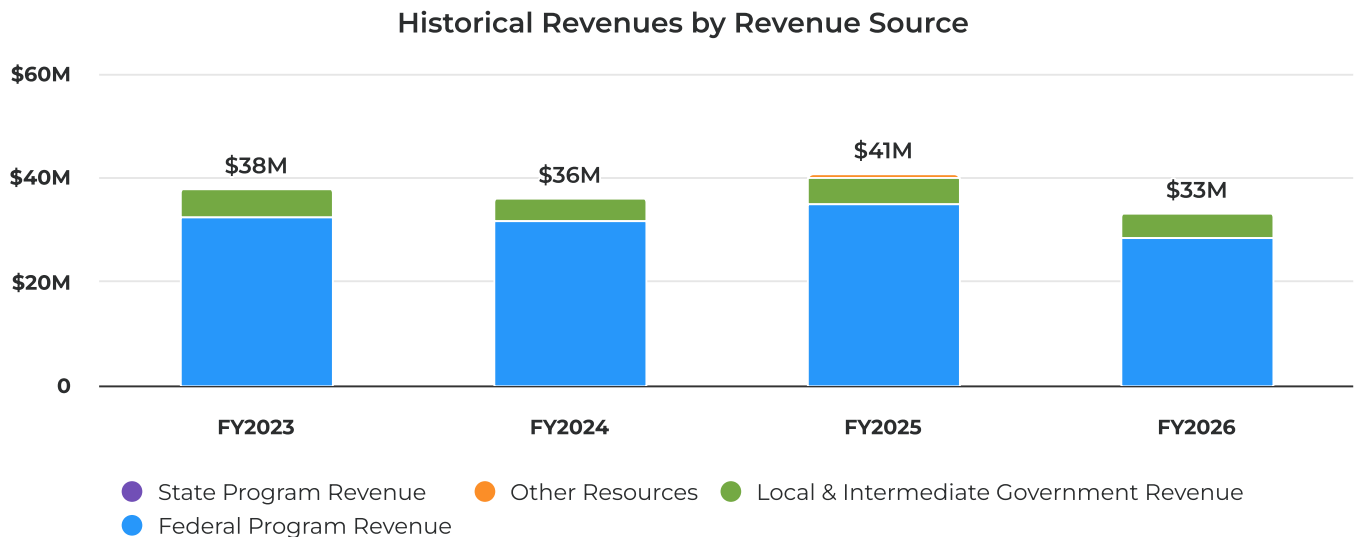
# Child Nutrition Fund Revenue

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.

Prices for school full-price lunches increased by 10 cents to \$3.60 for secondary and to \$3.35 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. Arlington ISD must increase the price for full-price lunches by a minimum of 10 cents in 2025-2026 in order to comply.

## Revenues by Revenue Source

*Actuals reflected in fiscal years 2023 and 2024*



In FY2026, Child Nutrition Fund revenue totaled \$33.3 million, an 18.4% decrease from the prior year's \$40.8 million. Federal Program Revenue remained the primary source, contributing \$28.4 million, or 85.28% of the total—a decline of \$6.6 million (18.89%). This reduction is due to two factors: a lower federal reimbursement rate in FY2026 and a prior budgeting adjustment in FY2025, where indirect costs were classified under expenditures rather than revenue per auditor guidance. This classification has since been corrected in coordination with the auditors.

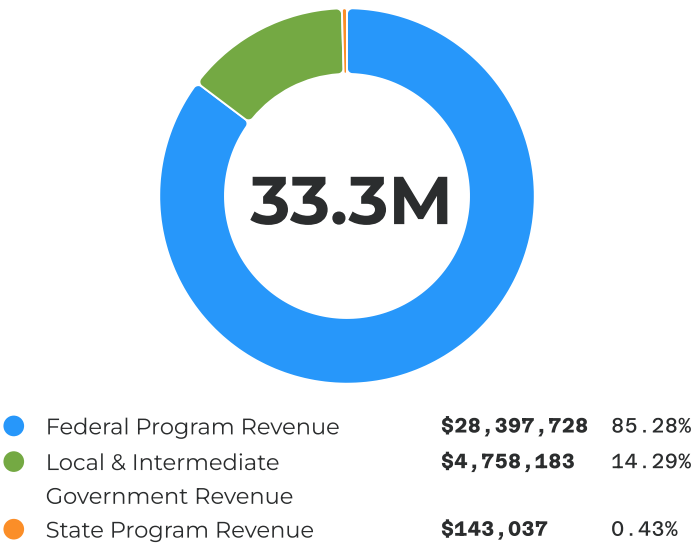
Local and Intermediate Government Revenue represented the second-largest source of funding, contributing \$4.8 million, or 14.29% of total revenue. This category experienced a modest decline of \$154,843, representing a 3.15% decrease from the prior year. The reduction is primarily attributed to lower anticipated income from student à la carte meal sales.

State Program Revenue totaled \$143,037 in FY2026, representing 0.43% of total revenue—a 4.46% decrease (\$6,681) from the prior year. This revenue stems from the National School Lunch Program (NSLP) state matching funds.

Other Resources, which was budgeted at \$733,000 (1.8%) in FY2025, dropped to zero in FY2026. This 100% decrease is due to the absence of an anticipated surplus from the summer feeding program, which had previously allowed for a transfer into the fund.

Overall, all major revenue sources experienced decreases in FY2026, with the most significant reductions seen in Federal Program Revenue and Other Resources.

FY26 Revenues by Revenue Source



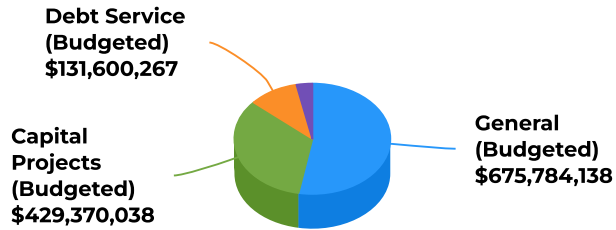
Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Local & Intermediate Government Revenue	\$4,913,026.00	\$4,758,183.00	-3.15%
State Program Revenue	\$149,718.00	\$143,037.00	-4.46%
Federal Program Revenue	\$35,010,545.00	\$28,397,728.00	-18.89%
Other Resources	\$733,000.00	-	-
Total Revenues	\$40,806,289.00	\$33,298,948.00	-18.40%

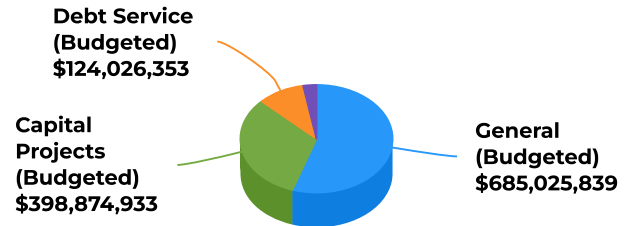
# Expenditure Summary

The charts below are provided for readers to quickly see each of the District's adopted funds from FY2025 and our current budget for FY2026.

## FY2025 Adopted Expenditures



## FY2026 Adopted Expenditures



## General Fund Expenditure Summary

General Fund expenditures increased by \$9 million compared to the original 2024–2025 budget. The most significant increase occurred in the Contracted Services category, primarily due to the rising costs associated with external service providers. A key driver of this increase is a newly implemented contract to digitize student cumulative records currently maintained in hard copy format.

Each department expenditure decision was guided by the five priorities adopted by the Board of Trustees:

- Academic Growth
- Culture
- Safety and Discipline
- Marketing and Engagement
- Resources

These priorities ensure that financial decisions align with the District's strategic goals.

In addition to these priorities, several other critical considerations informed the development of the budget. The District recognizes that educating students and supporting educators requires a highly skilled and dedicated workforce. As such, payroll expenses account for 86% of General Fund expenditures.

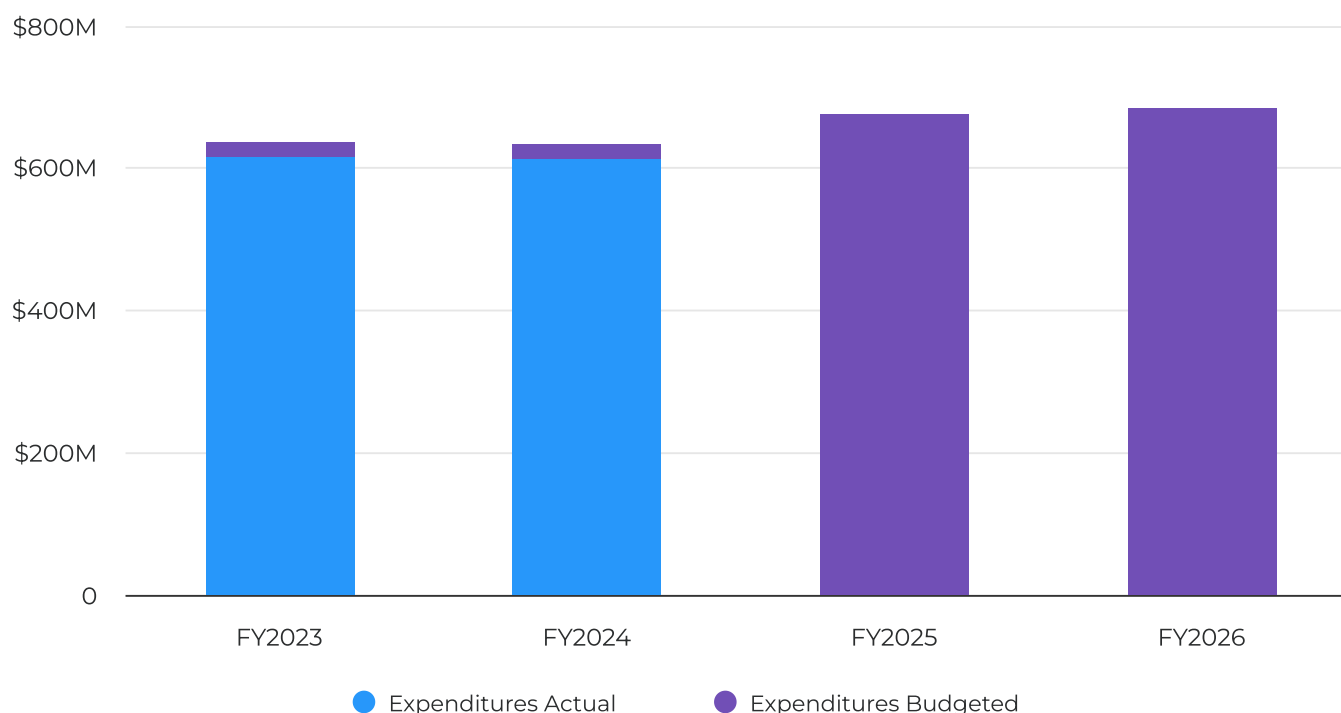
During the 89th Legislative Session, the State of Texas implemented significant changes to public school funding formulas. Two new provisions—the Teacher Retention Allotment and the Support Staff Retention Allotment—were introduced to support targeted salary increases for specific employee groups.

Arlington ISD remains committed to recruiting and retaining top talent, and compensation continues to be a vital part of that commitment. For the 2025–2026 school year, the Board approved the following compensation enhancements after the budget was adopted. Therefore, there will be budget amendments, as needed, to account for underbudgeted positions.

- A 3% general annual pay increase for all current employees, including teachers with 1–2 years of experience, based on their 2025–2026 pay grade midpoint.
- For the first time in four years, an increase in the District's monthly healthcare contribution, adding \$33 per employee.

The total cost of these compensation and benefits increases exceeds \$20 million, reflecting the District's investment in its workforce as a cornerstone of student success.

## Historical Expenditures and Other Uses



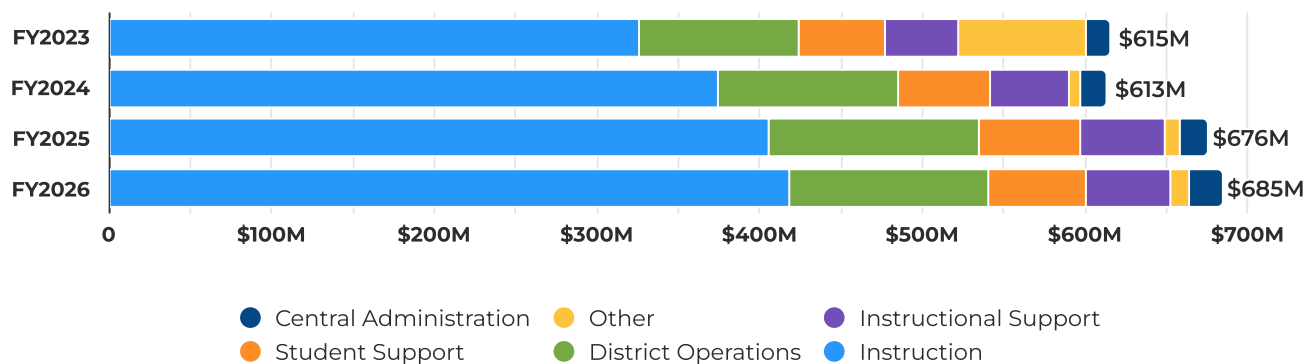
In the General Operating Fund Expenditures for FY2026, the budgeted expenses amount to \$685 million, reflecting a 1.37% increase from the previous year's budgeted expenses of \$675.8 million, which had grown by 6.67% from its prior period. This indicates a slower growth rate in budgeted expenses compared to the previous year.

## Expenditures by Function Summary

*Actuals reflected in fiscal years 2023 and 2024*

The FY2025 figures reflect the adopted budget for that fiscal year, while the FY2026 figures represent the adopted budget for the current fiscal year.

### Historical Expenditures by Function Summary



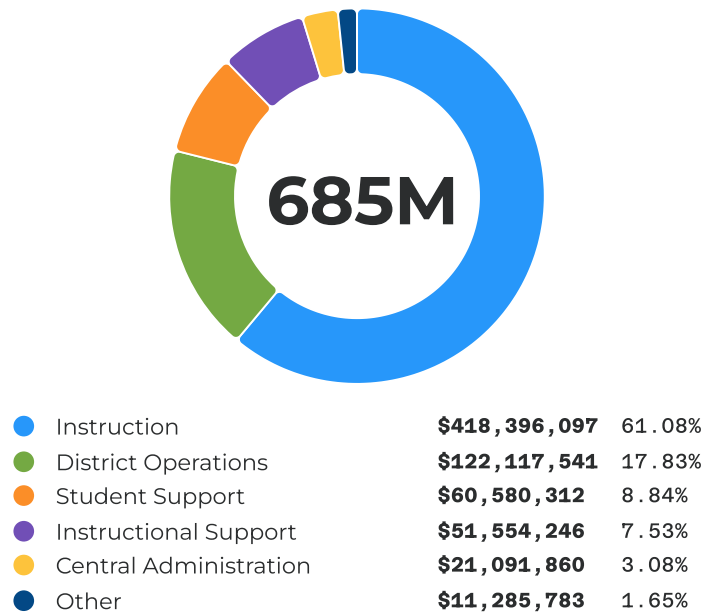
The FY2026 General Fund expenditures total \$685 million, marking a 1.37% increase from the previous year's \$675.8 million. Instruction remains the largest expenditure category, increasing by \$12.6 million or 3.1% to \$418.4 million, now representing 61.08% of the total budget, up from 60.05% the prior year.

District Operations experienced a decrease of \$6.9 million or 5.36%, falling to \$122.1 million and comprising 17.83% of total expenditures, down from 19.09%. Student Support also declined by \$1.5 million or 2.37%, totaling \$60.6 million and accounting for 8.84% of the budget, compared to 9.18% previously.

Instructional Support saw a slight reduction of \$354,103 or 0.68%, decreasing to \$51.6 million and making up 7.53% of expenditures, a small drop from 7.68%. In contrast, Central Administration increased significantly by \$3.6 million or 20.69%, reaching \$21.1 million and 3.08% of the total, up from 2.59%.

The Other category—which includes excess local revenue, commonly referred to as recapture—increased by \$1.8 million, or 18.7%, reaching a total of \$11.3 million. This amount now represents 1.65% of the total budget, up from 1.41%. While the overall budget experienced modest growth, significant shifts include increases in funding for Instruction, Central Administration, and Other, offset by decreases in District Operations, Student Support, and Instructional Support.

### FY26 Adopted Expenditures by Function Summary



### Expenditures by Function Summary

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other	\$9,507,864.00	\$11,285,783.00	18.70%
Instruction	\$405,804,971.56	\$418,396,097.00	3.10%
Instructional Support	\$51,908,349.18	\$51,554,246.00	-0.68%
Student Support	\$62,052,669.34	\$60,580,312.00	-2.37%
District Operations	\$129,034,445.10	\$122,117,541.00	-5.36%
Central Administration	\$17,475,839.00	\$21,091,860.00	20.69%
<b>Total Expenditures</b>	<b>\$675,784,138.18</b>	<b>\$685,025,839.00</b>	<b>1.37%</b>

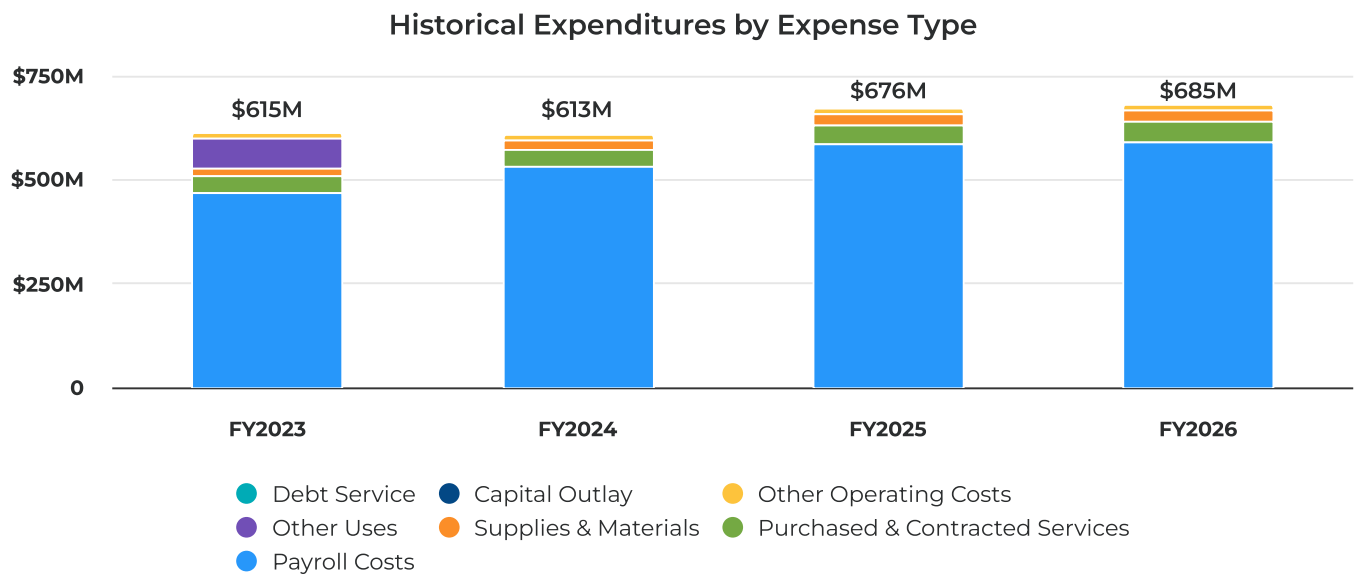
Readers can observe the impact of recapture payments on Arlington ISD, as reflected in the "Other" category discussed earlier. Additionally, the primary factor driving the increase in the Central Administration category is the contract for digitizing records, previously mentioned.

## Expenditures by Function

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Instructional	\$388,755,228.87	\$403,140,668.00	3.70%
Instr Resourc & Media	\$7,496,363.93	\$7,715,086.00	2.92%
Curr & Instr Staff Devel	\$9,524,278.76	\$7,511,243.00	-21.14%
Instructional Leadership	\$14,390,096.00	\$14,700,065.00	2.15%
School Leadership	\$37,518,253.18	\$36,854,181.00	-1.77%
Guidnce & Counslng Srvc	\$34,893,050.76	\$33,744,355.00	-3.29%
Social Work Services	\$3,401,738.00	\$3,407,952.00	0.18%
Health Services	\$8,993,606.81	\$8,731,583.00	-2.91%
Pupil Transportation	\$22,533,514.00	\$21,631,979.00	-4.00%
Food Services	\$580,000.00	\$580,000.00	0.00%
Extracurric Activities	\$14,764,273.77	\$14,696,422.00	-0.46%
General Administration	\$17,475,839.00	\$21,091,860.00	20.69%
Plant Maintenance & Oper	\$74,648,330.10	\$73,841,320.00	-1.08%
Security	\$17,585,836.00	\$18,174,920.00	3.35%
Data Processing Services	\$13,686,765.00	\$7,889,322.00	-42.36%
Community Services	\$721,724.00	\$864,302.00	19.76%
Debt Service	\$5,750.00	-	-
EXCESS LOCAL REVENUE TO TEA	\$6,590,031.00	\$8,029,266.00	21.84%
Payments To Jjaep	\$29,100.00	\$29,100.00	0.00%
Other Intergov Charges	\$2,190,359.00	\$2,392,215.00	9.22%
<b>Total Expenditures</b>	<b>\$675,784,138.18</b>	<b>\$685,025,839.00</b>	<b>1.37%</b>

## Expenditures by Expense Type

Actuals reflected in fiscal years 2023 and 2024



The FY2026 General Fund expenditures total \$685 million, marking a 1.37% increase from the previous year's \$675.8 million. Payroll Costs remain the largest expense category at \$588.4 million, representing 85.89% of total expenditures. This is a

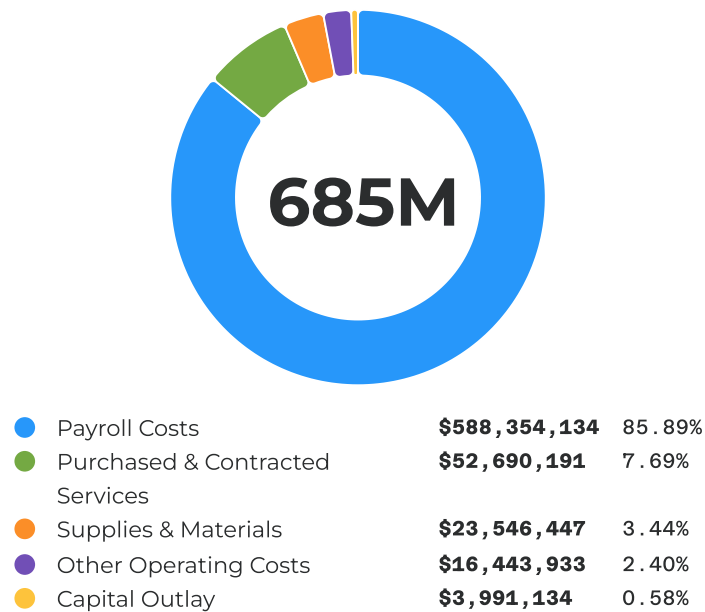
\$3.5 million increase, or 0.59%, from the prior year.

Purchased & Contracted Services saw a significant rise to \$52.7 million, accounting for 7.69% of the total budget. This category increased by \$5.3 million, or 11.19%, continuing its trend as one of the largest growth areas.

Capital Outlay expenditures increased notably by \$859,557, or 27.45%, reaching \$4 million and making up 0.58% of the total budget. Other Operating Costs remained relatively stable at \$16.4 million, a slight increase of \$29,442 or 0.18%, representing 2.4% of total expenditures. This expense category includes the District's capitalized software costs, which continue to rise annually due to new contracts and inflationary increases on existing agreements.

Supplies & Materials decreased by \$423,780, or 1.77%, to \$23.5 million, which is 3.44% of the total budget. Debt Service expenditures were eliminated entirely, dropping from \$5,750 to \$0, a 100% decrease.

### FY26 Expenditures by Expense Type



### Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Payroll Costs	\$584,876,337.14	\$588,354,134.00	0.59%
Purchased & Contracted Services	\$47,385,756.16	\$52,690,191.00	11.19%
Supplies & Materials	\$23,970,226.51	\$23,546,447.00	-1.77%
Other Operating Costs	\$16,414,491.37	\$16,443,933.00	0.18%
Debt Service	\$5,750.00	-	-
Capital Outlay	\$3,131,577.00	\$3,991,134.00	27.45%
<b>Total Expenditures</b>	<b>\$675,784,138.18</b>	<b>\$685,025,839.00</b>	<b>1.37%</b>



# Debt Service Fund Expenditures

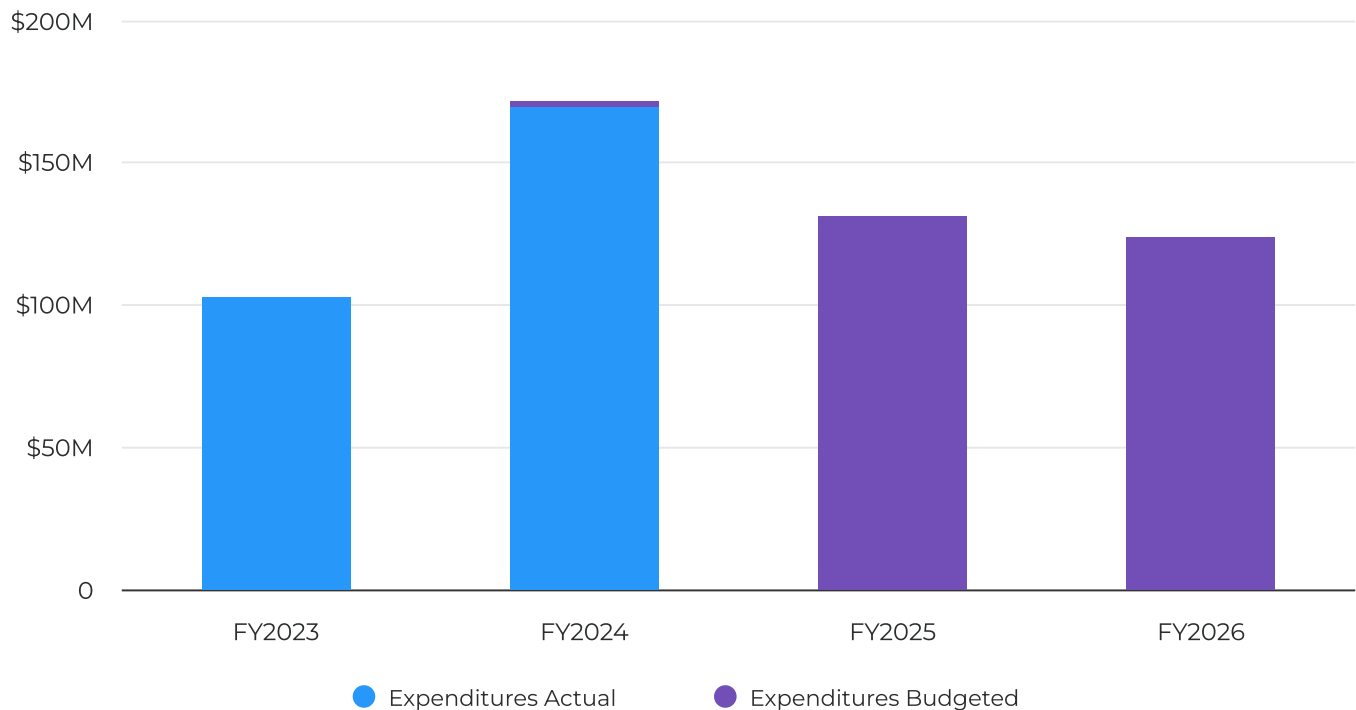
The Debt Service Fund accounts for funds accumulated to service the principal and interest payments due on general obligation bonds. District voters authorize debt when they pass bond packages to construct, renovate and equip District facilities.

On November 5, 2019, Arlington ISD voters approved a \$966 million bond package. Bonds were 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. The District received the final bond proceeds in this series in March 2025.

## Expenditure Summary

The chart below offers a snapshot of budgeted versus actual expenditures over the past several years, providing context for the FY2025 and FY2026 budgets. Expenditures generally align with the District's debt service schedule—outlined later in this book—unless early debt repayment occurs, which would result in higher expenditures for that fiscal year.

### Historical Expenditures and Other Uses



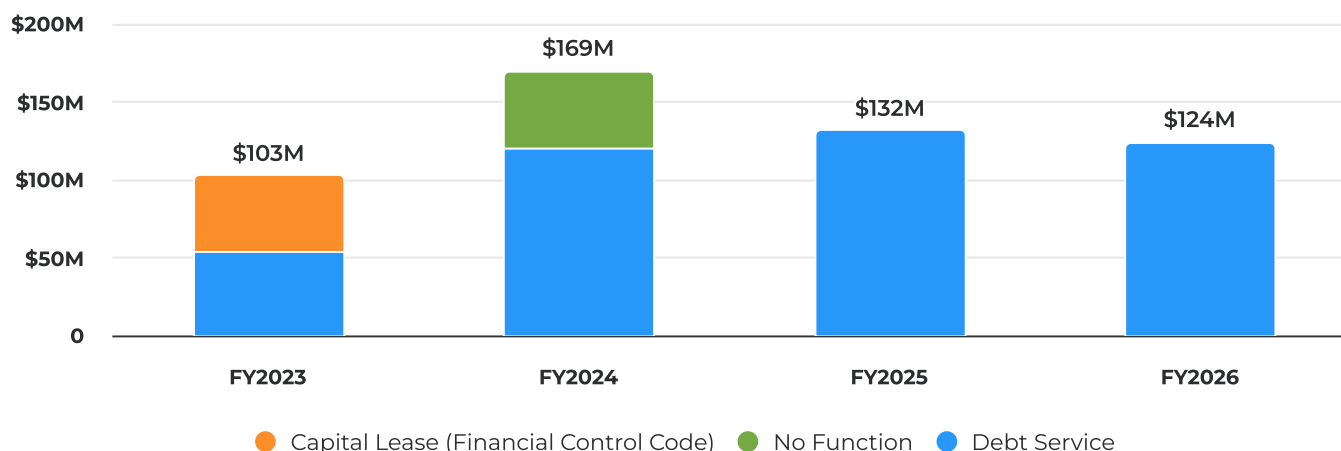
For FY2026, budgeted expenditures in the Debt Service Fund total \$124 million, representing a 5.76% decrease from the prior year’s budgeted amount of \$131.6 million. This follows a more substantial reduction of 23.18% in the previous period. Variances between budgeted and actual expenditures in this fund are expected and can be material, as the final costs associated with debt payoff—including principal amounts and related fees—are not precisely known at the time the budget is adopted. Instead, these figures are based on the best available estimates and are subject to change depending on market conditions and timing.

## Expenditures by Function

*Actuals reflected in fiscal years 2023 and 2024*

As illustrated in the functional chart below, expenditures from the Debt Service Fund are recorded under Function 71, which is specifically designated for debt service activities. In fiscal year 2024, the early retirement of debt was reported under an Other Uses object code—an expenditure category not tied to a specific functional classification. In contrast, during fiscal year 2023, interest payments on bonds were recorded under Function 72, rather than Function 71, which is the function reported to the Texas Education Agency (TEA) through the Public Education Information Management System (PEIMS). As a result, this functional category will not appear in future years’ reports.

Historical Expenditures by Function



FY26 Expenditures by Function

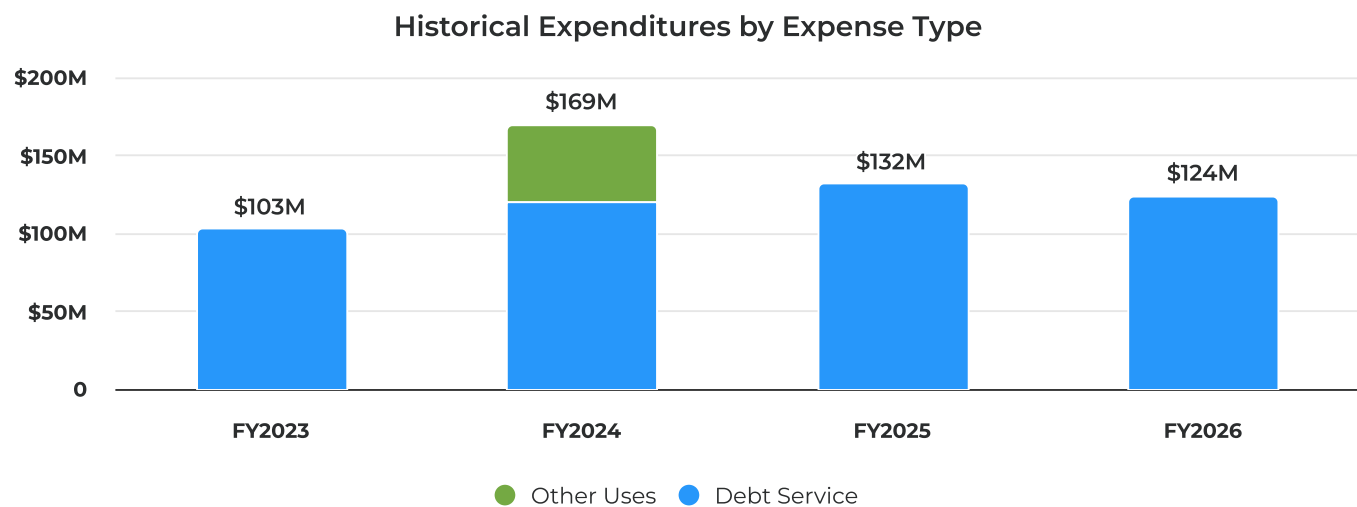


Expenditures by Function

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Debt Service	\$131,600,267.00	\$124,026,353.00	-5.76%
Total Expenditures	\$131,600,267.00	\$124,026,353.00	-5.76%

Expenditures by Expense Type

Actuals reflected in fiscal years 2023 and 2024



As noted above, in fiscal year 2024, the Other Uses expenditure category reflects costs associated with the early retirement of debt, representing the early payoff of outstanding bonds.

Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Debt Service	\$131,600,267.00	\$124,026,353.00	-5.76%
Total Expenditures	\$131,600,267.00	\$124,026,353.00	-5.76%

# Capital Projects Fund Expenditures

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 for acquiring school sites, constructing and equipping new school facilities, and renovating existing facilities.

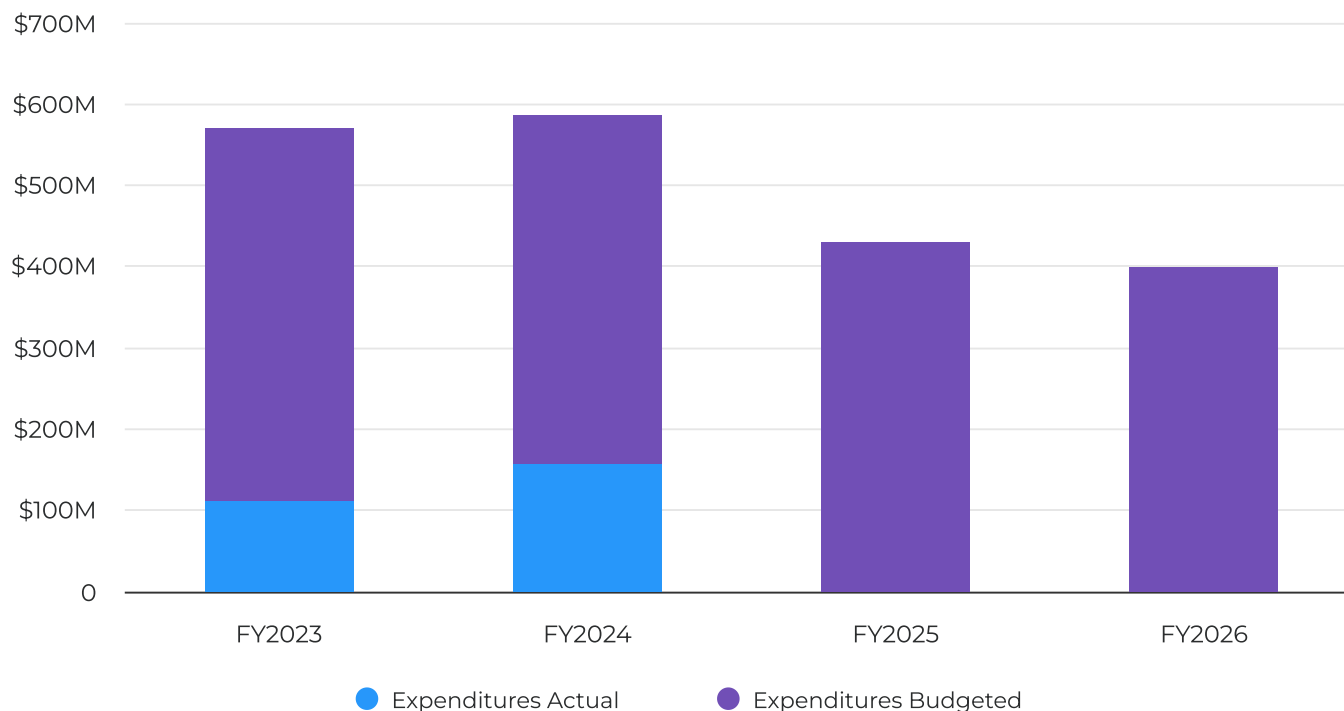
## 2019 Bond Program

On November 5, 2019, voters in Arlington ISD approved a \$966.0 million bond election. This is a five-year program, and all 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. The final bond issuance under the 2019 Bond Program occurred in 2025.

## Expenditure Summary

The District budgets annually for the remaining portions of active bond projects within each bond series. This approach ensures that purchase orders can remain open for ongoing work, even if the full amount is not expected to be spent within the fiscal year. As a result, readers may notice significant variances between budgeted and actual expenditures. This is typical for multi-year projects, as only the expenses incurred during the specific fiscal year are reflected in the audited actuals.

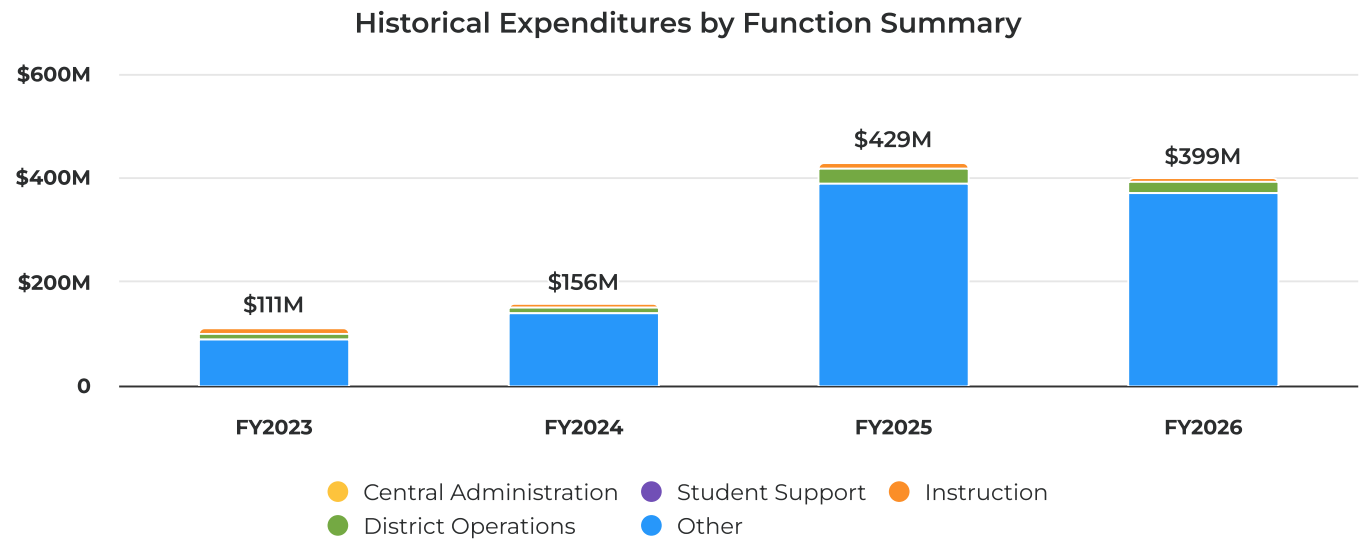
### Historical Expenditures and Other Uses



In the Capital Projects Fund Expenditures for FY2026, the budgeted expenses total \$398.9 million, representing a 7.1% decrease from the previous year's budgeted amount of \$429.4 million. This follows a significant 26.96% decrease in budgeted expenses from the prior period to FY2025.

# Expenditures by Function Summary

Actuals reflected in fiscal years 2023 and 2024



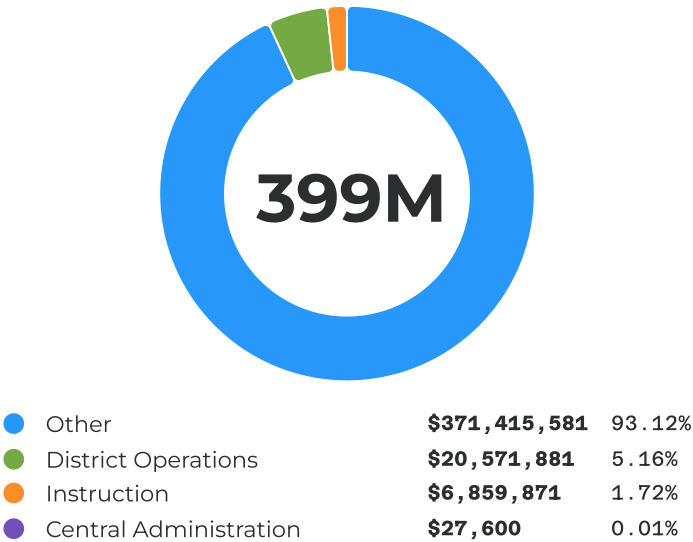
In Fiscal Year 2026, the Capital Projects Fund Expenditures totaled \$398.9 million, reflecting a 7.1% decline from the previous fiscal year’s \$429.4 million. The predominant expenditure category remained “Other,” which accounted for \$371.4 million or 93.12% of the total. This represents a decrease of \$15.6 million, or 4.04%, compared to FY2025.

The “Other” category encompasses multiple components, including Other Uses (transfers of funds out), Function 81 (Facility Acquisition and Construction), and Function 71 (Debt Service). Notably, Function 71 includes expenses related to arbitrage payments. These payments arise when the school district earns interest on bond proceeds exceeding federal regulatory limits. Budgeting for arbitrage payments is based on projections provided by the District’s financial advisors; consequently, budgeted amounts often differ from actual expenditures and may fluctuate annually.

Expenditures related to District Operations—which cover transportation, maintenance and operations, security, and technology—declined significantly by \$10.5 million or 33.9%, totaling \$20.6 million and representing 5.16% of the overall budget. Instructional expenditures similarly decreased by \$4.3 million or 38.52%, totaling \$6.9 million and comprising 1.72% of total expenditures. These reductions primarily reflect the completion of projects funded through these functions and the final payments made to vendors.

