

FY2020



# Austin Independent School District Official Budget

Governmental Funds Adopted June 17, 2019



Austin, TX—Travis County

4000 S IH 35 Frontage Rd  
Austin, TX 78704

[www.austinisd.org](http://www.austinisd.org)

512.414.1700

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# Table of Contents

Austin Independent School District

## Awards and Acknowledgements

ASBO-Meritorious Budget Award  
GFOA-Best Practices in School Budgeting (pending)  
Texas Comptroller Transparency Start-Traditional Finances

## Official Budget FY2020

Mission Statement.....	viii
<b>Executive Summary.....</b>	<b>1</b>
<b>Organizational.....</b>	<b>45</b>
<b>Financial.....</b>	<b>99</b>
<b>Informational.....</b>	<b>125</b>

## Executive Summary

District Address and Officials .....	3
Letter from Dr. Cruz.....	4
Introduction to AISD's Budget Process: Strategic, Engaging, and Transparent.....	5
Budget Policies and Development Procedures.....	9
Organizational Structure.....	15
Budget Analysis.....	16
Financial Structure & Basis for Accounting.....	16
Facts about Austin ISD.....	34
Property Values.....	41
What This Means for Austin ISD.....	43

## Organizational

School Districts in the Surrounding Area.....	47
Austin ISD District Boundaries.....	48
Overview of Austin Independent School District.....	49
Organizational Structure.....	52
Organizational Chart.....	53
Austin ISD Mission Statement.....	54
Board Core Beliefs, Commitments, and Budget Parameters.....	55
Strategic Plan Framework.....	56
Investing in the Vision of Reinventing the Urban Educational Experience.....	57
Budget Development.....	61
Budget Development Process.....	62
Budget Administration and Management Process.....	64
Budget Policies & Development Process.....	66
Budget Analysis.....	67
Fund Structure Diagram.....	68
Account Code Structure.....	68
Significant Financial Policies & Procedures.....	81

# Table of Contents

Austin Independent School District

## Organizational (continued)

Financial Structure & Basis for Accounting.....	84
Sustaining Local Revenue Sources.....	90

## Financial

Financial Overview.....	101
Budget Analysis.....	101
Major Funds.....	102
Governmental Funds.....	105
General Fund.....	111
Debt Service Fund.....	114
Food Service Funds.....	116
Individual Funds.....	119
Debt Service Policy.....	119
Capital Projects Fund.....	120

## Informational

Taxable Value Information.....	127
Impact of Tax Levy on Single Family Residence.....	130
Student Information.....	130
Staffing.....	131
Bond Initiative Projects.....	132
Academic Measures.....	156
Glossary.....	165

# Austin Independent School District

## List of Tables

### Executive Summary

Table 1	Milestones of the Budget Process.....	10
Table 2	The Code Structure.....	18
Table 3	Major Funds Statement of Revenues, Expenditures and Changes in Adopted Fund Balance.....	20
Table 4	Major Funds Combined Statement of Revenue and Expenditures.....	21
Table 5	Governmental Funds Statement of Revenues, Expenditures and Changes in Adopted Fund Balance.....	22
Table 6	General Fund Statement of Revenues, Expenditures by Function and Changes in Fund Balance.....	23
Table 7	Food Service Fund Statement of Revenues, Expenditures by Function and Changes in Fund Balance.....	24
Table 8	Debt Service Fund Statement of Revenues, Expenditures by Function and Changes in Fund Balance.....	25
Table 9	Expenditure Budget for Three Primary Funds and Recapture.....	26
Table 10	Impact of Recapture on Tax Collections.....	27
Table 11	M&O Tax Collections Subject to Recapture.....	31
Table 12	Student Ethnicity Percentages.....	34
Table 13	Operating Expenditures per Pupil.....	35
Table 14	TXSmartSchools.org Rating Comparison to Urban Peers.....	37
Table 15	Historical and Estimated WADA, Enrollment and ADA.....	38
Table 16	Adopted Budget Expenditures & Tax Rate for M&O and I&S.....	39
Table 17	Austin Area School District Property Tax Rates.....	39
Table 18	Tax Rate History.....	40
Table 19	Analysis of Tax Burden.....	41
Table 20	Net Taxable Value Projection.....	42
Table 21	Staffing History.....	43

