

Arlington ISD  
Proposed  
2022-23 Budget

June 21, 2022



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

## 2022-23 Proposed Budget Budget Highlights

### General Fund:

1. The Proposed budget contained within these pages provides the Arlington Independent School District’s 2022-23 General Fund budget. The budget has changed between this presentation and the budget presented at the regular board meeting dated 6.2.2022. The budget was revised to incorporate refined estimates on expenditure elements in the budget such as staffing needs.

- a. The general fund FTEs:

Fund	Fund Description	2022-2023 Preliminary Budget	2022-2023 Proposed Budget
<b>161</b>	Transportation	400.00	400.00
<b>162</b>	Regular Special Education	862.28	864.28
<b>163</b>	Athletic Fund	28.98	28.98
<b>164</b>	Regular Voc Education	234.78	234.78
<b>199</b>	General Fund	5913.39	5921.89
		<b>7439.43</b>	<b>7449.93</b>

2. There are two primary sources of General Fund revenue for all Texas school districts – property taxes and state aid – and there is an inverse relationship between the two. Property *values* are a key factor in determining the amount of state aid a district will receive. The higher a district’s property values are, the less state aid the district will receive and vice versa. As property values rise, state aid decreases. Maintenance & Operations (M&O) property taxes and state foundation aid represent 92% of the District’s General Fund revenue, and because they are interdependent in determining a district’s total funding, they are analyzed together here.

The 2022-23 budgets for property taxes and state foundation aid combined are \$525,246,959 which is \$1.7 million more than last year’s adopted budget. The majority of this variance is due to property valuation estimates and collections. The budgets are based on state funding laws enacted by the 87<sup>th</sup> Texas Legislature, uncertified proposed property values prepared by Tarrant Appraisal District (TAD), and AISD estimates of student attendance, special program participation and tax collections.

Changes in property tax revenues and state aid are explained below:

- **Property Taxes:** 2022-2023 total tax revenues are budgeted at \$358.9 million. Of that total, Current Year Taxes are projected to be \$356.6 million based on an estimate of the July 25<sup>th</sup> certified property values and an M&O tax rate of \$1.05760. This tax rate is estimated with the state mandated compression. Preliminary property values reported by the Tarrant Appraisal District were used to estimate the values that will ultimately be

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certified on July 25<sup>th</sup> for the 2022 tax year. The Board of Trustees will adopt the 2023 tax rate after certified values are released by TAD on July 25<sup>th</sup>.

- **State Aid:** State Foundation School Program (FSP) aid is estimated at \$166 million for 2022-23 based on state funding legislation and projections of student enrollment, attendance, special program participation and property values.

Student enrollment is estimated at 55,603 which is 708 fewer students than last year's official enrollment of 56,311 on the October PEIMS snapshot date.

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.

Recapture, referred to as excess local revenue is when local revenue levels exceed entitlements. If a district is not identified by TEA as begin subject to recapture, and our property values indicate recapture, the amount is rolled into the next fiscal year. The district have five options to comply with statutes:

1. consolidation with another district
2. detachment of territory
3. purchase of average daily attendance credit
4. education of nonresident students
5. tax base consolidation with another district

Proposed budget figures indicate the district will not be subject to recapture next fiscal year.

3. Investment income is budgeted at \$100,000 a decrease of \$190,000 compared to last year's adopted budget. The estimate was calculated based on the current state of the nation's economy as well as the state's continued economic downturn.
4. Federal Medicaid revenue is budgeted at \$13.6 million, a decrease of \$3.2 million. AISD participates in the SHARS and MAC Medicaid programs, with SHARS by far being the larger of the two programs. SHARS is a Medicaid program that reimburses school districts for eligible services provided to special education students enrolled in Medicaid. Revenues are based on reimbursable services and qualifying salaries. The budget decrease is a result of an extra payment made during FY22 that will not be recurring.