The Central Administration category, which primarily covers legal fees associated with gas wells on District-owned properties, remained relatively stable at approximately \$27,600. While the budgeted amount tends to stay consistent year over year, actual expenditures may vary.

FY26 Expenditures by Function Summary



Expenditures by Function Summary

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other	\$387,063,682.00	\$371,415,581.00	-4.04%
Instruction	\$11,158,274.00	\$6,859,871.00	-38.52%
District Operations	\$31,120,482.00	\$20,571,881.00	-33.90%
Central Administration	\$27,600.00	\$27,600.00	0.00%
Total Expenditures	\$429,370,038.00	\$398,874,933.00	-7.10%

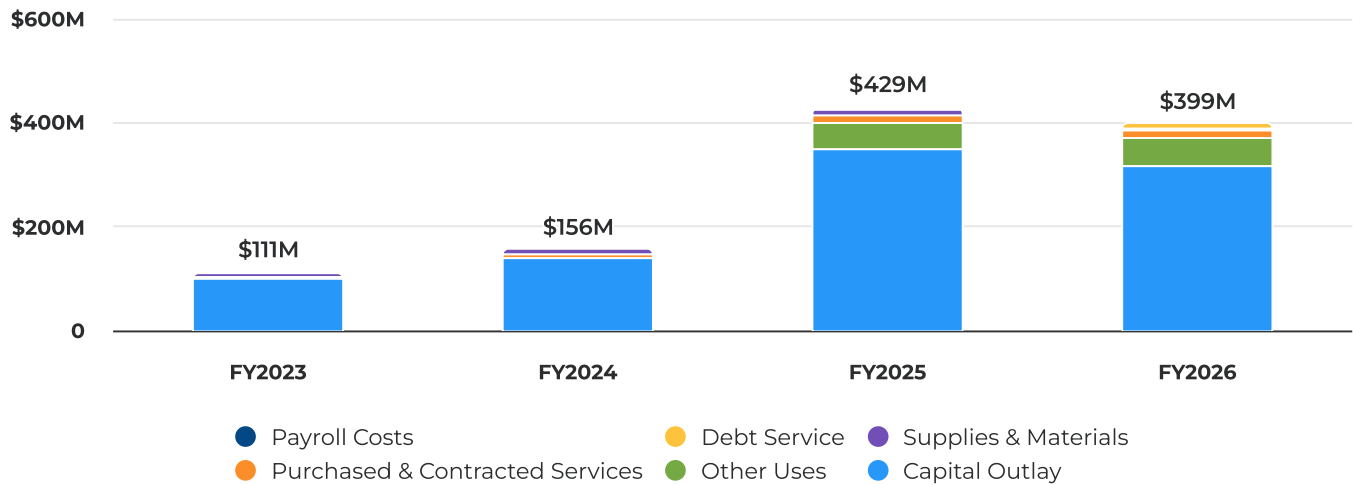
Readers will note that the Other category includes construction project expenditures, the \$57 million transfer to the General Operating Fund, and the arbitrage payment. The District Operations budget captures costs related to transportation, legal services, security, and technology. The transportation, security, fine arts, and technology components of the bond program are nearing completion, which accounts for the decrease in budgeted expenditures in these areas.

Expenditures by Expense Type

Actuals reflected in fiscal years 2023 and 2024

This section provides a breakdown of expenditures by cost category, known as object codes. These codes help readers understand how funds are allocated and spent across specific types of goods and services within the budget.

### Historical Expenditures by Expense Type



In Fiscal Year 2026, Capital Projects Fund Expenditures totaled \$398.9 million, representing a 7.1% decrease from the previous year's total of \$429.4 million. The largest expenditure category remained Capital Outlay, which totaled \$314.8 million and accounted for 78.92% of the overall budget. This category declined by \$35.2 million, or 10.05%, compared to FY2025. Expenditures classified under Capital Outlay primarily reflect costs associated with facility construction and related infrastructure projects.

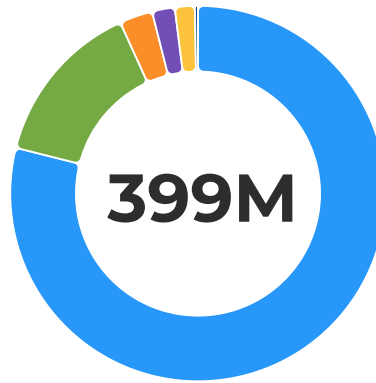
Other Uses increased to \$57 million, comprising 14.29% of total expenditures—an increase of \$8 million, or 16.33%, over the prior year. Debt Service expenditures rose significantly to \$7.8 million, representing 1.96% of the total and marking a year-over-year increase of \$5.8 million, or 290%. These increases are attributed to transfers from the Local Construction Fund to the General Operating Fund, intended to offset operating deficits.

Purchased and Contracted Services declined to \$11.4 million, representing 2.85% of the total budget—a reduction of \$3.6 million, or 24.1%. The majority of expenses in this category are tied to the District's technology division. Similarly, Supplies and Materials expenditures, largely related to the fine arts component of the 2019 bond series, decreased notably to \$6.9 million (1.72% of the total), reflecting a \$5.3 million or 43.35% reduction. These declines are associated with the completion and closeout of bond-funded projects in this area.

Payroll Costs decreased to \$1 million, representing 0.26% of total expenditures—down \$248,592, or 19.42%, from the prior year. This reduction is primarily the result of changes in the types and number of positions funded through bond allocations, based on administrative decisions.

Overall, while total Capital Projects Fund expenditures declined in FY2026, Other Uses and Debt Service were the only categories to show increases, with Debt Service experiencing the largest percentage growth. Although Capital Outlay remained the dominant category, it declined both in absolute value and as a proportion of the total budget.

## FY26 Expenditures by Expense Type



Capital Outlay	<b>\$314,811,000</b>	<b>78.92%</b>
Other Uses	<b>\$57,000,000</b>	<b>14.29%</b>
Purchased & Contracted Services	<b>\$11,356,644</b>	<b>2.85%</b>
Debt Service	<b>\$7,800,000</b>	<b>1.96%</b>
Supplies & Materials	<b>\$6,875,881</b>	<b>1.72%</b>
Payroll Costs	<b>\$1,031,408</b>	<b>0.26%</b>

## Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Payroll Costs	\$1,280,000.00	\$1,031,408.00	-19.42%
Purchased & Contracted Services	\$14,961,978.00	\$11,356,644.00	-24.10%
Supplies & Materials	\$12,137,135.00	\$6,875,881.00	-43.35%
Debt Service	\$2,000,000.00	\$7,800,000.00	290.00%
Capital Outlay	\$349,990,925.00	\$314,811,000.00	-10.05%
Other Uses	\$49,000,000.00	\$57,000,000.00	16.33%
<b>Total Expenditures</b>	<b>\$429,370,038.00</b>	<b>\$398,874,933.00</b>	<b>-7.10%</b>

## Personnel Summary

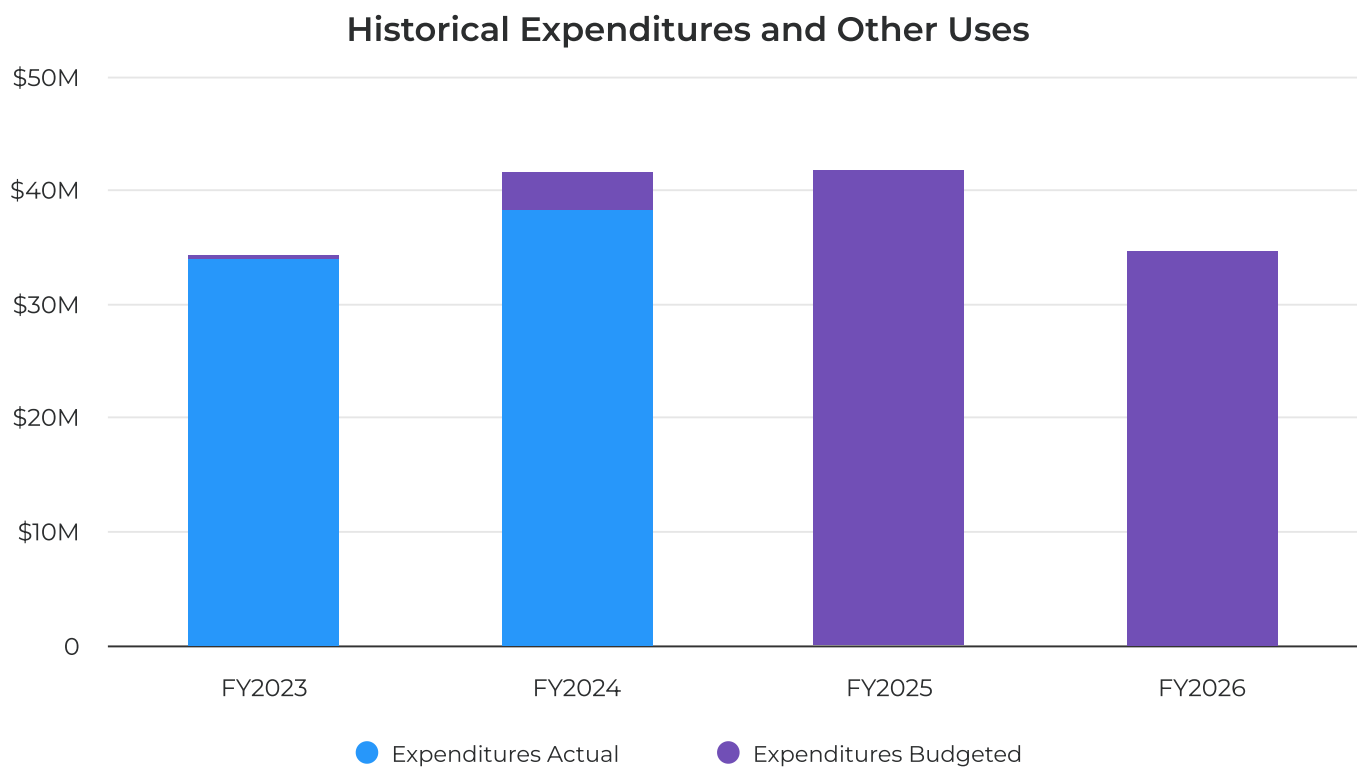
Before FY2025, the District's General Operating Fund covered the cost of certain positions that are now funded through the bond fund. These include four bond project managers and one secretary, whose roles are dedicated to bond-related projects.



# Child Nutrition Fund Expenditure Summary

The Child Nutrition Fund is a Special Revenue Fund that supports the vital mission of the District's Food Service operation. Established to ensure transparency, accountability, and sustainability in managing resources dedicated to student nutrition, this fund plays a key role in promoting the health and well-being of students across the District. Through the management of revenues and expenditures specifically earmarked for child nutrition programs, the fund enables the delivery of nutritious meals that support academic success and healthy development.

## Expenditure Summary

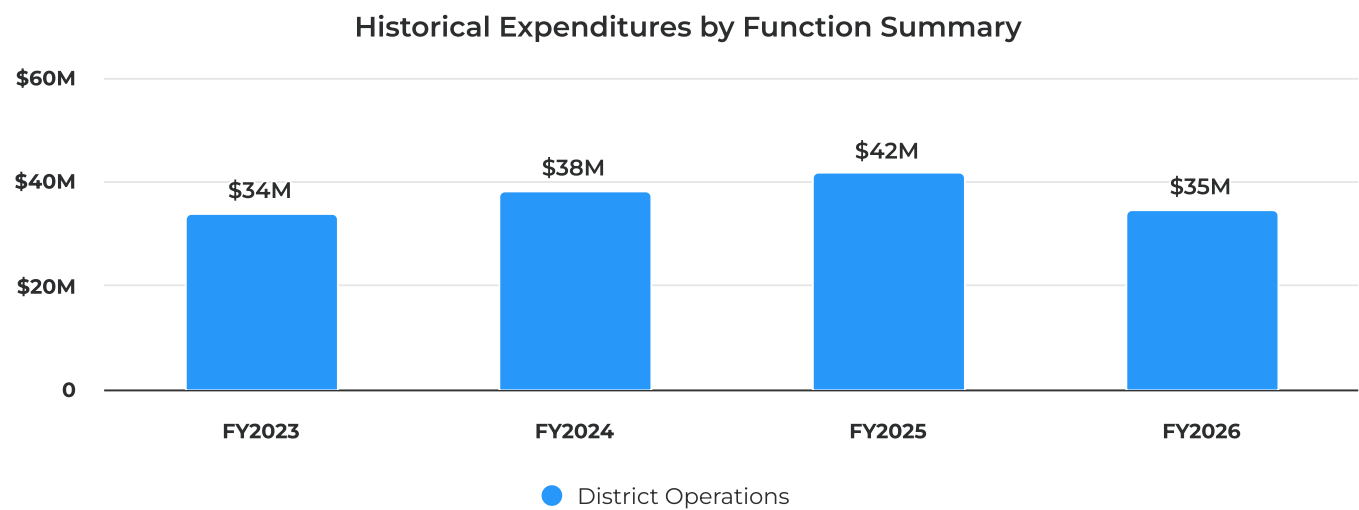


In the Child Nutrition Fund Expenditures for FY2026, the total budgeted expenses are \$34.7 million, representing a decrease of 16.86% compared to the previous year's budget of \$41.7 million, which had increased by 0.44% from its prior period. This notable reduction in the budgeted expenses marks a significant change from the budget in FY2025.

## Expenditures by Function Summary

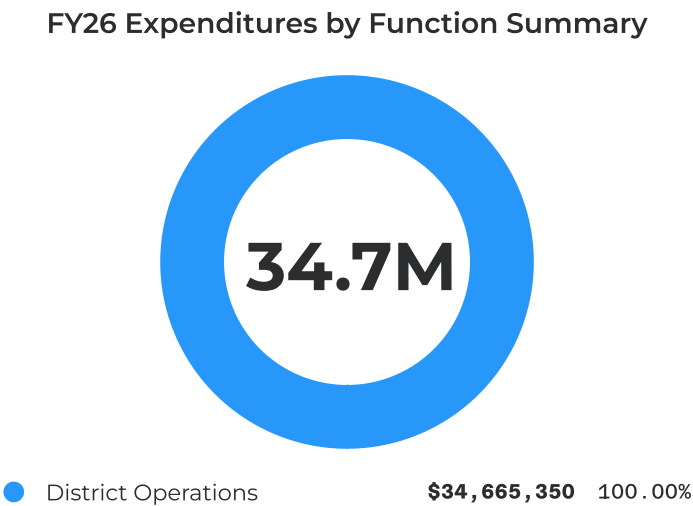
*Actuals reflected in fiscal years 2023 and 2024*

All expenses in the Child Nutrition Fund are recorded under a single function code: Function 35. As a result, the functional expenditures presented in this section align directly with the fund's total expenditures.



In FY2026, the Child Nutrition Fund Expenditures totaled \$34.7 million, representing a decrease of \$7 million or 16.86% compared to the previous year's total of \$41.7 million. The entire budget for FY2026 was allocated to District Operations, which accounted for 100% of the total expenditures, down from \$41.7 million in FY2025.

District Operations experienced the largest change, decreasing by \$7 million or 16.86% from the prior year. This decline in District Operations spending directly contributed to the overall reduction in the Child Nutrition Fund Expenditures for FY2026.

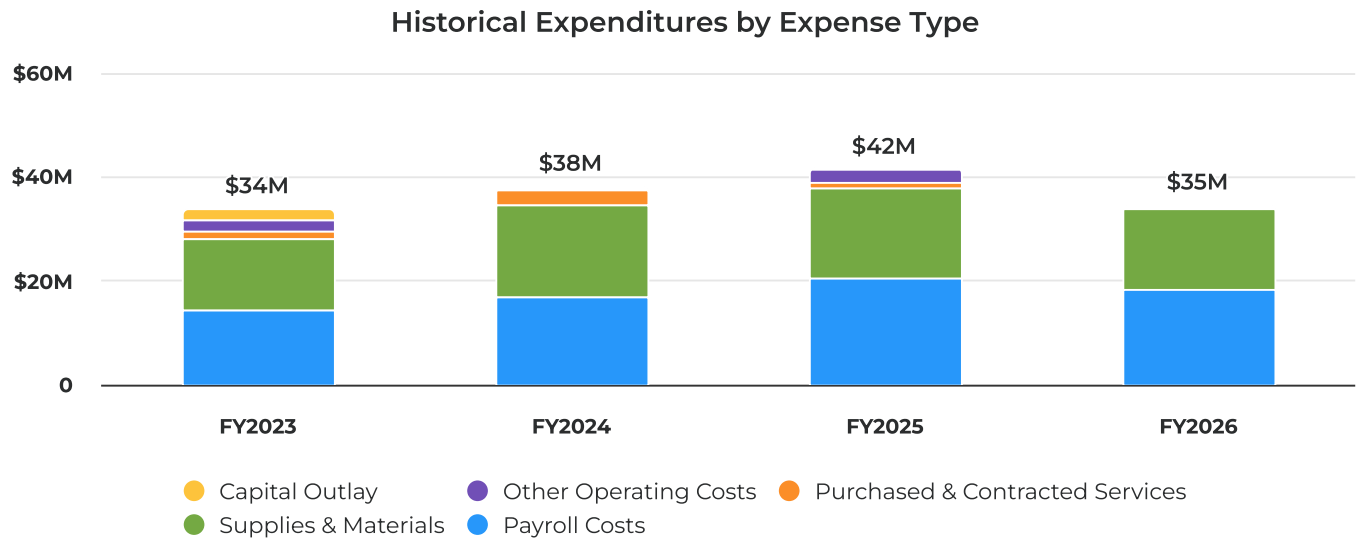


Expenditures by Function Summary

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
District Operations	\$41,697,291.37	\$34,665,350.00	-16.86%
Total Expenditures	\$41,697,291.37	\$34,665,350.00	-16.86%

The majority of the decrease is attributable to reductions in payroll costs and supply expenditures. Additionally, in FY2026, indirect costs were appropriately budgeted as revenue, whereas in FY2025, the \$41 million budget included these costs within expenditures. A further contributing factor is a decline in dairy product purchases in FY2026.

## Expenditures by Expense Type

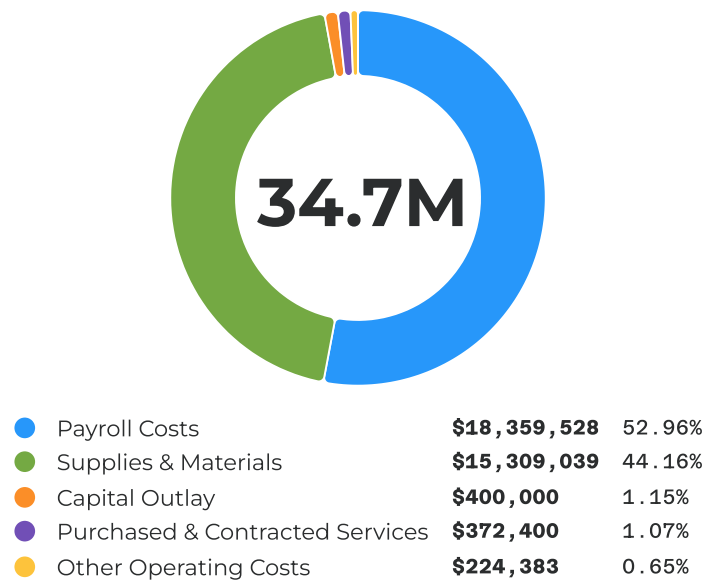


Payroll Costs remain the largest expense category at \$18.4 million, accounting for 52.96% of the total budget, but this is a decrease of \$2.1 million or 10.28% compared to the prior year. Supplies & Materials are the second-largest category at \$15.3 million, making up 44.16% of the total, and have decreased by \$2 million or 11.47% from the previous year.

Capital Outlay is the only category to show an increase, rising by \$49,200 or 14.03% to \$400,000, which now represents 1.15% of the total expenditures. Purchased & Contracted Services have decreased significantly by \$851,652 or 69.58%, totaling \$372,400 and comprising 1.07% of the budget. Other Operating Costs have seen the largest percentage decrease, dropping by \$2.1 million or 90.52% to \$224,383, now only 0.65% of the total expenditures.

Overall, the budget shows notable reductions in Payroll Costs, Supplies & Materials, Purchased & Contracted Services, and Other Operating Costs, while Capital Outlay is the only category with an increase in FY2026 compared to the previous year.

### FY26 Expenditures by Expense Type



## Expenditures by Expense Type

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Payroll Costs	\$20,463,256.00	\$18,359,528.00	-10.28%
Purchased & Contracted Services	\$1,224,052.37	\$372,400.00	-69.58%
Supplies & Materials	\$17,292,529.00	\$15,309,039.00	-11.47%
Other Operating Costs	\$2,366,654.00	\$224,383.00	-90.52%
Capital Outlay	\$350,800.00	\$400,000.00	14.03%
<b>Total Expenditures</b>	<b>\$41,697,291.37</b>	<b>\$34,665,350.00</b>	<b>-16.86%</b>

The adopted budget reflects a reduction in staff through attrition, in response to salary increases and a projected deficit. While temporary agency services have been used to fill vacancies, their use is being scaled back in the FY2026 budget. A decrease in supply costs is primarily attributed to lower dairy prices, and the notable reduction in Other Operating Costs reflects a reclassification of indirect costs per auditor guidance. Although initially budgeted as expenses, indirect costs were later shifted back to revenue per a revised District decision during the Fall PEIMS submission. Capital Outlay includes funding for the replacement of major kitchen equipment as needed throughout the year.

## Personnel Summary

At the time of budget preparation, the Child Nutrition Fund supported 522 positions. Of these, 19 were anticipated to be vacated early in the fiscal year, and their associated salaries were accordingly removed from the budget. In FY2025, the fund experienced 29 vacant positions—representing approximately 5 percent of the 565 positions budgeted for that year—highlighting staffing challenges.

# Budget Projection Summary

All Funds

	2026-2027	2027-2028	2028-2029	Total
<b>Revenues</b>				
5700 - Local Sources	437,921,427	428,911,543	429,814,807	1,296,647,777
5800 - State Sources	277,851,966	263,209,402	254,458,378	795,519,746
5900 - Federal Sources	34,680,938	33,622,580	32,617,310	100,920,828
Other Sources				
<b>Total Revenue and Other Sources</b>	<b>750,454,331</b>	<b>725,743,525</b>	<b>716,890,495</b>	<b>2,193,088,351</b>
<b>Expenditures</b>				
6100 - Payroll	646,667,436	661,933,307	678,714,748	1,987,315,491
6200 - Contracted Services	49,462,952	53,400,354	55,540,019	158,403,325
6300 - Supplies	40,859,755	41,923,776	43,040,512	125,824,043
6400 - Other Operating Expenses	18,942,179	21,019,751	23,398,375	63,360,305
6500 - Debt Service	118,738,722	96,031,472	93,752,472	308,522,666
6600 - Capital Outlay	4,646,541	4,724,740	4,804,504	14,175,785
<b>Other Uses</b>				
<b>Total Expenditures and Other Uses</b>	<b>879,317,585</b>	<b>879,033,400</b>	<b>899,250,630</b>	<b>2,657,601,615</b>
<b>Projected Surplus or (Deficit)</b>	<b>(128,863,254)</b>	<b>(153,289,875)</b>	<b>(182,360,135)</b>	<b>(464,513,264)</b>

# Overview of Financial Projections

The projections above include all Board-adopted district funds. The financial section of this document provides a detailed breakdown of each fund individually. It is important to note that the projected figures for future years do not yet incorporate the strategic initiatives currently being developed by senior leadership in collaboration with the Board of Trustees. These efforts are focused on maintaining fiscal solvency while protecting and enhancing student programming. The following summarizes key highlights for readers:

## Debt Service Fund

This fund is projected to maintain a balance between revenues and expenditures, as its sole purpose is to pay off the district's existing debt.

## General Operating Fund

The forecast assumes the following:

- A slight decline in revenue due to reduced state aid, driven by decreasing student attendance (known as Average Daily Attendance or ADA). These projections are based on recent legislative changes from the 89th Legislature, which are still being clarified.
- Continued enrollment decline, which is expected to lead to slight staffing reductions.
- Increased compensation for support staff, reflecting the school board's commitment to competitive pay.
- Inflation of 2% to 4% applied to all non-payroll expenses.

## Child Nutrition Fund

The forecast includes:

- Stable local revenue with no significant growth.
- A slight increase in state funding compared to the 2025–2026 adopted budget.
- A net 4% decrease in federal funding.
- Increased compensation for support staff, in line with board priorities.
- Higher supply costs, while other expenses are expected to remain stable.

## Capital Projects Fund

This fund is expected to see:

- Slight increases in interest income.
- Increased staffing costs to align with the board's focus on employee compensation.



# Financial Trends

This section offers an overview of the financial developments that shaped the District's 2025–2026 budget, accompanied by actual figures and comparative data from previous years.

## **Budget Challenges**

One challenge in preparing the annual budget is the timing of the legislative session in relation to our fiscal year. As a district operating in a July 1 fiscal year, we—along with other school districts that follow the same fiscal calendar—face unique challenges navigating the outcomes of the 89th Legislature. The timing and uncertainty surrounding legislative decisions impacted our ability to finalize financial plans with confidence and clarity.

An additional challenge in the District's budgeting process is the continued decline in student enrollment. Current projections estimate enrollment will stabilize at approximately 50,000 students over the next decade. However, data indicates that improving the retention and recruitment of kindergarten students could positively impact this trend. While the adopted budget does not assume enrollment growth or stabilization at this time, the administration and Board of Trustees remain committed to strategically allocating resources aimed at re-engaging current students and attracting new families to the District.

Regardless of the challenges the District faces, we will concentrate on the success of our students and continue to provide them with diverse programming preparing them for their futures.

# Significant Changes

As returning readers may recall, Arlington ISD follows a five-year strategic planning process. In last year's budget book, we shared that the District began a review and realignment of its 2022–2027 Powered by Possibilities Strategic Plan shortly after Dr. Smith's arrival. This work is ongoing, and updates are available through the District's [board meeting archives](#).

Typically, our annual budget is aligned with the district's approved strategic plan. However, since the current strategic plan is still in development and scheduled for presentation to the Board of Trustees by September 2025, this year's budget was instead guided by the Board's adopted priorities. These five priorities—Academic Growth, Culture, Safety and Discipline, Marketing and Engagement, and Resources—along with their associated progress measures, provide the framework for the 2025–26 General Operating Fund budget. Each is described in detail throughout this budget book.

Due to the timing of the 89th legislative session, this budget includes estimated state revenue and projected impacts on payroll expenditures. The District will amend the budget as more accurate information becomes available.

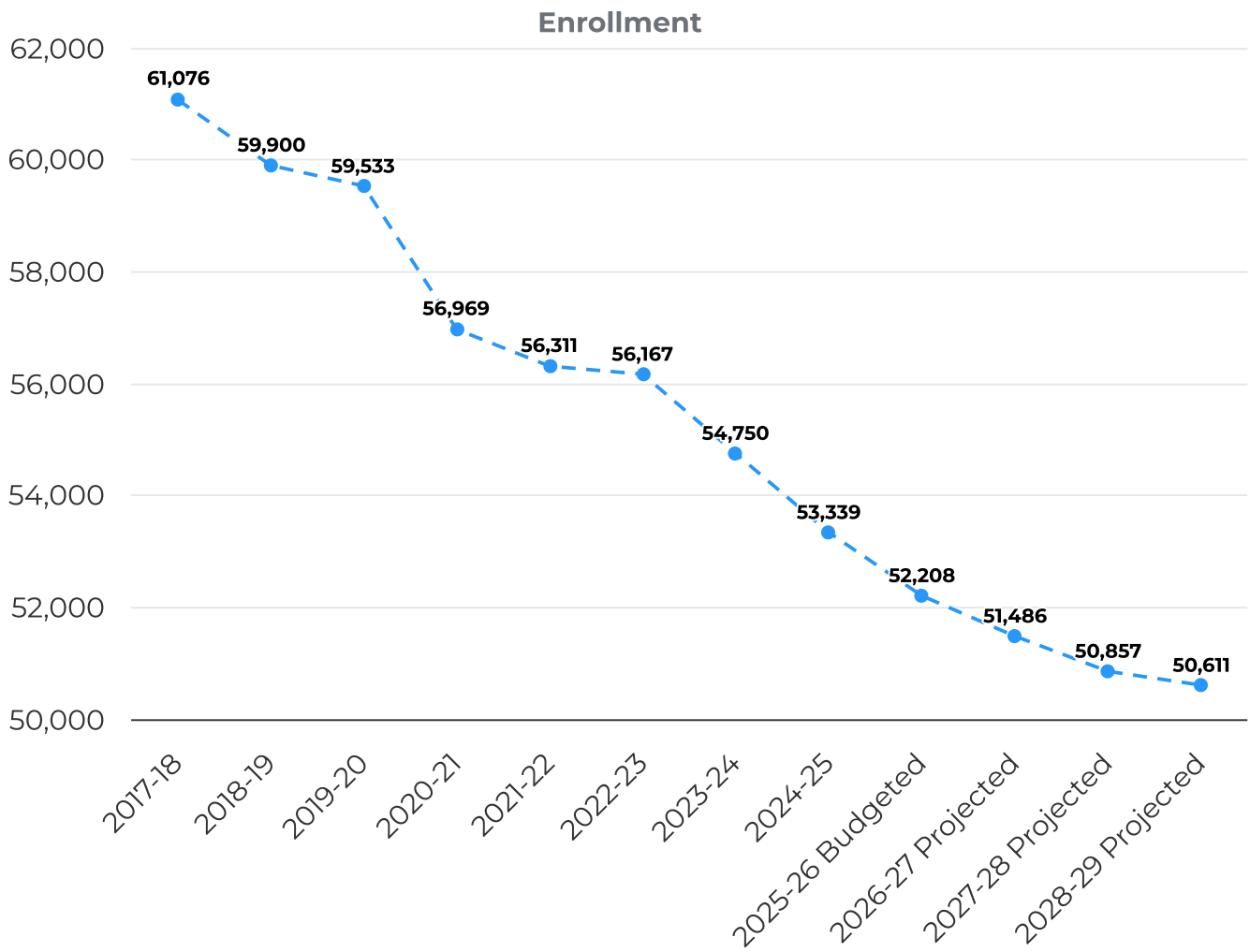
# Student Enrollment Trends & Forecast

Student enrollment is projected to be 52,208 for 2025-2026, which is 1,343 students (or 2.57%) less than the projected enrollment of 55,593 used for last year's original budget and 1,131 less than the 2024-2025 official enrollment of 53,339. This decrease can be attributed to student enrollment declines in each grade level, the majority in our junior high population. Our number of students leaving the district has grown by over 50% since 2019-2020. If PreK enrollment increases and families decide to remain with the District, this could stabilize the kinder enrollment and even return our kindergarten cohort to pre-pandemic levels. Changes in student enrollment affect both revenue and expenditures.

The District has experienced declining enrollment since the 2017-2018 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 up to 1.4% for the next three years. There is clear evidence to show the District experienced a decrease in over two thousand students due to the pandemic in 2020-21.

As a District, our focus is not limited to the efforts of any one individual, but reflects a shared, organization-wide commitment to understanding where our students have gone and how we can meaningfully re-engage them. We are actively working to identify students who have left the district and reaching out through open, transparent communication to share what we offer—highlighting the strengths, growth, and support systems in place across our schools. At the same time, we remain focused on retaining current students by continuously developing and expanding successful programs that respond to their needs and interests. This dual focus—re-engaging those who have left and strengthening the experience for those who remain—drives our ongoing efforts to ensure our schools are a welcoming, competitive, and compelling choice for all families.





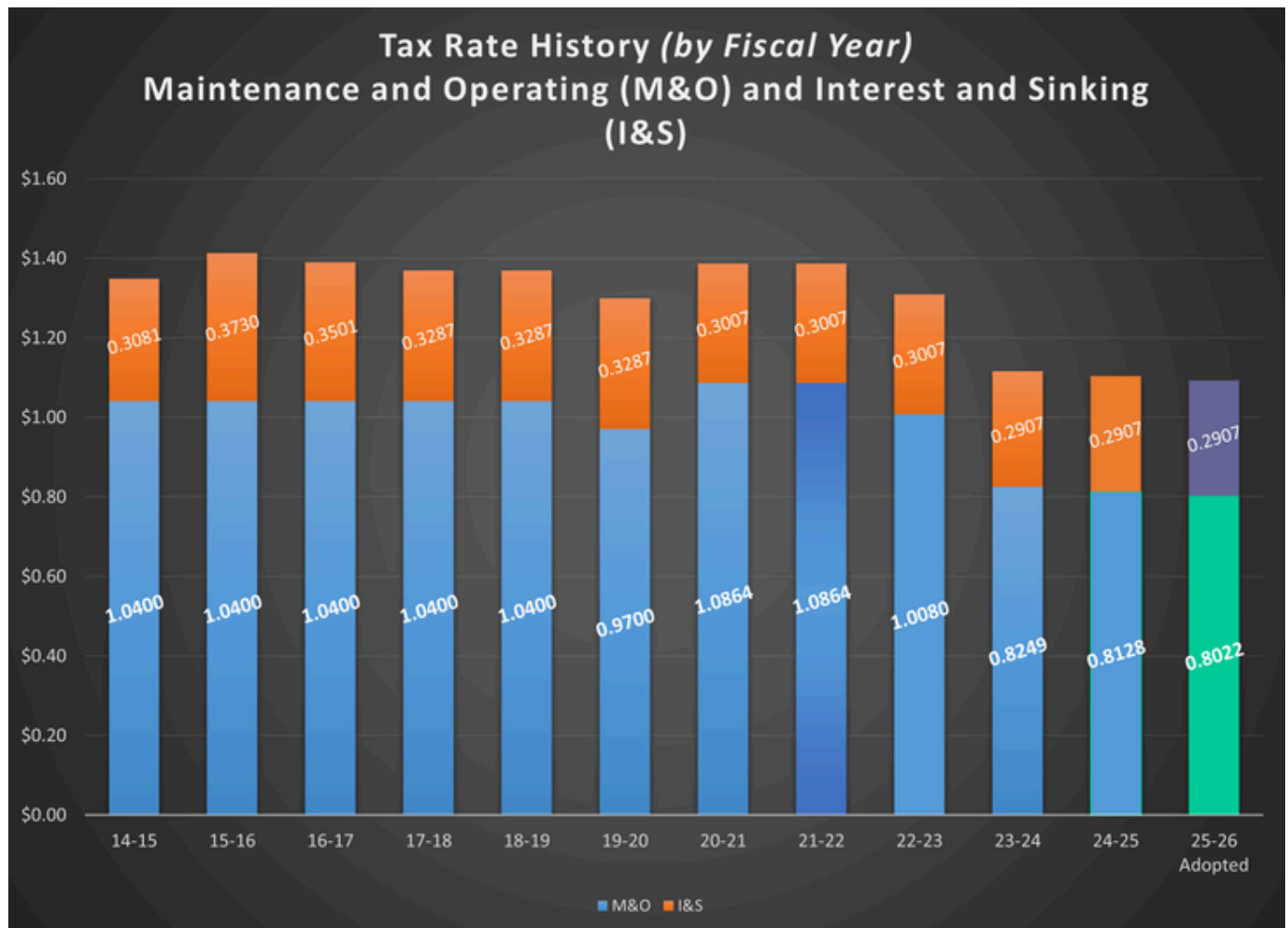
# Tax Rate

## Combined M&O and I&S

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

Once the Board of Trustees has adopted a budget and received certified property values from the Tarrant Appraisal District, the tax rate necessary to fund budgeted expenditures is calculated. Under the provisions of House Bill 3 passed by the 86th Texas Legislature, Arlington Independent School District is required to lower its 2025 M&O tax rate by \$0.0106 from \$0.8128 to \$0.8022. 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 giving the District an additional seventeen cents in M&O pennies. Budgeted property tax revenues have been calculated based on property value estimates using an M&O tax rate of 0.76880, of that the Maximum Compressed Rate is \$0.59880 with \$0.17 additional pennies. On September 4, 2025, the Board of Trustees adopted a tax rate of \$0.8022 based on July certified values.



# Property Value

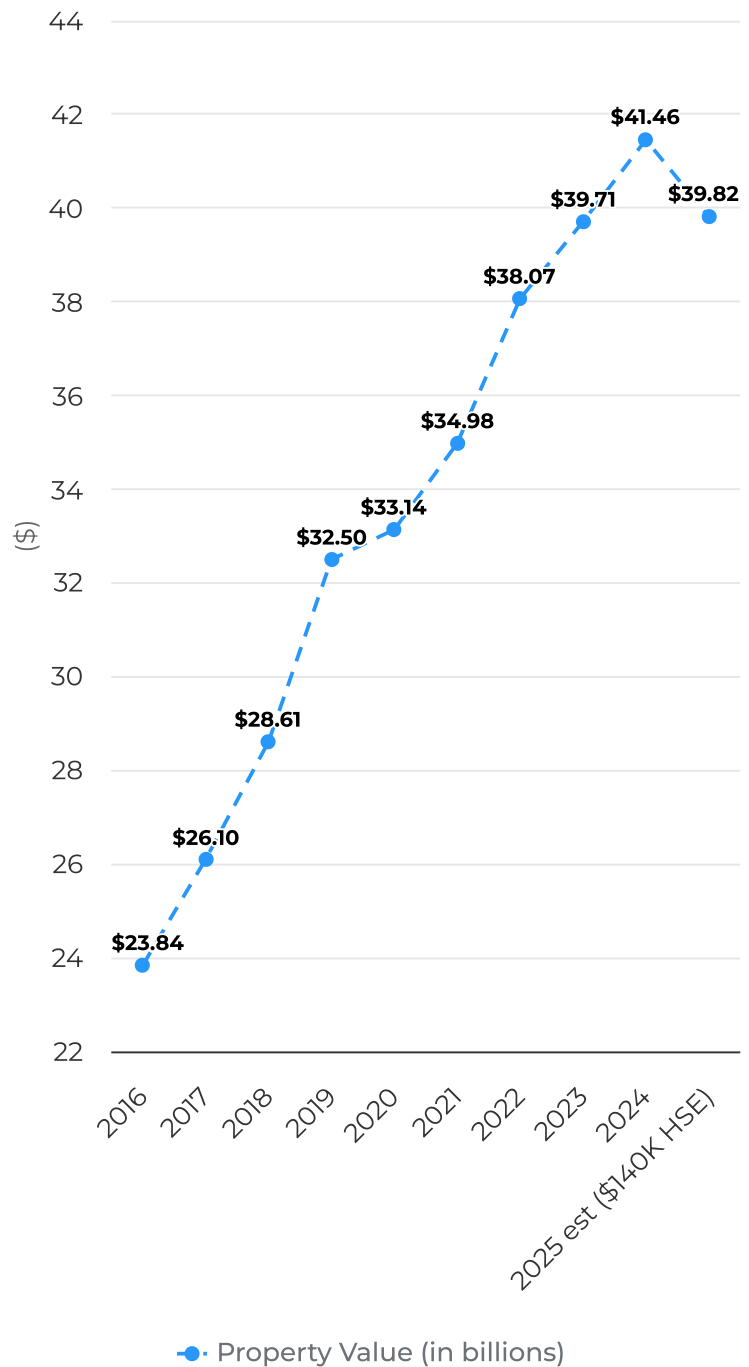
Property Value is a key component in developing revenue forecasts for both the state and local components of the budget. Property values for 2025 were certified by the Tarrant County Appraisal District (TAD) on July 23, 2025. In April and May 17, 2025, TAD released estimates of 2025 property values. 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.

Over the past four years, the District's property values have increased by an average of 5% annually. In response to rising valuations, the State of Texas has implemented measures to ease the property tax burden. In 2023, Senate Bill 2 expanded the homestead exemption from \$40,000 to \$100,000. A proposed increase to \$140,000 will go before voters in 2025.

Reflecting these changes, the figures in the chart incorporate the updated homestead exemption amounts. Additionally, the District's county appraisal district adopted a reappraisal plan in 2024, shifting to biennial appraisals for residential properties. Residential property taxes are frozen at 2023 levels for the 2024–2025 tax year, except for new construction and improvements. Any increase exceeding a 5% threshold must be supported by clear and convincing evidence from the chief appraiser.

The 2025–2026 adopted budget reflects an increase of \$269,355 in current year tax revenue compared to the prior year's original budget. Due to the timing of certified property values, the conclusion of the legislative session, and the June budget adoption deadline, the current budget does not incorporate the proposed increase to the homestead exemption.

The budgeted tax collections are based on a \$100,000 homestead exemption and a higher tax rate. The District plans to amend the budget as updated property value data is received from the Tarrant Appraisal District (TAD).



# Understanding Fund Balance Changes

## General Fund

Fund balance levels have fluctuated in recent years due to a combination of revenue gains, expenditure savings, and strategic allocations.