### Organizational

Table 22	Enrollment History.....	49
Table 23	Student Ethnicity Percentages.....	50
Table 24	FY2020 Budget Development Process.....	64
Table 25	The Code Structure.....	69
Table 26	Function/Program Intent Code (PIC) Matrix.....	80
Table 27	Transportation Revenue.....	97

### Financial

Table 28	Major Funds Statement of Revenues, Expenditures and Changes in Adopted Fund Balance.....	103
Table 29	Major Funds Statement of Revenues and Expenditures 8 Years.....	104
Table 30	Governmental Funds Statements of Revenues and Expenditures 8 Years.....	105
Table 31	Governmental Funds Revenue and Expenditure Adopted Budget Pie Charts.....	106
Table 32	Governmental Funds Expenditure Adopted Budget Pie Charts Chapters 49 Breakout.....	107
Table 33	Governmental Funds Revenue by Source, Expenditures by Function and Object.....	108
Table 34	Revenue Sources.....	111
Table 35	General Fund FY2020 Adopted Budget by Object Code.....	112
Table 36	General Fund Combined Statement of Revenues, Expenditures by Function and	

# Austin Independent School District

## List of Tables

	Changes in Fund Balance.....	113
Table 37	Debt Service Fund Statement of Revenues and Expenditures by Object.....	114
Table 38	Debt Service Fund Statement of Revenues and Expenditures by Function and Object.....	115
Table 39	Food Service Fund Statement of Revenues and Expenditures by Object.....	117
Table 40	Food Service Fund Statement of Revenues and Expenditures by Function and Object.....	118
Table 41	Individual Funds Combined Statement of Revenues and Expenditures.....	119
Table 42	Capital Projects Fund Statement of Revenues and Expenditures by Object.....	121
Table 43	Capital Projects Fund Statement of Revenues and Expenditures by Function and Object.....	122

### Informational

Table 44	Net Taxable Value History and Projections.....	127
Table 45	Appraised Value and Net Taxable Value Comparison.....	128
Table 46	Total Tax Levy.....	129
Table 47	Analysis of Tax Burden per Travis Central Appraisal District.....	130
Table 48	Student Enrollment History and Projections.....	131
Table 49	Staffing History.....	132
Table 50	2004 Bond Authorization.....	134
Table 51	2008 Bond Authorization.....	135
Table 52	2013 Bond Authorization.....	136
Table 53	2017 Bond Authorization.....	137
Table 54	Bond Summary.....	138
Table 55	Outstanding Debt Service.....	138
Table 56	Unlimited Tax School Building Bonds Taxable, Series 2005B Bond Amortization.....	139
Table 57	Unlimited Tax School Building Bonds Taxable, Series 2006 Bond Amortization.....	139
Table 58	Unlimited Tax School Building Bonds Taxable, Series 2008 Bond Amortization.....	140
Table 59	Unlimited Tax School Building and Refunding Bonds, Series 2009 Bond Amortization.....	140
Table 60	Unlimited Tax School Building Bonds Taxable, Series 2010B Bond Amortization.....	140
Table 61	Unlimited Tax Refunding Bonds, Series 2011 Bond Amortization.....	142
Table 62	Unlimited Tax Refunding Bonds, Series 2013A Bond Amortization.....	142
Table 63	Unlimited Tax Refunding Bonds, Series 2013B Bond Amortization.....	144
Table 64	Unlimited Tax Refunding Bonds, Series 2014A Bond Amortization.....	144
Table 65	Unlimited Tax Refunding Bonds, Series 2014B Bond Amortization.....	145
Table 66	Unlimited Tax Refunding Bonds, Series 2015A Bond Amortization.....	146
Table 67	Unlimited Tax Refunding Bonds, Series 2015B Bond Amortization.....	148
Table 68	Unlimited Tax Qualified School Construction Bonds, Taxable Series 2015 Bond Amortization.....	149
Table 69	Unlimited Tax Refunding Bonds, Series 2016A Bond Amortization.....	150
Table 70	Unlimited Tax Refunding Bonds, Series 2016B Bond Amortization.....	151
Table 71	Unlimited Tax Refunding Bonds, Series 2016C Bond Amortization.....	152
Table 72	Unlimited Tax School Building and Refunding Bonds, Series 2017 Bond Amortization.....	153
Table 73	Unlimited Tax School Building and Refunding Bonds, Series 2019 Bond Amortization.....	155
Table 74	Austin ISD Federal Graduation Rates 2008-2018.....	157
Table 75	2016-2019 SAT Results.....	158
Table 76	2016-2019 ACT Results.....	159
Table 77	FY2014-15 through FY2017-18 Graduation Rates.....	160
Table 78	FY2014-15 through FY2017-18 Drop Out Rates.....	160
Table 79	FY2013-14 through FY2017-18 Turnover Rate for Teachers.....	161
Table 80	Food Service Productivity.....	162