## **2022-23 Proposed Budget Budget Highlights**

5. Staffing levels and campus allotments are based on the projected enrollment for each campus and staffing ratios approved by the Board. Staffing ratios for 2022-23 are the same as 2021-22 ratios. The district's human resources department has teamed with the TASB organization to aid in the strategic staffing approach to non-campus based departments within the district. This will assist in aligning the correct positions within each division for effective, efficient use of compensation dollars.
6. The 2022-23 budget is aligned to the District's strategic plan and includes funds to support year 1 strategic plan activities.
7. Key programming provided for in the 2022-23 budget includes:
  - Universal Pre-K
  - P-Tech program supports for Lamar, Sam Houston and Seguin High Schools
  - Districtwide campus carryover funding
  - Program supports for three academy programs – STEM Academy at Martin High School, Crow Leadership and Percy STEM
  - Program supports for the Corey, Jones and Gunn Fine Arts/Dual Language Academies
  - Leadership development

### **Child Nutrition Fund:**

- Food Service operations are primarily funded through National School Lunch and Breakfast Program reimbursements, federal commodities program and meal prices. The fund receives no local tax revenues.
- Prices for elementary junior high and high school **full-price** lunches will increase by \$0.10 based on the USDA Paid Lunch Equity worksheet calculator.
- There will be no price increase for elementary or secondary breakfast meals in the 2022-23 fiscal year.
- The district Food Service department expects to operate under National School Lunch Program (NSLP) for the 2022-23 school year.
- Meal benefit applications for free & reduced meals will be accepted, and it is very likely universal free meals will not continue.

### **Natural Gas Fund:**

- Royalties earned on natural gas leases are accounted for in the Natural Gas Fund.
- Revenues flowing into the fund have been legally committed for special projects. The Board can amend the budget at any time to appropriate accumulated resources for an identified special project.
- No special projects using Natural Gas Funds are currently planned for the 2022-23 fiscal year.

## **2022-23 Proposed Budget Budget Highlights**

- The 2022-23 revenue budget reflects industry trends in natural gas prices and Barnett Shale production and anticipated investment rates.

### **Debt Service Fund:**

- Principal & interest payments on bonded debt are accounted for in the Debt Service Fund.
- Taxes generated from the debt service portion of the property tax rate, state facilities assistance and investment earnings are the revenues accumulated to pay principal and interest payments.
- The 2023 Debt Service tax rate is estimated at \$0.300700, which reflects no change in the 2022 tax rate.
- The 2023 tax rate will be set in August following receipt of the certified property values from Tarrant Appraisal District.

### **Capital Projects Fund:**

- Phases I, II and III of the 2019 bond program have begun or will begin work in varying capacities during fiscal year 2023. The following pages provide some detail on each project currently captured in this budget.

# Construction Update

2019 BOND PROGRAM

## **2019 Bond Program**

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

- **Replacement of Berry, Thornton and Webb Elementary Schools**

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

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

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

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

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

- **Addition and Renovations to Crow Leadership Academy**

- Additions, renovations, condition deficiency and life cycle improvements are complete at Crow Leadership Academy. A ten classroom addition to support Pre-K and Kindergarten instruction, as well as, a new gymnasium/storm shelter and kitchen addition have been completed along with HVAC, electrical and plumbing improvements. Other upgrades included interior renovations (paint, flooring, ceilings, lighting, etc), ADA accessibility improvements (door hardware, ramps, restrooms, etc), restroom renovations, site improvements (lighting, landscaping, drainage, irrigation, signage, etc.), roof renovations and paving improvements.

- **Additions and Renovations to create a new district-wide competition athletics field at Martin High School**
  - A third competition athletic field will be installed at Martin High School. This will replace the use of the University of Texas-Arlington stadium which is no longer be available to rent. The new Glaspie Field is in the final stages of design. It is scheduled to open for play in December 2023.
  
- **Additions and Renovations to Martin High School**
  - A fine arts addition (new band hall, ensemble room, and supporting spaces) will be constructed with renovations to Orchestra and Choir spaces.
  - A technology shop will be added to support instruction and development of solar vehicles.
  - Improve the existing facilities with a wide range of lifecycle and condition deficiency improvements. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
  - Design work for the improvements is wrapping up with the scheduled opening planned for August of 2023.
  
- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Shackelford Junior High School and Jones Fine Arts and Dual Language Academy**
  - Improvements are underway to the existing facilities with a wide range of lifecycle and condition deficiency improvements. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
  - The Jones Academy received a new kitchen addition to more efficiently and productively serve the larger student population.
  