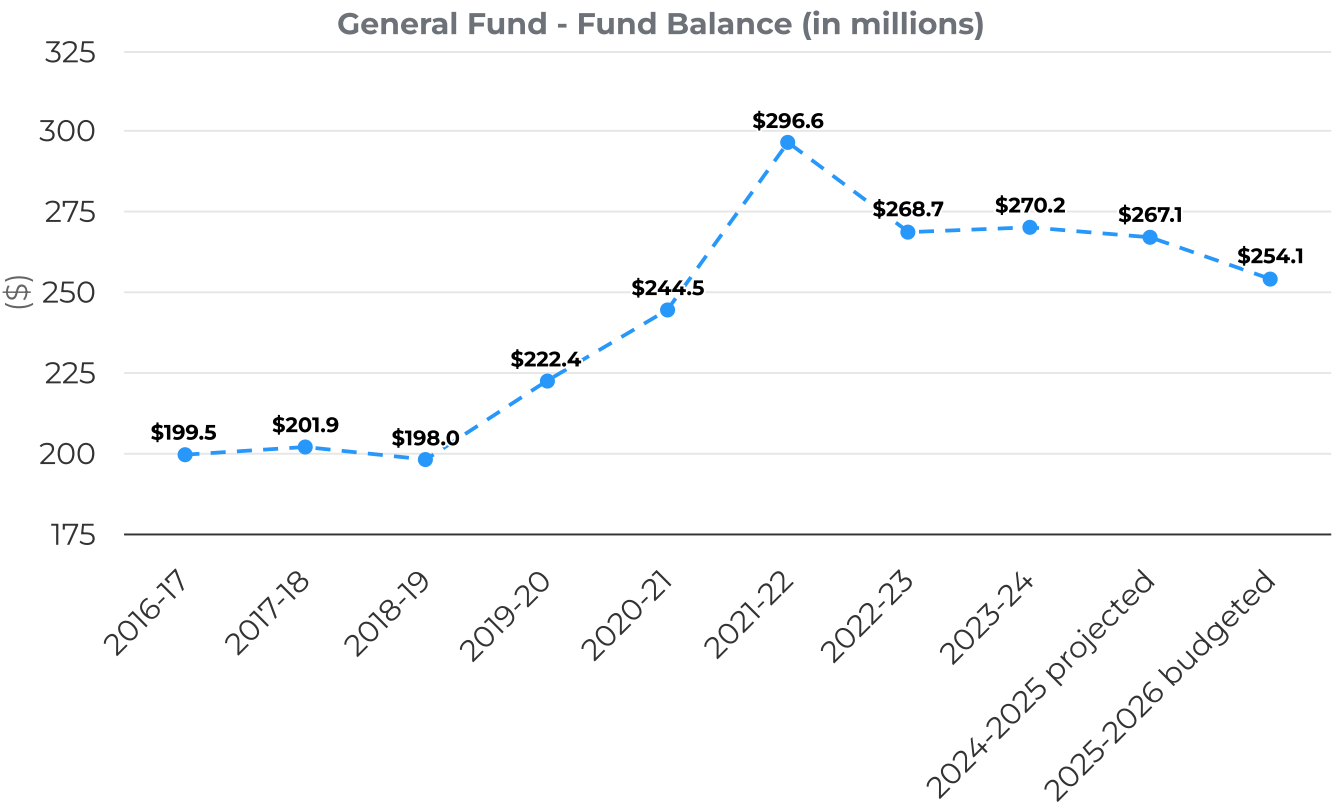
In 2019–2020, the fund balance increased by \$24.4 million, driven by rising property values, House Bill 3 adjustments to state aid, position vacancies, and reduced spending during COVID-19. The 2020–2021 balance rose by \$22.1 million, largely due to higher property values, the passage of the VATRE, and continued pandemic-related savings. A \$52.4 million increase in 2021–2022 resulted from adjustments to average daily attendance (ADA) by TEA, higher indirect and SHARS revenue, insurance proceeds from the February 2021 winter storm, and savings from unfilled positions. In contrast, 2022–2023 saw a decrease in fund balance, primarily due to transfers from the general fund to the local construction fund to support a potential ERP purchase and to help offset inflation-related shortfalls in bond funding. Our most recent closed fiscal year, 2024–2025

The 2025–2026 General Fund budget was adopted with a \$13 million deficit, which the Board and administration acknowledge falls short of the goal of a balanced budget. District leadership continues to explore strategies to align future budgets with Board priorities and the forthcoming strategic plan. Despite the deficit, the projected fund balance as of June 30, 2026, is \$254,068,194—equivalent to 4.11 months of operating reserves—allowing the District to maintain a strong financial position into the next fiscal year.



# Fund Balance

General Fund



# Personnel Resources

This section provides readers with staffing counts—reflecting all positions, regardless of funding source—alongside the District’s enrollment trends. When viewed together, these data reveal that our current staffing levels exceed what enrollment alone would justify, underscoring the need for thoughtful realignment.

Effective staffing efficiency remains a cornerstone of responsible budget management. In 2023–2024, the District established and filled a dedicated position management role to strengthen coordination between the payroll and budget departments. Over the past two fiscal years, this collaboration has significantly improved data accuracy, reporting, and overall financial oversight.

Looking ahead, the District is carefully reviewing recommendations from a recent independent staffing study. These findings will guide future decisions to ensure that staffing levels remain aligned with enrollment, support long-term fiscal sustainability, and continue to advance educational excellence.

# Personnel Report

	2021-22	2022-23	2023-24	2024-25	2025-26	Net Impact to Positions in 2025-26
CLASSROOM TEACHERS	3,923.90	3,860.50	3,917.30	3,876.60	4,002.00	125.40
Athletic Trainer	13.00	11.00	13.00	13.00	13.00	-
Audiologist	2.00	2.00	2.00	2.00	2.00	-
Counselor	166.90	161.40	163.50	157.00	160.00	3.00
Educational Diagnostician	56.90	65.80	66.90	75.00	80.00	5.00
Librarian	69.60	69.10	66.80	57.10	70.00	12.90
LSSP/Psychologist	20.90	20.00	14.00	22.00	24.00	2.00
Occupational/Music/Art Therapist	16.00	16.00	16.00	16.00	16.00	-
Other Campus Professional Personnel	123.00	142.10	140.80	88.50	105.58	17.08
Other Non-Instructional Prof. Personnel	241.80	263.40	279.50	272.00	320.00	48.00
School Nurse	76.40	75.20	75.60	76.00	78.00	2.00
Social Worker	13.80	13.70	13.70	17.00	20.00	3.00
Speech Therapist/Language Pathologist	60.60	57.80	60.40	56.30	67.00	10.70
Teacher Facilitator	161.10	200.90	202.50	158.00	194.00	36.00
PROFESSIONAL SUPPORT	1,022.0	1,098.4	1,114.7	1,009.9	1,149.6	139.7
Campus Administration:						
Principal	66.20	64.80	68.80	59.20	79.00	20
Assistant Principal	122.20	135.00	126.20	125.20	138.00	13
						-

Central Adminsitration:						-
Superintendent	1.00	1.00	1.00	1.00	1.00	-
Asst/Assoc/Deputy Superintendent	9.00	10.00	8.00	9.00	14.00	5
Director-Personnel	2.00	1.00	1.00	0.00	0.00	-
Program Director/Exec Dir/Instr Officer	6.00	5.00	5.00	5.00	3.00	(2)
Teacher Supervisor	16.00	15.00	16.00	16.00	16.00	-
ADMINISTRATIVE STAFF	222.40	231.80	226.00	215.40	251.00	35.6
Certified Interpreter	4.80	2.00	5.40	9.80	11.00	4
Educational Aide	810.00	910.30	938.70	935.70	1,146.00	(3)
PARAPROFESSIONAL STAFF	814.80	912.30	944.10	945.50	1,157.00	1.4
AUXILIARY PERSONNEL	1,908.0	1,820.2	1,851.7	2,122.3	2,318.0	270.6
TOTAL EMPLOYEES	7,891.1	7,923.2	8,053.8	8,169.7	8,877.6	115.9
NOTE: Schedule presents total staffing for all fund sources.						



# Organizational Information

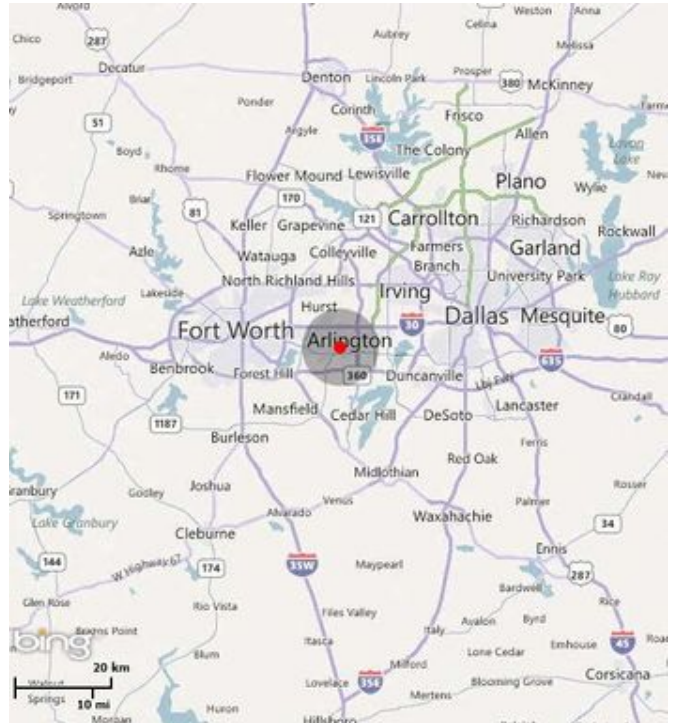
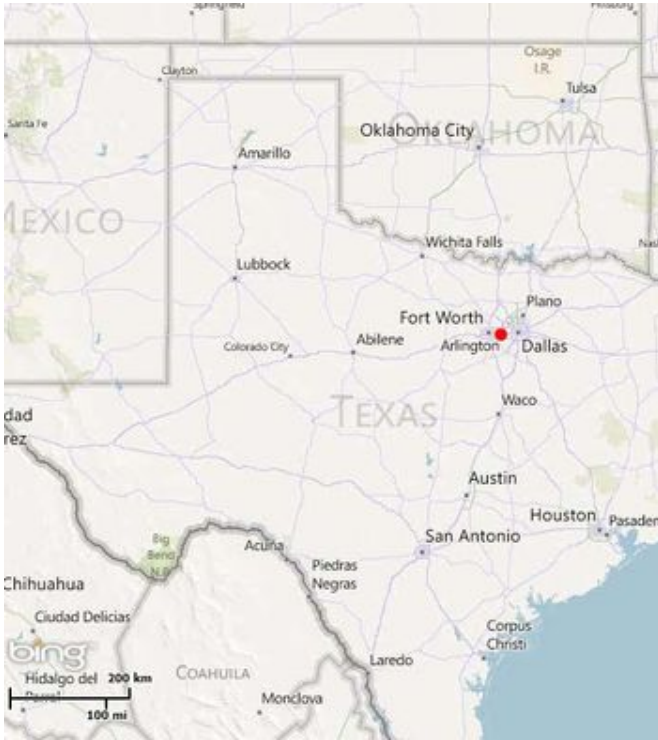
The following organizational overview addresses the foundational elements that guide our work, including our goals, objectives, budget development process and timeline, geographic service area, and the fund types that underpin our financial structure. Together, these components provide the context necessary for understanding our operational and fiscal planning.



**2025 Veterans Day Program**  
Veterans Day Breakfast and Parade at Hill Elementary

# District Overview

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 52,000 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.



# Board of Trustees

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 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.

Board Member	Position	Place	Term Ends
Justin Chapa	President	5	2028
Sarah McMurrough	Vice President	1	2027
Brooklyn Richardson	Secretary	6	2026
Melody Fowler	Member	2	2027
Larry Mike	Member	3	2027
David Wilbanks	Member	4	2028
Leanne Haynes	Member	7	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.



# Levels of Education Provided

Arlington ISD (AISD) offers comprehensive public education for students from pre-kindergarten through 12th grade. The district is fully accredited by the Texas Education Agency (TEA) and operates in accordance with the Texas Education Code, as established by the Texas State Legislature.

For the 2025–2026 school year, AISD anticipates serving approximately 52,208 students across a variety of campuses and specialized centers, including:

- 6 traditional high schools
- 2 collegiate high schools
- 1 Career and Technical Center
- 1 Center for Visual and Performing Arts
- 1 Agricultural Science Center
- 10 junior high schools
- 53 elementary schools, including 1 dedicated Pre-K Education Center
- 2 alternative campuses
- 1 Athletic Center

The district offers Pre-K programs at 51 of its 53 elementary campuses, as well as specialized educational opportunities across grade levels. These include:

- 1 elementary leadership academy
- STEM programs at 1 high school and 1 elementary school
- 1 elementary world language academy
- Fine arts and dual language academies at 1 high school, 1 junior high school, and 2 elementary campuses

During the 2024–2025 school year, AISD served a total enrollment of 53,339 students.

Further demonstrating the district's commitment to academic excellence, four Arlington ISD high schools have been ranked among the best in the nation by U.S. News & World Report. The honored schools include:

- Arlington Collegiate High School
- Arlington College and Career High School
- Martin High School
- Seguin High School

This national recognition is especially significant, as U.S. News & World Report evaluated more than 24,000 public high schools across the United States. Rankings were determined using key measures of excellence, including college readiness, state assessment performance, curriculum breadth, underserved student outcomes, and graduation rates.



Six Traditional High School Boundaries

# Local Economy



Located strategically between Dallas and Fort Worth, Arlington has grown from its rural farming roots in 1884 into the 50th largest city in the United States and the seventh largest in the state of Texas. Now home to more than 400,000 residents, Arlington is a dynamic and diverse metropolitan area. It has established itself as a major travel destination, offering some of the nation's top family-friendly attractions, such as AT&T Stadium (home of Dallas Cowboys), Globe Life Field (home of Texas Rangers), Six Flags Over Texas, Six Flags Hurricane Harbor, Choctaw Stadium, and the Texas Live! Entertainment complex (home to more than 200,000 square feet of restaurants, retail and entertainment). Recent additions include the Flagship Luxury Hotel Live! by Loews, Convention Center, and residential space opened in 2024.



**Texas Live! Entertainment Complex**

Arlington hosts employers from various industries, including defense contractors, automobile manufacturers, 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, Oncor Electric Delivery, Loews Hotel Holding Corp, S2 Forest Ridge LP/S2 Manchester/Valencia LLC, Arlington Highlands, LLP and United Parcel Service Inc. The largest employers in Arlington are General Motors Co., Arlington ISD, University of Texas at Arlington, Texas Health Resources, Six Flags over Texas, the City of Arlington, and The Parks at Arlington.

Recognizing the importance of a strong and resilient economy, the Arlington City Council has made “Invest in Our Economy” a key priority to support the city’s long-term prosperity. In alignment with this vision, the city is collaborating with E-Space – a satellite manufacturing start-up—to advance a transformative project aimed at fostering innovation and job creation. Over the next five years, this initiative is projected to generate a minimum of 400 new jobs and position Arlington as a regional hub for high-tech development. This partnership directly supports the City’s strategic goal of attracting cutting-edge industries and expanding employment opportunities for residents. Other strategic priorities the City of Arlington will focus on in the current year are building unity, championing great neighborhoods, enhancing regional mobility, leveraging technology, and supporting youth and families.

Arlington remains committed to fostering the American Dream where residents can achieve success by building sustainable neighborhoods, expanding economic opportunities, and advancing inclusive community initiatives.

Upcoming projects and events in Arlington include:



**The Caravan Court Hotel.**

The Caravan Court Hotel is set to open in 2026 and is planned as a 145-room upscale boutique property, designed with a mid-century style that pays tribute to Arlington’s historic Bankhead Highway. This development supports ongoing efforts to revitalize the Division Street Corridor and strengthen connectivity between downtown Arlington and the Entertainment District, a city objective for over 20 years.

AT&T Stadium will host nine matches during the 2026 FIFA World Cup – more than any other 15 host venues, including a semi-final on July 14. Renovations to the stadium costing \$295 million will include upgrades to the suite areas as well as changes to the playing surface to include natural grass.





Arlington City Council has approved a major partnership with global satellite and telecommunications company E-Space to build its North American headquarters at the Arlington Municipal Airport. The project includes a 480,000-sq-ft manufacturing and office facility, a new airport access road, and additional aviation infrastructure that will support long-term economic growth in the area. The development is expected to create over 2,000 high-tech jobs, generate \$8 billion in salaries, and produce \$27 million in net benefits for local governments over 30 years—without raising taxes for residents. Overall, the initiative positions Arlington as an emerging hub for aerospace innovation while expanding and diversifying the city's commercial tax base.



The city's convenient location, thriving economy, affordable housing and entertainment options attributed to Livability.com, naming the City of Arlington one of the Top 25 Best Places to Live in the Southwest, as well as the "Entertainment Capital of North Texas." The area's major transportation systems afford area businesses easy access to cities worldwide. Arlington is only fifteen minutes from DFW 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.

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.



# District Mission, Vision and Beliefs

## Our Mission

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

## Our Vision

Arlington ISD will be a premier school district and a leader in education.

## Our 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.

## Our Goal

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

# Board Adopted Priorities

While the annual budget is typically aligned with the strategic plan, the current plan is still in development and is expected to be presented to the Board for review by September 2025. In the interim, the Board of Trustees has adopted five guiding priorities—Academic Growth, Culture, Safety and Discipline, Marketing and Engagement, and Resources. These priorities, along with associated progress measures, serve as the foundation for this year's general operating fund budget and are detailed in this budget book.

Each department expenditure decision was guided by the five priorities adopted by the Board of Trustees and adopted as you see below:

- Academic Growth – Over \$15 million
- Culture – \$1 million
- Safety and Discipline – \$4 million
- Marketing and Engagement – \$2 million
- Resources – \$6 million

These priorities ensure that financial decisions align with the District's strategic goals.

# Board Adopted Priorities

## Academic Growth

### Definition:

Ensure positive, engaging experiences for every student that promote academic growth and ignite a passion for learning.

### Key Progress Measures:

- Conduct a Curriculum Management Audit and present findings.
- Meet House Bill 3 goals related to 3rd grade reading, mathematics, and CCMR.

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## Culture

### Definition:

Establish an inclusive culture of respect, support, and continuous improvement for all students, staff, and families.

### Key Progress Measures:

- Design a district-wide professional learning plan aligned with priorities.
- Increase employee retention satisfaction index score from 3.9 to 4.0.

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## Safety & Discipline

### Definition:

Create safe and productive learning environments in which every student and staff member can thrive.

### Key Progress Measures:

- Collaboratively design and implement behavior support action plans for individual campuses.
- Increase Procedural Effectiveness score from 3.9 to 4.1 (from Arlington ISD Staff survey).

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## Marketing & Engagement

### Definition:

Involve families and community stakeholders as valued partners in student learning.

### Key Progress Measures:

- Develop a comprehensive marketing plan.
- Increase the net promoter score from the annual parent survey from 39% to 41%.

## Resources

**Definition:**

Maximize resources to promote a thriving district while maintaining sound fiscal management.

**Key Progress Measure:**

- Develop an agreed-upon campus needs index using key metrics for strategic staffing and resource allocation.

# Governing Policies

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 rollback 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 over 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 quarterly 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.

# Fund Types & Titles

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 government 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 Child Nutrition Fund, which is a Special Revenue Fund. Project accounting is employed to maintain the integrity of 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 the 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 the general operations of the District. The District's main involvement with these funds is to provide stewardship by accounting for the funds.

# Revenues & Expenditures Classifications

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>FUNCTION CODES</u>	<u>OBJECT</u>	Sub-Object	<u>Organization</u>	YE (Not used by NSD)	<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, services, 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 the 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 operations, 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 the 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 non-competitive 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 are stand alone are charged to the appropriate function. Costs associated with mainframe, networks, and servers that provide services to multiple functions are recorded here.

## **60 Ancillary Services**

### **61 Community Services**

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

## **70 Debt Service**

### **71 Debt Service**

This function is used for the retirement of recurring bonds, 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.

# Basis of Budgeting

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 the 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, Child Nutrition Fund, and Debt Service Fund. Based on local policy, the District also adopts budgets for its other major governmental funds, 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.

# Budget Development Process

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

## Legal Requirements

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following items summarize the legal requirements of 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 a notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate, the district must publish a 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 Child Nutrition 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 Planning Guide is prepared. Any new state mandates or changes to local policies or initiatives are included in the Budget Planning Guide. At 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:*

The expenditure budget is typically aligned with the district's adopted strategic plan. While the strategic plan is still under development, it is expected to be presented to the Board of Trustees by the time of this publication. In the meantime, the Board has adopted five guiding priorities—Academic Growth, Culture, Safety and Discipline, Marketing and Engagement, and Resources. These priorities, along with their corresponding progress measures, form the foundation of this year's general operating fund budget.

Salaries and benefits are key factors that affect the budget. With salaries and benefits comprising 86% 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.

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 leadership develop their priorities for the upcoming years 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.

The District accepts input from a number of sources. Formal community input on the General Operating Fund 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 district-wide, upgrading technology infrastructure and equipment, providing fine arts equipment, and addressing transportation. Readers can find detailed bond project information on the District's website, searching for Bond 2019 or by [clicking here](#).

### *Preliminary/Proposed/Adopted Budget*

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

# Budget Timeline

- The budget process begins as early as September each year. Campuses are notified of their enrollment projections, basic allotment, and special program allotments in January. The basic allotment provides for the regular education program, excluding payroll and other campus operating costs. The special program allotments provide for the incremental cost of programs serving special student populations, such as career/technical, advanced academics, bilingual/ESL and special education. The Site-Based Decision-Making Team ("SBDM") at each campus determines how the school's allotments should be expended in order to achieve the goals set forth in their campus improvement plan. Budgets for payroll, utilities and other operating costs are established by central administration. The Human Resources Department works with campus principals and follows district guidelines to ensure adequate and equitable staffing throughout the District.
- Each campus and department electronically submits its proposed budget to central administration for review by personnel in the Finance, Budget and Curriculum Departments. Changes and/or corrections are made to the budgets, as warranted.
- Budget updates are presented to the Board of Trustees, Financial Futures Committee ("FFC") and the District Instructional Decision-Making Committee ("DIDC") at work sessions at various times from February through June.
- The Tarrant Appraisal District ("TAD") releases estimates of certified property values on April 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, Child Nutrition 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.

## Budget Calendar

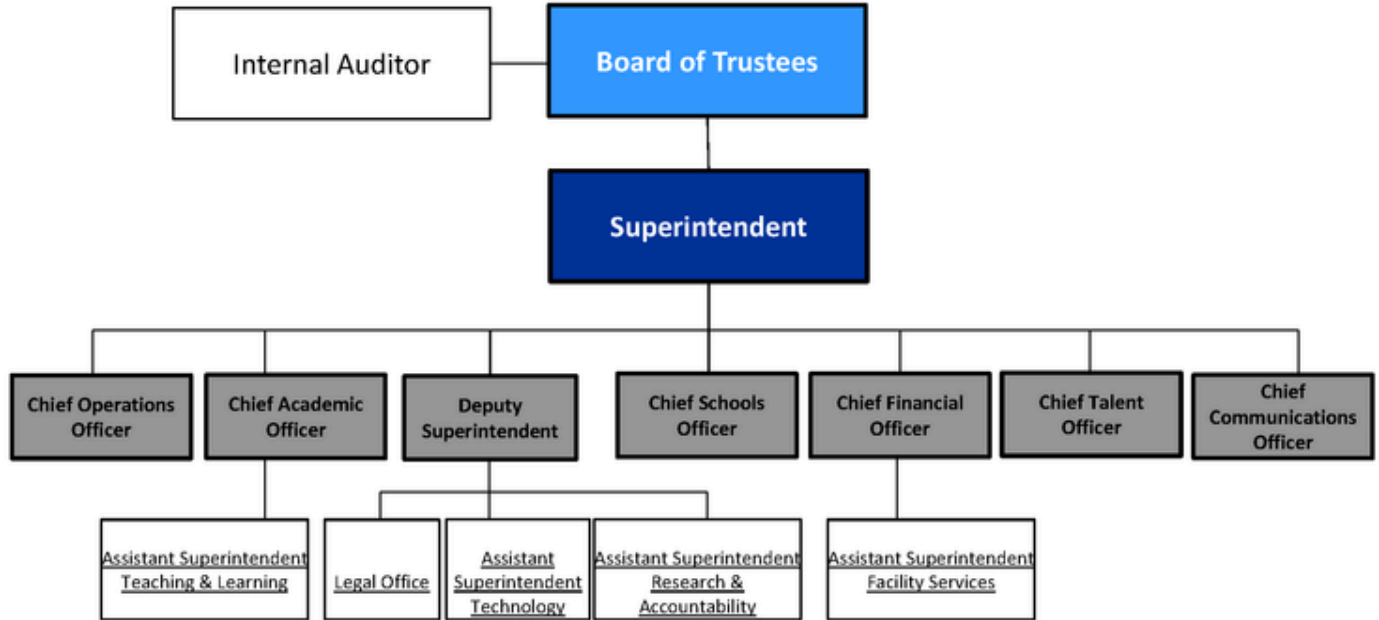
Date	Description
Monday, February 10, 2025	Budget Owner Request Reviews Begin
Friday, February 14, 2025	Moak Casey department staffing study results (projected)
Friday, February 21, 2025	Budget requests due in TEAMS from Secondary Campuses
Monday, March 3, 2025	Superintendent's Executive Council Meeting
Wednesday, March 5, 2025	<i>Includes Any Impacts to Budget Snapshot</i>
Thursday, March 13, 2025	Update and All of Adopted Budget Fund Updates
Thursday, March 13, 2025	Financial Update
Friday, March 14, 2025	Budget Owner Request Reviews Finalized
Friday, March 28, 2025	Last day to enter requisitions for FY2025 campus budget funds
Monday, March 31, 2025	Staffing Conferences Completed
Monday, April 7, 2025	Superintendent's Executive Council Meeting
Friday, April 11, 2025	All adjustments are posted in TEAMS HR system
Monday, April 14, 2025	Create Budget Snapshot
Thursday, April 17, 2025	Last day to enter requisitions for Special Revenue Funds
Monday, April 21, 2025	TASB Market Analysis Presented to Senior Leadership Huddle Cabinet
Monday, April 28, 2025	Human Resources Validation of Snapshot
Thursday, May 1, 2025	Certified Estimated Values
Monday, May 5, 2025	Superintendent's Executive Council Meeting
Monday, May 5, 2025	Bond Budgets Input into TEAMS
Monday, May 5, 2025	TASB Market Analysis Presented to Board Finance Committee
Thursday, May 8, 2025	Preliminary Snapshot to Executive Director and Assistant Superintendent of Financial Services
Thursday, May 15, 2025	TASB Market Analysis Findings Presentation to Board of Trustees
Tuesday, May 20, 2025	Last day to enter requisitions for Activity Funds (461) & (865)
Tuesday, May 20, 2025	Post Budget Summary on Website, Publish Budget and Tax Rate Advertisement of Public Hearing in Newspaper
Monday, June 2, 2025	Superintendent's Executive Council Meeting
Thursday, June 5, 2025	Public Hearing on Budget and Tax Rate
Tuesday, June 17, 2025	2024-2025 Final Budget Amendment
Tuesday, June 17, 2025	Adopt FY 2025-26 Budget ( Must be adopted by June 30, 2025)
Wednesday, June 18, 2025	Post Adopted Budget on Website
Friday, July 25, 2025	Certified Appraised Values
Sep-25	Adopt Tax Rate

# District Organizational Chart

Note: The information contained herein reflects the status as of the preparation of this budget book. Any subsequent reorganizations or structural changes are not reflected.

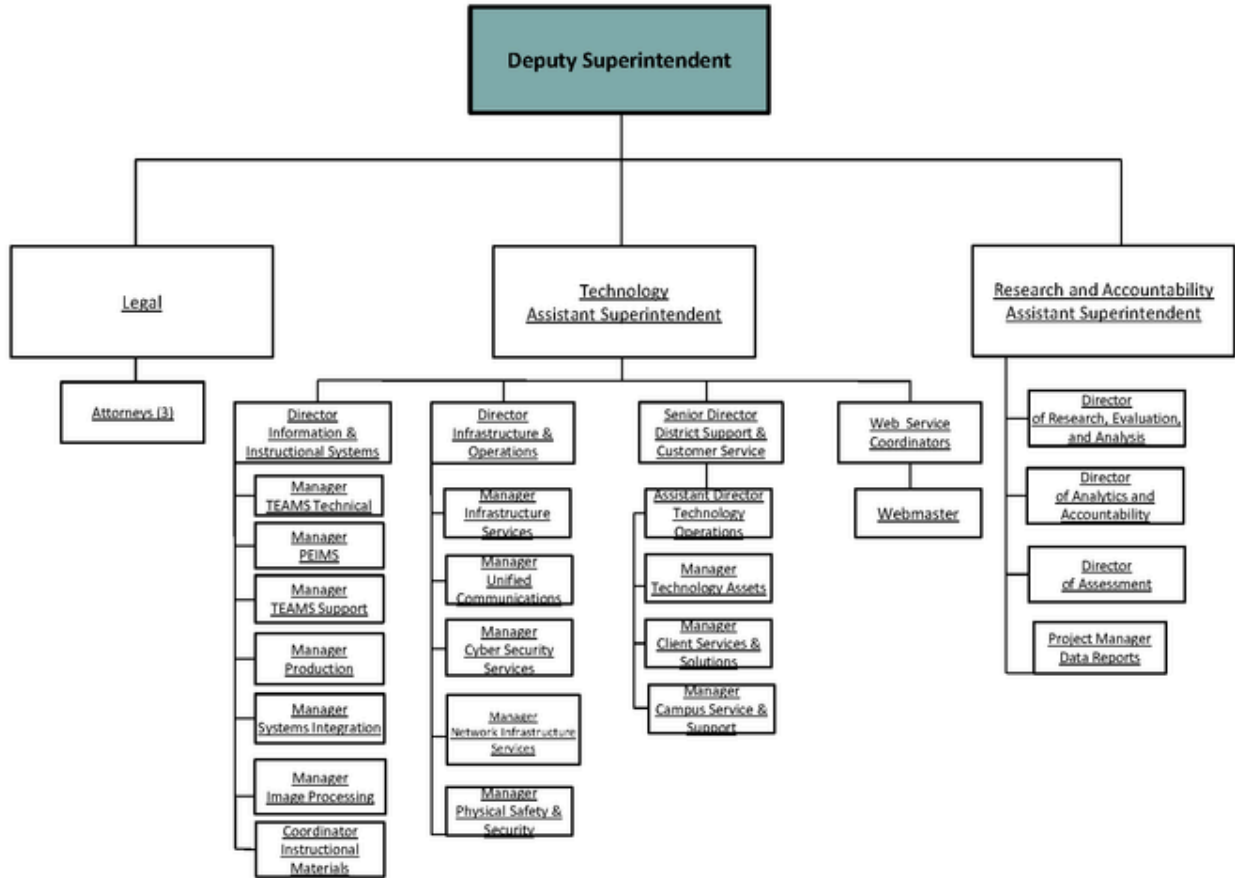


## Arlington Independent School District Organizational Chart 2025-2026



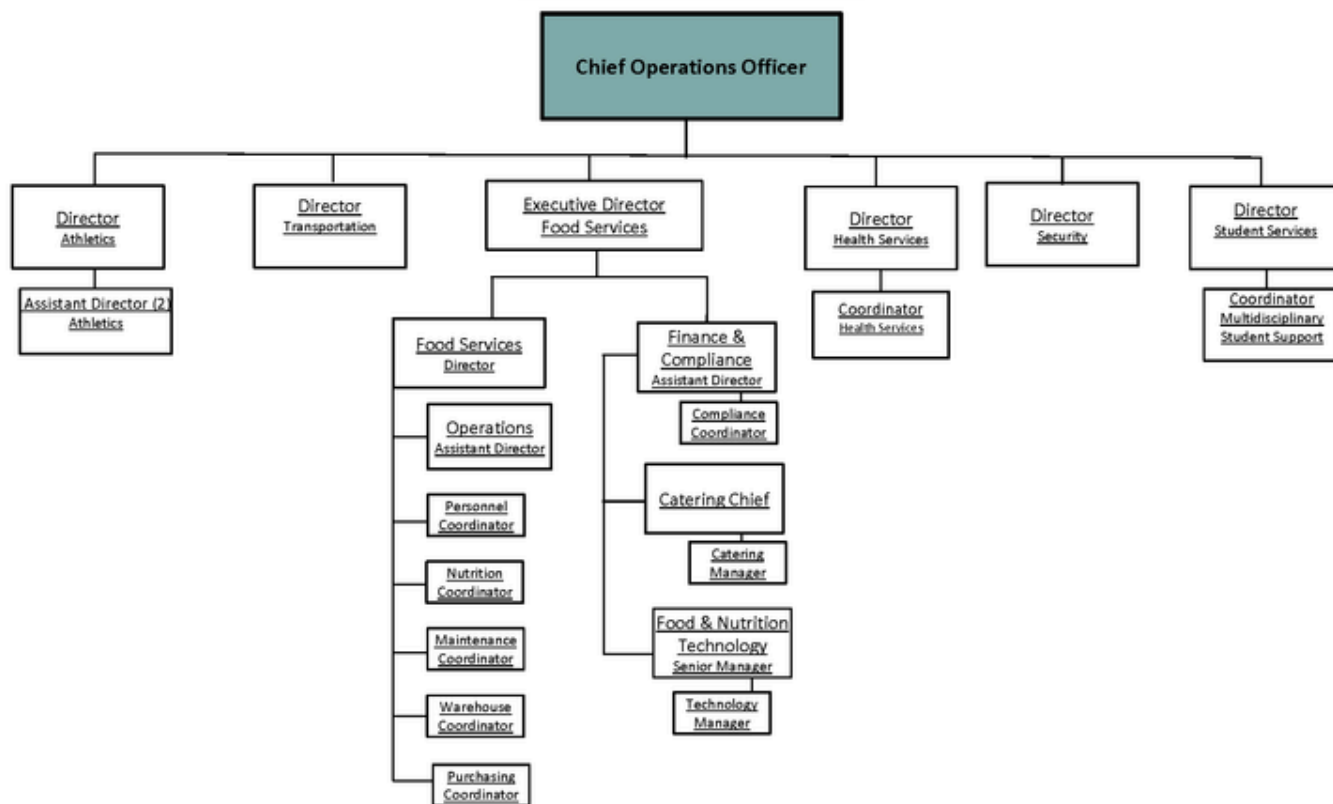


Arlington Independent School District  
Organizational Chart  
2025-2026





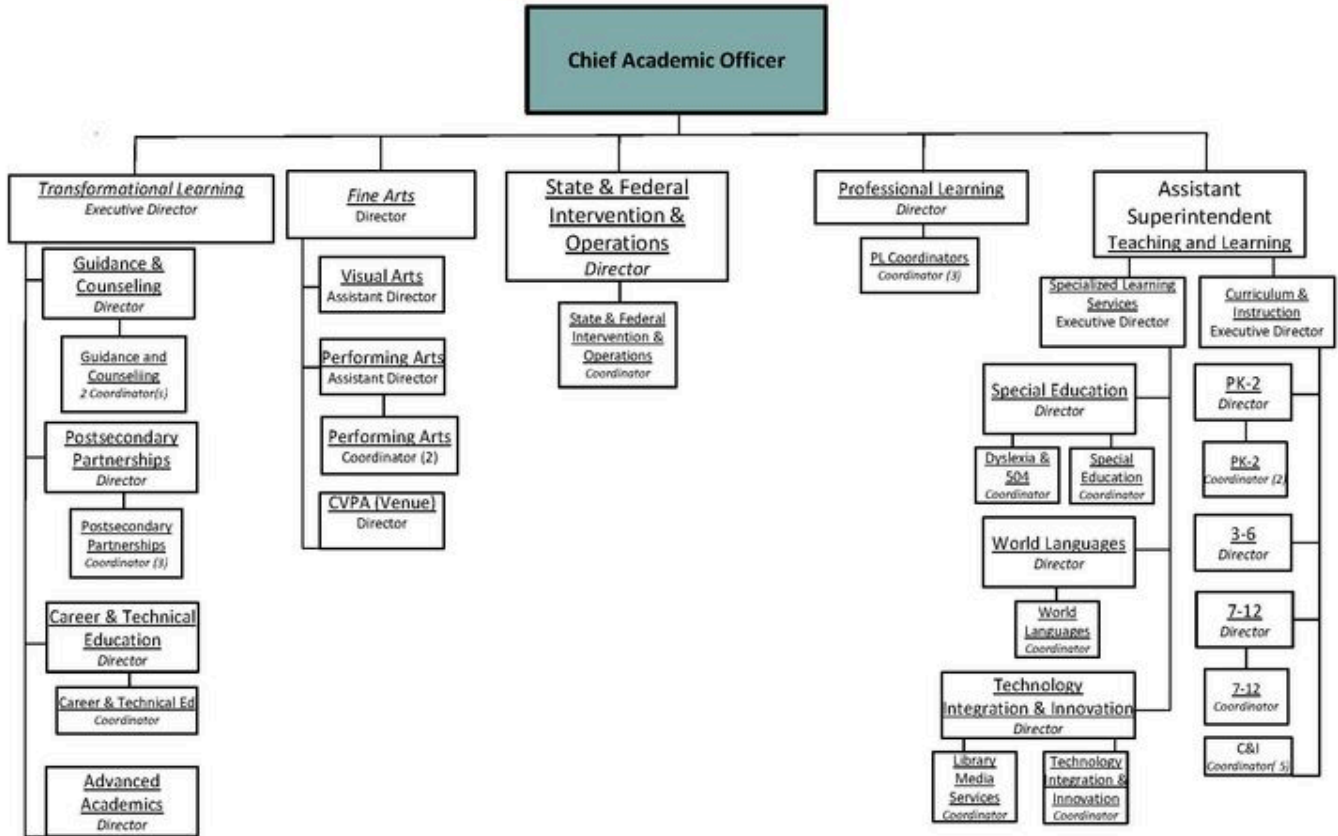
Arlington Independent School District  
Organizational Chart  
2025-2026





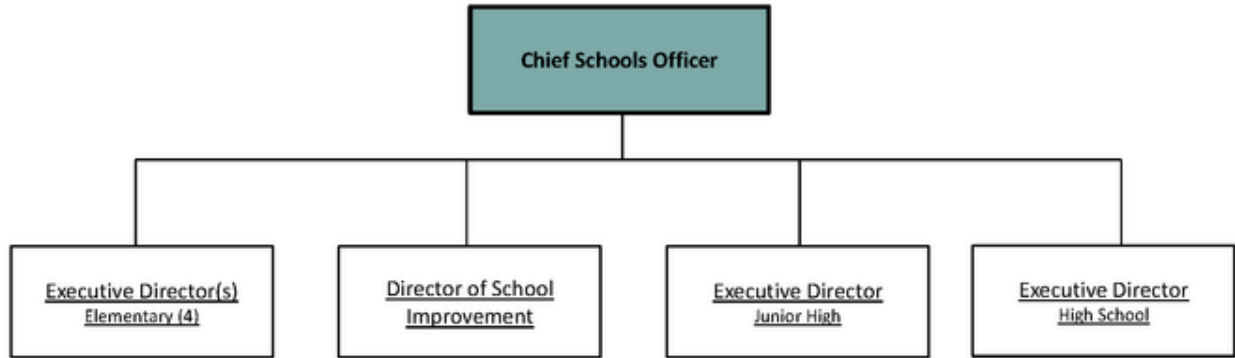


Arlington Independent School District  
Organizational Chart  
2025-2026



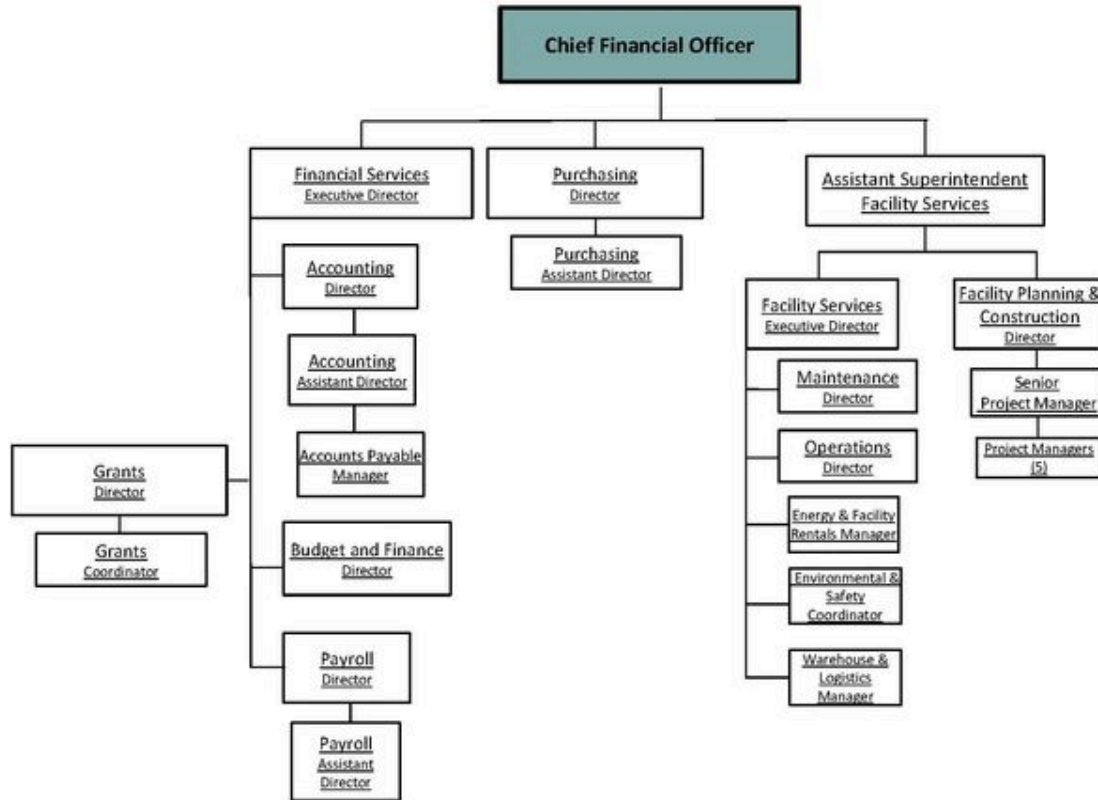


Arlington Independent School District  
Organizational Chart  
2025-2026



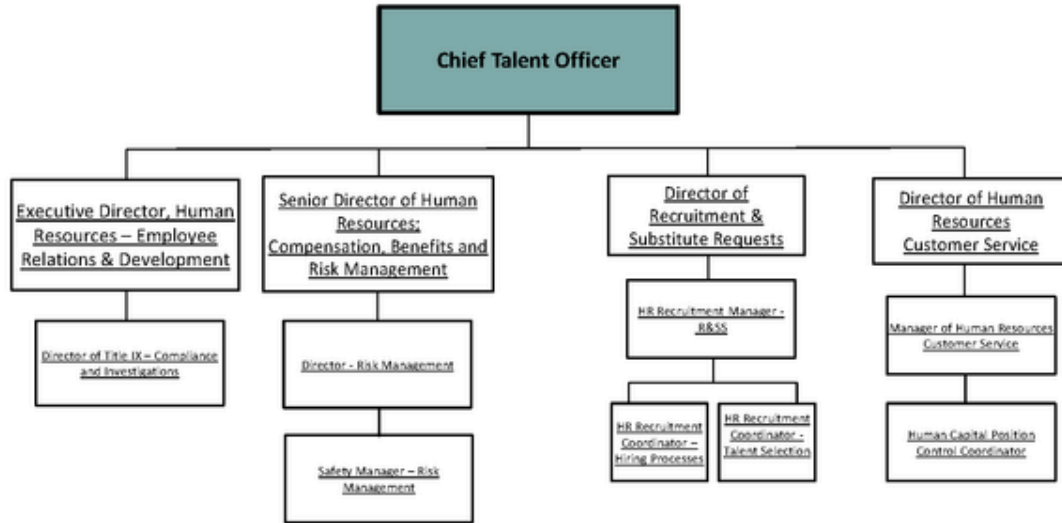


Arlington Independent School District  
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2025-2026



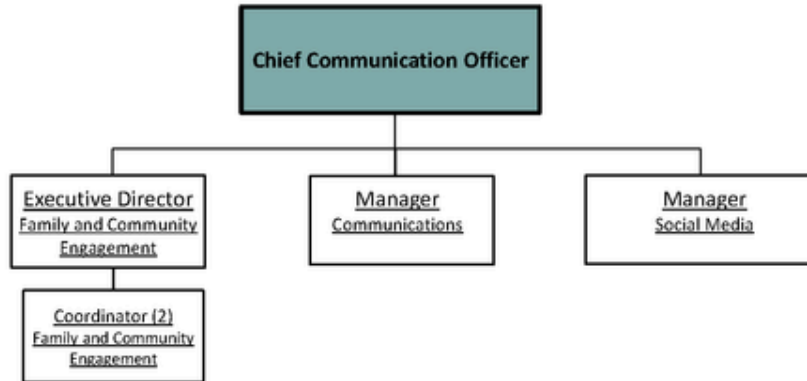


Arlington Independent School District  
Organizational Chart  
2025-2026





Arlington Independent School District  
Organizational Chart  
2025-2026



# Organizational Structure

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

**Chief Internal Auditor** – 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.

**Chief Operations Officer** – The Chief Operations Officer reports directly to the Superintendent and is responsible for a myriad of functions including athletics, transportation, food services, health services, student services, and security.