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# AUSTIN INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2018–2019.

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



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSRM  
President

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

David J. Lewis  
Executive Director

**Transparency Star**



**Traditional Finances**





## The Austin Independent School District Mission Statement

AISD exists to fulfill the mission put forth by the State of Texas, which is to “ensure that all Texas children have access to a quality education that enables them to achieve their potential and fully participate now and in the future in the social, economic, and educational opportunities of our state and nation.” [Texas Education Code §4.001(a)]

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# Austin Independent School District



# Executive Summary

# FY2020 Official Budget

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# Austin Independent School District

## Administrative Office

4000 S IH 35 Frontage Rd  
Austin, Texas 78704

## Board of Trustees

Geronimo M. Rodriguez, Jr.	President	District 6
Cindy Anderson	Vice President	At-Large, Position 8
Amber Elenz	Secretary	District 5
LaTisha Anderson	Member	District 1
Jayne Mathias	Member	District 2
Ann Teich	Member	District 3
Kristin Ashy	Member	District 4
Yasmin Wagner	Member	District 7
Arati Singh	Member	At-Large, Position 9

## Administrative Officials

Paul Cruz, Ph.D., Superintendent  
Michelle Cavazos, Chief Academic Officer  
Fernando Medina, Ed.D, Chief Human Capital Officer  
Nicole Conley, Chief of Business & Operations/CFO  
Jacob Reach, Chief of Staff-Superintendent  
Kevin Schwartz, Technology Officer Learning & Systems

## Officials Issuing Report

Nicole Conley, Chief of Business & Operations/CFO  
George Gogonas, Executive Director of Financial Services  
Charlene Rollins, Director of Budget and Planning

Dear AISD Community,

This adopted budget for the 2019–20 school year solidifies our priorities as we prepare our students for college, career and life.

Most notably, the budget includes an historic \$48 million investment in raises for staff throughout the district. It also works to expand special education services, mental health centers, and improve campus and district safety.

AISD is a leader in quality urban education. Great work is happening throughout our district, and we want to celebrate our accomplishments and build on them. Graduation rates are at an all-time high and academic success continues to outpace the state and nation.

We are committed to continuing to provide social and emotional learning to all our students and staff in the largest No Place for Hate district in the country. We have expanded our investments in high-quality early childhood programs, dual language programs and early college high school.

Equity and access for all students is, and will continue to be, a top priority in AISD. We look forward to building our capacity by focusing on our budget priorities to ensure that every child will:

- a) Thrive in exemplary schools;
- b) Read on level by third grade; and
- c) Excel with exceptional teachers.



We will continue to develop our students, and the 6Cs—Collaboration, Communication, Creativity, Cultural Proficiency, Connections and Critical Thinking—will help create students who have strong roots in their communities and will ensure they are successful both inside and outside the classroom. Investing in the development of these skills is necessary for us to thrive as a district and a community.

We continue to collaborate with our communities to invest in the programs our students need and deserve. Staying focused on district priorities is important for students now and for their future. I am proud to say that this budget reflects these priorities.