- **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. 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 prekindergarten – 40 elementary schools**
  - This implementation is complete at all campuses. New furnishings have been procured and installed.



- **Addition and Renovations, Life Cycle and Condition Deficiency Improvements to the Food and Nutrition Service Center**
  - Construction is complete on a new 6,950 square foot freezer/cooler addition for district-wide food storage. The facility reopened in March of 2021.
  - Renovations, life cycle and condition deficiency improvements are complete throughout the entire facility. Examples of this work include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (including paving, landscaping, and lighting) and more.
  
- **Complete Renovation of the Enterprise Centre (New District Administration Building)**
  - Renovation, condition deficiency and life cycle improvements of the Enterprise Centre is complete. The improvements created the opportunity to bring academic services departments and administrative departments into one location. The renovation created additional district-wide training spaces and a new Board room and support facilities. Buildings vacated following the relocation of academic and administrative departments will be repurposed or demolished to provide room for future expansion and growth.
  
- **Softball field improvements**
  - Design work is complete and projects are being scheduled to bid for women's competition softball fields at each high school.
  
- **Land acquisition for future projects included in the 2019 bond program**
  - Funds have been budgeted for land acquisition for future projects.
  - Land for expansion of the District's Service Center and the High School Fine Arts and Dual Language Academy are completed.
  
- **Security cameras, network servers, technology replacements and additions**
  - In the first year of 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 standard including strategic 1:1 programs, Prekindergarten classroom standard, document cameras for classrooms, secondary calculator program, Fine Arts technology at elementary schools and the Fine Arts Center, and device replacements including copiers.

- **Fine Arts instruments and uniforms**
  - Year 1 of the program included orchestra and band artist instruments, elementary equipment, pottery wheels, kilns and kiln equipment, art tables, grand pianos and digital pianos, marching band uniforms for Bowie High School, drill team uniforms for Arlington and Martin High Schools, high school and junior high school concert choir uniform replacement, choir equipment standards, performance shells and risers.
  
- **New buses, shuttle buses and service vehicles**
  - In year 1 of the program, the Transportation Department has added 3 special education buses, 15 regular education buses, and 12 shuttle buses. The Service Fleet has replaced 6 vehicles, add 6 vehicles, 2 Suburbans, and 1 refrigerated box truck. Band trailers have been procured and delivered for each of the District's six high schools. The band trailers will be in use in August of 2021.

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

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

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

- **Security cameras, network servers, technology replacements and additions**
  - In the second year of 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 system, and security radio upgrades
    - District Standards – K-12 classroom standard including strategic 1:1 programs, Fine Arts technology at elementary schools, secondary calculator program, device replacements including copiers.
  
- **Fine Arts instruments and uniforms**
  - Year 2 of the program includes orchestra and band artist instruments, elementary equipment, pottery wheels, kilns and kiln equipment, art tables, grand pianos and digital pianos, marching band uniforms for Seguin High School, high school and junior high school concert choir uniform replacement, choir equipment standards, performance shells and risers.

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

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

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

- **Additions, Renovations, Life Cycle and Condition Deficiency Improvements to Little and Miller Elementary Schools**
  - Gymnasium/storm shelter additions is being planned for construction for Miller Elementary School to replace a small, metal activity building currently used for physical education.
  - Renovations, life cycle and condition deficiency improvements have been designed for both facilities. Examples include HVAC, electrical and plumbing renovations, interior renovations, accessibility improvements, restroom renovations, site improvements (paving and lighting) and more.
  
- **Phase III installation of new elementary playgrounds – 17 elementary schools**
  - Design is complete and project bidding is underway to add the Phase III playgrounds at 17 elementary schools. This project is a continuation of work started in the first and second year of the 2019 Bond and adds two new playgrounds at each elementary school in the district, one for grades pre-kindergarten through 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. Installation has been phased-in over years 1-3 of the bond program.
  
- **Security cameras, network servers, technology replacements and additions**
  - In the third year of 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 system, and security radio upgrades
    - District Standards – K-12 classroom standard including strategic 1:1 programs, Fine Arts technology at elementary schools, secondary calculator program, 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.