*Athletics* – The Athletics Director reports to the Chief Operations Officer. The Department collaborates 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 the employment of coaches.

*Transportation* – The Transportation Director reports to the Chief Operations Officer and takes pride in safely busing district students. The Department's trained drivers assist and protect children while traveling to and from school or events.

*Food Services* – The Executive Director of Food Services reports to the Chief Operations 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.

*Food Services* – The Director of Food Services reports to the Executive Director of Food Services and is responsible for planning, organizing, actuating, and controlling all food service operations in the District.

*Health Services* – The Health Services Director reports to the Chief Operations Officer. 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 on the campuses, provides education for staff, maintains Dep B eligible employee roster, provides vaccination clinics, and provides

*Security* – The Security Director reports to the Chief Operations Officer and is responsible for the safety and security of all AISD students, staff, and facilities.

*Student Services* – The Director of Student Services reports to the Chief Operations Officer and is responsible for coordinating and publishing the Student Code of Conduct. The Department also coordinates student disciplinary concerns and provides services to campus administration regarding appropriate student interventions and corrective actions.

**Chief Academic Officer** – The Chief Academic Officer reports directly to the Superintendent and is responsible for developing and collaboratively actualizing the district's learning framework designed to empower and engage all students through relevant, innovative and rigorous learning experiences. The Chief Academic Officer facilitates the articulation of the district's instructional and curricular direction, is

responsible for the development and supervision of campus and academic service department leaders and ensures the efficient operation and implementation of academic systems aligned with the district's adopted strategic plan.

*Transformational Learning* – The Executive Director of Transformational Learning reports to the Chief Academic Officer and includes Guidance and Counseling, Postsecondary Partnerships, Career and Technical Education, and Advanced Academics. The Transformational Learning division continuously strives to actualize the District's goal that 100% of students will graduate exceptionally prepared for college, career, and citizenship.

*Guidance and Counseling* – The Guidance and Counseling Director reports to the Executive Director of Transformational Learning and supports school counselors with the implementation of a comprehensive guidance counseling program that focuses on social and emotional wellness, academic achievement, and college and career readiness.

*Postsecondary Partnerships* – The Director of Postsecondary Partnerships reports to the Executive Director of Transformational Learning. The Postsecondary Partnerships Department supports every student in achieving college and career readiness through college testing, dual credit, summer learning, and the Early College High School (ECHS) and Pathways in Technology Early College High School (P-TECH) College and Career Readiness School Models.

*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 to support themselves while pursuing further education. The Department is responsible for updating schools on legal requirements and program developments.

*Advanced Academics* — The Director of Advanced Academics reports to the Executive Director of Transformational Learning and is dedicated to supporting the District's most capable and driven learners by providing a wide range of rigorous and enriching educational opportunities. Through specialized programs such as Gifted and Talented services, Advanced Placement, International Baccalaureate, AVID, Dual Credit, and various enrichment initiatives, the Department ensures that students receive differentiated instruction tailored to their unique abilities and learning needs. By focusing on academic challenges, critical thinking, and personal growth, the department empowers students to build on their strengths and prepares them to become the innovative leaders of tomorrow.

*Fine Arts* – The Director of Fine Arts reports to the Chief Academic Officer 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.

*State and Federal Intervention & Operations* – The Director of State and Federal Intervention & Operations reports to the Chief Academic Officer and supports the collaborative design, delivery, monitoring, and evaluation of innovative instructional practices that supplement and support the district's core curriculum, instructional resources, and professional learning, while maintaining compliance with state and federal regulations focused on equity, access, and inclusion.

*Professional Learning* – The Director of Professional Learning reports to the Chief Academic Officer and promotes the success of all students by facilitating the development, articulation, implementation, and stewardship of a vision of professional learning that is shared and supported by the school community. As a branch of Academic Services, the Department is responsible for the design, development and implementation of a coherent professional learning and support



system aligned to research and evidence-based practices, the District strategic plan, and nationally recognized Standards for Professional Learning.

*Teaching and Learning* – The Assistant Superintendent 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, and assessments to meet the learning needs of all students. The Department is responsible for core content curriculum, curriculum assessments, instructional resources, and targeted campus support. 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 Executive Director of Curriculum and Instruction reports to the Assistant Superintendent of Teaching and Learning and is responsible for the effective and efficient operation of the Curriculum and Instruction Department. The Director will provide vision, leadership and expertise in the strategic planning, design, delivery, evaluation, and revision of the overall PK-12 instructional programs of the District, including curriculum, instruction, and assessment systems and services.

*Early Childhood* – Director of Curriculum and Instruction, Pre-kindergarten – Second Grade reports to the Executive Director of Curriculum and Instruction and is responsible for providing inclusive, research-based curriculum aligned with effective instruction within the assigned grade levels.

*Intermediate Grades*– Director of Curriculum and Instruction, Third Grade-Sixth Grade reports to the Executive Director of Curriculum and Instruction and is responsible for providing an inclusive, research-based curriculum aligned with effective instruction within the assigned grade levels.

*Secondary Grades* — Director of Curriculum and Instruction, Secondary Grades reports to the Executive Director of Curriculum and Instruction and is responsible for providing inclusive, research-based curriculum aligned with effective instruction within the assigned grade levels.

*Specialized Learning Services* – The Executive Director of Specialized Learning Services reports to the Assistant Superintendent of Teaching and Learning. 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.

*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 support to provide quality educational experiences so that each student can reach maximum potential in preparation for life beyond school.

*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 and those of English-speaking students who are learning a language other than English.

*Technology Integration and Innovation* – The Director of Technology Integration and Innovation reports to the Executive Director of Teaching and Learning. The Department empowers educators to develop future-ready learners through technology integration,

technology usage, and the use of relevant resources and helps teachers integrate technology and resources in meaningful and purposeful ways.

***Deputy Superintendent*** — The Deputy Superintendent reports to the Superintendent and serves as an extension of the superintendent in leadership, communication, collaboration, and alignment of school district efforts. This position creates authentic partnerships between departments and schools that focus on meeting the learning needs of every student by aligning district resources and school needs, encouraging a mindset of continuous improvement, and establishing a culture of coaching and growth. The Deputy Superintendent is responsible for utilizing leadership, supervisory, and administrative skills in creating world-class learning experiences throughout the organization.

*Legal* – The Office of General Counsel reports to the Deputy Superintendent and is responsible for addressing legal issues arising out of the activities of the District.

*Technology* – The Assistant Superintendent for Technology reports directly to the Deputy Superintendent and is responsible for planning, implementing, supporting, and training related to the integration of technology into the classrooms, labs, and administrative offices in the District. To accomplish these tasks, the Department has four divisions: Information and Instructional Systems (including the Public Education Information Management System—PEIMS), Infrastructure & Operations, District Support & Customer Service, and Web Services.

*Information and Instructional Systems* – The Director of Information and Instructional Systems reports to the Assistant Superintendent of Technology and oversees the district's student information system, which also supports HR and Finance operations. The department manages PEIMS (state reporting), transfers, identity management, data warehouse, online registration, and document management. It also includes Records Management for student and employee records, and Image Processing, the district's print shop.

*Infrastructure and Operations* — The Director of Infrastructure and Operations reports to the Assistant Superintendent of Technology and is responsible for several enterprise-wide systems and services for the District.

*District Support and Customer Service* – The Senior Director of District Support and Customer Service reports to the Assistant Superintendent of Technology and is responsible for providing hardware and software support for all District-purchased computers and peripherals in the school district.

*Web Services* – The Director of Web Services reports to the Assistant Superintendent of Technology and is responsible for developing and maintaining the functionality and accessibility of a variety of websites and online applications and helps facilitate district communications using digital technologies and media services. Web Services ensures the legal, technical, and communication effectiveness of the District's software systems and web applications.

*Research and Accountability* — The Assistant Superintendent of Research and Accountability reports to the Deputy Superintendent. The Department designs and refines systems to track progress towards District strategic goals through robust diagnostic measures, ensuring efficient resource allocation. It conducts performance evaluations and research to provide statistical evidence of program effectiveness. Additionally, it spearheads the district-level strategic planning process in collaboration with the Superintendent's cabinet and campus principals to ensure alignment with the strategic plan. Furthermore, it supervises the planning and implementation of district-wide student testing initiatives.

*Research, Evaluation, and Analysis* – The Director of Research, Evaluation, and Analysis reports to the Assistant Superintendent of Research and Accountability and plays a key role in improving decision-making and program success in the District, using advanced research methods to find what works and what can be better, working closely with program leaders to help them reach their goals.

*Analytics and Accountability* – The Director of Analytics and Accountability reports to the Assistant Superintendent of Research and Accountability and serves as a catalyst for organizational excellence within the District by developing tools and reporting necessary to empower district staff to make informed decisions and effectively monitor student progress. This Department is also responsible for maintaining the AISD Reports Site and supporting the District in areas related to the state's accountability system.

*Assessment* – The Director of Assessments reports to the Assistant Superintendent of Research and Accountability and is responsible for the administration of state assessments, including all State of Texas Assessments of Academic Readiness (STAAR), STAAR End of Course (EOC), STAAR Alternate 2, TELPAS, and TELPAS Alternate; district assessments; and credit-by-exam for grade level acceleration and course credit. This division oversees the district's assessment data system, conducts staff training on the proper administration of assessments, and oversees all communication pertaining to testing with the state.

**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.

*Elementary Schools* – Four Executive Directors of Elementary Schools report to the Chief Schools Officer and are responsible for the management, direction, supervision, and evaluation of schools within the assigned area of the school district.

*Junior High Schools* – The Executive Director of Junior High Schools reports to the Chief School Officer is responsible for the management, direction, supervision, and evaluation of schools within the assigned area of the school district.

*High Schools* – The Executive Director of High Schools reports to the Chief Schools Officer and is responsible for the management, direction, supervision, and evaluation of schools within the assigned area of the school district.

*School Improvement* – The Director of School Improvement reports to the Chief Schools Officer. The School Improvement Team develops and supports effective school improvement strategies to boost achievement in under-performing schools.

**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 for all financial operations of the District, in accordance with Board policy guidelines.

*Financial Services* – The Executive Director of Financial Services reports to the Chief Financial Officer 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 as well as maintaining budget control for all board-adopted funds throughout the year by providing financial analysis.

*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 Chief Financial Officer and is responsible for ensuring all District purchases are made in accordance with District, state, and federal guidelines.

*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 and is responsible for the management of all District facility operations, maintenance, and grounds keeping.

*Facilities Services* – The Executive Director of Facilities Services reports to the Assistant Superintendent of Facilities Services and is responsible for overseeing the maintenance, operations, energy, facility rentals, environmental safety, and warehouse and logistics.

*Maintenance* – The Director of Maintenance reports to the Executive Director of Facilities Services and is responsible for supervising, directing, planning, coordinating, managing and providing leadership for the Facility Services Maintenance Department (electrical, plumbing, HVAC, general maintenance, grounds and construction). The Director assists the Executive Director of Facility Services with effectively coordinating all facility service maintenance, including district planning, budgeting, and procurement of goods and services in support of the District's strategic plan.

*Operations* – The Director of Operations reports to the Executive Director of Facilities Services and is responsible for supervising, directing, planning, coordinating, managing and providing leadership for the Facility Services Operations Department (Custodial, Recycling, and Waste Management). The Director assists the Executive Director of Facility Services to effectively coordinate all facility services operations, including district planning, budgeting, and procurement of goods and services in support of the District's strategic plan.

*Facility Planning and Construction* – The Director of Facility Planning and Construction reports to the Assistant Superintendent of Facilities and oversees all facility renovations and construction.– The Director of Facility Planning and Construction reports to the Assistant Superintendent of Facilities and oversees all facility renovations and construction.

**Chief Talent Officer** – The Chief Talent Officer 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, Human Resources is divided into four areas: Employee Relations and

Development, Compensation, Benefits and Risk Management, Recruitment and Substitute Requests, and Customer Service.

*Employee Relations and Development* – The Executive Director of Human Resources — Employee Relations and Development reports to the Chief Talent Officer and is focused on improving employees' interactions and advancing employees' knowledge and skills. This department supports campus and department employees with internal dispute resolution, conflict management, grievances, and professional development related to employee relations.

*Title IX* – Compliance and Investigations – The Director of Title IX — Compliance and Investigations reports to the Executive Director of Human Resources – Employee Relations and Development and is responsible for monitoring and implementing the district's compliance with state and federal laws prohibiting sex, gender identity, and sexual orientation discrimination, preventing discrimination against students, employees, and others of the basis of sex, gender identity, and sexual orientation, and ensuring compliance with all procedures and procedural safeguards required under Title IX, and training staff as appropriate

*Compensation, Benefits, and Risk Management* – The Senior Director of Human Resources — Compensation, Benefits and Risk Management reports to the Chief Talent Officer and is responsible for employee compensation practices and systems, employee benefits administration and administration of strategic programs to support positive employee culture district wide.

Risk Management – The Director of Risk Management reports to the Senior Director Human Resources — Compensation, Benefits and Risk Management and is responsible for identifying, evaluating, and implementing risk controls and measures that will minimize, mitigate and manage the risks that are faced in day-to-day work activities.

Recruitment and Substitute Requests – The Director of Recruitment and Substitute Requests reports to the Chief Talent Officer and manages the recruitment function of AISD from candidate sourcing to placement.

Customer Service – The Director of Human Resources – Customer Service reports to the Chief Talent Officer and oversees new hire orientations and paperwork, handles employee support for policy questions and documentation requests, and manages employee exits and annual staffing processes.

***Chief Communications Officer*** – 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.

*Family and Community Engagement* – The Executive Director of Family and Community Engagement reports to the Chief Communications Officer. The Arlington ISD believes that an engaged community is essential for student success outcomes. The Department of Family and Community Engagement provides opportunities for all members of our learning community to make a positive impact on our students.



# Implementing the Adopted Budget

Adoption of the official budget by the Board of Trustees marks only the beginning of the financial cycle. Once approved, the focus shifts to the ongoing work of administering and managing the budget throughout the year. The Budget & Finance Department actively monitors district spending to ensure that resources are used as intended and that projected expenditures remain within—or, in the case of deficit budgets, below—authorized limits. This continuous oversight helps maintain fiscal integrity and supports the district's ability to meet its educational and operational goals.

## **Expenditure Control and Approvals**

Every organization (campus or department) has a budget owner (principal or head of a department) 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 cardholders 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 \$100,000 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 & Finance office staff, 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 & Finance Department.

## **Monitoring the Budget**

The District's interactive, online budgetary accounting and control system provides a wide range of useful reports to assist board members, administrative personnel, and budget owners in administering, monitoring, and controlling the implementation of the budget. The system includes multiple safeguards that check account balances and ensure funds are not over-expended at the budgetary account level. When insufficient funds exist, purchase orders and check requests cannot be generated. The Budget & Finance Department also closely monitors comparisons between budgeted and actual expenditures to maintain cost control and prevent overspending in payroll and related accounts. In addition, the

department and finance leadership remain committed to finding effective, user-friendly ways to communicate budget status—presenting information constructively and in formats that are meaningful and accessible for non-financial audiences.

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.

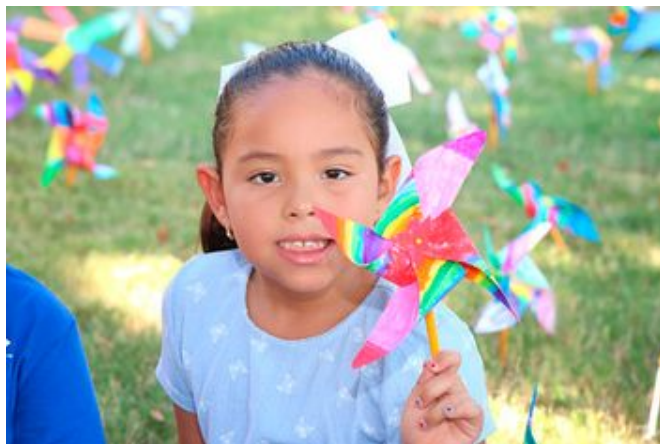
Interim financial reports are approved by the Board of Trustees each month. The final step in the budget monitoring process is evaluating the results of operations, which are presented annually in the District's Annual Comprehensive Financial Report (ACFR).

### **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.



## Financial Section



# Description of All Funds

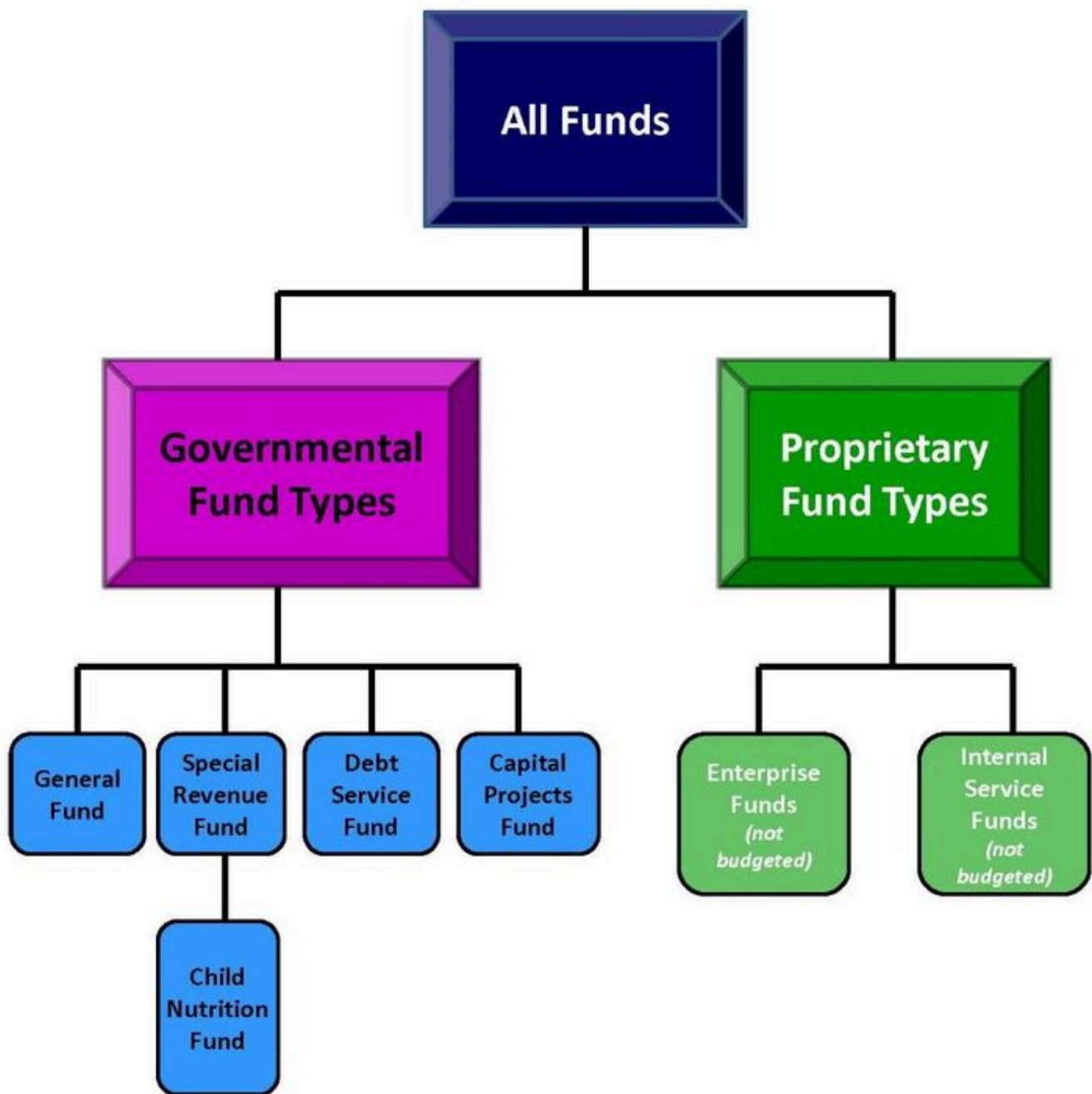
**Governmental Fund Types** are those through which most governmental functions of the District are financed. The acquisition, use, and balance of the District's expendable financial resources and the related liabilities are accounted for using Governmental Fund Types. The measurement focus is based 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. Revenues and other resources generated through oil and gas mineral leasing activity are included in this 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 funds are not budgeted.

# Structure of all Funds



# Summary of Total Budget

All Funds Combined

One challenge in preparing the annual budget is the timing of the legislative session in relation to our fiscal year. As a district operating in a July 1 fiscal year, we—along with other school districts that follow the same fiscal calendar—face unique challenges navigating the outcomes of the 89th Legislature. The timing and uncertainty surrounding legislative decisions impacted our ability to finalize financial plans with confidence and clarity.

An additional challenge in the District's budgeting process is the continued decline in student enrollment. Current projections estimate enrollment will stabilize at approximately 50,000 students over the next decade. However, data indicates that improving the retention and recruitment of kindergarten students could positively impact this trend. While the adopted budget does not assume enrollment growth or stabilization at this time, the administration and Board of Trustees remain committed to strategically allocating resources aimed at re-engaging current students and attracting new families to the District.

Regardless of the challenges the District faces, we will concentrate on the success of our students and continue to provide them with diverse programming preparing them for their futures.

## 2025-2026 Adopted Budget Summary of All Funds

	General Operating Fund	Debt Service Fund	Capital Projects Fund	Child Nutrition Fund	Total
<b>Revenues</b>					
5700 - Local Sources	333,244,604	125,275,153	17,820,929	4,758,183	481,098,869
5800 - State Sources	276,833,447	9,894,794		143,037	286,871,278
5900 - Federal Sources	4,933,002	66,162		28,397,728	33,396,892
Other Sources	57,000,000				57,000,000
<b>Total Revenue and Other Sources</b>	<b>672,011,053</b>	<b>135,236,109</b>	<b>17,820,929</b>	<b>33,298,948</b>	<b>858,367,039</b>
<b>Expenditures</b>					
6100 - Payroll	588,354,132		1,031,408	18,419,528	607,805,068
6200 - Contracted Services	52,690,191		11,356,644	372,400	64,419,235
6300 - Supplies	23,546,449		6,875,881	15,309,039	45,731,369
6400 - Other Operating Expenses	16,443,933			224,383	16,668,316
6500 - Debt Service		124,026,353	7,800,000		131,826,353
6600 - Capital Outlay	3,991,134		314,811,000	400,000	319,202,134
Other Uses			57,000,000		
<b>Total Expenditures and Other Uses</b>	<b>685,025,839</b>	<b>124,026,353</b>	<b>398,874,933</b>	<b>34,725,350</b>	<b>1,242,652,475</b>
<b>Budgeted Surplus or (Deficit)</b>	<b>(\$13,014,786)</b>	<b>\$11,209,756</b>	<b>(\$381,054,004)</b>	<b>(\$1,366,402)</b>	<b>(\$384,225,436)</b>

# Budgeted Revenue and Expenditures

The 2025–2026 budgeted revenue and other resources for all budgeted funds total \$858,367,039.

Local sources account for 56.05% of total revenue, primarily from property tax collections. Total property tax revenue in the General Fund and Debt Service Fund is budgeted at \$439,666,492, representing 66% of total budgeted revenue and other resources. As certified property values continue to rise, revenue from local property taxes also increases.

State sources provide \$286,871,278, or 33% of total revenue. In general, as local property tax revenue increases, state funding decreases. In addition, the District's recent decline in student enrollment has contributed to a further reduction in state revenue.

Federal revenue totals \$33,396,892, including federal Medicaid reimbursements in the General Fund and funding received through the National School Lunch, Breakfast, and Commodities Programs in the Child Nutrition Fund.

The remaining \$57 million—classified as other resources—represents 7% of total revenue. These funds, drawn from the Capital Projects Fund, are intended to help offset expenditures in the General Fund, if needed. The decision to access these funds will depend on actual expenses incurred as the fiscal year progresses.

The 2025–2026 budgeted expenditures and other uses for all budgeted funds total \$1,242,592,475.

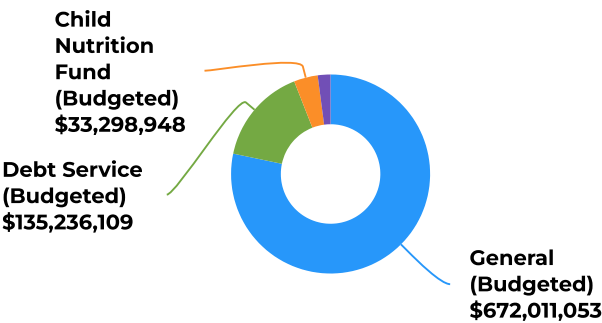
A substantial portion of these expenditures—49%—is allocated to payroll, reflecting the labor-intensive nature of public education. This significant percentage underscores the critical role of teachers and staff in delivering high-quality instruction and managing daily operations. Effective payroll budgeting remains essential, as it directly affects the District's ability to recruit, retain, and support its workforce.

Contracted services, which include utilities, recapture payments to the Texas Education Agency (TEA) within the General Fund, and facility condition deficiency and lifecycle replacement projects in the Capital Projects Fund, represent 5% of total budgeted expenditures. These facility-related expenditures can fluctuate annually depending on scheduled bond sales and planned projects.

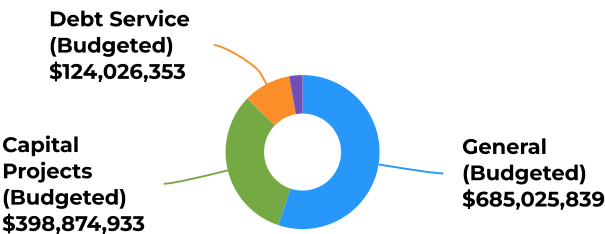
Debt service accounts for 11% of total budgeted expenditures, while capital outlay represents 26%. Supplies comprise 4%, and travel and other expenditures make up 1%. Like contracted services, capital outlay expenditures may vary significantly from year to year based on the timing of bond sales and capital improvement projects.

Shifts in fund balance are due to several factors. The General Fund has a budget deficit; this adopted budget does not reflect any initiatives leadership is considering to avoid ending the year in an actual deficit or as large of a deficit. The District continues to have a healthy General Fund balance this year. The District administration, in collaboration with the Board of Trustees, remains fully aware of this challenge and engages in regular reviews and discussions on actual spending trends. Together, they are developing and implementing strategies to gradually restore a balanced budget over time—while continuing to protect and prioritize the programs and services that support our students' success. 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 one fiscal year. These expenses are budgeted by the bond project and span multiple fiscal years.

FY2026 Adopted Revenue



FY2026 Adopted Expenditures





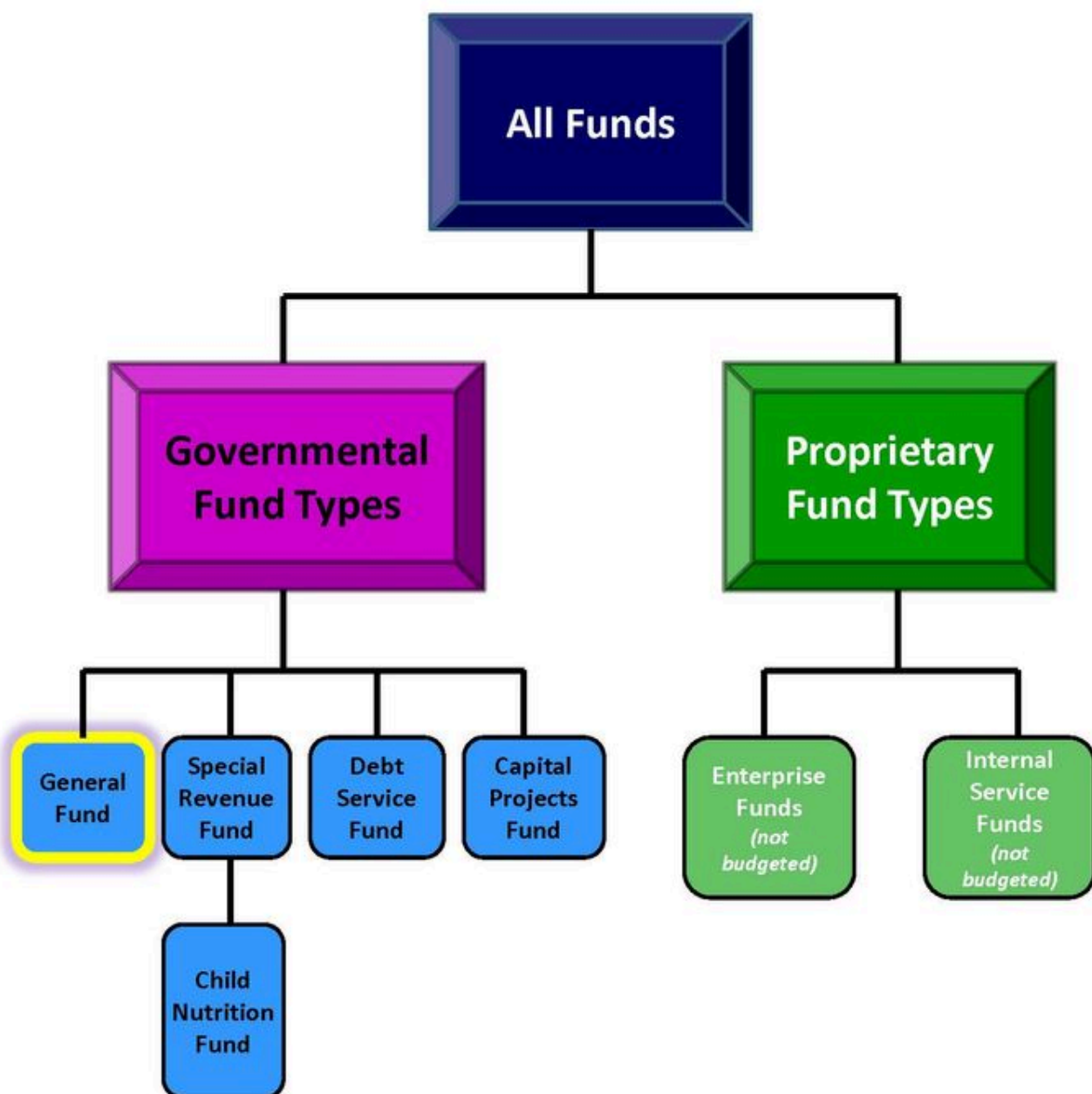
# Summary Data for Individual Funds

In the following section, readers will find a detailed breakdown of each board-adopted fund. This portion of the book is designed to provide greater transparency and insight into the financial framework that supports our strategic goals. Each fund will be presented with a clear explanation of its purpose, structure, sources of revenue, and allocation of resources. By exploring these elements in depth, readers will gain a comprehensive understanding of how the organization manages its financial assets to sustain growth, ensure accountability, and deliver long-term value.

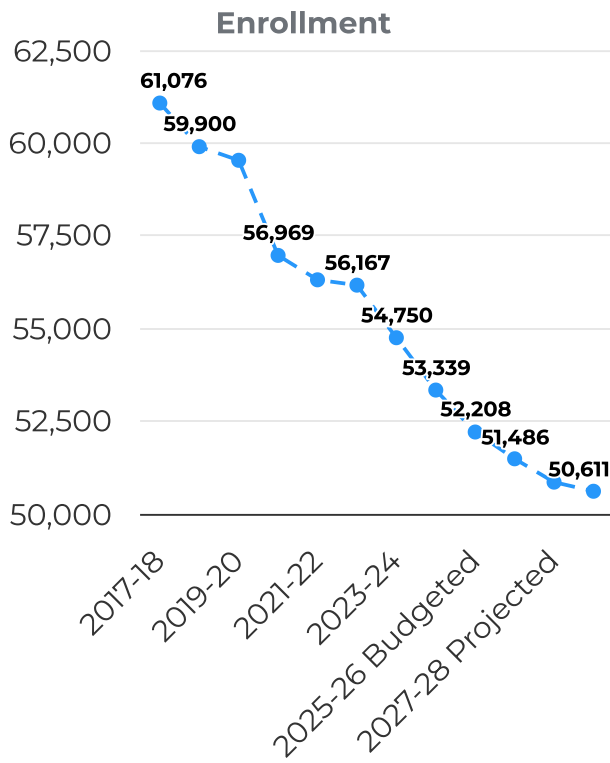
# General Operating Fund

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.

## Structure of All Funds Arlington Independent School District



# Enrollment



The General Fund budget is based on projected student enrollment, which serves as the foundation for many key financial and operational decisions. Enrollment projections directly influence state revenue estimates, staffing levels, per-pupil allocations, facility planning, and numerous other budgetary considerations.

For the 2025–2026 fiscal year, student enrollment is projected at 52,208, representing a decrease of 1,343 students (2.6%) compared to the 53,551 students projected for the prior year's budget and 1,131 fewer than the official 2024–2025 enrollment of 53,339.

Enrollment within the district has been declining since the 2014–2015 fiscal year due to several contributing factors. Following a four-year period of increased birth rates, 2016 marked a decline of 193 births within the district. In addition, the growth of charter schools and expanded private school options in the area have contributed to continued migration of students away from district schools. Looking ahead, enrollment is expected to continue declining, with projections ranging from 0.49% to 1.4% over the next four years. The impact of the COVID-19 pandemic likely accelerated this trend, and while it remains uncertain whether enrollment will stabilize, a return to pre-pandemic levels appears unlikely.

In response, the district has implemented a series of initiatives to attract and retain students. These include universal Pre-K, as well as innovative academic and career-focused programs such as P-Tech, the Fine Arts/Dual Language Academies, the Career Technical Education Center, the Agricultural Science Facility, the College and Career High School, Crow Leadership Academy, Percy STEM Academy, and Wimbish World Language Academy. Additionally, revisions to the student transfer policy and more strategic marketing efforts are key components of the district's plan to engage new families and strengthen enrollment.

# Revenue Trends and Assumptions

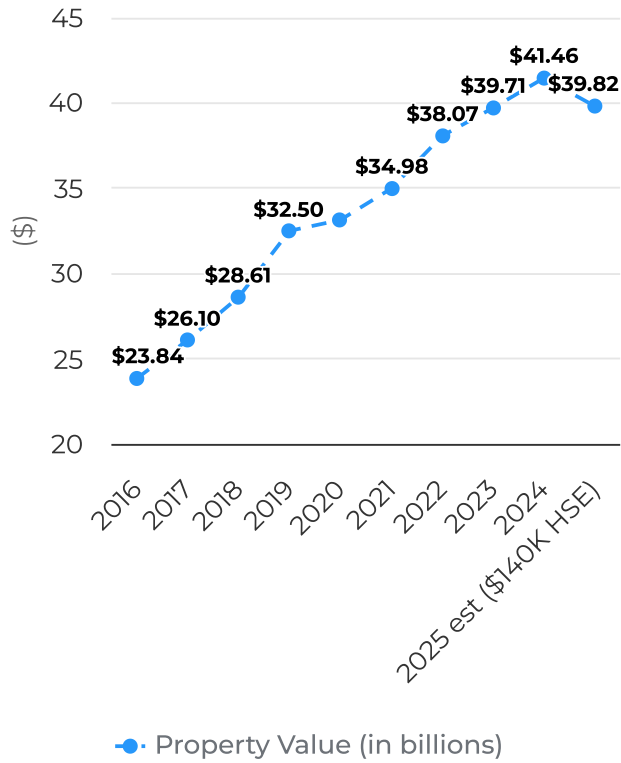
There are two primary sources of General Fund revenue for all Texas school districts – property taxes and state aid – and there is an inverse relationship between the two. Property values are a key factor in determining the amount of state aid a district will receive. The higher a district's property values are, the less state aid the district will receive and vice versa. As property values rise, state aid decreases. In the case of Arlington Independent School District, when a school district's local property tax collections exceed a state-determined threshold, the district is required to return a portion of those funds to the state. This process, known as excess local revenue (often referred to as "recapture"), ensures that excess local revenue from property-rich districts is redistributed to help support public education across property-poor districts. In essence, once local tax collections reach a certain point, the district must remit the surplus funds to the state for equitable redistribution. Maintenance and Operations (M&O) property taxes and state foundation aid represent 91% of the District's General Fund revenue, excluding Other Resources.

The combined budgets for property taxes and state foundation aid total \$557,088,793, an increase of \$21.4 million over last year's adopted budget. The 2025–2026 budgets for these revenue sources are based on the state funding laws in effect at the time of adoption by the 89th Texas Legislature, preliminary property values provided by the Tarrant Appraisal District (TAD), estimated tax rates, and the District's projections for student enrollment, participation in special programs, and anticipated tax collections. The budget will be amended throughout the year to direct resources where appropriate to respond to economic situations as they arise.

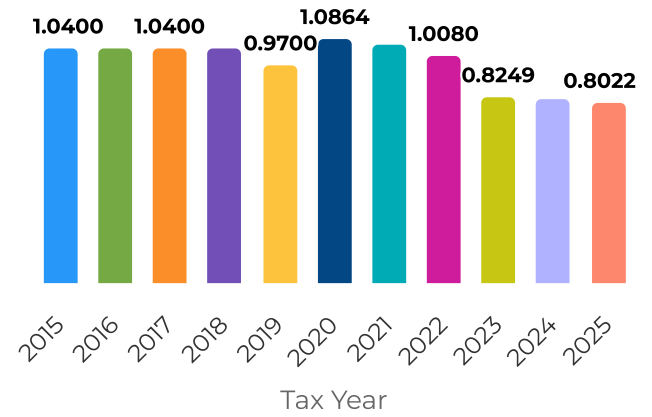
## Property Values and Maintenance and Operations Tax Rate

The District's Board of Trustees is responsible for establishing the tax rate that funds the school's daily operations. This rate is known as the Maintenance and Operations (M&O) tax rate. Preliminary property values reported by the State Comptroller for the 2024 tax year, along with preliminary values from the Tarrant County Appraisal District, were used to estimate the property values that were ultimately certified on July 25, 2025, for the 2025 tax year. On September 4, 2025, the Board of Trustees adopted a tax rate of \$0.8022 based on these certified values.

The charts below illustrate the historical July certified property values from the Tarrant County Appraisal District and the M&O portion of the total tax rate by tax year.



Arlington ISD M&O Tax Rate (by Tax Year)



# Local Sources

The District's primary local source of funding is property tax collections. General Fund property tax revenues are budgeted using the Comptroller's preliminary property values for the 2024 tax year, reflecting a projected 9% increase based on historical growth trends. In preparing these estimates, the District also considers historical patterns of both preliminary and certified values provided by the Tarrant County Appraisal District, incorporating insights from the Chief Appraiser's perspective to gauge realistic growth expectations.

For 2024, state preliminary property values total \$39,095,525,091, compared with the 2023 certified value of \$37,004,870,029. Property values have consistently increased since 2013 and are anticipated to continue rising in the current year. Looking ahead, the District has adopted a projection of 5% annual growth for future years.

The budget for current year taxes is \$318,114,000, which is \$8,976,419 higher than last year's amended budget due to the net effect of significantly increased property values. Collections on prior year taxes are budgeted to decrease to a negative \$1.1 million. This decrease is in anticipation of more refunds being owed on certain properties in the District. The budget will be amended throughout the year to reflect actual collections.

Investment income is budgeted at \$11,423,474, which is \$2,442,414 less than the 2024-2025 original budget and only \$100,413 less than the 2025 amended budget. The 2025-2026 investment income budget is based on market rates at the time of budget preparation. Administration will monitor the market rates and amend the budget as needed throughout the fiscal year.

The local revenue budget for the upcoming year is \$333,244,604, representing a decrease of \$4,207,353, or 1.3%, compared to the previous year's original budget. This reduction is primarily attributed to refunds from delinquent property tax collections and a decline in anticipated investment income.

## State Sources

Texas public school funding is supported by a combination of local property taxes and state aid. In general, districts with higher property values receive less state aid, while those with lower property values receive more. State aid calculations, governed by laws enacted by the 89th Texas Legislature as the District understood them, are primarily influenced by four factors: enrollment projections, average daily attendance (ADA), full-time equivalents (FTEs) for special student populations, and taxable property values. The 89th Legislative Session introduced significant changes affecting both revenue and expenditures. For greater transparency, the Texas Education Agency (TEA) provides detailed funding information on its public website, which can be found by clicking [here](#).

State foundation aid is projected to be \$240,115,741, an increase of \$22,646,600 from the 2024-2025 adopted budget. This increase is the result of increases from the school funding changes from the 89th Legislative Session.

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 2025-2026 is about \$1 million higher than last year’s budget.

The Tier II component of the District’s State Foundation Aid is expected to increase by about \$1million as well. 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 is budgeted to decrease by a net total of \$5.6 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 not 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 2025-2026, total state revenue is expected to be \$276,833,447, an increase of \$17,022,241 from the prior fiscal year’s original budget.

## Federal Sources

The District relies on two main sources of Federal revenue. Indirect cost reimbursements from federal funds and the SHARS program. However, the Federal program indirect cost reimbursements are expected to drop to \$1.5 million, a reduction of \$4.6 million compared to 2023-2024. This decline is mainly attributed to the conclusion of ESSER funding, which means that indirect costs related to that fund can no longer be claimed.

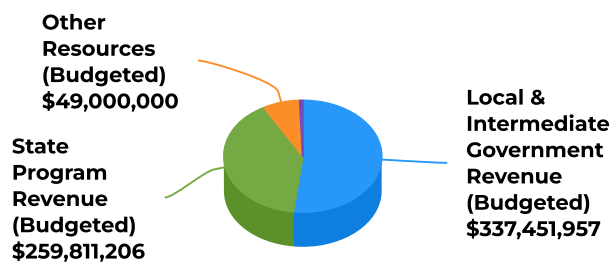
Federal Medicaid revenue is budgeted at \$1.5 million, a decrease of \$64,000 from 2024-2025. The District participates in



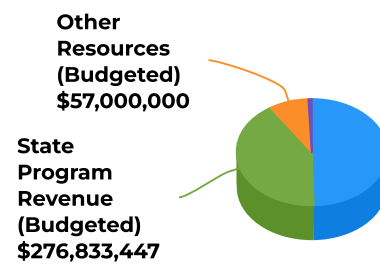
the SHARS and MAC Medicaid programs, with SHARS by far being the larger of the two programs. SHARS is a Medicaid program that reimburses school districts for eligible services provided to special education students enrolled in Medicaid. Revenues are based on reimbursable services. Much like prior years, the 2025-2026 budget reflects a decrease due to legislation on the SHARS program and the District's ability to increase revenue from the program becoming a challenge. The budget does reflect a \$1.5 million increase in indirect cost revenue as compared to the 2024-2025 adopted budget.