Paul Cruz, Ph.D.  
Superintendent

# Introduction to AISD's Budget Process: Strategic, Engaging, and Transparent

## **The AISD Strategic Plan Guides the District's Budget, Plans, Programs, and Initiatives**

The AISD Strategic Plan 2015-2020 is the result of months of work by our community, educators, district administration, and the Board of Trustees. The strategic plan is all about mutual commitments and expectations for all stakeholders.

Strategic planning is a recognized best practice in accelerating an organization and keeping it on an upward trajectory. The strategic plan will provide AISD with focus and direction, and position AISD to make continued progress into the future. This will be critical given our decreasing resources in the face of increasing academic standards.

When we all work together to implement the components of the strategic plan – which are innovative, aggressive, and bold – we can close achievement gaps and graduate all our students on time and prepare them for college, career, and life in a highly changing and competitive world.

## **Strategic Plan Development**

Work on the AISD Strategic Plan 2015-2020 began in the fall of 2014 with three community meetings and an online community survey to gather input on strategic plan priorities. This input helped inform a Strategic Planning Team comprising of 30 stakeholders, including parents, students, community and business members, teachers, principals, counselors, librarians, and central administrators. During three full days in early January 2015, the strategic planning team developed a preliminary draft strategic plan.

As a next step in the planning process, seven Action Teams totaling over 150 diverse stakeholders developed detailed action plans related to strategies in the preliminary draft plan. The strategic planning team then reconvened to review the action plans and made final recommendations to the Superintendent in late April 2015.

On a parallel course, the Board of Trustees worked through the spring of 2015 to develop a Strategic Plan Framework, including statements of the district's Vision, Core Beliefs and Commitments, and Values.

The Board approved the Strategic Plan Framework in June 2015. The Board also worked to develop a Strategic Plan Scorecard, with performance indicators and targets related to each of the Core Beliefs in the Strategic Plan Framework. The Board approved the Strategic Plan Scorecard in September 2015.

The Superintendent led the process to combine the work of the Board and the input of district stakeholders to form a cohesive strategic plan. Under each of the Commitments in the Board's Strategic Plan Framework, the Five-Year Implementation Plan provides Strategies and Key Action Steps that will serve as the detailed work of the superintendent and administration. As part of mutual commitments and expectations, the Five-Year Implementation Plan identifies district offices responsible for accomplishing each key action step and providing annual status reports.



## Strategic Plan Implementation

Implementation of the Strategic Plan begins with its communication to all stakeholders. This also is a first step in mutual commitments and expectations, which are necessary to ensure successful implementation of the strategic plan. The Strategic Plan and related information are available on the AISD website at <https://www.austinisd.org/strategic-plan>.

All employees of the district are expected to become familiar with the plan and to identify how it will affect their work. In addition, information on the Strategic Plan will be included in new employee orientation and in the Employee Handbook; and will be incorporated in the Superintendent's Annual Convocation of all district staff at the beginning of the school year. Strategic Plan alignments will be incorporated into employee performance evaluations.

Agendas of the Board of Trustees and district advisory committees will show alignments with the Strategic Plan, and throughout reports to the Board on the district's work the Superintendent will make connections to the Strategic Plan.

Annual Campus Improvement Plans are developed by each campus and will include alignments to the strategic plan. The CIPs provide campus-level commitments to implementing the Strategic Plan. The content and role of the Strategic Plan will be included in training provided to campus administrators and Campus Advisory Council members.

The Five-Year Implementation Plan provides administrative commitments to implementing the Strategic Plan at the district level. Periodically, offices assigned responsibility for each Key Action step in the Strategic Plan will provide status reports.

Annually, the Superintendent will lead a review of the Strategic Plan, to ensure that it remains current and strongly focused on the needs of the district. The board will either reaffirm the Strategic Plan Framework and Scorecard or make revisions as needed, and the Superintendent and Senior Cabinet will do likewise with the Five-Year Implementation Plan. Periodic status reports on the Scorecard and the Five-Year Implementation Plan will be generated.

Another important Strategic Plan alignment is with the annual district budget. Investments in the preliminary budget and recommended budget will show alignments with the Strategic Plan.

Collectively, these strategic plan implementation and alignment processes will ensure compliance with statutory requirements [Texas Education Code §11.252] to provide an annual "District Improvement Plan."