# 2022-2023 Proposed Budget

Combined Budgets

Combined 2022-2023 Proposed Budget  
All Funds

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

Combined 2022-2023 Proposed Budget - Detail by Fund

All Funds

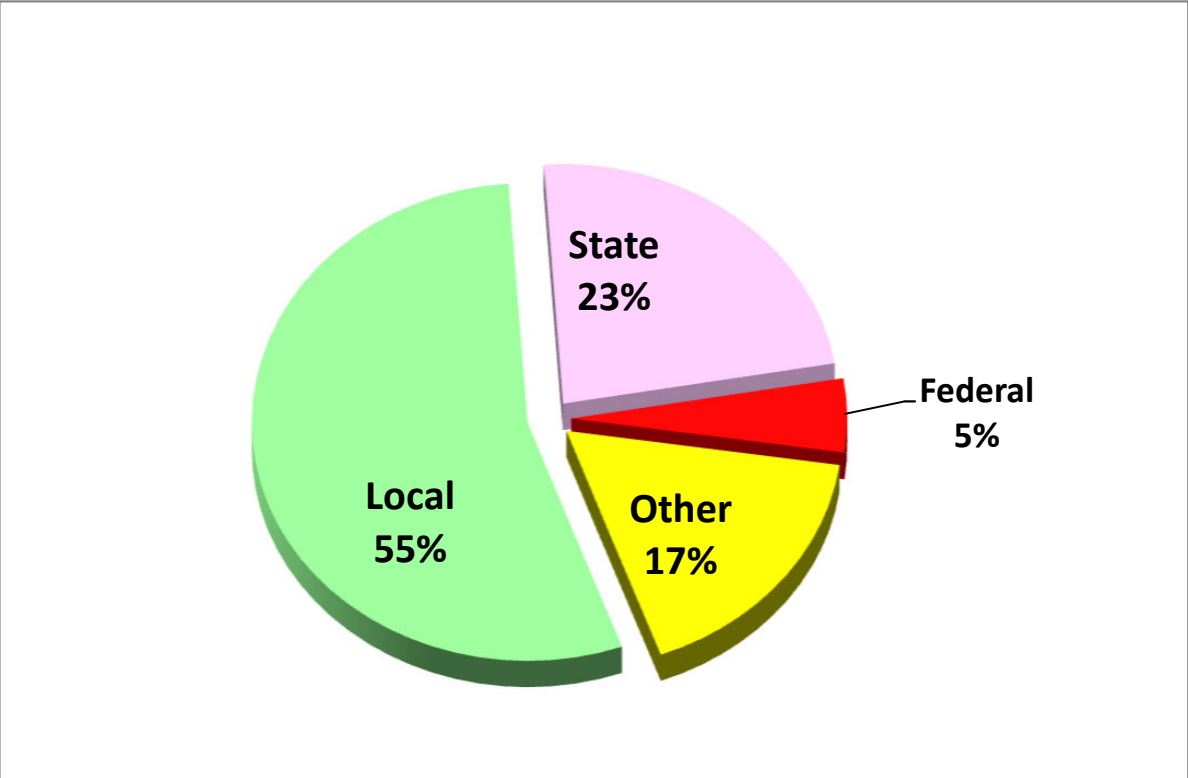
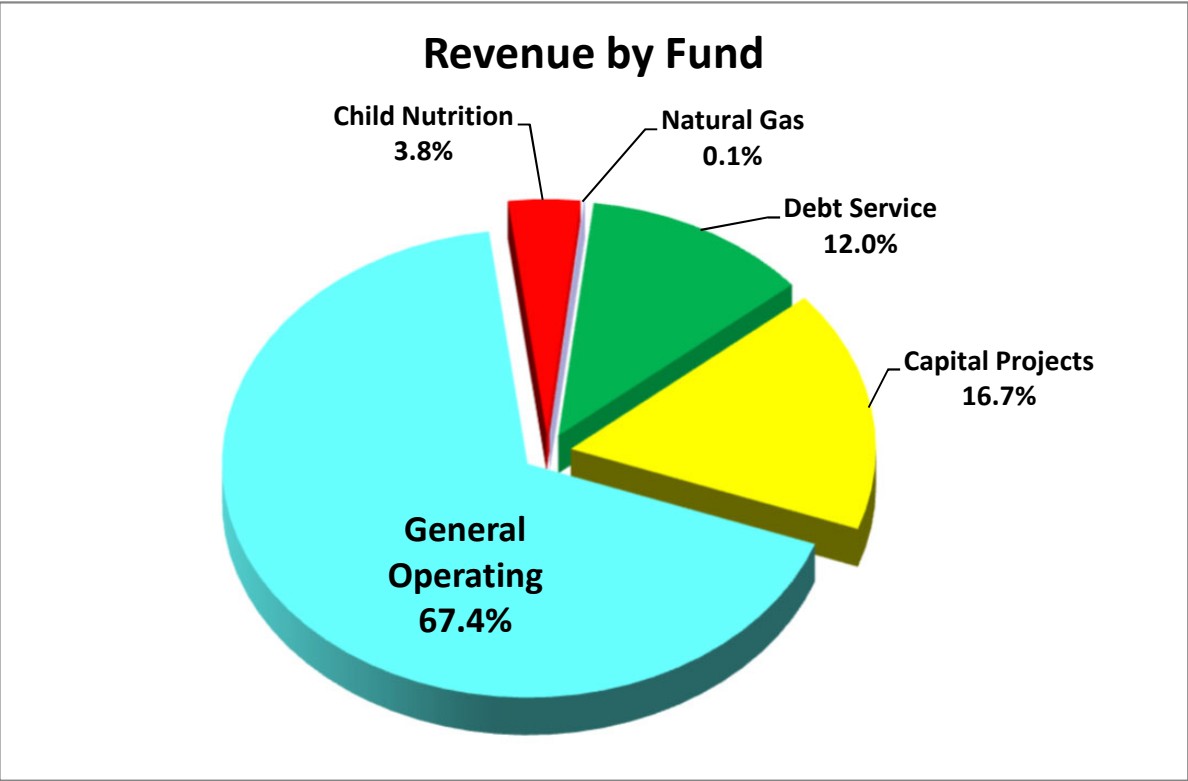
	General Operating Fund	Debt Service Fund	Capital Projects Fund	Natural Gas Fund	Child Nutrition Fund	Total Governmental Fund Types
<b>Revenues</b>						
5700 Local & Intermediate Revenue	\$ 361,716,666	\$ 102,302,212	\$ 177,444	\$ 605,959	\$ 1,616,850	\$ 466,419,131
5800 State Program Revenue	200,077,584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