For fiscal year 2025-2026, total federal revenue is budgeted at \$4,933,002, a small increase of \$881,902 from the prior fiscal year's original budget.

## FY2025 General Fund Budgeted Revenues



## FY 2026 General Fund Budgeted Revenue



# Expenditure Summary

The General Fund expenditure budget for 2025-2026 is set at \$685,025,839, reflecting an increase of \$9,241,701, or 1%, compared to the original budget for 2024-2025. This only slight rise is primarily due to the 2025-2026 budget incorporating savings from vacant positions, not reflecting a pay raise or additional healthcare contribution later approved by our Board of Trustees. Therefore, we will amend the 2025-2026 budget to fund any additional needs.

Each department expenditure decision was guided by the five priorities adopted by the Board of Trustees and adopted as you see below:

- Academic Growth – Over \$15 million
- Culture – \$1 million
- Safety and Discipline – \$4 million
- Marketing and Engagement – \$2 million
- Resources – \$6 million

These priorities ensure that financial decisions align with the District's strategic goals.

In addition to these priorities, several other critical considerations informed the development of the budget. The District recognizes that educating students and supporting educators requires a highly skilled and dedicated workforce. As such, payroll expenses account for 86% of General Fund expenditures.

During the 89th Legislative Session, the State of Texas implemented significant changes to public school funding formulas. Two new provisions—the Teacher Retention Allotment and the Support Staff Retention Allotment—were introduced to support targeted salary increases for specific employee groups.

Arlington ISD remains committed to recruiting and retaining top talent, and compensation continues to be a vital part of that commitment. For the 2025–2026 school year, the Board approved the following compensation enhancements:

- A 3% general annual pay increase for all current employees, including teachers with 1–2 years of experience, based on their 2025–2026 pay grade midpoint.
- For the first time in four years, an increase in the District's monthly healthcare contribution, adding \$33 per employee.

The total cost of these compensation and benefits increases exceeds \$20 million, reflecting the District's investment in its workforce as a cornerstone of student success.

## FY2025 General Fund Expenditure by Function



- Health Services **(Budgeted)** \$8,993,607
- Social Work Services... **(Budgeted)** \$3,401,738
- Guidance & Counseling S... **(Budgeted)** \$34,893,051
- School Leadership **(Budgeted)** \$37,518,253
- Instructional Leader... **(Budgeted)** \$14,390,096
- Curr & Instr Staff D... **(Budgeted)** \$9,524,279
- Instr Resourc & Medi... **(Budgeted)** \$7,496,364
- Other Intergov Charg... **(Budgeted)** \$2,190,359
- Payments To Tif **(Budgeted)** \$0
- Payments To Jjaep **(Budgeted)** \$29,100
- EXCESS LOCAL REVENUE... **(Budgeted)** \$6,590,031
- Facilities Acqu & Co... **(Budgeted)** \$0
- Bond Issuance Costs ... **(Budgeted)** \$0
- Instructional **(Budgeted)** \$388,755,229
- Capital Lease (Finan... **(Budgeted)** \$0
- Debt Service **(Budgeted)** \$5,750
- Community Services **(Budgeted)** \$721,724
- Data Processing Serv... **(Budgeted)** \$13,686,765
- Security **(Budgeted)** \$17,585,836
- Plant Maintenance & ... **(Budgeted)** \$74,648,330
- General Administrati... **(Budgeted)** \$17,475,839
- Extracurric Activiti... **(Budgeted)** \$14,764,274
- Food Services **(Budgeted)** \$580,000
- Pupil Transportation... **(Budgeted)** \$22,533,514
- No Function **(Budgeted)** \$0

## FY2026 General Fund Expenditure by Function

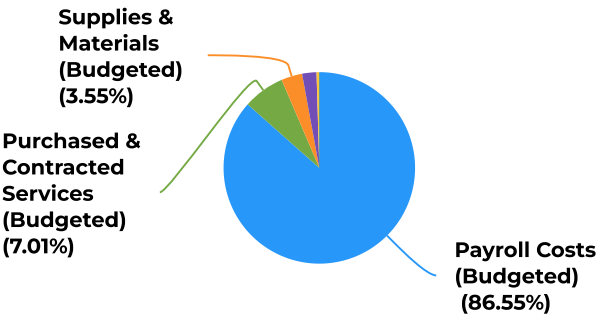


- Health Services **(Budgeted)** \$8,731,583.00
- Social Work Services... **(Budgeted)** \$3,407,
- Guidance & Counseling S... **(Budgeted)** \$33,744,355.00
- School Leadership **(Budgeted)** \$36,854,18
- Instructional Leader... **(Budgeted)** \$14,700
- Curr & Instr Staff D... **(Budgeted)** \$7,511,243
- Instr Resourc & Medi... **(Budgeted)** \$7,715,0
- Other Intergov Charg... **(Budgeted)** \$2,392
- Payments To Tif **(Budgeted)** \$0.00
- Payments To Jjaep **(Budgeted)** \$29,100.00
- EXCESS LOCAL REVENUE... **(Budgeted)** \$8,029,266.00
- Facilities Acqu & Co... **(Budgeted)** \$0.00
- Bond Issuance Costs ... **(Budgeted)** \$0.00
- Instructional **(Budgeted)** \$403,140,668.00
- Capital Lease (Finan... **(Budgeted)** \$0.00
- Debt Service **(Budgeted)** \$0.00
- Community Services **(Budgeted)** \$864,30
- Data Processing Serv... **(Budgeted)** \$7,889
- Security **(Budgeted)** \$18,174,920.00
- Plant Maintenance & ... **(Budgeted)** \$73,84
- General Administrati... **(Budgeted)** \$21,091
- Extracurric Activiti... **(Budgeted)** \$14,696,4
- Food Services **(Budgeted)** \$580,000.00
- Pupil Transportation... **(Budgeted)** \$21,631,
- No Function **(Budgeted)** \$0.00

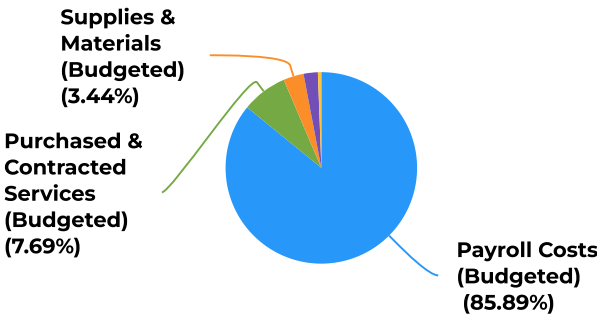
# General Fund Expenditure Budget

by Object Category

FY2024-2025 Adopted Budget



FY2025-2026 Adopted Budget



In addition to the District’s adopted priorities, several key factors significantly influenced the development of the 2025–2026 budget. Beyond the legislative impacts previously discussed, one of the most substantial considerations was personnel-related expenditures. Budgeted positions account for approximately 86% of General Fund spending, underscoring the central role staffing plays in fiscal planning and resource allocation.

On February 20, 2025, the Board of Trustees approved the staffing formulas used to guide the campus staffing process. These formulas establish equitable staffing ratios across all campuses and programs, based on projected student enrollment and specific program offerings. By standardizing these ratios, the District ensures fair and consistent support for all schools while promoting high-quality instruction and improved student outcomes.

For the 2025–2026 school year, several staffing adjustments were implemented. At the secondary level, the junior high student–teacher ratio increased from 24:1 to 26:1, reflecting both enrollment trends and the need for efficient resource distribution. Additionally, special education staffing ratios were refined to better accommodate the diverse needs of individual students and specialized programs. A detailed presentation of these updates is available through the District Board Meeting page for the February 20, 2025, session.

The General Fund budget reflects a net increase of approximately 50 positions for 2025–2026. This figure represents the combined effect of reducing federally funded positions and adding new teaching roles to support enrollment growth. To maximize instructional efficiency, the District’s six traditional high schools are staffed at 95% of projected enrollment, with potential adjustments based on the number of teachers serving as athletic coaches.

Effective staffing efficiency remains a cornerstone of responsible budget management. In 2023–2024, the District created and filled a position management role dedicated to maintaining alignment between the payroll and budget departments. Over the past two fiscal years, this collaboration has significantly improved data accuracy and strengthened financial oversight.

Looking ahead, the District is evaluating and considering the implementation of recommendations from a recent independent staffing study. These findings will inform future decisions to ensure that staffing structures continue to support both fiscal sustainability and educational excellence.

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 2025-2026, the Board approved a general annual pay increase of 3% for all current employees, including teachers with 1–2 years of experience, based on their 2025–2026 pay grade midpoint. Also, for the first time in four years, an increase in the District’s monthly healthcare contribution, adding \$33 per employee was approved.

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, 2024 is \$8,605,.\_



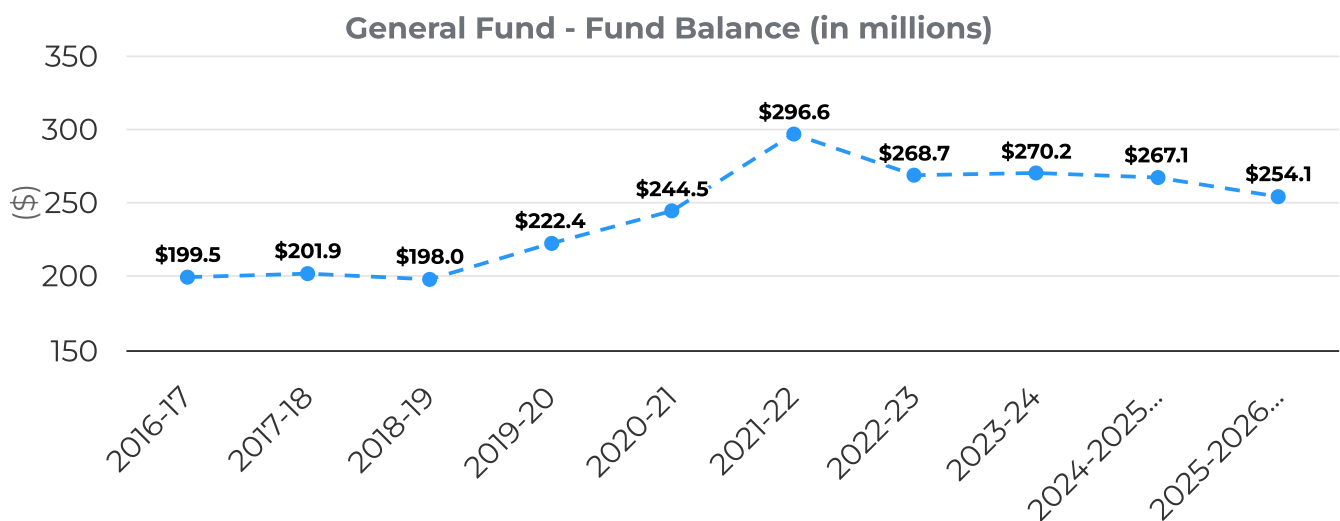


# Fund Balance Impact

The 2025–2026 General Fund budget reflects a deficit exceeding \$70 million prior to the supplemental transfer of \$57 million. After accounting for that transfer, the total adopted budget deficit stands at \$13,014,786. The District administration, in collaboration with the Board of Trustees, remains fully aware of this challenge and engages in regular reviews and discussions on actual spending trends. Together, they are developing and implementing strategies to gradually restore a balanced budget over time—while continuing to protect and prioritize the programs and services that support our students' success.

The projected June 30, 2026 fund balance is \$254 million—equivalent to 4.11 months of operating reserves. 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 remain committed to achieving and maintaining a balanced operating budget. Recognizing the importance of sustaining essential services, the District anticipates the strategic use of its fund balance, where appropriate, to support non-recurring expenditures or to temporarily maintain service levels while cost-reduction measures are implemented.



# Historical Changes in Fund Balance

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 June 30, 2023 fund balance is \$268,715,478. The primary reason for this reduction is a transfer out of General Fund to the Capital Projects Fund. 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 audited FY 2024 ending fund balance was \$270,225,621, reflecting an increase of approximately \$1.5 million from the prior year. Several factors contributed to this growth, including higher investment revenues, additional state revenue resulting from a property value audit, and funds received through the School Health and Related Services (SHARS) cost report. In addition, a \$30 million ESSER (Elementary and Secondary School Emergency Relief) supplant in salaries during the fiscal year provided further budgetary relief, supporting the overall increase in the fund balance.

The District's projected fund balance as of June 30, 2025, is \$267,082,980, reflecting a decrease of \$3 million. This decline is mainly due to cost of raises and an increase cost in recapture. The overall budgeted deficit will be mitigated by a transfer from the Capital Projects Fund.



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.

# 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. The General Fund is anticipated to have a budgeted deficit in each of the next three fiscal years. The District's senior leadership is collaboratively addressing the budget gap in short and long-term categories. In the short term, the Financial Futures Committee will be engaged in planning budget reductions, implementing, in part or whole, the staffing study, refinement of the strategic plan and use of zero-based budgeting. Some long-term areas the District is addressing are reducing program costs through evaluation of the return on investment of programs, strategically prioritizing student program expansion, studying facility use and revenue maximization.

Although the table reflects a negative fund balance, the district would not allow this situation to occur in practice. This projection appears solely because discussions are still in the early stages regarding which programmatic changes will be implemented and which elements of the staffing study will ultimately be adopted. As a result, the specific cost-saving measures that would be used to prevent a negative balance are not yet reflected in this table.

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Projected Actual 2024-25	Budgeted 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
<b>Revenues</b>								
5700 - Local Sources	358,481,352	383,904,483	320,627,966	321,729,899	333,244,604	310,646,984	319,241,939	322,053,385
5800 - State Sources	199,348,517	186,878,318	280,284,286	255,035,028	276,833,447	263,324,276	253,420,576	244,669,551
5900 - Federal Sources	50,675,491	16,573,986	11,656,211	7,748,528	4,933,002	7,146,501	7,189,520	7,241,573
Other Sources	2,443,884	121,662	1,949,205	49,086,207	57,000,000			
<b>Total Revenue and Other Sources</b>	<b>610,949,245</b>	<b>587,478,449</b>	<b>614,517,668</b>	<b>633,599,664</b>	<b>672,011,053</b>	<b>581,117,762</b>	<b>579,852,035</b>	<b>573,964,509</b>
<b>Expenditures</b>								
6100 - Payroll	489,821,988	469,757,359	529,539,816	549,296,746	588,354,132	625,419,919	639,049,110	654,064,200
6200 - Contracted Services	38,871,436	36,807,772	42,076,576	46,257,316	52,690,191	49,083,104	53,020,506	55,160,171
6300 - Supplies	20,107,400	21,910,870	22,773,881	25,366,475	23,546,449	23,994,685	24,890,055	25,836,454
6400 - Other Operating Expenses	8,727,712	11,043,522	14,613,388	14,793,718	16,443,933	18,717,796	20,795,368	23,173,992
6500 - Debt Service	710,172	2,106,057	1,763,645	759,268				
6600 - Capital Outlay	574,304	2,019,683	2,240,217	268,816	3,991,134	4,646,541	4,724,740	4,804,504
Other Uses		71,750,000						
<b>Total Expenditures and Other Uses</b>	<b>558,813,000</b>	<b>615,395,263</b>	<b>613,007,524</b>	<b>636,742,339</b>	<b>685,025,839</b>	<b>721,862,045</b>	<b>742,479,780</b>	<b>763,039,320</b>

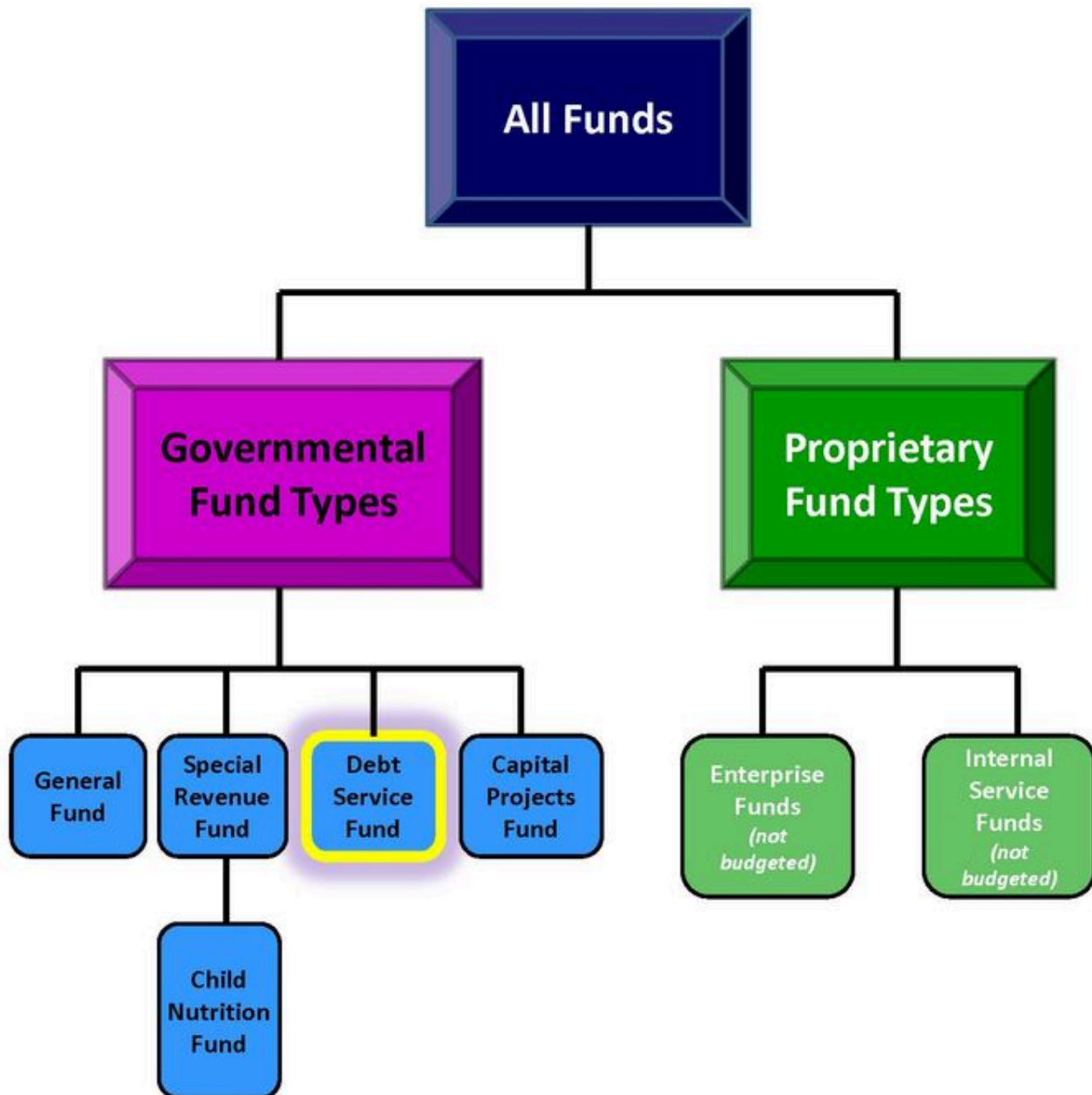
	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Projected Actual 2024-25	Budgeted 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Budgeted Surplus or (Deficit)	52,136,245	(27,916,814)	1,510,144	(3,142,676)	(\$13,014,786)	(140,744,283)	(162,627,745)	(189,074,810)
Projected Fund Balance	296,632,293	268,715,479	270,225,623	267,082,947	254,068,161	113,323,878	(49,303,867)	(238,378,677)

# Debt Service Fund

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

## Structure of All Funds

### Arlington Independent School District



# Revenue Trends and Assumptions

The fund's revenue is derived from local property taxes, investment earnings, state facilities assistance, and federal subsidies.



# 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.

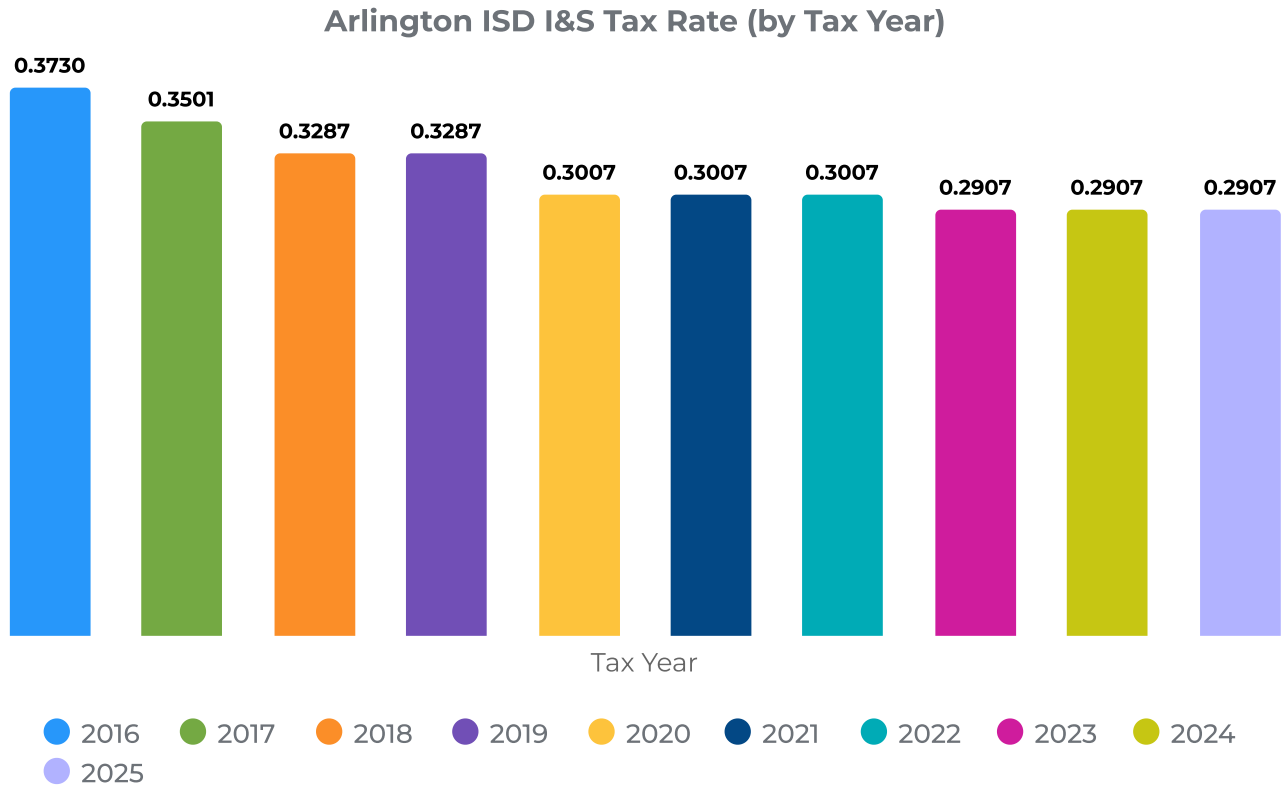
The Debt Service Interest and Sinking (I&S) tax rate remains unchanged at \$0.2907 per \$100 of property valuation for the 2025–2026 fiscal year. The District budgeted to collect \$123,143,440 in local property taxes for 2025-2026, which is 4,923,897 more than the budgeted in FY2025. With additional revenue, such as investment earnings of \$2,131,713.00, the District anticipates total local revenue for the Debt Service Fund of \$125,275,153, an increase of \$3,552,282. This results in a surplus that provides the District with the opportunity to explore options such as bond refunding or debt defeasance. These decisions will be made in collaboration with the District's financial advisors over the course of the year to ensure alignment with long-term fiscal priorities.

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.

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 was implemented without an increase in the District's debt service tax rate. The final bond issuance under the 2019 Bond Program occurred in 2025.



# Interest and Sinking Tax Rate



## State and Federal 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.

Additional state funds will be received under a hold harmless provision enacted by the State during the 89th Legislature to replace revenues that school districts are expected to lose following voter approval of an increase in the homestead exemption from \$100,000 to \$140,000. This State aid is designed to offset local revenue losses that occur when the homestead exemption amount is raised.

AISSD has budgeted \$9,894,794 in hold harmless funding for fiscal year 2025–2026. However, due to the timing of the budget adoption and the conclusion of the legislative session, precise estimates were not yet available. The budget will be amended throughout the year as more accurate data become available, and the amount of State aid is expected to increase, not decrease, from the adopted budget.

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.

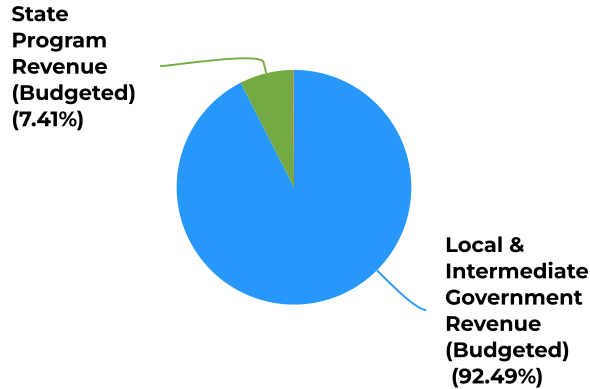
The District will receive a federal income tax credit for the QSCBs. The U.S. Treasury Department sets a tax-credit rate for the QSCB programs that, on average, equals the amount of interest schools would ordinarily pay on debt. The federal subsidy for 2025–2026 is budgeted at \$66,162.

## Debt Service Fund Revenue Budget

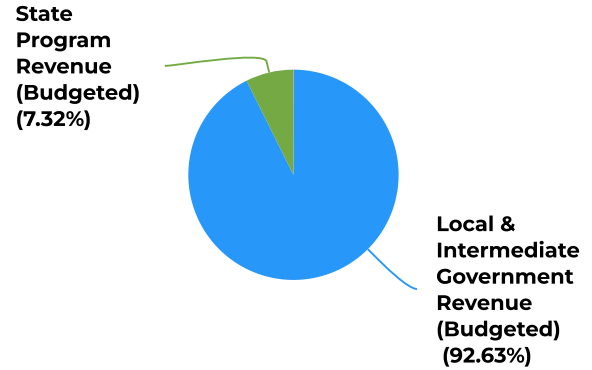
by Object Category

The following charts show how each revenue source contributes to the overall budget for 2025 and 2026.

## FY2024-2025 Adopted Budget



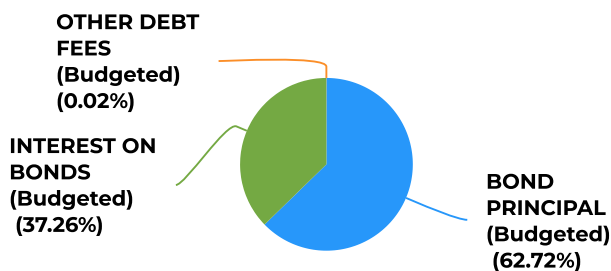
## FY2025-2026 Adopted Budget



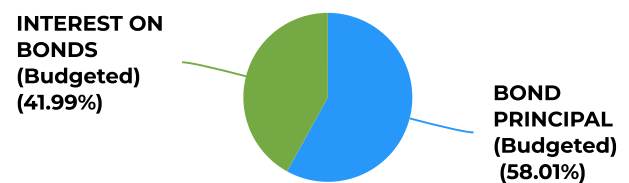
## Expenditure Summary

Expenditures from the Debt Service Fund are made exclusively to meet the principal and interest obligations on general obligation bonds issued by the District. The 2025–2026 Debt Service expenditure budget includes \$71,950,000 for bond principal payments and \$52,076,353 for bond interest payments. This represents a decrease of \$7,573,914 from the 2024–2025 adopted budget. The reduction is primarily due to the District not allocating a specific amount for refunding bonds in fiscal year 2025–2026, as was done in fiscal year 2024–2025.

## FY2025 Adopted Budget



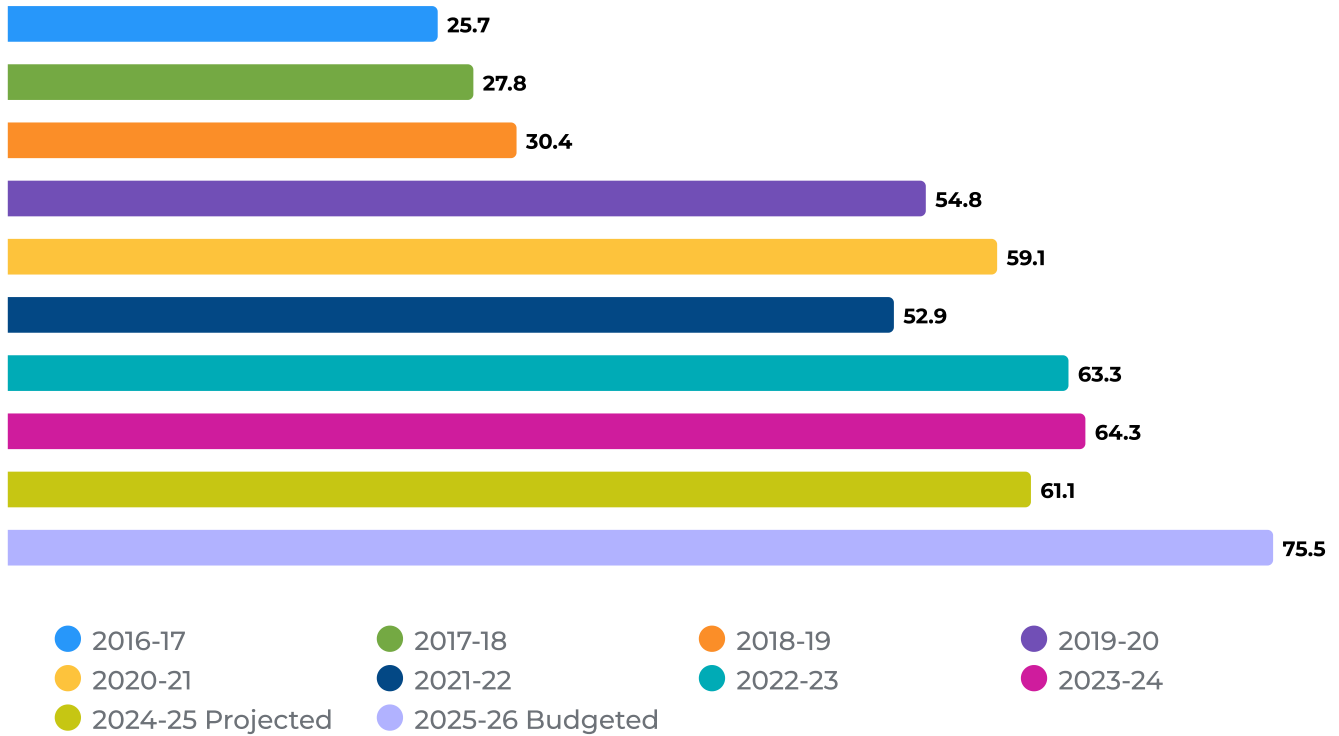
## FY2026 Adopted Budget



# Fund Balance Impact

The fund balance on June 30, 2026 is projected to be \$ 75,507,510. This fund balance is restricted to the retirement of long-term debt. The projected fund balance in 2025-2026 is an increase of \$14 million from the prior projected fiscal year end. 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 Service Fund - Fund Balance (in millions)**



# Debt Margin Calculation

As of June 30, 2024

The following is the District's estimated debt margin at June 30, 2024, using the projected fund balance at that date. 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.

Description	Amount
2024 Assessed Valuation	\$41,343,417,178
<b>Economic Debt Limit</b> (10% of assessed valuation)	\$4,134,341,718
Total Bonded Debt – June 30, 2024	\$1,240,241,531
Less: Debt Service Fund Net Assets	(\$63,475,238)
<b>Amount Applicable to Debt Limit</b>	\$1,176,766,293
<b>Debt Margin</b>	<b>\$2,957,575,424</b>

## Bond Ratings

Historically, 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.

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Projected Actual 2024-25	Budgeted 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
<b>Revenues</b>								
5700 - Local Sources	100,344,099	111,153,261	108,334,475	111,376,850	125,275,153	104,338,913	86,370,526	84,091,526
5800 - State Sources	975,327	2,712,103	11,214,870	9,946,094	9,894,794	14,372,209	9,633,345	9,633,345
5900 - Federal Sources	400,280	264,991	198,056	133,392	66,162			
Other Sources	11,761,335		49,851,852	188,614,192				
<b>Total Revenue and Other Sources</b>	<b>113,410,710</b>	<b>114,130,355</b>	<b>169,599,253</b>	<b>310,070,527</b>	<b>135,236,109</b>	<b>118,711,122</b>	<b>96,003,872</b>	<b>93,724,872</b>
<b>Expenditures</b>								
6100 - Payroll								
6200 - Contracted Services								
6300 - Supplies								
6400 - Other Operating Expenses								
6500 - Debt Service	107,967,980	102,874,015	119,954,767	95,797,447	124,026,353	118,711,122	96,003,872	93,724,872
6600 - Capital Outlay								
Other Uses	11,684,693		49,490,340	217,487,780				
<b>Total Expenditures and Other Uses</b>	<b>119,652,673</b>	<b>102,874,015</b>	<b>169,445,107</b>	<b>313,285,227</b>	<b>124,026,353</b>	<b>118,711,122</b>	<b>96,003,872</b>	<b>93,724,872</b>
<b>Budgeted Surplus or (Deficit)</b>	<b>(6,241,963)</b>	<b>11,256,340</b>	<b>154,146</b>	<b>(3,214,700)</b>	<b>11,209,756</b>	<b>-</b>	<b>-</b>	<b>-</b>
Projected Fund Balance	<b>52,887,268</b>	<b>64,143,608</b>	<b>64,297,754</b>	<b>61,083,054</b>	<b>75,507,510</b>	<b>75,507,510</b>	<b>75,507,510</b>	<b>75,507,510</b>

# Debt Service Summary

The pages that follow provide readers with an overview of the District's debt schedule as of Spring 2024.

## Aggregate Debt Service

AGGREGATE DEBT SERVICE														
Arlington ISD														
Aggregate Outstanding Debt Service														
Tax Rate Set on Calendar Year Basis														
=====														
Period Ending	Unit Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unit Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	Unit Tax Sch Bldg Bds, Ser 2015 (After Series 2025 Refunding)	Unit Tax Sch Bldg Bds, Ser 2016A (After Series 2025 Refunding)	Unit Tax Sch Bldg Bds, Ser 2017	Unit Tax Sch Bldg Bds, Ser 2018	Unit Tax Sch Bldg & Ref Bds, Ser 2020	Unit Tax Ref Bds, Taxable Series 2020 (After Series 2023 Refunding)	Unit Tax Sch Bldg Bds, Ser 2021	Unit Tax Sch Bldg and Ref Bds, Ser 2022	Unit Tax Sch Bldg and Ref Bds, Ser 2023	Unit Tax Sch Bldg and Ref Bds, Ser 2025	2019/25 Payments Prior to 2025 Refunding	Aggregate Debt Service
12/31/2025	4,059,230	1,620,129.40	867,900	231,400	5,641,400	1,543,675	13,848,050	1,806,621.60	10,256,000	12,196,450	15,094,575	6,944,659.33	21,823,688	95,800,777.33
12/31/2026	4,048,060	1,595,081.60	1,715,800	462,800	5,643,275	1,543,675	12,402,050	1,806,621.60	10,256,625	12,760,460	15,074,305	56,190,250.00		123,479,033.20
12/31/2027			1,715,800	462,800	5,642,775	1,541,175	18,739,175	1,806,621.60	10,397,625	13,386,075	14,261,075	49,906,875.00		116,949,596.60
12/31/2028			1,715,800	462,800	5,249,660	1,541,050	20,422,425	1,806,621.60	10,398,250	12,361,575	14,259,450	26,466,750.00		94,724,371.60
12/31/2029			1,715,800	462,800	5,249,025	1,991,500	18,916,675	1,806,621.60	10,401,250	12,377,605	14,259,450	26,044,500.00		92,444,446.60
12/31/2030			1,715,800	462,800	4,752,660	1,983,200	18,913,675	1,806,621.60	10,391,250	12,374,700	14,251,950	26,039,675.00		91,962,521.60
12/31/2031			1,715,800	462,800	4,756,660	781,700	18,676,550	10,593,564.48	10,392,300	12,371,450	5,702,605	26,046,750.00		91,538,389.48
12/31/2032			1,715,800	462,800	4,756,660	777,400	18,675,175	10,591,540.53	10,375,600	12,361,950	5,705,700	26,040,125.00		91,316,692.53
12/31/2033			1,715,800	462,800	4,756,660	777,400	18,206,550	10,591,481.50	10,378,800	12,121,950	5,701,805	26,036,125.00		90,579,331.50
12/31/2034			1,715,800	462,800	4,751,800	761,500	18,206,000	10,590,113.03	9,907,800	12,121,200	5,705,805	26,046,125.00		90,319,863.03
12/31/2035			1,715,800	462,800	4,787,100	775,700	18,207,300	10,595,143.23	9,907,500	11,829,950	5,702,325	26,047,625.00		90,025,643.23
12/31/2036			1,715,800	462,800	4,754,375	782,000	18,209,300	10,576,786.68	9,907,200	11,807,700	5,705,950	24,907,625.00		89,691,536.68
12/31/2037			1,715,800	462,800	4,756,625	778,400	18,210,000	10,593,021.01	9,906,500	11,821,575	5,706,200	23,164,750.00		87,146,571.01
12/31/2038			15,171,200	6,274,200	4,754,750	778,900	18,206,600	10,596,565.91	9,909,900	10,936,600	5,702,805	7,312,375.00		89,674,505.91
12/31/2039			15,170,800	5,752,600	4,753,375	778,400	18,206,200	10,592,498.73	9,907,000	10,936,300	5,705,325	7,311,375.00		86,144,073.73
12/31/2040			15,172,500		4,752,000	781,600	18,208,100		9,907,400	10,938,500	5,703,200	7,314,600.00		72,818,000.00
12/31/2041					4,755,000	778,100	18,206,000		9,910,500	10,937,700	5,702,700	7,316,125.00		57,647,725.00
12/31/2042					4,751,675	768,300	18,205,600		9,910,800	10,936,400	5,705,200	7,315,750.00		57,648,125.00
12/31/2043						768,300	18,205,600		9,907,900	10,935,100	5,705,600	7,312,875.00		52,861,375.00
12/31/2044							18,207,000		9,906,300	10,937,200	5,703,700	7,311,875.00		52,066,075.00
12/31/2045							18,207,000		9,910,300	10,939,000	5,704,200	7,312,000.00		52,072,500.00
12/31/2046									9,909,300	10,935,000	5,701,800	7,313,800.00		33,889,900.00
12/31/2047										10,939,500	5,706,100	7,314,400.00		23,960,000.00
12/31/2048											5,701,800	7,314,600.00		13,016,600.00
12/31/2049												7,314,600.00		7,314,600.00
12/31/2050												7,313,400.00		7,313,400.00
	8,107,310	3,175,211.00	66,982,000	17,812,000	89,744,525	18,671,175	377,294,225	106,282,836.70	221,856,100	268,316,150	189,882,925	463,898,908.33	21,823,688	1,854,580,054.03



# Net Debt Service

## 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
12/31/2025	46,130,000	** %	49,703,777.33	95,833,777.33	-99,137.03	95,734,640.30
12/31/2026	71,950,000	** %	51,529,033.20	123,479,033.20	-33,081.95	123,445,951.25
12/31/2027	68,845,000	5.000%	48,104,996.60	116,949,996.60		116,949,996.60
12/31/2028	49,580,000	5.000%	45,144,371.60	94,724,371.60		94,724,371.60
12/31/2029	49,780,000	** %	42,664,446.60	92,444,446.60		92,444,446.60
12/31/2030	51,830,000	** %	40,132,521.60	91,962,521.60		91,962,521.60
12/31/2031	53,860,000	** %	37,668,389.48	91,528,389.48		91,528,389.48
12/31/2032	56,035,000	** %	35,281,692.53	91,316,692.53		91,316,692.53
12/31/2033	57,770,000	** %	32,809,331.50	90,579,331.50		90,579,331.50
12/31/2034	60,025,000	** %	30,294,863.03	90,319,863.03		90,319,863.03
12/31/2035	62,295,000	** %	27,730,643.23	90,025,643.23		90,025,643.23
12/31/2036	63,830,000	** %	25,061,536.68	88,891,536.68		88,891,536.68
12/31/2037	64,830,000	** %	22,316,571.01	87,146,571.01		87,146,571.01
12/31/2038	70,120,000	** %	19,554,505.91	89,674,505.91		89,674,505.91
12/31/2039	72,395,000	** %	16,749,073.73	89,144,073.73		89,144,073.73
12/31/2040	58,735,000	** %	14,083,000.00	72,818,000.00		72,818,000.00
12/31/2041	45,765,000	** %	11,882,725.00	57,647,725.00		57,647,725.00
12/31/2042	47,730,000	** %	9,918,125.00	57,648,125.00		57,648,125.00
12/31/2043	44,860,000	** %	7,991,375.00	52,851,375.00		52,851,375.00
12/31/2044	45,945,000	** %	6,121,075.00	52,066,075.00		52,066,075.00
12/31/2045	47,885,000	** %	4,187,500.00	52,072,500.00		52,072,500.00
12/31/2046	31,285,000	4.000%	2,574,900.00	33,859,900.00		33,859,900.00
12/31/2047	22,460,000	4.000%	1,500,000.00	23,960,000.00		23,960,000.00
12/31/2048	12,210,000	4.000%	806,600.00	13,016,600.00		13,016,600.00
12/31/2049	6,890,000	4.000%	424,600.00	7,314,600.00		7,314,600.00
12/31/2050	7,170,000	4.000%	143,400.00	7,313,400.00		7,313,400.00
	<b>1,270,210,000</b>		<b>584,379,054.03</b>	<b>1,854,589,054.03</b>	<b>-132,218.98</b>	<b>1,854,456,835.05</b>

# Capital Projects Fund

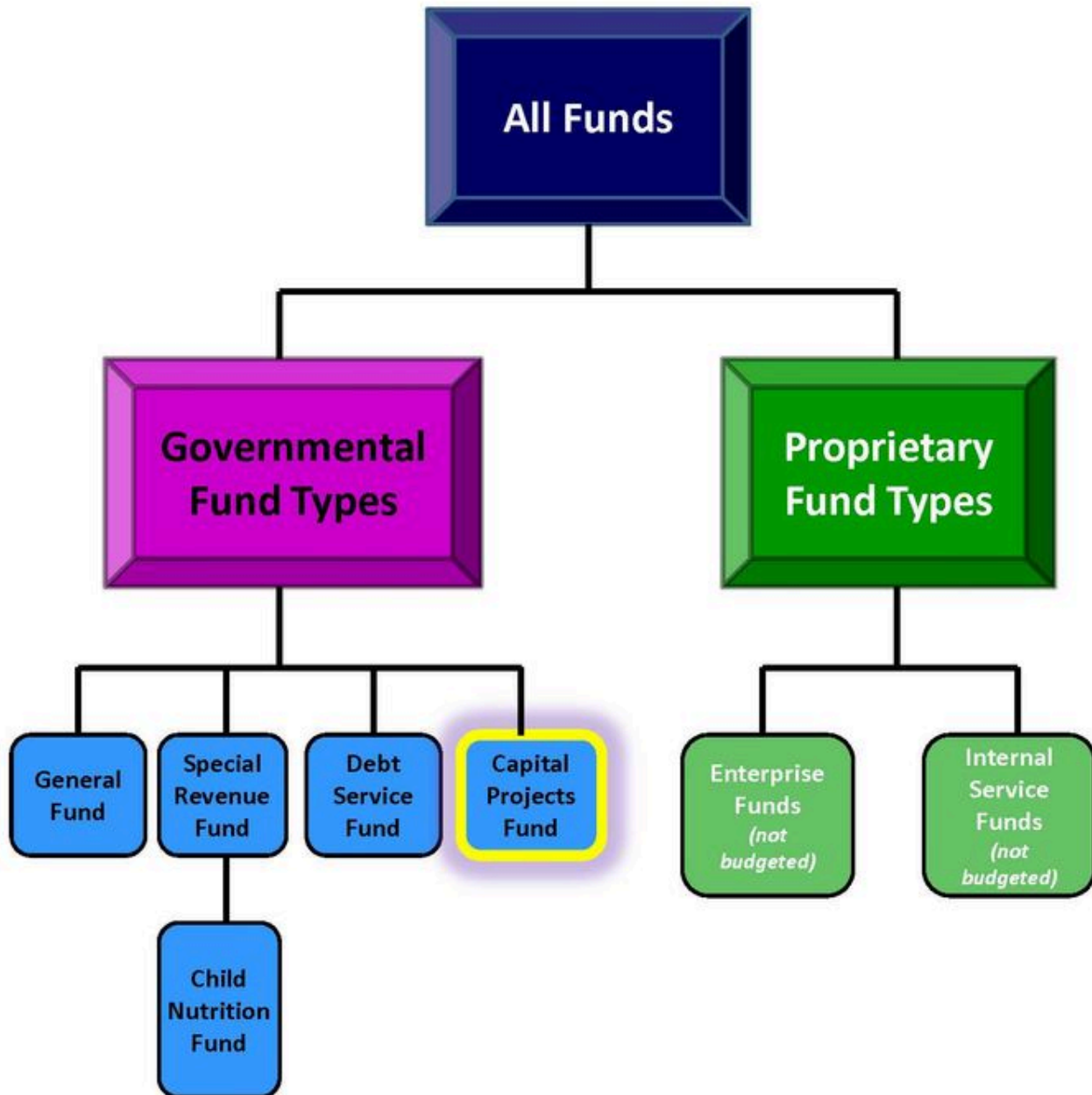
The Capital Projects Fund accounts for all proceeds from bond issuances and earnings on related investments. These funds are dedicated to acquiring school sites, constructing and equipping new facilities, and renovating existing campuses.

Recognizing that high-quality facilities and equipment are essential to a strong educational environment, the Board remains committed to thoughtful, long-term capital planning. On November 5, 2019, voters approved a single-proposition bond package totaling \$966.0 million—demonstrating strong community support for the District’s mission and programs. Bond proceeds are being used to construct new facilities, renovate and upgrade existing campuses, enhance districtwide safety and security, modernize technology infrastructure and equipment, expand fine arts resources, and support transportation needs.

Originally, bond sales were scheduled from 2019–2020 through 2023–2024. However, due to pandemic-related impacts on project timelines, the administration completed the final issuance in the 2024–2025 fiscal year. The projects authorized in the 2019 bond package are expected to meet the District’s capital needs through at least 2027. A full list of projects included in the 2019 Bond is available via this link: <https://www.aisd.net/bond2019/>.

## Structure of All Funds

### Arlington Independent School District



# 2019 Bond



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 2025-2026 includes \$17,820,929 for interest revenue, a decrease of \$8.8 million. Our 2025-2026 budget is based on market rates at the time of budget preparation, conservative rate projections for the upcoming year and available cash balances for investments. The revenue and expenditure budgets will be amended to recognize the most beneficial financial route for the District.

## Expenditure Summary

The final issuance in this bond series was made in 2024-2025. Project work in the first four phases of the bond program is 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 available to the District. The new Glaspie Field project has been designed, bid and approved for construction. Construction commenced in January 2024 and opened for play in September 2025.
- **Additions and Renovations to Martin High School**
  - A fine arts addition (new band hall, ensemble room, and supporting spaces) was 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 was designed, bid and approved for construction. Construction was completed in August 2025.
- **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 in early 2026 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 was opened in January of 2025.
- **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. The CMAR project bidding occurred in November of 2024. It is scheduled for completion in Summer of 2027.
- **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 was completed in October of 2025.
- **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 completed in February of 2025.
- **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 was completed in March of 2025.
- **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 was completed 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 completed as of February of 2024. Construction commenced in June of 2024. The project is expected to be complete in October of 2025.
- **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.
- **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 was completed in August of 2025.
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Amos and Goodman 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 is complete. Bidding completed in February of 2025. Construction started in May of 2025. The project is expected to be complete in January of 2026.
- **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.); and, paving improvements.
- Project design is complete. Bidding is scheduled for September of 2023. Construction commenced in January of 2024. The project is expected to be complete in November 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 was completed in February of 2025.
- **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 commenced in January of 2024. The project is expected to be complete in November 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.
  - The CMAR project bidding occurred in November of 2024. It is scheduled for completion in Summer of 2027.
- **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 December 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 complete. Construction commenced in July of 2024. The project was completed in October 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 was 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 November 2025 with bidding in January 2026 and construction between February 2026 and May 2026.
- **Dan Dipert Career and Technical Center road improvements**
  - Improvements are being planned to the existing paving and some minor interior work.
  - Project design was completed in April 2024 with bidding in May 2024 and construction completed in 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 2024 with bidding in April 2025 and construction between June and August 2025.
- **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 was completed in November 2024, with bidding in December 2025 and construction between January 2025 and August 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 November 2025 with bidding in February 2026 and construction between March and December 2026.
- **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 is expected to start in November 2025 with bidding in February 2026 and construction between March and December 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.
  - Project design started in March 2025 with bidding in April 2025 and construction completed in October 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.
  - Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.
- **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.
  - Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 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.
  - Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.
- **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.
  - Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.
- **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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 started in February 2025 with bidding in April 2025 and construction between May 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 November 2025 with bidding in February 2026 and construction between March and December 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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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 November 2025 with bidding in February 2026 and construction between March and December 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.

- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

• **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

**FY2025 Adopted Expenditure Budget by Function**



- Facilities Acqu & Co... **(Budgeted)** \$336,063,682
- Instructional **(Budgeted)** \$11,158,274
- Debt Service **(Budgeted)** \$2,000,000
- Data Processing Serv... **(Budgeted)** \$14,252,059
- Security **(Budgeted)** \$5,119,143
- Plant Maintenance & ... **(Budgeted)** \$1,757,779
- General Administrati... **(Budgeted)** \$27,600
- Pupil Transportation... **(Budgeted)** \$9,991,501

**FY2026 Adopted Expenditure Budget by Function**



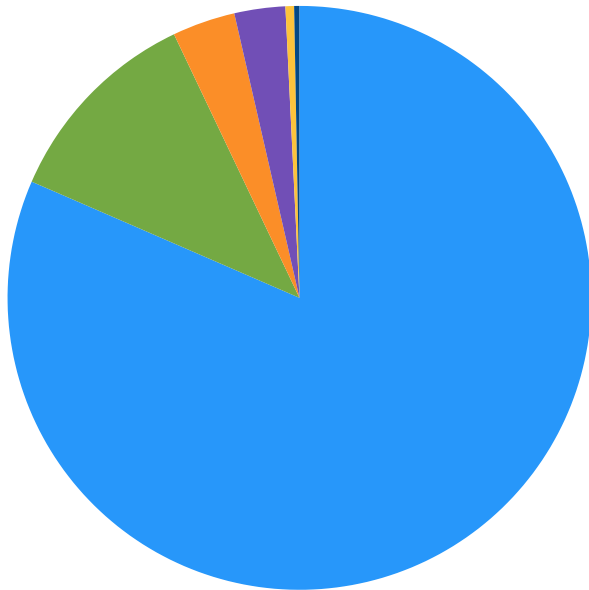
- Facilities Acqu & Co... **(Budgeted)** \$306,615,581
- Instructional **(Budgeted)** \$6,859,871
- Debt Service **(Budgeted)** \$7,800,000
- Data Processing Serv... **(Budgeted)** \$10,303,154
- Security **(Budgeted)** \$2,679,807
- Plant Maintenance & ... **(Budgeted)** \$1,394,055
- General Administrati... **(Budgeted)** \$27,600
- Pupil Transportation... **(Budgeted)** \$6,194,865



# Capital Projects Fund Expenditure Budget

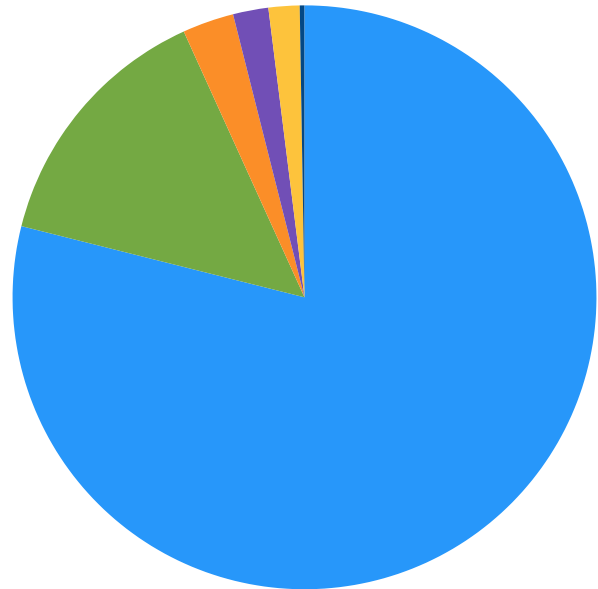
by Object Category

**FY2025 Adopted Expenditures**



- Capital Outlay (Budgeted) \$349,990,925
- Other Uses (Budgeted) \$49,000,000
- Purchased & Contracted Services (Budgeted) \$14,961,978
- Supplies & Materials (Budgeted) \$12,137,135
- Debt Service (Budgeted) \$2,000,000
- Payroll Costs (Budgeted) \$1,280,000

**FY2026 Adopted Expenditure Budget**



- Capital Outlay (Budgeted) \$314,811,000
- Other Uses (Budgeted) \$57,000,000
- Purchased & Contracted Services (Budgeted) \$11,356,644
- Debt Service (Budgeted) \$7,800,000
- Supplies & Materials (Budgeted) \$6,875,881
- Payroll Costs (Budgeted) \$1,031,408

# Projections and Fund Balance Impact

Projections for the Capital Projects Fund reflect only those projects supported by current bond funding. Outyear figures are not shown, as the multi-year duration of most projects prevents accurate forecasting beyond the immediate planning horizon.

Fund balance is projected at June 30, 2026 to be a deficit balance of \$99 million. 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 spending in the fiscal year will continue. If there is a feasible solution, the District will budget expenditures to be expended in one fiscal year rather than the entire bond project. The fund balance is committed for capital projects to be approved by the Board of Trustees.

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Projected Actual 2024-25	Budgeted 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
<b>Revenues</b>								
5700 - Local Sources	810,468	21,136,999	28,103,036	29,540,357	17,820,929	18,177,348	18,540,895	18,911,712
5800 - State Sources								
5900 - Federal Sources			1,365,853					
Other Sources	198,313,800	97,789,762	100,742,653					
<b>Total Revenue and Other Sources</b>	<b>199,124,268</b>	<b>120,292,615</b>	<b>128,845,689</b>	<b>29,540,357</b>	<b>17,820,929</b>	<b>18,177,348</b>	<b>18,540,895</b>	<b>18,911,712</b>
<b>Expenditures</b>								
6100 - Payroll				331,42	1,031,408	1,052,036	1,073,077	1,094,538
6200 - Contracted Services	6,460,840	3,848,267	6,311,560	5,509,025	11,356,644			
6300 - Supplies	16,665,626	7,331,818	6,866,619	4,821,049	6,875,881			
6400 - Other Operating Expenses								
6500 - Debt Service	1,295,668		742,539	4,053,934	7,800,000			
6600 - Capital Outlay	85,280,324	99,757,068	142,531,094	170,560,998	314,811,000			
Other Uses				49,000,000	57,000,000			
<b>Total Expenditures and Other Uses</b>	<b>109,702,458</b>	<b>110,937,153</b>	<b>156,451,811</b>	<b>234,276,428</b>	<b>398,874,933</b>	<b>1,052,036</b>	<b>1,073,077</b>	<b>1,094,538</b>

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Projected Actual 2024-25	Budgeted 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Budgeted Surplus or (Deficit)	89,421,810	9,355,462	(27,606,122)	(204,736,071)	(381,054,004)	17,125,311	17,467,818	17,817,174
Projected Fund Balance	498,296,105	507,651,566	480,045,444	275,309,373	98,991,440	116,089,151	133,529,369	151,318,942

# Child Nutrition Fund

The Child Nutrition Fund is a Special Revenue Fund used to account for the District's Food Service operations. The District receives revenue from breakfast and lunch sales, along with federal reimbursements provided through the National School Lunch and School Breakfast Programs. Because these revenues are legally restricted for food service purposes, they are recorded in a Special Revenue Fund. The Child Nutrition Fund budget must be adopted annually by the Board of Trustees.

The Fund is expected to maintain its operations with minimal support from the General Fund. Any assistance that does appear reflects costs that cannot legally be paid from the Child Nutrition Fund, such as support for student meal accounts with insufficient balances.

The Food and Nutrition Services Department supports each student's ability to learn and thrive by providing nutritious and appealing breakfast and lunch options. Every District campus is equipped with a cafeteria to serve its students.

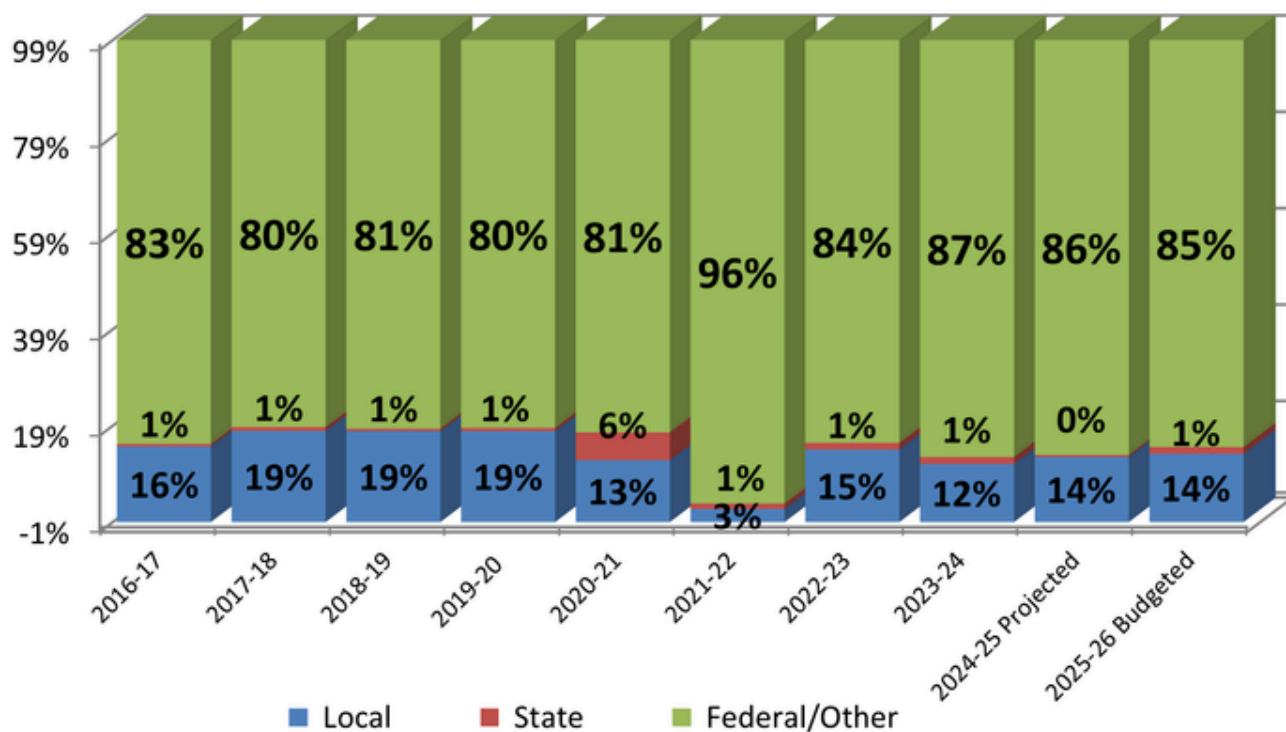


## Revenue Trends and Assumptions

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 12.8% and 85.3% of the resources, respectively. Another 0.4% of revenue will be generated from state matching funds. The 2025-2026 Child Nutrition budget includes \$3,093,864 for breakfast and lunch sales, \$1.1 million for sales of à la carte items, and \$31.3 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.

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.

## Percentage of Actual Funding by Source



## Meal Prices

Prices for school full-price lunches increased by 10 cents to \$3.60 for secondary and to \$3.35 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. Arlington ISD must increase the price for full-price lunches by a minimum of 10 cents in 2025-2026 in order to comply.

	Breakfast	Lunch
<b>Elementary Schools</b>	\$1.85	\$3.35
<b>Secondary Students</b>	\$1.85	\$3.60
<b>Reduced-Price Students</b>	Free	\$0.50
<b>Adults</b>	A La Carte	\$5.25

# Expenditure Summary

Child Nutrition expenditures fall into two primary categories: payroll and food costs. At first glance, payroll expenses for 2025–2026 appear to increase compared with the 2024–2025 adopted budget of \$20.5 million. However, the projected year-end expenditure for 2025 is \$18,563,952. When this projection is compared to the proposed 2025–2026 budget of \$18,359,528, the result is actually a modest decrease of approximately 1 percent.

This slight reduction reflects the measures the program is undertaking to remain within its operating budget without relying on support from the General Operating Fund. Within the payroll category, for example, the department has reduced the number of staff calendar days and implemented operational efficiencies across positions.

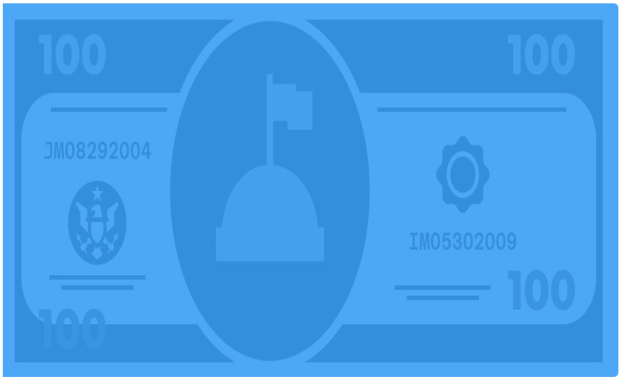
Just as readers saw in the General Operating fund section, the Board approved the following compensation enhancements:

- A 3% general annual pay increase for all current employees
- For the first time in four years, an increase in the District’s monthly healthcare contribution, adding \$33 per employee.

Food and supply expenditures reflect a 13 percent decrease from the 2024–2025 budgeted amount of \$17.3 million. The majority of this savings is attributable to reduced expenditures in dairy products. Additionally, the budget for purchases and contracted services shows a decrease of \$851,652 compared with the 2024–2025 adopted budget. This reduction results from the District’s efforts to more accurately categorize expenses that should be recorded in the General Fund, particularly given that the Child Nutrition Fund is assessed and pays indirect costs annually.

Overall costs have decreased by \$7 million compared with the adopted 2024–2025 budget, and by \$2.3 million compared with the projected actuals for 2024–2025. These reductions stem from the payroll savings measures noted above, operational efficiencies, and the proper allocation of expenditures that should be recorded in the General Operating Fund.

FY2025 Adopted Budget by Function



- Plant Maintenance & ... (Budgeted) \$161,742
- Food Services (Budgeted) \$41,535,549

FY2026 Adopted Budget by Fun

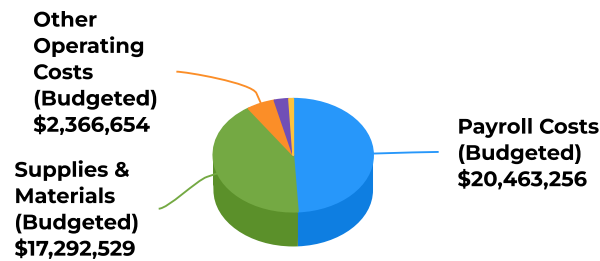


- Plant Maintenance & ... (Budgeted) \$5
- Food Services (Budgeted) \$34,659,95C

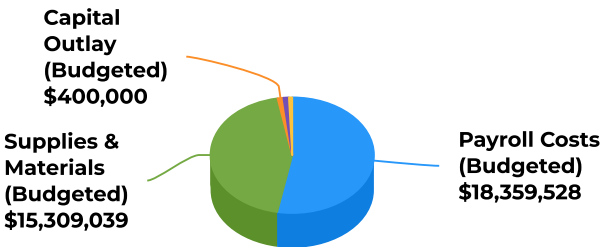
# Child Nutrition Fund Expenditure Budget

by Object Category

FY2025 Adopted Budget



FY2026 Adopted Budget



## 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 \$1,366,402 in 2025-2026. The projected fund balance represents just over 4 months of operating expenses. This fund balance is used for capital asset and equipment replacement projects.



# Projections

Budget projections for the Child Nutrition Fund are essential to ensure the fund remains resilient to inflation and compliant with federal regulations governing fund balance availability. These projections assume no increases in meal prices and maintain compensation levels consistent with the 2025–2026 adopted budget.

Projected expenditures include modest inflation in supply costs, stable pricing for contracted services and other operating expenses, and slight increases in payroll to account for potential Board-approved pay adjustments. These projections also reflect the ongoing operational efficiencies incorporated into program operations. Revenue increases are based on established historical trends.

The following projections show that the Child Nutrition fund will continue to comply with Federal regulation 7 CFR 210.19 in the upcoming years. However, the Food Services division is already evaluating their budget for efficiencies and refined revenue projections. Much like the General Operating Fund, the specific cost-saving measures that would be used to prevent a negative balance are not reflected in this table.

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Projected Actual 2024-25	Budgeted 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
<b>Revenues</b>								
5700 - Local Sources	958,615	5,725,896	4,413,893	4,666,125	4,758,183	4,805,765	4,853,822	4,902,361
5800 - State Sources	48,401	147,964	173,633	149,773	143,037	155,481	155,481	155,481
5900 - Federal Sources	34,334,045	32,202,245	31,595,094	29,716,672	28,397,728	28,108,071	27,264,829	26,446,884
Other Sources			114,538	10,720				
<b>Total Revenue and Other Sources</b>	<b>35,341,061</b>	<b>38,076,105</b>	<b>36,297,158</b>	<b>34,543,289</b>	<b>33,298,948</b>	<b>33,069,317</b>	<b>32,274,132</b>	<b>31,504,726</b>
<b>Expenditures</b>								
6100 - Payroll	13,554,885	14,434,902	16,636,221	18,563,952	18,359,528	18,726,719	19,101,253	19,101,253
6200 - Contracted Services	1,021,428	1,594,415	2,898,868	687,293	372,400	379,848	379,848	379,848
6300 - Supplies	14,855,432	13,566,338	17,988,482	17,297,690	15,309,039	16,865,070	17,033,721	17,033,721
6400 - Other Operating Expenses	117,663	2,095,998	347,185	57,297	224,383	224,383	224,383	224,383
6500 - Debt Service								
6600 - Capital Outlay	61,292	2,259,319	330,884	402,023	400,000			
Other Uses								

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Projected Actual 2024-25	Budgeted 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Total Expenditures and Other Uses	29,610,699	33,950,972	38,201,639	37,011,254	34,665,350	36,196,020	36,739,205	36,739,205
Budgeted Surplus or (Deficit)	5,730,362	4,125,133	(1,904,481)	(2,467,965)	(1,366,402)	(3,126,703)	(4,465,073)	(5,234,480)
Projected Fund Balance	11,768,458	15,893,591	13,989,109	11,521,143	10,154,742	7,028,038	2,562,965	(2,671,515)

# All Funds: Historical & Projected Financials

**Note:** Prior-year amounts associated with the previously included fund have been excluded. *These projections do not reflect the implementation of any initiatives under consideration at the time of publication that are intended to prevent further deficits. As such, the budget and fund balance shown may differ from future updated forecasts once mitigation measures are adopted.*

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Projected Actual 2024-25	Budgeted 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
<b>Revenues</b>								
5700 - Local Sources	460,594,534	521,920,639	461,479,370	467,313,231	481,098,869	437,969,009	429,007,183	429,958,985
5800 - State Sources	200,372,245	189,738,385	291,672,789	265,130,895	286,871,278	277,851,966	263,209,402	254,458,378
5900 - Federal Sources	85,339,485	50,407,075	43,449,361	37,598,592	33,396,892	35,254,572	34,454,349	33,688,457
Other Sources	212,519,019	97,911,425	152,658,248	237,711,119	57,000,000			
<b>Total Revenue and Other Sources</b>	958,825,283	859,977,524	949,259,768	1,007,753,837	801,367,039	751,075,548	726,670,934	718,105,819
<b>Expenditures</b>								
6100 - Payroll	503,376,872	484,192,262	546,176,036	568,192,121	607,745,068	645,198,674	659,223,441	674,259,992
6200 - Contracted Services	46,353,704	42,250,455	51,287,004	52,453,633	64,419,235	49,462,952	53,400,354	55,540,019
6300 - Supplies	51,628,457	42,809,026	47,628,982	47,485,215	45,731,369	40,859,755	41,923,776	42,870,175
6400 - Other Operating Expenses	8,845,375	13,139,520	14,960,573	14,851,015	16,668,316	18,942,179	21,019,751	23,398,375
6500 - Debt Service	109,973,820	104,980,072	122,460,952	100,610,648	131,826,353	118,738,722	96,031,472	93,752,472
6600 - Capital Outlay	85,915,920	104,036,070	145,102,194	171,234,837	319,202,134	4,646,541	4,724,740	4,804,504
Other Uses	11,684,693	71,750,000	49,490,340	266,487,780	57,000,000			
<b>Total Expenditures and Other Uses</b>	817,778,830	863,157,405	977,106,082	1,221,315,249	1,242,592,475	877,848,823	876,323,534	894,625,535
<b>Budgeted Surplus or (Deficit)</b>	141,046,453	(3,179,881)	(27,846,314)	(213,561,412)	(384,225,436)	(126,773,275)	(149,652,600)	(176,519,716)

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Projected Actual 2024-25	Budgeted 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
<b>Projected Fund Balance</b>	847,584,113	844,635,784	816,789,470	603,228,058	219,002,622	92,229,347	(57,423,253)	(233,942,969)

# 2019 Bond Projects

Note: Each highlighted project indicates completion

Project Description	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity	2022-2023 Fiscal Year Activity	2023-2024 Fiscal Year Activity	2024-2025 Fiscal Year Activity <b>Unaudited</b>	2025-2026 Budget
Dan Dipert CTC Paving & Addition	-	-	-	-	172,429	1,183,214	17,779,576
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	-	166,395	1,253,497	9,075,157	40,252,197	19,666,193	3,694,783
Arlington High School Softball Fields Vending/Restroom Building	-	-	-	-	-	63,750	1,136,250
Sam Houston High School	-	-	602,951	154,405	6,476,962	3,076,169	150,491
Wilemon Stadium	-	-	901,565	(8,208)	542	5,385	49,100,716
Lamar High School	-	-	43,756	765,087	-	4,056,636	4,634,521
Bowie High School Renovation	-	-	-	-	-	-	3,750,000
Bowie High School FB/Track Resurface	-	-	-	58,721	1,190,918	2,929	-
Cravens Stadium (Lamar High School)	-	-	4,950	868,737	34,450	5,910	48,085,953
Martin High School and Oncor Change Order	49,981	227,718	344,161	41,552	3,222,654	7,458,689	685,812
Glaspie Field Stadium (Martin High School)	-	1,018,946	59,984	114,109	7,565,587	24,945,330	6,163,972
Turning Point Secondary School Fire Alarm Replacement and Renovation	-	-	-	-	-	87,306	529,894
Seguin High School Renovation	-	-	-	-	-	-	250,000

Project Description	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity	2022-2023 Fiscal Year Activity	2023-2024 Fiscal Year Activity	2024-2025 Fiscal Year Activity <b>Unaudited</b>	2025-2026 Budget
Seguin High FB/Track Resurface	-	-	-	56,804	1,036,864	2,234	-
Joey Rodriguez JHS and Carter Junior High Demo	-	-	596,749	2,457,483	16,858,536	44,403,005	6,837,226
Bailey Junior High Renovation and Addition	-	-	693,104	3,724,830	17,647,986	4,305,008	287,147
Gunn Junior High	7,035,775	40,915,574	17,186,208	3,673,086	4,900	-	-
Shackelford Junior High	-	1,713,570	3,067,529	28,592	17,054	-	-
Young JHS	-	-	-	-	-	27,151	6,472,849
Workman JHS	-	-	-	-	-	-	7,460,000
Boles JHS Renovation	-	-	-	-	-	-	2,000,000
Barnett JHS Painting Project and Renovation	-	-	-	-	-	-	1,659,235
Nicholas JHS Painting Project and Renovation Project	-	-	-	-	-	-	1,460,067
Ousley JHS Renovation	-	-	-	-	-	-	1,500,000
Ousley JHS HVAC Renovation	-	-	-	-	-	359,166	105,018
Berry Elementary School Demo and New ES	40,000	1,335,289	10,518,298	20,410,553	493,053	465	-
Crow Elementary School	100,850	10,065,811	2,627,297	1,000	-	-	-
Duff Elementary School	-	24,296	365,151	152,787	7,589,756	3,243,123	135,722
Kookan Elementary School	-	-	-	-	-	28,648	621,352
Rankin Elementary School	-	-	-	-	-	-	2,800,000
Roark Elementary School	-	-	-	9,750	1,088,234	24,582	-
South Davis Elementary School	-	6,904	102,243	20,957	859,081	619,362	123,094
Speer Elementary School	-	-	39,343	215,970	450,265	1,718,139	811,368

Project Description	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity	2022-2023 Fiscal Year Activity	2023-2024 Fiscal Year Activity	2024-2025 Fiscal Year Activity <b>Unaudited</b>	2025-2026 Budget
Swift Elementary School	-	-	-	-	-	199,448	6,800,552
Thornton Elementary School	54,919	1,325,709	13,982,521	17,184,048	1,710,283	-	-
Hill ES Renovation	-	-	-	-	-	43,159	5,996,841
Goodman Elementary School	-	-	-	-	100,000	2,234,280	2,435,634
Pope Elementary School	-	-	40,089	220,446	648,196	8,840,909	1,532,263
Johns Elementary School	132,950	-	182,736	-	1,008,193	6,733,713	2,542,408
Short Elementary School	-	-	316,305	954,032	3,428,855	149,932	31,876
Amos Elementary School	-	-	-	-	131,311	2,757,028	999,537
Dunn Elementary School	-	-	-	-	-	-	1,975,000
Foster Elementary School	-	-	133,899	-	621,558	5,231,734	2,112,809
Key Elementary School	-	-	71,763	371,224	892,287	9,449,751	1,021,548
Butler Elementary School	-	-	-	-	-	-	3,300,000
Ditto Elementary School (Chiller) and Renovation	-	181,579	-	-	-	-	475,000
Morton Elementary School (Adult Learning) and School Renovation	-	-	97,813	-	-	-	1,402,187
Atherton Elementary School	-	-	75,042	-	317,040	2,109,315	1,364,413
Wood Elementary School	-	-	-	-	-	-	700,000
Sherrod ES Renovation (Fire Alarm Only)	-	-	-	-	-	196,650	-
Sherrod Elementary School	-	-	-	-	-	-	1,300,000
Miller Elementary School	-	-	-	90,223	256,885	4,403,361	3,204,531



Project Description	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity	2022-2023 Fiscal Year Activity	2023-2024 Fiscal Year Activity	2024-2025 Fiscal Year Activity <b>Unaudited</b>	2025-2026 Budget
Fitzgerald HVAC Renovation & School Renovation	-	-	-	-	-	254,831	1,828,036
Corey FADL Academy	-	-	-	-	-	-	25,000
Starrett Elementary School	-	-	-	-	-	-	355,000
Bebensee Elementary School	-	-	-	-	-	-	469,119
Bebensee ES Painting Project	-	-	-	-	-	-	220,881
Ellis Elementary School	-	-	-	-	-	-	477,200
Moore Elementary School	-	-	-	-	-	-	2,500,000
Williams ES Interior	-	-	-	-	-	-	210,000
Little Elementary School	-	-	-	17,206	69,499	286,493	192,455
Webb Elementary School	535,340	1,739,736	17,078,590	10,014,899	661,394	-	-
Ashworth Elementary School	-	232,650	45,171	-	-	-	65,000
Crouch Elementary School	-	-	-	-	-	-	447,000
Larson Elementary School	-	-	-	-	-	-	100,000
West ES HVAC Renovation	-	-	-	-	-	272,606	140,176
Hale Elementary School	-	-	97,151	94,013	666,150	-	-
Pearcy Elementary STEM Carpet and Chiller Replacement	-	-	-	397,028	-	176,846	-
Burgin	-	-	-	-	-	-	300,000
Knox Elementary School	-	-	-	-	988,441	-	-
Remyse Elementary School	-	-	-	-	-	-	200,000
Anderson Elementary HVAC Renovations	-	-	-	1,017,163	898,251	-	-

Project Description	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity	2022-2023 Fiscal Year Activity	2023-2024 Fiscal Year Activity	2024-2025 Fiscal Year Activity <b>Unaudited</b>	2025-2026 Budget
Anderson Elementary School Renovation	-	-	-	-	-	-	55,000
Adams Elementary School	-	-	21,961	20,399	167,636	-	-
Patrick Elementary School	-	-	-	-	13,762	-	-
Jones Academy	-	1,139,913	2,882,258	31,617	35,517	-	-
Peach ES Wainscot & Restroom Floors	-	-	-	-	-	-	120,000
Wimbish	-	-	-	-	-	-	9,200,000
Junior High School Vending Design Fees	-	-	-	-	-	-	1,200,000
District Wide Digital Marquee	-	-	-	-	-	-	4,000,000
Playgrounds Phase I	-	5,324,956	721,974	592,841	-	-	-
Bowie and Seguin High School Softball Field & Softball Complex	-	-	-	-	10,730	281,750	6,107,520
Bottle Filler Project	-	538,298	80,573	89,544	-	-	-
Playgrounds Phase II	-	-	545,793	5,938,093	1,117,967	-	-
Playgrounds Phase III	-	-	-	312,876	10,197,543	20,092	-
JW Counts Demo	-	-	-	-	-	549,237	-
Transportation/Security Center Replacement	-	-	-	-	206,044	4,870,092	24,023,864
Enterprise Center	-	10,941,593	1,168,241	93,697	35,524	19,900	5,258
Enterprise Center FF&E	-	-	-	-	-	94,958	55,042
Professional Development Center	-	-	-	45,400	9,500	1,453,583	684,442
Little Rd Annex Shelving	-	-	-	-	6,960	-	154,000
600 New York	-	-	-	-	348,440	-	650,000
Annex V Renovations - Center for Fam and comm Eng	-	-	-	-	-	1,660	1,298,340
Ferguson EC Renovation	-	-	-	-	-	-	150,000

Project Description	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity	2022-2023 Fiscal Year Activity	2023-2024 Fiscal Year Activity	2024-2025 Fiscal Year Activity <b>Unaudited</b>	2025-2026 Budget
Ferguson EC (Temp Bldg Install) and HVAC & Key System Renovation	-	246,400	-	-	-	294,650	177,028
Food Service Warehouse	-	-	-	-	-	-	300,000
Food Service Center	533,764	6,373,852	41,023	2,895	-	-	-
District Wide Security Hardware Design Fees Only	-	-	-	-	-	124,000	31,000
Hilldale Annex Renovation	-	-	-	-	-	-	250,000
Plant Services / Central Warehouse / Service Center	-	-	-	-	-	7,153	8,847
Future Design Fees	-	24,750	19,800	-	232,730	49,500	4,678,170
Land	2,500	372,366	-	7,600	18,678	10,000	6,503,510
Furniture, Fixture Equipment (FF&E)	111,377	478,138	2,260,325	-	6,664	2,503	7,281,865
Technology	-	-	81,193	1,587	-	125,597	8,802,512
Flexible Learning Space Furnishings (PK)	-	2,308,870	777,753	75,353	-	-	-
Furnishings - Campus Replacements (Café Tables, Student Desks and Chairs)	-	-	178,529	-	2,186,957	1,786,186	2,504,529
Fine Arts Stage Lightning & Sound Systems (JHS)	-	-	-	-	-		600,000
Fine Arts Stage Lightning & Sound Systems (ES)	-	-	-	-	-		1,890,000
Portable Fine Arts Sound Systems (ES)	-	-	-	-	-		338,000
Program Contingency	-	-	-	-	-		2,343,169.00
Fine Arts	235,460	280,640	254,002	2,795,724	1,248,871	415,321	1,725,734
Technology	928,147	15,538,686	17,951,313	16,906,213	13,210,853	10,338,318	17,321,324
Transportation	41,110	3,123,364	1,385,554	571,154	574,474	2,053,712	7,739,545

Project Description	2019-2020 Fiscal Year Activity	2020-2021 Fiscal Year Activity	2021-2022 Fiscal Year Activity	2022-2023 Fiscal Year Activity	2023-2024 Fiscal Year Activity	2024-2025 Fiscal Year Activity <b>Unaudited</b>	2025-2026 Budget
<b>Project Totals</b>	9,802,173	103,510,408	98,990,605	99,666,647	146,988,660	181,120,661	323,158,210
<b>Interest Income and State Revenue</b>	(934,579)	(1,380,411)	(770,868)	(18,470,459)	(22,540,026)	(15,155,772)	-
<b>Other Costs</b>	2,067,085	1,235,622	-	-	742,539	4,385,308	9,080,000
<b>Total</b>	<b>10,934,679</b>	<b>103,365,619</b>	<b>98,219,737</b>	<b>81,196,188</b>	<b>123,706,095</b>	<b>161,579,581</b>	<b>314,078,210</b>

# Obligations for OPEB

## Other Post-Employment Benefits

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, 2024 is \$8,605.

## Informational Section



**2025 Mission Joy Toy Drive**  
Dr. Cavazos and Dr. Smith

# Value of Taxable Property

		Assessed (Taxable)		Rate Per \$100 Valuation		
Tax Year	Fiscal Year	Value		M&O Rate	I & S Rate	Total District Rate
2015	2015-2016	20,220,917,724		1.04000	0.37295	1.41295
2016	2016-2017	21,317,959,305		1.04000	0.35008	1.39008
2017	2017-2018	22,961,131,839		1.04000	0.32867	1.36867
2018	2018-2019	24,852,974,719		1.04000	0.32867	1.36867
2019	2019-2020	27,724,047,506		0.97000	0.32867	1.29867
2020	2020-2021	31,092,102,305		1.08640	0.30070	1.38710
2021	2021-2022	32,074,210,610		1.06010	0.30070	1.36080
2022	2022-2023	33,355,504,880		1.00800	0.30070	1.30870
2023	2023-2024	36,620,722,840		0.82490	0.29070	1.11560
2024	2024-2025	39,364,931,712		0.81280	0.29070	1.10350
2025	2025-2026 budgeted	41,245,778,971		0.80220	0.29070	1.09290
2026	2026-2027 projected	40,322,365,260				
2027	2027-2028 projected	42,338,483,523				
2028	2028-2029 projected	44,455,407,699				
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.						



# Property Tax Levies and Collections

Fiscal	Total	Adjusted	Current Year Collections		Delinquent Collections		Total Collections	
Year	Tax Rate*	Tax Levy	Amount	Percent	Amount	Percent	Amount	Percent
2015-16	1.41295	301,212,106	296,234,937	98.3%	4,073,556	1.4%	300,308,493	99.7%
2016-17	1.39008	319,178,101	314,991,957	98.7%	3,563,619	1.1%	318,555,576	99.8%
2017-18	1.36867	345,476,231	340,216,962	98.5%	3,250,004	0.9%	343,466,966	99.4%
2018-19	1.36867	379,450,721	373,190,658	98.4%	2,838,456	0.7%	376,029,114	99.1%
2019-20	1.29867	403,783,805	396,632,097	98.2%	1,952,356	0.5%	398,584,453	98.7%
2020-21	1.38710	444,901,375	439,294,841	98.7%	780,014	0.2%	440,074,855	98.9%
2021-22	1.36080	453,901,710	448,111,811	98.7%	3,004,663	0.7%	451,116,474	99.4%
2022-23	1.30870	477,321,106	471,752,163	98.8%	260,848	0.1%	472,013,011	98.9%
2023-24	1.11560	408,540,785	403,763,205	98.8%	1,383,447	0.3%	405,146,652	99.2%
2024-25 projected	1.10350	417,691,386	412,192,901	98.7%	-	0.0%	412,192,901	98.7%
2025-26 budgeted	1.09290	452,731,540	318,114,000	70.3%	(1,140,948)	-0.3%	316,973,052	70.0%

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

Note: The 2026 budgeted delinquent tax collection is projected to be negative. This is because refunds owed to taxpayers are expected to exceed the amount collected during the projected period.

# Effect of Budget on Average Taxpayer

Arlington ISD

Each year, the Tarrant Appraisal District appraises property based on prevailing market conditions, including recent sales in surrounding areas. The schedule below illustrates how changes in market conditions affect assessed values through 2025–26, based on overall appraisal trends within the District. Readers should note that the 2025–26 figures reflect a voter-approved increase in the exemption from \$100,000 to \$140,000, effective beginning in the 2025–26 period.

<b>Single Family Residence:</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Average Market Value of Single- Family Residential Property-AISD</b>	221,841	256,077	303,150	307,658	296,753
<b>Homestead Exemption</b>	(25,000)	(40,000)	(100,000)	(100,000)	(140,000)
<b>Taxable Value</b>	196,841	216,077	203,150	207,658	156,753
<b>Tax Rate</b>	1.36080	1.30870	1.11560	1.10350	1.09290
<b>Tax Bill for AISD</b>	2,679	2,828	2,266	2,292	1,713
<b>Tax Increase (Savings)</b>	\$ 125	\$ 149	\$ (561)	\$ 25	\$ (578)

# Enrollment History & Projections

Enrollment projections are one of the most significant factors in the budget development and long-range financial planning process. Enrollment projections are designed to predict the student enrollment of the district based on geographic data, student data, migration data, and historical data of student populations. The district uses two models to project student enrollment, Cohort Survival and Linear Regression Trend Analysis.