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

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

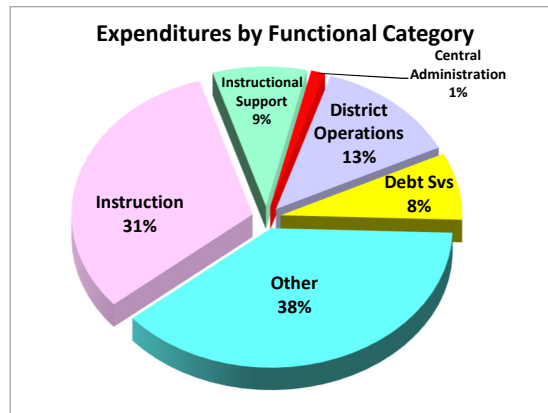
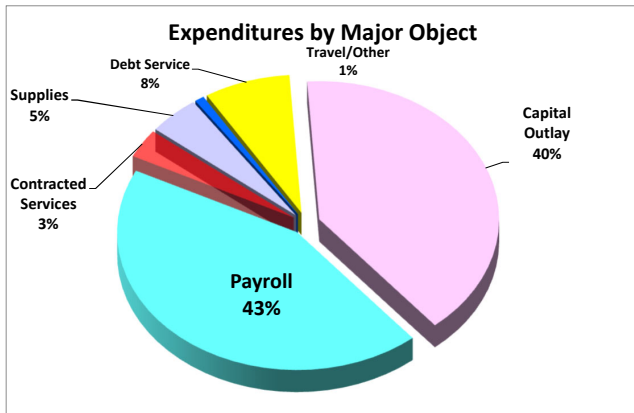
Combined 2022-2023 Proposed Revenue Budget  
*All Funds*

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**Combined 2022-2023 Proposed Expenditure Budget**  
*All Funds*

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



*Instruction includes functions 11,12,13,95*

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

*Central Admin. includes function 41*

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

*Debt Services include function 71*

*Other includes functions 61,81,97,99*