- Cohort Survival uses historical data to project the number of students based on 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.

Arlington ISD, like many districts across Texas and the nation, is facing enrollment challenges shaped by external demographic and legislative factors. Declining birth rates across the state have resulted in fewer students entering the public school system each year. This trend, coupled with the steady expansion of charter schools in the region, has created increased competition for student enrollment. Together, these factors require careful attention in our budget planning process.

Another significant consideration is state-level funding. Recent legislative sessions have not appropriated adequate resources to fully support public schools. This reality means local districts must account for funding shortfalls by prioritizing efficiencies, maximizing resources, and planning conservatively. Arlington ISD has taken a proactive approach to mitigate these impacts, ensuring that we continue to meet the needs of students, staff, and the community.

Arlington ISD has been experiencing declining enrollment for a decade now but has consistently demonstrated strong financial stewardship despite these challenges. The Arlington ISD Financial Services Department has earned state recognition through the Financial Integrity Rating System of Texas (FIRST), with a perfect score of 100 for both the 2024-25 and 2023-24 ratings. This tradition of fiscal responsibility underscores our ability to strategically manage resources even in periods of enrollment fluctuation.

In addition, our district priority of marketing & engagement for the 2025-26 year will include the following performance objectives to help with student enrollment.

- Arlington ISD will establish a process to understand reasons for student withdrawals by January 31, 2026.
- Beginning February 2, 2026, Arlington ISD will gather baseline data to understand reasons for withdrawal to ultimately reduce the number of AISD students who choose to leave the district.

Arlington ISD is committed to maintaining high-quality educational opportunities and supporting the needs of every student we serve. Careful forecasting, supported by data and transparent reporting, allows us to plan responsibly for the future.

# Enrollment History & Projections By Campus

		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Campus # and Name		Actual	Actual	Actual	Actual	Budgeted	Projected	Projected	Projected
High Schools									
001	Arlington HS	2,598	2,538	2,501	2,580	2,672	2,627	2,628	2,656
002	Sam Houston HS	3,539	3,370	3,177	3,208	3,050	2,804	2,718	2,635
003	Lamar HS	2,541	2,546	2,479	2,457	2,400	2,049	1,896	1,849
004	Bowie HS	2,412	2,391	2,355	2,140	2,049	2,109	2,058	2,145
005	Martin HS	3,733	3,789	3,670	3,535	3,389	3,153	3,001	3,008
009	Seguin HS	1,572	1,529	1,562	1,554	1,555	1,487	1,451	1,445
011	Arlington Collegiate HS	412	403	405	401	384	404	405	405
014	Arlington College/Career HS	308	381	365	340	320	347	351	350
	Total High Schools	17,115	16,947	16,514	16,215	15,819	14,980	14,508	14,493
Junior High Schools									
041	Rodriguez JH	1,041	910	798	735	732	806	805	771
045	Bailey JH	835	762	764	754	724	785	810	767
047	Gunn JH	621	819	874	879	832	742	716	765
048	Shackelford JH	729	640	558	510	478	547	552	529
049	Young JH	827	777	756	710	713	783	755	706
050	Workman JH	1,433	1,360	1,255	1,162	1,177	1,158	1,125	1,060
051	Boles JH	712	642	538	512	482	497	520	530
052	Barnett JH	707	641	570	579	558	526	536	527
053	Nichols JH	726	692	588	586	592	551	577	605
055	Ousley JH	959	876	865	782	761	869	823	804
	Total Junior High Schools	8,590	8,119	7,566	7,209	7,049	7,264	7,219	7,064
Elementary Schools									
101	Berry ES	671	613	657	727	748	672	637	643
102	Blanton ES	460	497	469	456	449	445	437	443

## Enrollment History & Projections

103	Crow ES	491	542	502	500	482	481	472	476
104	Duff ES	596	625	592	618	630	595	598	580
107	Kookan Pre-K	214	196	217	233	259	204	211	207
109	Rankin ES	552	548	538	562	580	578	579	577
110	Roark ES	-	-	-	-	-	-	-	-
111	South Davis ES	681	648	686	669	684	710	696	706
112	Speer ES	703	683	660	682	660	619	610	608
113	Swift ES	541	552	562	517	522	522	517	525
114	Thornton ES	781	771	761	849	831	710	701	695
116	Wimbish ES	-	-	-	-	-	-	-	-
117	Hill ES	488	531	533	557	577	521	513	481
119	Goodman ES	484	476	456	452	446	436	442	434
120	Pope ES	519	524	489	439	427	430	423	434
121	Johns ES	669	636	591	560	539	585	591	602
123	Short ES	421	390	369	406	388	356	350	344
124	Amos ES	347	381	364	323	309	313	306	311
125	Dunn ES	560	607	525	507	470	488	504	500
126	Foster ES	502	517	510	524	522	500	505	495
128	Key ES	416	401	401	391	391	411	430	422
129	Butler ES	588	629	598	610	588	581	571	563
130	Ditto ES	685	726	734	734	713	711	717	701
131	Morton ES	463	472	499	446	435	444	444	447
132	Atherton ES	564	535	523	474	446	460	448	442
133	Wood ES	719	754	733	732	723	727	710	689
134	Sherrod ES	696	643	523	475	436	494	495	515
135	Miller ES	626	588	538	548	525	490	476	479
136	Fitzgerald ES	530	531	550	451	451	474	500	509
137	Corey ES	494	475	488	497	501	483	480	474
140	Starrett ES	586	600	521	479	464	509	525	528
141	Bebensee ES	727	789	781	765	738	746	757	749
142	Ellis ES	775	757	791	753	725	730	735	747
143	Farrell ES	591	565	584	591	595	589	592	621
144	Moore ES	885	933	905	839	814	831	819	812

## Enrollment History & Projections

145	Williams ES	593	593	608	577	567	565	549	545
146	Little ES	670	710	736	740	740	762	763	777
147	Bryant ES	480	486	479	462	444	452	449	450
148	Webb ES	619	592	664	608	588	648	644	633
149	Ashworth ES	381	467	480	464	473	439	435	439
150	Crouch ES	553	535	515	516	491	480	486	480
151	Larson ES	414	397	437	443	455	434	395	406
152	West ES	605	639	622	607	589	601	591	582
153	Hale ES	399	375	332	294	269	286	284	284
154	Pearcy ES	527	549	532	511	486	521	512	499
155	Burgin ES	534	607	626	561	554	540	542	564
157	Knox ES	-	-	-	-	-	-	-	-
158	Beckham ES	423	431	427	392	362	365	367	352
159	Remynse ES	421	434	412	394	390	397	405	394
160	Anderson ES	417	412	413	426	424	417	413	399
161	Adams ES	771	803	790	743	714	728	726	734
162	Patrick ES	620	576	568	496	462	494	509	520
163	Jones Academy	448	417	437	435	421	445	441	434
164	Peach ES	993	977	955	936	895	921	922	921
165	McNutt ES	660	666	638	675	663	638	629	619
166	Wimbish World Lang. Acad.	355	366	373	411	428	398	403	394
Total Elementary Schools		29,908	30,167	29,694	29,057	28,483	28,375	28,258	28,184
Other									
105	Community Based Pre-K	113	132	55	-	-	-	-	-
008	Newcomer Center	162	-	-	-	-	-	-	-
010	JJAEP	14	66	44	5	4	14	19	17
007	Turning Point Secondary	92	106	96	74	75	75	75	75
006	Venture Alternative HS	317	630	781	779	778	778	778	778
		698	934	976	858	857	867	872	870

## Enrollment History & Projections

Total All Schools		56,311	56,167	54,750	53,339	52,208	51,486	50,857	50,611
		(658)	(144)	(1,417)	(1,411)	(1,131)	(722)	(629)	(246)

\*Note in 2025 Newcomer & Venture became one as 006 and stopped Community Based PreK

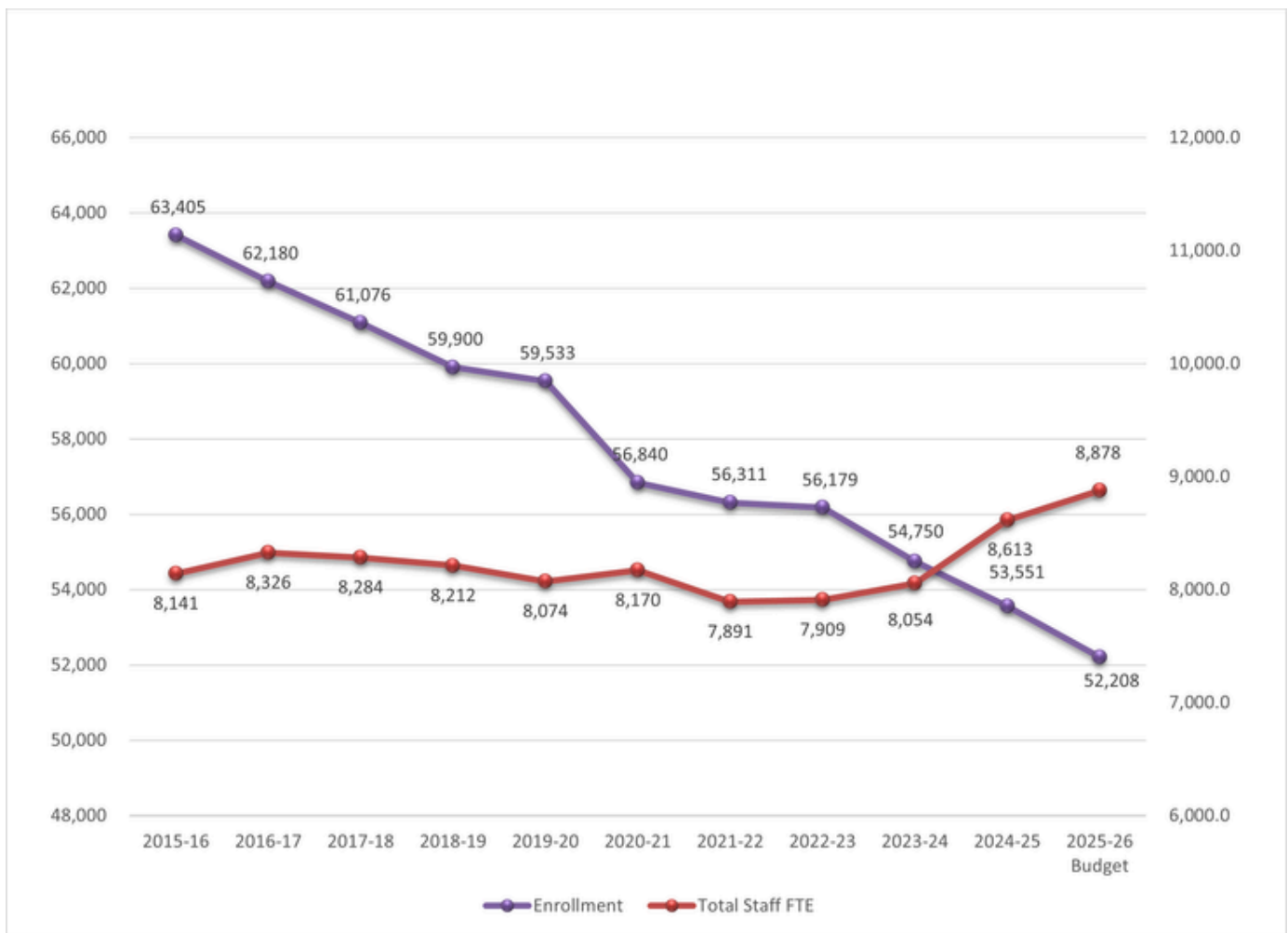
# Personnel Summary

This section provides readers with historical staffing counts—reflecting all positions, regardless of funding source—alongside the District’s enrollment trends. When viewed together, these data reveal that our current staffing levels exceed what enrollment alone would justify, underscoring the need for thoughtful realignment.

Effective staffing efficiency remains a cornerstone of responsible budget management. In 2023–2024, the District established and filled a dedicated position management role to strengthen coordination between the payroll and budget departments. Over the past two fiscal years, this collaboration has significantly improved data accuracy, reporting, and overall financial oversight.

Looking ahead, the District is carefully reviewing recommendations from a recent independent staffing study. These findings will guide future decisions to ensure that staffing levels remain aligned with enrollment, support long-term fiscal sustainability, and continue to advance educational excellence.

## Enrollment and Total Staff





# Personnel Report

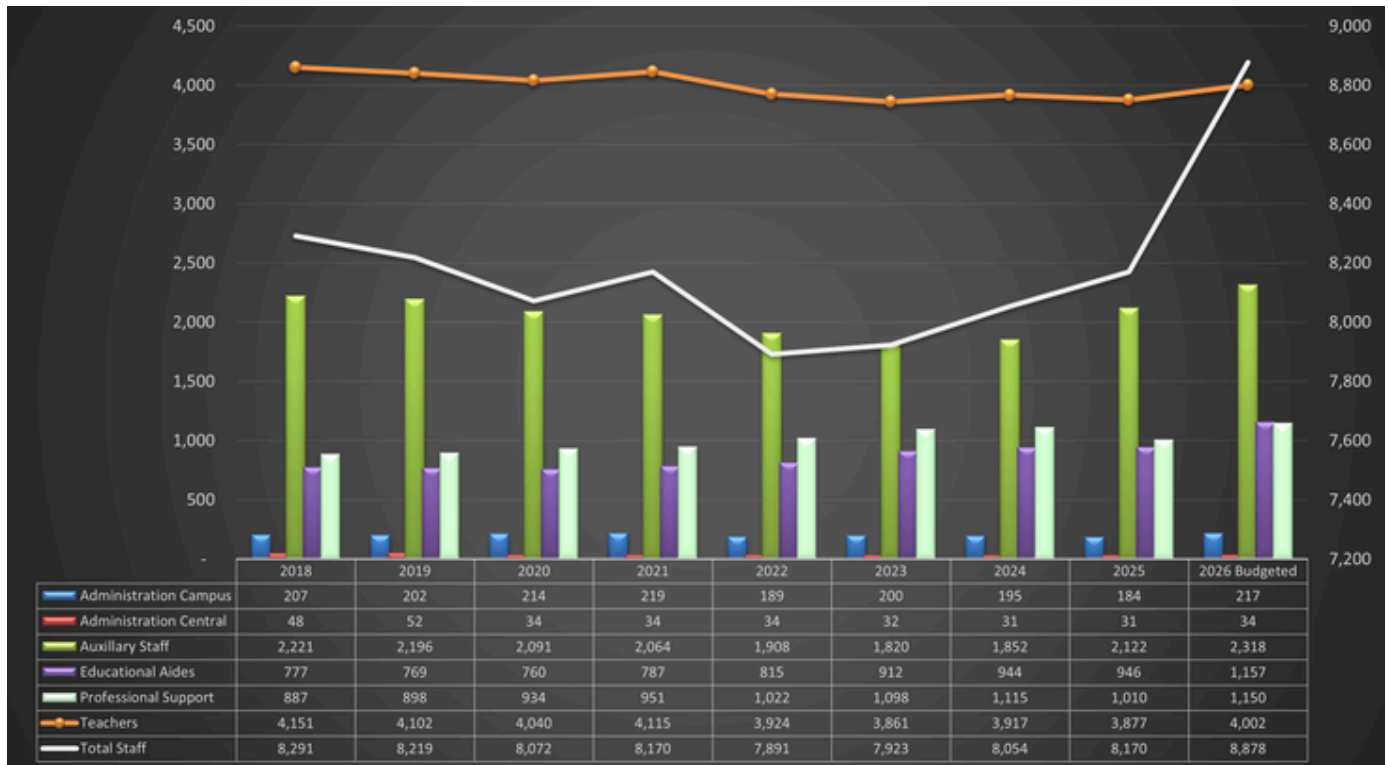
	2021-22	2022-23	2023-24	2024-25	2025-26	Net Impact to Position in 2025-26
<b>CLASSROOM TEACHERS</b>	3,923.90	3,860.50	3,917.30	3,876.60	4,002.00	125.40
<b>Athletic Trainer</b>	13.00	11.00	13.00	13.00	13.00	-
<b>Audiologist</b>	2.00	2.00	2.00	2.00	2.00	-
<b>Counselor</b>	166.90	161.40	163.50	157.00	160.00	3.00
<b>Educational Diagnostician</b>	56.90	65.80	66.90	75.00	80.00	5.00
<b>Librarian</b>	69.60	69.10	66.80	57.10	70.00	12.90
<b>LSPP/Psychologist</b>	20.90	20.00	14.00	22.00	24.00	2.00
<b>Occupational/Music/Art Therapist</b>	16.00	16.00	16.00	16.00	16.00	-
<b>Other Campus Professional Personnel</b>	123.00	142.10	140.80	88.50	105.58	17.08
<b>Other Non-Instructional Prof. Personnel</b>	241.80	263.40	279.50	272.00	320.00	48.00
<b>School Nurse</b>	76.40	75.20	75.60	76.00	78.00	2.00
<b>Social Worker</b>	13.80	13.70	13.70	17.00	20.00	3.00
<b>Speech Therapist/Language Pathologist</b>	60.60	57.80	60.40	56.30	67.00	10.70
<b>Teacher Facilitator</b>	161.10	200.90	202.50	158.00	194.00	36.00
<b>PROFESSIONAL SUPPORT</b>	1,022.0	1,098.4	1,114.7	1,009.9	1,149.6	139.7
<b>Campus Administration:</b>						
<b>Principal</b>	66.20	64.80	68.80	59.20	79.00	20
<b>Assistant Principal</b>	122.20	135.00	126.20	125.20	138.00	13
						-
<b>Central Admistration:</b>						-
<b>Superintendent</b>	1.00	1.00	1.00	1.00	1.00	-
<b>Asst/Assoc/Deputy Superintendent</b>	9.00	10.00	8.00	9.00	14.00	5
<b>Director-Personnel</b>	2.00	1.00	1.00	0.00	0.00	-
<b>Program Director/Exec Dir/Instr Officer</b>	6.00	5.00	5.00	5.00	3.00	(2)
<b>Teacher Supervisor</b>	16.00	15.00	16.00	16.00	16.00	-

## Personnel Changes

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ADMINISTRATIVE STAFF	222.40	231.80	226.00	215.40	251.00	35.6
Certified Interpreter	4.80	2.00	5.40	9.80	11.00	4
Educational Aide	810.00	910.30	938.70	935.70	1,146.00	(3)
PARAPROFESSIONAL STAFF	814.80	912.30	944.10	945.50	1,157.00	1.4
AUXILIARY PERSONNEL	1,908.0	1,820.2	1,851.7	2,122.3	2,318.0	270.6
TOTAL EMPLOYEES	7,891.1	7,923.2	8,053.8	8,169.7	8,877.6	115.9
NOTE: Schedule presents total staffing for <b>all fund</b> sources.						

## Historical Personnel



# Outstanding Bond Projects

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 available to the District. The new Glaspie Field project has been designed, bid and approved for construction. Construction commenced in January 2024 and opened for play in September 2025.
  
- **Additions and Renovations to Martin High School**
  - A fine arts addition (new band hall, ensemble room, and supporting spaces) was 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 was designed, bid and approved for construction. Construction was completed in August 2025.
  
- **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 in early 2026 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 was opened in January of 2025.
  
- **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. The CMAR project bidding occurred in November of 2024. It is scheduled for completion in Summer of 2027.
  
- **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 was completed in October of 2025.
  
- **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 completed in February of 2025.
  
- **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 was completed in March of 2025.
  
- **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 was completed 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 completed as of February of 2024. Construction commenced in June of 2024. The project is expected to be complete in October of 2025.

- **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.

- **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 was completed in August of 2025.

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Amos and Goodman 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 is complete. Bidding completed in February of 2025. Construction started in May of 2025. The project is expected to be complete in January of 2026.



- **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.); and, paving improvements.
- Project design is complete. Bidding is scheduled for September of 2023. Construction commenced in January of 2024. The project is expected to be complete in November 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 was completed in February of 2025.

- **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 commenced in January of 2024. The project is expected to be complete in November 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.
- The CMAR project bidding occurred in November of 2024. It is scheduled for completion in Summer of 2027.

- **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 December 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 complete. Construction commenced in July of 2024. The project was completed in October 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 was 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 November 2025 with bidding in January 2026 and construction between February 2026 and May 2026.

- **Dan Dipert Career and Technical Center road improvements**

- Improvements are being planned to the existing paving and some minor interior work.
- Project design was completed in April 2024 with bidding in May 2024 and construction completed in 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 2024 with bidding in April 2025 and construction between June and August 2025.

- **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 was completed in November 2024, with bidding in December 2025 and construction between January 2025 and August 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 November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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 is expected to start in November 2025 with bidding in February 2026 and construction between March and December 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.
- Project design started in March 2025 with bidding in April 2025 and construction completed in October 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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.
- 

- **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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 started in February 2025 with bidding in April 2025 and construction between May 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 November 2025 with bidding in February 2026 and construction between March and December 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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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 November 2025 with bidding in February 2026 and construction between March and December 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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

- **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.
- Project design is expected to start in November 2025 with bidding in February 2026 and construction between March and December 2026.

# Debt Service Summary

The pages that follow provide readers with an overview of the District's debt schedule as of Spring 2024.

## Aggregate Debt Service

AGGREGATE DEBT SERVICE														
Arlington ISD														
Aggregate Outstanding Debt Service														
Tax Rate Set on Calendar Year Basis														
=====														
Period Ending	Unit Tax Sch Bldg Bds, Ser 2009 (QSCB)	Unit Tax QSCB, Taxable Ser 2011B (Direct Subsidy)	Unit Tax Sch Bldg Bds, Ser 2015 (After Series 2025 Refunding)	Unit Tax Sch Bldg Bds, Ser 2016A (After Series 2025 Refunding)	Unit Tax Sch Bldg Bds, Ser 2017	Unit Tax Sch Bldg Bds, Ser 2018	Unit Tax Sch Bldg & Ref Bds, Ser 2020	Unit Tax Ref Bds, Taxable Series 2020 (After Series 2023 Refunding)	Unit Tax Sch Bldg Bds, Ser 2021	Unit Tax Sch Bldg and Ref Bds, Ser 2022	Unit Tax Sch Bldg and Ref Bds, Ser 2023	Unit Tax Sch Bldg and Ref Bds, Ser 2025	2019/25 Payments Prior to 2025 Refunding	Aggregate Debt Service
12/31/2025	4,059,230	1,620,129.40	867,900	231,400	5,641,400	1,543,675	13,848,050	1,806,621.60	10,256,000	12,196,450	15,094,575	6,944,659.33	21,823,688	95,800,777.33
12/31/2026	4,048,060	1,595,081.60	1,715,800	462,800	5,643,275	1,543,675	12,402,050	1,806,621.60	10,256,625	12,760,460	15,074,305	56,190,250.00		123,479,033.20
12/31/2027			1,715,800	462,800	5,642,775	1,541,175	18,739,175	1,806,621.60	10,397,625	13,386,075	14,261,075	49,906,875.00		116,949,596.60
12/31/2028			1,715,800	462,800	5,249,650	1,541,050	20,422,425	1,806,621.60	10,398,250	12,361,575	14,259,450	26,496,750.00		94,724,371.60
12/31/2029			1,715,800	462,800	5,249,025	1,991,500	18,916,675	1,806,621.60	10,401,250	12,377,625	14,259,450	26,044,500.00		92,444,446.60
12/31/2030			1,715,800	462,800	4,752,650	1,983,200	18,913,675	1,806,621.60	10,391,250	12,374,700	14,251,950	26,039,675.00		91,962,521.60
12/31/2031			1,715,800	462,800	4,756,650	781,700	18,676,550	10,593,564.48	10,392,300	12,371,450	5,702,605	26,046,750.00		91,538,389.48
12/31/2032			1,715,800	462,800	4,756,600	777,400	18,675,175	10,591,540.53	10,175,600	12,361,950	5,705,700	26,040,125.00		91,316,692.53
12/31/2033			1,715,800	462,800	4,756,600	777,400	18,206,550	10,591,481.50	10,178,800	12,121,950	5,701,805	26,036,125.00		90,579,331.50
12/31/2034			1,715,800	462,800	4,751,800	781,500	18,206,000	10,590,113.03	9,907,800	12,121,200	5,705,805	26,046,125.00		90,319,863.03
12/31/2035			1,715,800	462,800	4,787,100	775,700	18,207,300	10,595,143.23	9,907,500	11,829,950	5,702,325	26,047,625.00		90,025,643.23
12/31/2036			1,715,800	462,800	4,754,375	782,000	18,209,300	10,576,786.68	9,907,200	11,807,700	5,705,950	24,907,625.00		89,691,536.68
12/31/2037			1,715,800	462,800	4,756,625	778,400	18,210,000	10,593,021.01	9,906,500	11,821,575	5,706,200	23,164,750.00		87,146,571.01
12/31/2038			15,171,200	6,274,200	4,754,750	778,900	18,206,600	10,596,565.91	9,909,900	10,936,600	5,702,805	7,312,375.00		89,674,505.91
12/31/2039			15,170,800	5,752,600	4,753,375	778,400	18,206,200	10,592,498.73	9,907,000	10,936,300	5,705,325	7,311,375.00		86,144,073.73
12/31/2040			15,172,500		4,752,000	781,600	18,208,100		9,907,400	10,938,500	5,703,200	7,314,600.00		72,818,000.00
12/31/2041					4,755,000	778,100	18,206,000		9,910,500	10,937,700	5,702,700	7,318,125.00		57,647,725.00
12/31/2042					4,751,675	780,300	18,205,800		9,910,800	10,938,400	5,705,200	7,315,750.00		57,648,125.00
12/31/2043						780,300	18,205,600		9,907,900	10,935,100	5,705,600	7,312,875.00		52,861,375.00
12/31/2044							18,207,000		9,906,300	10,937,200	5,703,700	7,311,875.00		52,066,075.00
12/31/2045							18,207,000		9,910,300	10,939,000	5,704,200	7,312,000.00		52,072,500.00
12/31/2046									9,909,300	10,935,000	5,701,800	7,313,800.00		33,889,900.00
12/31/2047										10,939,500	5,706,100	7,314,400.00		23,960,000.00
12/31/2048											5,701,800	7,314,600.00		13,016,600.00
12/31/2049												7,314,600.00		7,314,600.00
12/31/2050												7,313,400.00		7,313,400.00
	8,107,310	3,175,211.00	66,982,000	17,812,000	89,744,525	18,671,175	377,294,225	106,282,836.70	221,856,100	288,316,150	189,882,925	463,898,908.33	21,823,688	1,854,580,054.03

# Net Debt Service



**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
12/31/2025	46,130,000	** %	49,703,777.33	95,833,777.33	-99,137.03	95,734,640.30
12/31/2026	71,950,000	** %	51,529,033.20	123,479,033.20	-33,081.95	123,445,951.25
12/31/2027	68,845,000	5.000%	48,104,996.60	116,949,996.60		116,949,996.60
12/31/2028	49,580,000	5.000%	45,144,371.60	94,724,371.60		94,724,371.60
12/31/2029	49,780,000	** %	42,664,446.60	92,444,446.60		92,444,446.60
12/31/2030	51,830,000	** %	40,132,521.60	91,962,521.60		91,962,521.60
12/31/2031	53,860,000	** %	37,668,389.48	91,528,389.48		91,528,389.48
12/31/2032	56,035,000	** %	35,281,692.53	91,316,692.53		91,316,692.53
12/31/2033	57,770,000	** %	32,809,331.50	90,579,331.50		90,579,331.50
12/31/2034	60,025,000	** %	30,294,863.03	90,319,863.03		90,319,863.03
12/31/2035	62,295,000	** %	27,730,643.23	90,025,643.23		90,025,643.23
12/31/2036	63,830,000	** %	25,061,536.68	88,891,536.68		88,891,536.68
12/31/2037	64,830,000	** %	22,316,571.01	87,146,571.01		87,146,571.01
12/31/2038	70,120,000	** %	19,554,505.91	89,674,505.91		89,674,505.91
12/31/2039	72,395,000	** %	16,749,073.73	89,144,073.73		89,144,073.73
12/31/2040	58,735,000	** %	14,083,000.00	72,818,000.00		72,818,000.00
12/31/2041	45,765,000	** %	11,882,725.00	57,647,725.00		57,647,725.00
12/31/2042	47,730,000	** %	9,918,125.00	57,648,125.00		57,648,125.00
12/31/2043	44,860,000	** %	7,991,375.00	52,851,375.00		52,851,375.00
12/31/2044	45,945,000	** %	6,121,075.00	52,066,075.00		52,066,075.00
12/31/2045	47,885,000	** %	4,187,500.00	52,072,500.00		52,072,500.00
12/31/2046	31,285,000	4.000%	2,574,900.00	33,859,900.00		33,859,900.00
12/31/2047	22,460,000	4.000%	1,500,000.00	23,960,000.00		23,960,000.00
12/31/2048	12,210,000	4.000%	806,600.00	13,016,600.00		13,016,600.00
12/31/2049	6,890,000	4.000%	424,600.00	7,314,600.00		7,314,600.00
12/31/2050	7,170,000	4.000%	143,400.00	7,313,400.00		7,313,400.00
	<b>1,270,210,000</b>		<b>584,379,054.03</b>	<b>1,854,589,054.03</b>	<b>-132,218.98</b>	<b>1,854,456,835.05</b>

# Performance Measures

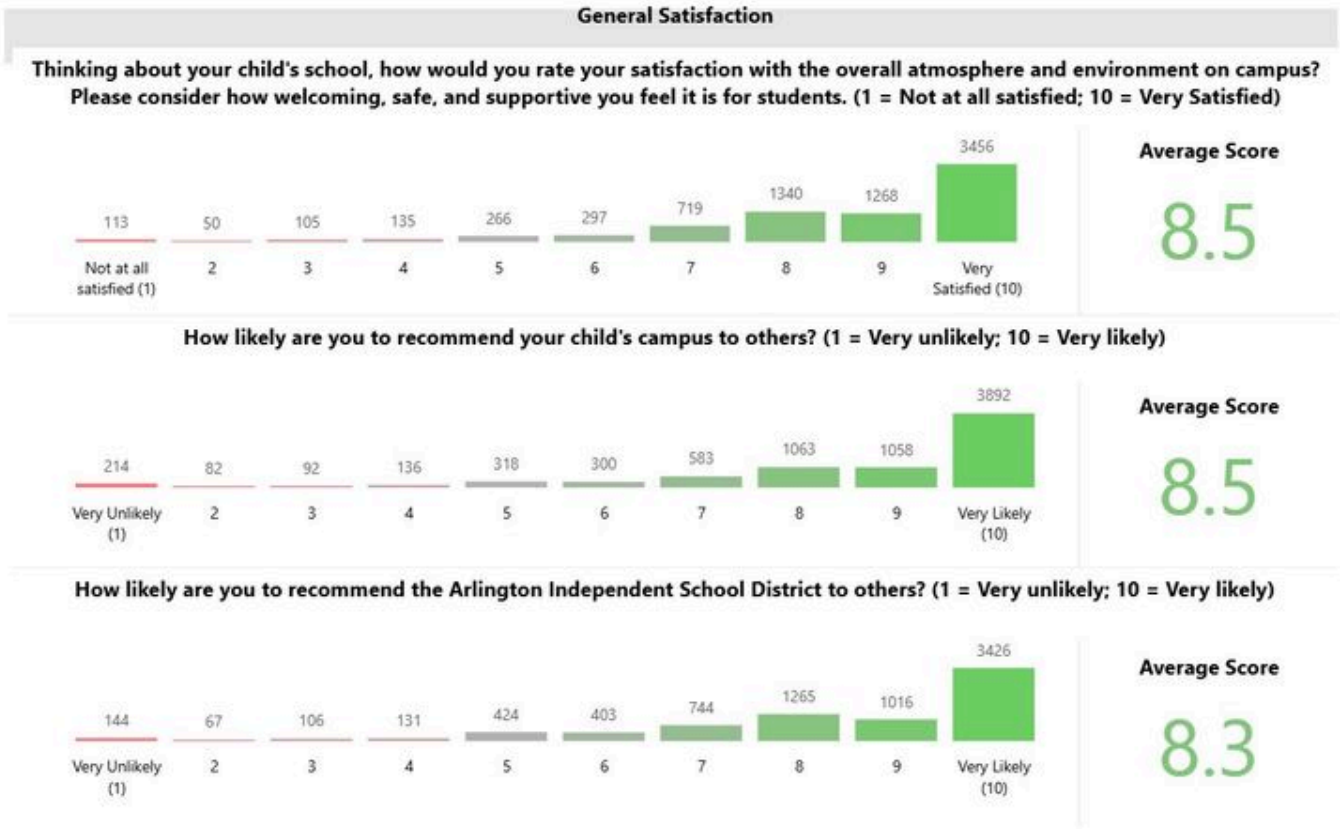
In this section, the District presents the State of Texas Assessments of Academic Readiness (STAAR) results alongside findings from our parent survey. Together, these data sources serve as key indicators of our performance, helping us identify areas of strength and pinpoint opportunities for continued growth and improvement.

## 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.

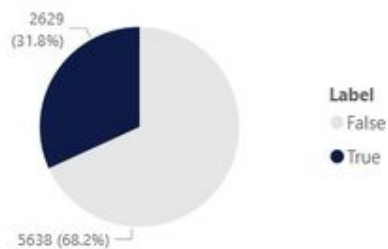
The results of the 2024-2025 parent survey are listed on the following pages.



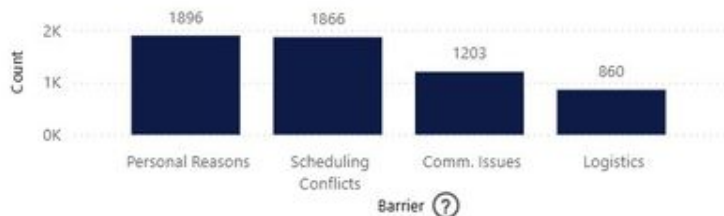
Positive Academic Partnerships ①								
How much do you agree or disagree with the following:	Avg.	% Positive	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total Responses
I feel comfortable helping my child with his/her homework.	4.4	89%	4%	2%	5%	30%	59%	8823
I receive timely updates from the school regarding my child's academic development.	4.1	81%	6%	6%	8%	35%	45%	9010
I would feel comfortable talking with my child's teachers about his/her performance in school.	4.4	90%	5%	2%	4%	24%	66%	9057
The school gives me strategies to help my child learn at home.	3.8	69%	7%	8%	16%	33%	36%	8784

## Inclusive Collaboration

How much do you agree or disagree with the following:	Avg.	% Positive	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total Responses
Events in the school are planned and announced early (e.g., PTA, sporting events, concerts).	4.2	85%	4%	4%	7%	40%	44%	8143
I have a good relationship with my school's family liaison. (If you do not know your school's liaison, please select N/A).	4.1	75%	5%	3%	16%	32%	44%	3903
I receive timely non-academic updates about my child from school staff (e.g., behavior, health, attendance).	4.1	80%	5%	6%	9%	39%	41%	8060
If I need to raise a concern, I do not worry that adults at the school will treat my child differently.	3.9	72%	7%	6%	15%	34%	39%	7840
Information/messages from the school are always clear to me.	4.2	87%	3%	3%	6%	42%	46%	8169
The information event/parent's evening at the beginning of the school year was helpful for me.	4.1	81%	4%	3%	12%	39%	42%	8033
The school administrators (e.g., Principals, Assistant Principals) have time for me.	4.0	76%	5%	3%	16%	35%	40%	8190
The school provides enough information about parent involvement opportunities.	4.1	82%	4%	4%	9%	38%	45%	8487
The school seeks input from parents/caregivers regarding priorities impacting our children.	3.9	74%	5%	6%	15%	35%	38%	8352
The school support staff (e.g., Counselors, Nurses, Specialists, Coordinators) have time for me.	4.2	82%	4%	2%	12%	36%	46%	8203
The school teachers have time for me.	4.2	84%	4%	3%	10%	35%	49%	8420



Do any of the following prevent you from being as involved as you would like with your child's school?

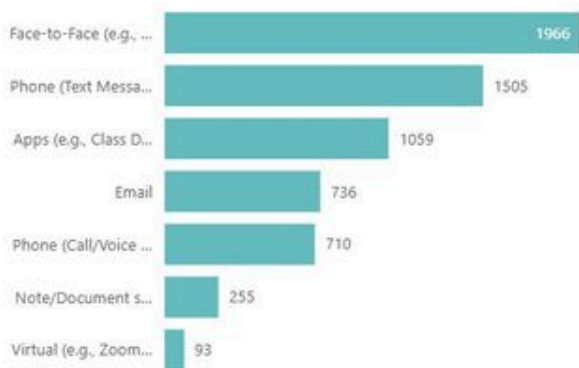


### School Safety & Well-Being ⓘ

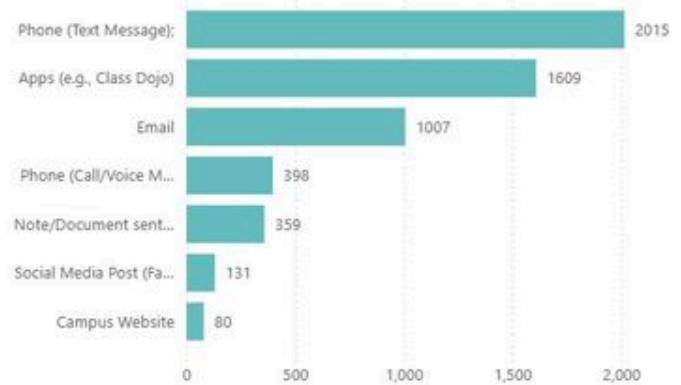
Over the past year, how frequent were the following:	Avg.	% Positive	Always	Often	Sometimes	Rarely	Never	Total Responses
How often are you concerned about the safety measures at your child's school?	3.3	52%	20%	8%	20%	31%	21%	7888
How often do you feel the need to keep your child home from school due to safety concerns?	4.3	82%	4%	2%	12%	30%	53%	7824
How often do you think cyber bullying (involving cell phones, email, internet postings, etc.) to tease or put down someone, happens among children at your child's school?	3.6	57%	7%	12%	24%	28%	29%	6707
How often do you think fights occur at your child's school?	3.7	64%	4%	9%	22%	35%	28%	7565
How often do you think physical bullying (such as hitting, kicking, or shoving) happens at your child's school?	3.4	51%	6%	12%	31%	32%	18%	7524
How often do you think verbal bullying (such as teasing, put-downs, or insults) happens at your child's school?	3.2	39%	10%	18%	33%	24%	15%	7542
How often does your child want to stay home from school?	3.9	70%	4%	6%	20%	35%	35%	7861

### Communication

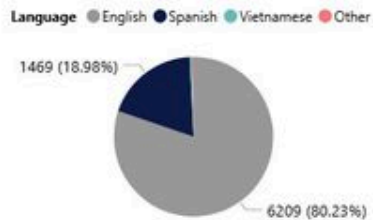
#### Preferences for Child-Specific Updates



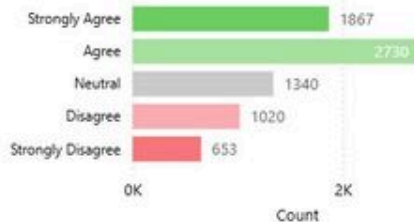
#### Preferences for Campus-Specific News



#### In what language would you prefer to receive communication from your child's campus?



#### I am confident that I know exactly what to do in the event my child's school goes into Lockdown.



#### Please specify how often you would like updates about each of the following:



## Language Barriers

Have you experienced a language difficulty when interacting with your child's school?

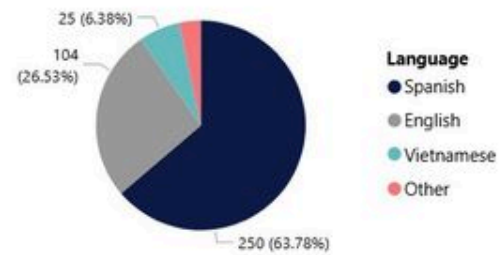


Response ● No ● Yes

If so, where/with whom did you experience this language difficulty?

Situation	Count
Conversations with front desk staff	186
Conversations with teachers (e.g., Parent-teacher conference)	131
Conversations with school administrators	114
School events (e.g., Parent Night)	108
Written materials (e.g., handouts, instructions, e-mailed news/progress updates)	93

If so, what was your language preference?



Language

● Spanish

● English

● Vietnamese

● Other



# Accountability Ratings

The Texas A-F accountability system is a fair, rigorous, and transparent tool for measuring campus and school district performance. School ratings are one of many ways to determine how well your child's school is preparing your child for the next grade and success after high school. Ratings also help determine how well schools are serving all students.

**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 77 out of 100.

**Closing the Gaps** – tells us how well different populations of students in a district are performing. Arlington ISD received 74 out of 100.

Arlington ISD is appealing our accountability ratings due to STAAR rescoring that were not processed in time to reflect the correct scores in the state accountability ratings.

Arlington ISD is seeing results and they're strong. According to the Texas Education Agency's (TEA) latest accountability ratings, the district has doubled the number of A-rated campuses, slashed the number of F-rated campuses from 14 to 9, and improved districtwide performance.

Key wins include:

- A district score increase from 74 to 76
- 48 campuses raised their scores, with an average 7-point gain
- 32 campuses improved their TEA letter grade
- 12 campuses rose from a D or F to an A, B, or C

The district's internal review of those rescoring shows significant additional gains:

- 935 students improved their test scores
- 616 students advanced to a higher performance level
- 39 students met graduation criteria due to improved End of Course (EOC) scores

# District and By Campus Results

Overall District information is highlighted in green

Campus Name	ARLINGTON ISD		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	72	74	76
Domain 1: Student Achievement	70	71	73
Domain 2A: Academic Growth	66	66	68
Domain 2B: Relative Performance	73	75	77
Domain 3: Closing the Gaps	68	73	74

Campus Name	ARLINGTON ISD		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	92.8	93.0	93.0
Prior Year Annual Dropout Rate (Gr. 9-12)	3.3	2.3	1.7
English Language Learners	30.3	30.9	32.9
Prior Year At-Risk	62.1	64.8	66.6
Prior Year Teacher Average Years' Experience	11.3	11	10.7

Campus Name	ARLINGTON HS		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	75	81	79
Domain 1: Student Achievement	73	78	78
Domain 2A: Academic Growth	60	62	59
Domain 2B: Relative Performance	79	84	85
Domain 3: Closing the Gaps	65	73	65

Campus Name	ARLINGTON HS		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	91.5	91.8	91.7
Prior Year Annual Dropout Rate (Gr. 9-12)	3.6	2.1	1.8
Economically Disadvantaged	67.1	69.6	65.9
English Language Learners	19.2	22.2	25.9
Prior Year At-Risk	53.9	56.9	61.4
Prior Year Teacher Average Years' Experience	10.7	10.3	10.3

Campus Name	SAM HOUSTON HS		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	60	69	69
Domain 1: Student Achievement	62	65	69
Domain 2A: Academic Growth	59	64	59
Domain 2B: Relative Performance	66	73	75
Domain 3: Closing the Gaps	45	62	55

Campus Name	SAM HOUSTON HS		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	86.7	88.8	88.5
Prior Year Annual Dropout Rate (Gr. 9-12)	5.2	3.6	2.8
Economically Disadvantaged	92.4	91.3	89.9
English Language Learners	43.7	47.7	51.5
Prior Year At-Risk	75.2	81	82.9
Prior Year Teacher Average Years' Experience	10	9.3	9.1

Campus Name	LAMAR HS		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	69	69	73
Domain 1: Student Achievement	69	68	73
Domain 2A: Academic Growth	58	59	55
Domain 2B: Relative Performance	75	74	82
Domain 3: Closing the Gaps	69	69	53

Campus Name	LAMAR HS		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	89.3	90.2	90.2
Prior Year Annual Dropout Rate (Gr. 9-12)	4.1	3.2	2.2
Economically Disadvantaged	75.5	76.9	76.8
English Language Learners	21.8	23.7	28.3
Prior Year At-Risk	64.1	67.1	66.9
Prior Year Teacher Average Years' Experience	11.8	11.2	10.8



Campus Name	BOWIE HS		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	67	79	84
Domain 1: Student Achievement	65	76	78
Domain 2A: Academic Growth	64	65	62
Domain 2B: Relative Performance	68	81	84
Domain 3: Closing the Gaps	64	73	84

Campus Name	BOWIE HS		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.5	93.7	93.8
Prior Year Annual Dropout Rate (Gr. 9-12)	3.2	1.7	1.1
Economically Disadvantaged	68.4	74.2	74.8
English Language Learners	18.6	22.7	26.8
Prior Year At-Risk	61.1	66.3	70.3
Prior Year Teacher Average Years' Experience	12.3	12.3	11.6

Campus Name	MARTIN HS		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	87	89	90
Domain 1: Student Achievement	85	87	90
Domain 2A: Academic Growth	72	62	74
Domain 2B: Relative Performance	85	88	90
Domain 3: Closing the Gaps	92	92	90

Campus Name	MARTIN HS		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.4	94.4	94.4
Prior Year Annual Dropout Rate (Gr. 9-12)	1.2	1.1	0.4
Economically Disadvantaged	42	43.5	42.4
English Language Learners	6.3	7.3	8.7
Prior Year At-Risk	34.7	37.9	37.6
Prior Year Teacher Average Years' Experience	13.5	12.6	12.5

Campus Name	VENTURE ALTERNATIVE HS		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	82	86	82
Domain 1: Student Achievement	83	85	86
Domain 2A: Academic Growth	67	65	61
Domain 2B: Relative Performance	86	90	86
Domain 3: Closing the Gaps	74	75	72

Campus Name	VENTURE ALTERNATIVE HS		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	86.9	88.1	87.9
Prior Year Annual Dropout Rate (Gr. 9-12)	6.6	7	5.5
Economically Disadvantaged	82.5	90.5	87.3
English Language Learners	20.8	52.7	63
Prior Year At-Risk	82	92.9	94.6
Prior Year Teacher Average Years' Experience	13.2	14.2	14.6

Campus Name	SEGUIN HS		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	82	87	87
Domain 1: Student Achievement	80	84	86
Domain 2A: Academic Growth	74	59	60
Domain 2B: Relative Performance	83	89	91
Domain 3: Closing the Gaps	78	83	76

Campus Name	SEGUIN HS		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.5	93.7	93.5
Prior Year Annual Dropout Rate (Gr. 9-12)	0.9	0.8	0.7
Economically Disadvantaged	71.6	74.5	71.6
English Language Learners	16.9	19.1	20.8
Prior Year At-Risk	52.8	54.2	57
Prior Year Teacher Average Years' Experience	10.4	12	11.4

Campus Name	ARLINGTON COLLEGIATE HS		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	97	99	99
Domain 1: Student Achievement	96	98	98
Domain 2A: Academic Growth	89	94	91
Domain 2B: Relative Performance	97	98	98
Domain 3: Closing the Gaps	98	100	100

Campus Name	ARLINGTON COLLEGIATE HS		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	98	97.6	97.7
Prior Year Annual Dropout Rate (Gr. 9-12)	0	0	0
Economically Disadvantaged	84.9	83.2	82
English Language Learners	20.9	34.2	39.3
Prior Year At-Risk	32.6	45.2	48.1
Prior Year Teacher Average Years' Experience	12.1	12.3	12.2

Campus Name	ARLINGTON COLLEGE AND CAREER HS		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	95	97	97
Domain 1: Student Achievement	93	97	96
Domain 2A: Academic Growth	91	92	87
Domain 2B: Relative Performance	94	97	97
Domain 3: Closing the Gaps	98	97	97

Campus Name	ARLINGTON COLLEGE AND CAREER HS		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	97.9	97.3	96.7
Prior Year Annual Dropout Rate (Gr. 9-12)	0.3	0	0
Economically Disadvantaged	84.5	81.9	78.2
English Language Learners	26.9	25.7	29
Prior Year At-Risk	42.5	43.6	42.5
Prior Year Teacher Average Years' Experience	10	11.8	10.8

Campus Name	CARTER JH		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	50	56	59
Domain 1: Student Achievement	54	51	54
Domain 2A: Academic Growth	56	54	57
Domain 2B: Relative Performance	58	54	58
Domain 3: Closing the Gaps	32	59	68

Campus Name	CARTER JH		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	91.3	91.6	91.4
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	91.3	93.6	92.8
English Language Learners	64.5	65.2	63.8
Prior Year At-Risk	88	89.5	90.5
Prior Year Teacher Average Years' Experience	7.5	8.1	5.8

Campus Name	BAILEY JH		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	74	71	78
Domain 1: Student Achievement	75	73	75
Domain 2A: Academic Growth	70	64	70
Domain 2B: Relative Performance	80	77	80
Domain 3: Closing the Gaps	61	57	74

Campus Name	BAILEY JH		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.2	93.9	94.1
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	66.3	67.4	67.9
English Language Learners	22.2	24.3	27
Prior Year At-Risk	59.3	59.1	59
Prior Year Teacher Average Years' Experience	13.3	12.8	12.5

Campus Name	GUNN JH/ GUNN FINE ARTS / DUAL LANGUAGE ACADEMY		
	Accountability		
	2022- 2023	2023- 2024	2024- 2025
Overall Score	78	79	88
Domain 1: Student Achievement	74	75	79
Domain 2A: Academic Growth	72	73	82
Domain 2B: Relative Performance	81	81	86
Domain 3: Closing the Gaps	71	74	91

Campus Name	GUNN JH/ GUNN FINE ARTS / DUAL LANGUAGE ACADEMY		
	Campus and Student Information		
	2022- 2023	2023- 2024	2024- 2025
Prior Year Attendance Rate	94.4	94.6	95.2
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	72.9	71.1	68.6
English Language Learners	28.1	31.1	32
Prior Year At-Risk	67.9	66.5	63.5
Prior Year Teacher Average Years' Experience	8.5	8.8	8.3

Campus Name	SHACKELFORD JH		
	Accountability		
	2022- 2023	2023- 2024	2024- 2025
Overall Score	71	77	81
Domain 1: Student Achievement	73	70	75
Domain 2A: Academic Growth	59	75	70
Domain 2B: Relative Performance	80	77	82
Domain 3: Closing the Gaps	49	76	78

Campus Name	SHACKELFORD JH		
	Campus and Student Information		
	2022- 2023	2023- 2024	2024- 2025
Prior Year Attendance Rate	92.8	93.3	93.4
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	73.1	76.9	72.5
English Language Learners	33.9	37.7	38.4
Prior Year At-Risk	64.6	70.3	73.5
Prior Year Teacher Average Years' Experience	9.1	10.4	10

Campus Name	YOUNG JH		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	84	87	88
Domain 1: Student Achievement	85	85	85
Domain 2A: Academic Growth	79	80	80
Domain 2B: Relative Performance	85	85	87
Domain 3: Closing the Gaps	81	90	90

Campus Name	YOUNG JH		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.5	94.9	94.7
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	47.2	50.5	51.4
English Language Learners	9.4	12.2	10.2
Prior Year At-Risk	46.2	45.6	50
Prior Year Teacher Average Years' Experience	10	9.1	9.1

Campus Name	WORKMAN JH		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	70	51	65
Domain 1: Student Achievement	60	54	58
Domain 2A: Academic Growth	67	56	58
Domain 2B: Relative Performance	70	58	66
Domain 3: Closing the Gaps	70	36	64

Campus Name	WORKMAN JH		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	92.4	91.7	92.1
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	89.8	90.9	89.3
English Language Learners	46.8	52.2	53.7
Prior Year At-Risk	80.8	83.8	86.9
Prior Year Teacher Average Years' Experience	9.5	7.9	6.5

Campus Name	BOLES JH		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	87	78	79
Domain 1: Student Achievement	85	79	80
Domain 2A: Academic Growth	82	76	78
Domain 2B: Relative Performance	84	79	80
Domain 3: Closing the Gaps	91	74	76

Campus Name	BOLES JH		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.5	94.6	94.7
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	47.4	50.4	52
English Language Learners	9.1	9	11.2
Prior Year At-Risk	49.6	45.5	48.5
Prior Year Teacher Average Years' Experience	9.4	8.4	9.1

Campus Name	BARNETT JH		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	67	75	78
Domain 1: Student Achievement	64	67	70
Domain 2A: Academic Growth	57	65	69
Domain 2B: Relative Performance	70	75	79
Domain 3: Closing the Gaps	60	74	75

Campus Name	BARNETT JH		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.9	93.8	94.7
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	78.6	80.7	80.3
English Language Learners	23.9	24.2	27.4
Prior Year At-Risk	62.9	68	70.2
Prior Year Teacher Average Years' Experience	12.1	12.6	9.5

Campus Name	NICHOLS JH		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	59	59	73
Domain 1: Student Achievement	58	56	64
Domain 2A: Academic Growth	58	59	67
Domain 2B: Relative Performance	63	59	72
Domain 3: Closing the Gaps	59	65	76

Campus Name	NICHOLS JH		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	90.5	91.0	91.1
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	83.4	86.6	84.8
English Language Learners	21.2	19.2	19.7
Prior Year At-Risk	70.2	73.4	77.9
Prior Year Teacher Average Years' Experience	10.7	8.8	9.6

Campus Name	OUSLEY JH		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	91	90	89
Domain 1: Student Achievement	80	78	78
Domain 2A: Academic Growth	82	82	86
Domain 2B: Relative Performance	90	89	88
Domain 3: Closing the Gaps	92	92	92

Campus Name	OUSLEY JH		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	95.1	95.4	94.9
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	77.9	83.2	79.7
English Language Learners	28.7	31.3	32.9
Prior Year At-Risk	64.8	64	68.6
Prior Year Teacher Average Years' Experience	9.5	10.1	9.2



Campus Name	BERRY ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	70	61	59
Domain 1: Student Achievement	57	56	55
Domain 2A: Academic Growth	70	60	59
Domain 2B: Relative Performance	60	58	56
Domain 3: Closing the Gaps	70	63	62

Campus Name	BERRY ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	92.7	93.0	92.4
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	90.9	92.1	89.7
English Language Learners	65.3	63.9	66.8
Prior Year At-Risk	86.2	85	86
Prior Year Teacher Average Years' Experience	15.2	15.3	15.1

Campus Name	BLANTON ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	52	59	59
Domain 1: Student Achievement	56	54	51
Domain 2A: Academic Growth	54	57	58
Domain 2B: Relative Performance	58	56	53
Domain 3: Closing the Gaps	38	69	60

Campus Name	BLANTON ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93	92.8	91.8
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	91.3	91	90.8
English Language Learners	56.2	56.5	59.3
Prior Year At-Risk	76.9	78.5	83.8
Prior Year Teacher Average Years' Experience	12.3	12.2	11.6

Campus Name	CROW LEADERSHIP ACADEMY		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	59	59	72
Domain 1: Student Achievement	54	54	58
Domain 2A: Academic Growth	58	58	71
Domain 2B: Relative Performance	56	56	62
Domain 3: Closing the Gaps	61	69	75

Campus Name	CROW LEADERSHIP ACADEMY		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.1	94.0	94.5
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	93.7	94.4	92.2
English Language Learners	62.1	57.9	61
Prior Year At-Risk	85.2	84.7	82.9
Prior Year Teacher Average Years' Experience	7.8	8.2	7.6

Campus Name	DUFF ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	91	86	89
Domain 1: Student Achievement	91	90	90
Domain 2A: Academic Growth	83	80	90
Domain 2B: Relative Performance	89	85	86
Domain 3: Closing the Gaps	92	78	86

Campus Name	DUFF ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	95.6	96.1	95.7
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	47	44.4	45.3
English Language Learners	7.3	7.4	7.8
Prior Year At-Risk	35.2	35.2	34.7
Prior Year Teacher Average Years' Experience	14.1	13.8	14.2

Campus Name	RANKIN ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	69	64	69
Domain 1: Student Achievement	62	59	60
Domain 2A: Academic Growth	60	58	66
Domain 2B: Relative Performance	70	66	69
Domain 3: Closing the Gaps	68	60	74

Campus Name	RANKIN ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.7	93.4	93.1
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	96.7	96.1	94.1
English Language Learners	65.8	63.9	60.2
Prior Year At-Risk	86.6	85.8	82.2
Prior Year Teacher Average Years' Experience	12.1	12.5	12.9

Campus Name	SOUTH DAVIS ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	66	59	66
Domain 1: Student Achievement	56	53	59
Domain 2A: Academic Growth	65	58	65
Domain 2B: Relative Performance	59	55	65
Domain 3: Closing the Gaps	69	60	67

Campus Name	SOUTH DAVIS ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.5	93.1	93.2
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	90.9	91.8	90.6
English Language Learners	50.6	50.3	54.8
Prior Year At-Risk	74.8	78.7	83.1
Prior Year Teacher Average Years' Experience	12.5	10.9	10.7

Campus Name	SPEER ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	54	63	59
Domain 1: Student Achievement	50	53	53
Domain 2A: Academic Growth	57	60	58
Domain 2B: Relative Performance	52	55	55
Domain 3: Closing the Gaps	46	70	60

Campus Name	SPEER ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.3	93.2	92.6
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	94.1	96.4	95.3
English Language Learners	67.5	69.4	74.2
Prior Year At-Risk	86.7	89.5	89.7
Prior Year Teacher Average Years' Experience	10.6	9.7	9

Campus Name	SWIFT ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	69	69	75
Domain 1: Student Achievement	62	58	62
Domain 2A: Academic Growth	69	73	74
Domain 2B: Relative Performance	66	60	67
Domain 3: Closing the Gaps	71	69	76

Campus Name	SWIFT ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	91.9	90.9	90.8
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	82.4	84.5	83.5
English Language Learners	27.3	22.6	19.1
Prior Year At-Risk	61.9	63.9	65.6
Prior Year Teacher Average Years' Experience	12.8	11.4	10

Campus Name	THORNTON ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	49	58	59
Domain 1: Student Achievement	52	50	52
Domain 2A: Academic Growth	56	56	59
Domain 2B: Relative Performance	54	52	54
Domain 3: Closing the Gaps	33	63	65

Campus Name	THORNTON ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	92.7	92.8	92.5
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	95.1	93.3	93.5
English Language Learners	74.2	74.2	74.9
Prior Year At-Risk	87.2	89.4	93
Prior Year Teacher Average Years' Experience	12.3	11.2	11.2

Campus Name	HILL ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	71	87	79
Domain 1: Student Achievement	76	78	75
Domain 2A: Academic Growth	66	86	80
Domain 2B: Relative Performance	72	79	69
Domain 3: Closing the Gaps	59	90	78

Campus Name	HILL ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.7	94.6	94.0
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	49.5	52.5	46.9
English Language Learners	7.7	7.4	7.2
Prior Year At-Risk	43.1	43.5	46
Prior Year Teacher Average Years' Experience	13.5	13.6	13.7

Campus Name	GOODMAN ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	49	69	79
Domain 1: Student Achievement	54	56	58
Domain 2A: Academic Growth	55	68	80
Domain 2B: Relative Performance	56	58	62
Domain 3: Closing the Gaps	33	70	77

Campus Name	GOODMAN ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93	93.1	93.2
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	90.8	91.7	91.2
English Language Learners	58.9	60.1	61
Prior Year At-Risk	80.6	87.2	84.9
Prior Year Teacher Average Years' Experience	9	9.6	8.6

Campus Name	POPE ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	53	58	64
Domain 1: Student Achievement	54	52	56
Domain 2A: Academic Growth	56	56	60
Domain 2B: Relative Performance	55	53	56
Domain 3: Closing the Gaps	46	62	72

Campus Name	POPE ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	92.6	91.9	92.3
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	81.1	81.2	79.6
English Language Learners	22.9	19.3	18.6
Prior Year At-Risk	66.3	62	66.5
Prior Year Teacher Average Years' Experience	12.1	9.3	8.4

Campus Name	JOHNS ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	57	66	69
Domain 1: Student Achievement	51	55	57
Domain 2A: Academic Growth	55	63	69
Domain 2B: Relative Performance	53	57	60
Domain 3: Closing the Gaps	60	72	75

Campus Name	JOHNS ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.3	94.2	94.5
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	93.4	93.6	93.6
English Language Learners	63.9	63.5	66.8
Prior Year At-Risk	81.3	83.8	88.2
Prior Year Teacher Average Years' Experience	11.6	9.6	9.3

Campus Name	SHORT ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	64	69	59
Domain 1: Student Achievement	60	58	55
Domain 2A: Academic Growth	55	69	62
Domain 2B: Relative Performance	65	60	55
Domain 3: Closing the Gaps	62	74	51

Campus Name	SHORT ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	92.1	91.8	91.9
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	85.9	85.6	82.7
English Language Learners	17.7	15.6	15.5
Prior Year At-Risk	64.6	62.6	63
Prior Year Teacher Average Years' Experience	9.9	9.6	10.7

Campus Name	AMOS ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	78	69	86
Domain 1: Student Achievement	71	69	74
Domain 2A: Academic Growth	73	68	85
Domain 2B: Relative Performance	79	75	82
Domain 3: Closing the Gaps	76	63	88

Campus Name	AMOS ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.3	94.3	93.9
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	88.7	90.1	87.6
English Language Learners	43.9	39.4	40.8
Prior Year At-Risk	69.4	66.9	70.8
Prior Year Teacher Average Years' Experience	9.8	7.3	8.9

Campus Name	DUNN ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	73	65	64
Domain 1: Student Achievement	67	65	62
Domain 2A: Academic Growth	73	63	63
Domain 2B: Relative Performance	69	66	60
Domain 3: Closing the Gaps	74	64	65

Campus Name	DUNN ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.2	93.0	93.1
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	72.8	71.1	70.9
English Language Learners	10.6	9.7	12.1
Prior Year At-Risk	50.9	55.10	70.8
Prior Year Teacher Average Years' Experience	10.3	9.8	8.9



Campus Name	FOSTER ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	78	61	81
Domain 1: Student Achievement	60	59	69
Domain 2A: Academic Growth	79	65	80
Domain 2B: Relative Performance	67	63	74
Domain 3: Closing the Gaps	77	51	82

Campus Name	FOSTER ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.9	93.5	93.2
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	90.3	88.8	84.9
English Language Learners	52.6	49.9	52.5
Prior Year At-Risk	75.9	78.9	79.8
Prior Year Teacher Average Years' Experience	10	8.6	7.9

Campus Name	KEY ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	69	58	69
Domain 1: Student Achievement	69	56	60
Domain 2A: Academic Growth	60	55	66
Domain 2B: Relative Performance	72	57	63
Domain 3: Closing the Gaps	68	60	78

Campus Name	KEY ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.6	93.3	93.1
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	79.7	82	81.8
English Language Learners	17	18	13.5
Prior Year At-Risk	57.6	58.6	59.8
Prior Year Teacher Average Years' Experience	13.3	12.1	12

Campus Name	BUTLER ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	91	89	90
Domain 1: Student Achievement	91	90	91
Domain 2A: Academic Growth	83	83	87
Domain 2B: Relative Performance	85	80	84
Domain 3: Closing the Gaps	91	85	88

Campus Name	BUTLER ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	95.6	95.8	96.3
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	33.5	32.1	32.8
English Language Learners	12.8	10.8	11.9
Prior Year At-Risk	39.5	40	38
Prior Year Teacher Average Years' Experience	11.1	11.2	11.4

Campus Name	DITTO ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	90	88	86
Domain 1: Student Achievement	91	88	85
Domain 2A: Academic Growth	85	85	86
Domain 2B: Relative Performance	86	83	79
Domain 3: Closing the Gaps	89	89	87

Campus Name	DITTO ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	95.1	94.8	95.1
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	41.8	44.5	38.7
English Language Learners	7.9	8	7.8
Prior Year At-Risk	35.4	37.5	36.6
Prior Year Teacher Average Years' Experience	14	14.1	13.7

Campus Name	MORTON ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	62	67	63
Domain 1: Student Achievement	56	53	55
Domain 2A: Academic Growth	62	66	63
Domain 2B: Relative Performance	59	55	57
Domain 3: Closing the Gaps	61	68	62

Campus Name	MORTON ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93	93.1	92.9
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	91.7	91.4	92.3
English Language Learners	46.1	47	50.1
Prior Year At-Risk	79.6	82.4	82.8
Prior Year Teacher Average Years' Experience	13.1	12.7	12.2

Campus Name	ATHERTON ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	75	74	78
Domain 1: Student Achievement	67	67	67
Domain 2A: Academic Growth	75	70	80
Domain 2B: Relative Performance	74	74	73
Domain 3: Closing the Gaps	74	73	74

Campus Name	ATHERTON ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	92.3	92.3	93.3
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	88.4	90.8	86.7
English Language Learners	45.9	41.5	46.1
Prior Year At-Risk	71.3	74.6	76.9
Prior Year Teacher Average Years' Experience	13.6	14.2	13.6

Campus Name	WOOD ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	77	88	83
Domain 1: Student Achievement	76	78	77
Domain 2A: Academic Growth	74	88	81
Domain 2B: Relative Performance	77	81	81
Domain 3: Closing the Gaps	76	88	87

Campus Name	WOOD ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94	93.6	94.2
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	59.4	59.8	60.9
English Language Learners	18.6	16.3	16.9
Prior Year At-Risk	51.6	53.8	53.1
Prior Year Teacher Average Years' Experience	14.4	14.2	13.2

Campus Name	SHERROD ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	51	72	83
Domain 1: Student Achievement	49	53	60
Domain 2A: Academic Growth	58	70	81
Domain 2B: Relative Performance	50	54	66
Domain 3: Closing the Gaps	33	77	86

Campus Name	SHERROD ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	91.4	89.6	91.0
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	89.3	88.3	88.2
English Language Learners	4.8	6.2	7.1
Prior Year At-Risk	53.2	62	75.5
Prior Year Teacher Average Years' Experience	10.8	8.7	8.2

Campus Name	MILLER ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	61	59	66
Domain 1: Student Achievement	57	56	57
Domain 2A: Academic Growth	62	58	66
Domain 2B: Relative Performance	57	56	57
Domain 3: Closing the Gaps	60	62	67

Campus Name	MILLER ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.8	93.5	93.1
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	70.8	76	73.9
English Language Learners	14	13.7	13.8
Prior Year At-Risk	50.5	60.1	55.3
Prior Year Teacher Average Years' Experience	10	9.5	9.4

Campus Name	FITZGERALD ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	79	76	82
Domain 1: Student Achievement	74	71	74
Domain 2A: Academic Growth	68	65	78
Domain 2B: Relative Performance	82	78	82
Domain 3: Closing the Gaps	72	72	82

Campus Name	FITZGERALD ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.2	93.6	94.3
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	85.7	86.9	83.6
English Language Learners	28.2	26	20.9
Prior Year At-Risk	60.5	62	64
Prior Year Teacher Average Years' Experience	10.5	10.7	9.9

Campus Name	COREY FINE ARTS / DUAL LANGUAGE ACADEMY		
	Accountability		
	2022- 2023	2023- 2024	2024- 2025
Overall Score	92	86	91
Domain 1: Student Achievement	92	90	91
Domain 2A: Academic Growth	85	81	91
Domain 2B: Relative Performance	87	81	83
Domain 3: Closing the Gaps	93	78	90

Campus Name	COREY FINE ARTS / DUAL LANGUAGE ACADEMY		
	Campus and Student Information		
	2022- 2023	2023- 2024	2024- 2025
Prior Year Attendance Rate	96.2	96	96
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	29.7	33	32.8
English Language Learners	15.9	16.2	18.6
Prior Year At-Risk	34.8	35.8	36.5
Prior Year Teacher Average Years' Experience	11.4	12.5	11.1

Campus Name	STARRETT ES		
	Accountability		
	2022- 2023	2023- 2024	2024- 2025
Overall Score	64	59	59
Domain 1: Student Achievement	58	56	56
Domain 2A: Academic Growth	63	59	59
Domain 2B: Relative Performance	59	57	56
Domain 3: Closing the Gaps	67	67	71

Campus Name	STARRETT ES		
	Campus and Student Information		
	2022- 2023	2023- 2024	2024- 2025
Prior Year Attendance Rate	93.1	93.2	93.8
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	81.9	78.8	77.9
English Language Learners	18.1	16.4	16.7
Prior Year At-Risk	59.9	67.2	67.1
Prior Year Teacher Average Years' Experience	13.5	12.8	12

Campus Name	BEBENSEE ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	69	69	74
Domain 1: Student Achievement	65	64	69
Domain 2A: Academic Growth	58	63	71
Domain 2B: Relative Performance	72	70	74
Domain 3: Closing the Gaps	66	68	74

Campus Name	BEBENSEE ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.4	94.2	94.2
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	87.2	87.7	86
English Language Learners	52.1	53.1	56.3
Prior Year At-Risk	74.1	76	78.6
Prior Year Teacher Average Years' Experience	10.9	10	9.9

Campus Name	ELLIS ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	55	68	56
Domain 1: Student Achievement	58	60	58
Domain 2A: Academic Growth	58	66	58
Domain 2B: Relative Performance	60	66	60
Domain 3: Closing the Gaps	43	73	46

Campus Name	ELLIS ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	92.2	92.5	91.8
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	83.8	87.2	86.2
English Language Learners	19.4	18.6	20.7
Prior Year At-Risk	56.2	62.2	64.2
Prior Year Teacher Average Years' Experience	12.7	11.5	10.8

Campus Name	FARRELL ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	76	78	79
Domain 1: Student Achievement	72	72	73
Domain 2A: Academic Growth	70	74	75
Domain 2B: Relative Performance	79	79	80
Domain 3: Closing the Gaps	70	75	75

Campus Name	FARRELL ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.7	94.0	93.9
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	76.1	78.1	77.9
English Language Learners	31	26.4	26.9
Prior Year At-Risk	62.9	57.7	59.9
Prior Year Teacher Average Years' Experience	13.8	13.5	11.5

Campus Name	MOORE ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	73	77	83
Domain 1: Student Achievement	74	77	82
Domain 2A: Academic Growth	73	79	85
Domain 2B: Relative Performance	70	76	82
Domain 3: Closing the Gaps	70	73	79

Campus Name	MOORE ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.4	94.1	94.9
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	52.6	53.3	52
English Language Learners	8.8	8.8	8.5
Prior Year At-Risk	41.6	52.7	45
Prior Year Teacher Average Years' Experience	12.1	12.2	12



Campus Name	WILLIAMS ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	69	78	69
Domain 1: Student Achievement	69	72	64
Domain 2A: Academic Growth	69	71	63
Domain 2B: Relative Performance	74	79	70
Domain 3: Closing the Gaps	67	77	65

Campus Name	WILLIAMS ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.3	93.2	93.3
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	85.8	86.8	86.1
English Language Learners	28.3	26	20.9
Prior Year At-Risk	58.8	61.4	59.7
Prior Year Teacher Average Years' Experience	11.6	10.4	9.4

Campus Name	LITTLE ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	79	76	75
Domain 1: Student Achievement	80	77	77
Domain 2A: Academic Growth	73	76	66
Domain 2B: Relative Performance	79	74	73
Domain 3: Closing the Gaps	75	73	71

Campus Name	LITTLE ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.5	94.5	94.8
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	47.3	46.3	45.3
English Language Learners	7.9	7.5	7.3
Prior Year At-Risk	37.4	41.8	42.7
Prior Year Teacher Average Years' Experience	13.9	12.7	11.9

Campus Name	BRYANT ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	81	79	89
Domain 1: Student Achievement	75	73	80
Domain 2A: Academic Growth	74	65	78
Domain 2B: Relative Performance	82	80	87
Domain 3: Closing the Gaps	78	76	92

Campus Name	BRYANT ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.6	94.9	94.7
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	79.6	80.8	77.7
English Language Learners	30.7	28.6	29.9
Prior Year At-Risk	62.1	60.5	57.8
Prior Year Teacher Average Years' Experience	13.2	14.2	12.7

Campus Name	WEBB ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	60	68	68
Domain 1: Student Achievement	56	55	56
Domain 2A: Academic Growth	60	68	68
Domain 2B: Relative Performance	59	57	58
Domain 3: Closing the Gaps	61	68	67

Campus Name	WEBB ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	91.4	91.9	91.7
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	93.1	92.6	92.8
English Language Learners	52.6	53.7	52.4
Prior Year At-Risk	78.1	82.9	81.6
Prior Year Teacher Average Years' Experience	11.3	11.9	11

Campus Name	ASHWORTH ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	83	83	81
Domain 1: Student Achievement	75	75	75
Domain 2A: Academic Growth	81	82	83
Domain 2B: Relative Performance	82	82	82
Domain 3: Closing the Gaps	85	86	77

Campus Name	ASHWORTH ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.6	94.5	94.6
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	77.1	78.3	77.4
English Language Learners	31.3	28.3	29.2
Prior Year At-Risk	70.6	60.6	64
Prior Year Teacher Average Years' Experience	10	10.7	12

Campus Name	CROUCH ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	59	55	65
Domain 1: Student Achievement	56	50	56
Domain 2A: Academic Growth	58	56	63
Domain 2B: Relative Performance	58	52	58
Domain 3: Closing the Gaps	62	51	69

Campus Name	CROUCH ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.5	94.0	94.1
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	92.1	94	90.9
English Language Learners	66.2	65.2	65
Prior Year At-Risk	82.4	86.2	85
Prior Year Teacher Average Years' Experience	10.3	10	10

Campus Name	LARSON ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	47	56	71
Domain 1: Student Achievement	51	46	53
Domain 2A: Academic Growth	54	52	70
Domain 2B: Relative Performance	53	47	54
Domain 3: Closing the Gaps	30	64	72

Campus Name	LARSON ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	89.8	89.8	89.3
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	83.1	87	83.7
English Language Learners	5.7	4.8	6.4
Prior Year At-Risk	61.2	66.5	71.4
Prior Year Teacher Average Years' Experience	12.8	7.7	8.8

Campus Name	WEST ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	79	82	83
Domain 1: Student Achievement	75	73	77
Domain 2A: Academic Growth	71	82	80
Domain 2B: Relative Performance	80	79	83
Domain 3: Closing the Gaps	76	81	83

Campus Name	WEST ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	95.6	95	95.3
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	69.9	72.9	73.7
English Language Learners	28.9	25.7	25.9
Prior Year At-Risk	59.9	58	60.9
Prior Year Teacher Average Years' Experience	13.1	13.2	13.7

Campus Name	HALE ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	67	69	75
Domain 1: Student Achievement	64	62	65
Domain 2A: Academic Growth	56	65	74
Domain 2B: Relative Performance	70	69	72
Domain 3: Closing the Gaps	61	72	77

Campus Name	HALE ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93	93.2	93.2
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	87.7	90.7	91.8
English Language Learners	24.6	23.2	19.6
Prior Year At-Risk	65.2	63.2	66.9
Prior Year Teacher Average Years' Experience	9.8	11.1	12.2

Campus Name	PEARCY STEM ACADEMY		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	83	84	89
Domain 1: Student Achievement	80	77	82
Domain 2A: Academic Growth	70	75	87
Domain 2B: Relative Performance	86	84	87
Domain 3: Closing the Gaps	75	83	92

Campus Name	PEARCY STEM ACADEMY		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	95.7	95.4	95.4
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	71.8	73.1	70.3
English Language Learners	28.7	28.8	25.8
Prior Year At-Risk	53.7	57	55.8
Prior Year Teacher Average Years' Experience	11.4	12.1	12.7

Campus Name	BURGIN ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	69	73	78
Domain 1: Student Achievement	57	60	59
Domain 2A: Academic Growth	69	73	79
Domain 2B: Relative Performance	60	67	65
Domain 3: Closing the Gaps	68	74	74

Campus Name	BURGIN ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.8	93.3	93.2
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	91.9	93.3	90.7
English Language Learners	51.2	50.2	52.9
Prior Year At-Risk	75.5	76.2	81.6
Prior Year Teacher Average Years' Experience	10	9.5	9.3

Campus Name	BECKHAM ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	84	83	90
Domain 1: Student Achievement	77	76	79
Domain 2A: Academic Growth	80	80	89
Domain 2B: Relative Performance	85	83	86
Domain 3: Closing the Gaps	83	83	92

Campus Name	BECKHAM ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	95	94.9	95.3
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	76.8	79.4	79.6
English Language Learners	42.3	38.7	36.3
Prior Year At-Risk	67.1	68	67.2
Prior Year Teacher Average Years' Experience	11.1	10.7	12

Campus Name	REMYNSE ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	78	80	85
Domain 1: Student Achievement	73	72	75
Domain 2A: Academic Growth	63	79	81
Domain 2B: Relative Performance	82	81	84
Domain 3: Closing the Gaps	70	79	87

Campus Name	REMYNSE ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	92.9	92.9	92.6
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	91.2	91	89.3
English Language Learners	42.2	39	47.1
Prior Year At-Risk	70.3	69.5	74.5
Prior Year Teacher Average Years' Experience	11.4	11.8	11.4

Campus Name	ANDERSON ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	59	70	59
Domain 1: Student Achievement	56	56	56
Domain 2A: Academic Growth	57	70	58
Domain 2B: Relative Performance	58	59	59
Domain 3: Closing the Gaps	62	71	63

Campus Name	ANDERSON ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.2	93.5	93.4
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	95.8	96.9	92
English Language Learners	62	66.2	68.5
Prior Year At-Risk	79.9	83.3	86.9
Prior Year Teacher Average Years' Experience	12.8	10.8	11.6

Campus Name	ADAMS ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	68	67	79
Domain 1: Student Achievement	64	62	70
Domain 2A: Academic Growth	59	66	79
Domain 2B: Relative Performance	70	69	77
Domain 3: Closing the Gaps	62	63	79

Campus Name	ADAMS ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.3	92.4	92.4
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	90.3	91.9	90.2
English Language Learners	46.4	44.1	44.4
Prior Year At-Risk	74	74.3	75.6
Prior Year Teacher Average Years' Experience	10.2	9.9	9.3

Campus Name	PATRICK ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	59	73	69
Domain 1: Student Achievement	56	59	60
Domain 2A: Academic Growth	58	71	73
Domain 2B: Relative Performance	59	66	67
Domain 3: Closing the Gaps	67	77	68

Campus Name	PATRICK ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93	92.8	92.6
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	92.3	94.7	91.7
English Language Learners	46.5	45	52.8
Prior Year At-Risk	68.7	78.5	81.7
Prior Year Teacher Average Years' Experience	9.1	7.5	8.5



Campus Name	JONES FINE ARTS / DUAL LANGUAGE ACADEMY		
	Accountability		
	2022- 2023	2023- 2024	2024- 2025
Overall Score	74	73	86
Domain 1: Student Achievement	75	73	76
Domain 2A: Academic Growth	69	73	87
Domain 2B: Relative Performance	74	70	72
Domain 3: Closing the Gaps	71	74	85

Campus Name	JONES FINE ARTS / DUAL LANGUAGE ACADEMY		
	Campus and Student Information		
	2022- 2023	2023- 2024	2024- 2025
Prior Year Attendance Rate	95.2	95.3	95.6
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	54.4	53.5	50.8
English Language Learners	31.1	31.4	29.1
Prior Year At-Risk	56.2	59.7	55.1
Prior Year Teacher Average Years' Experience	9.8	9.3	10.2

Campus Name	PEACH ES		
	Accountability		
	2022- 2023	2023- 2024	2024- 2025
Overall Score	53	57	69
Domain 1: Student Achievement	54	50	54
Domain 2A: Academic Growth	57	56	69
Domain 2B: Relative Performance	55	52	55
Domain 3: Closing the Gaps	43	60	73

Campus Name	PEACH ES		
	Campus and Student Information		
	2022- 2023	2023- 2024	2024- 2025
Prior Year Attendance Rate	92	91.6	91.3
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	87	91.1	88.5
English Language Learners	22.3	22.9	25.5
Prior Year At-Risk	62.4	69.1	74.5
Prior Year Teacher Average Years' Experience	10.3	10.1	10

Campus Name	MCNUTT ES		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	65	67	75
Domain 1: Student Achievement	60	58	69
Domain 2A: Academic Growth	62	68	74
Domain 2B: Relative Performance	65	60	74
Domain 3: Closing the Gaps	65	66	78

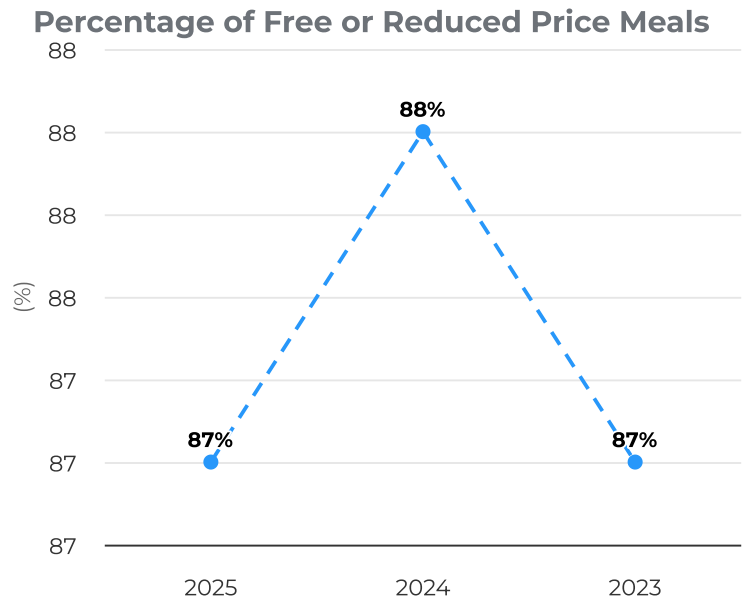
Campus Name	MCNUTT ES		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	93.8	93.4	93.2
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	83.7	87.3	83.4
English Language Learners	39.5	39.6	40.8
Prior Year At-Risk	70.2	71.6	72.6
Prior Year Teacher Average Years' Experience	10.4	10.3	11.3

Campus Name	WIMBISH WORLD LANGUAGE ACADEMY		
	Accountability		
	2022-2023	2023-2024	2024-2025
Overall Score	77	74	84
Domain 1: Student Achievement	73	72	77
Domain 2A: Academic Growth	62	59	79
Domain 2B: Relative Performance	80	75	83
Domain 3: Closing the Gaps	70	72	86

Campus Name	WIMBISH WORLD LANGUAGE ACADEMY		
	Campus and Student Information		
	2022-2023	2023-2024	2024-2025
Prior Year Attendance Rate	94.7	94.9	95.4
Prior Year Annual Dropout Rate (Gr. 9-12)			
Economically Disadvantaged	77	74	68.9
English Language Learners	33	36.1	44.5
Prior Year At-Risk	52.7	59	60.1
Prior Year Teacher Average Years' Experience	8.2	7.5	6.7

# Student Free or Reduce Price Meals

Including the percentage of students eligible for free or reduced-price meals provides important context about student need and the factors that influence funding and resource allocation. This measure is a widely recognized indicator of socioeconomic conditions and directly affects state and federal funding levels. The information presented here is intended to offer readers a clearer understanding of the context in which budgeting decisions are made.



# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**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.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**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.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**ACFR:** Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

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

**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.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

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

**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.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**ASBO:** Association of School Business Officials. ASBO provides programs, resources, services, and a global network to school business professionals who are passionate about quality education.

**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 value assigned to real estate or other property by a government as the basis for levying taxes.

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

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

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

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**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 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.

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating** (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**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 Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**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.

**Cash Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**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.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

**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.

**Compliance:** Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

**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.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

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

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**COVID-19:** COVID-19 (coronavirus disease 2019) is a disease caused by the SARS-CoV-2 virus.

**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.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**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.

**Economically Disadvantaged:** Refers to the percentage of students reported on the annual Texas Academic Performance Report in this category reported. Students who are economically disadvantaged are:

1. Eligible For Free Meals Under The National School Lunch And Child Nutrition Program
2. Eligible For Reduced-price Meals Under The National School Lunch And Child Nutrition Program
3. from a family with an annual income at or below the official federal poverty line, b) eligible for Temporary Assistance to Needy Families (TANF) or other public assistance, c) received a Pell Grant or comparable state program of need-based financial assistance, d) eligible for programs assisted under Title II of the Job Training Partnership Act (JTPA), or e) eligible for benefits under the Food Stamp Act of 1977

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

**ELAR:** Acronym commonly used for the English Language Arts & Reading content area of student classes.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations** (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equity:** The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

**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.

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**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.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

**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.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**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.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**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 Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**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.

**GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**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.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**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.

**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.

**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.

**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.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

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

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

**Interest and Sinking Rate (I&S)**– The portion of the tax rate used to fund debt service expenditures.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Internal Controls:** Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

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

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**ISD:** Independent School District.

**LEP:** Limited English Proficiency.

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

**Liabilities:** Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

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

**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:

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Net Income:** The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**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.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**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.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**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.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Program:** A combination of activities to accomplish an end.

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

**Proprietary Funds:** Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

**Purchased Services:** The cost of services that are provided by a vendor.

**QSCB:** Qualified School Construction Bonds were tax credit bonds, eliminated in 2017, allowed school districts and charter schools to borrow money at no or nominal interest cost.

**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.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revenues:** Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**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.

**SHARS:** The School Health and Related Services (SHARS) program allows Texas local educational agencies (LEAs) and shared service arrangements (SSAs) to request reimbursement for Medicaid health-related services.

**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

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

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

**STEM:** STEM (Science, Technology, Engineering, and Mathematics) education is a method of hands-on teaching and learning where students learn to apply academic content by creatively solving real-world problems with innovative design-based thinking to prepare students for future career opportunities.

**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.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**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.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**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.

**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.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**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.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

**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.