**AISD 2015-2020 Strategic Plan**  
**Strategic Plan Framework**  
*Reinventing the urban school experience together*

Approved by the Board of Trustees on June 22, 2015

**VISION:** AISD will reinvent the urban school experience.

**MISSION:** AISD exists to fulfill the mission put forth by the State of Texas, which is to “ensure that all Texas children have access to a quality education that enables them to achieve their potential and fully participate now and in the future in the social, economic, and educational opportunities of our state and nation.” [Texas Education Code §4.001(a)]

**CORE BELIEF ONE:** All students will graduate college-, career-, and life-ready.

As part of this, we commit ourselves to:

1. Achieve excellence by delivering a high-quality education to every student.
2. Implement the transformative use of technology.
3. Ensure all students perform at or above grade level in math and reading.
4. Prepare all students to graduate on time.
5. Develop civically-engaged students.

**CORE BELIEF TWO:** We will create an effective, agile, and responsive organization.

As part of this, we commit ourselves to:

6. Create a positive organizational culture that values customer service and every employee.
7. Develop effective organizational structures.
8. Generate, leverage, and utilize strategically all resources.

**CORE BELIEF THREE:** We will create vibrant relationships critical for successful students and schools.

As part of this, we commit ourselves to:

9. Engage authentically with students, parents/guardians, teachers, and community.
10. Build ownership in AISD among internal and external stakeholders.
11. Develop and maintain community partnerships.

**VALUES:**

Whole Child, Every Child  
Physical, social, and emotional health, and safety  
Equity, diversity, and inclusion  
High expectations for all students, employees, parents/guardians, and community members  
Creativity, collaboration, and innovation  
Community schools  
Life-long learning

For more detailed information on the AISD Strategic Plan, please visit the following page on the district’s web site:  
<https://www.austinisd.org/strategic-plan>

## **FY2020 Board Budget Parameters**

1. **FUND BALANCE:** The district seeks to maintain an unassigned fund balance consistent with board policy in effort to (1) maintain a bond rating of AAA or higher, (2) maintain a “pass” financial rating from the state and (3) ensure sufficient operating reserves to support operating costs for at least two and a half months.
2. **BALANCED BUDGET:** The board recognizes its fiduciary responsibility to adopt a balanced budget and will seek to do so by considering all cost savings and efficiency options.
3. **SUSTAINABLE SOLUTIONS:** If projected expenditures exceed projected revenue and budget reductions become necessary, the district will first seek those options that are sustainable and will address structural imbalances on a multi-year basis. One-time solutions, including the use of fund balance reserves will be considered with caution and appropriately factored into out-year budget shortfalls.
4. **EFFICIENCY:** The district will continue to pursue additional revenue, costs savings and efficiencies; and will work to reduce investments in programs that have not produced sufficient results.
5. **STRATEGIC PLAN:** The budget will prioritize investments that are aligned with our strategic goals as outlined in the Strategic Plan:
  - All students will graduate college-, career- and life-ready
  - We will create an effective, agile and responsive organization
  - We will create vibrant relationships critical for successful students & schools.
6. **TARGETED RESOURCE INVESTMENTS:** The district recognizes the need to target resource investments in programs that support achievement growth for all schools. Therefore, any new budgetary investments will reflect the Strategic Priorities established by the board.
7. **PERFORMANCE DRIVEN:** The performance results from the district’s performance management system will be used to make budgetary decisions in effort to establish a budget that is performance-driven and based on proven results. The performance management system includes: the district-wide balanced scorecard, Strategic Plan monitoring tools, program evaluations, electronic dashboards, operational key performance indicators (KPIs) and individual employee evaluations.
8. **TRANSPARENCY:** The budget process must be transparent and include sufficient opportunity for community engagement and feedback.
9. **COMPENSATION:** The board seeks to maintain competitive total compensation levels for all classes of employees and will consider such recommendations if they are sustainable.
10. **STAFFING:** Budgeted assumptions for staffing ratios must meet state standards, unless a waiver is sought from the state.
11. **MULTI-YEAR FRAMEWORK:** The budget should be developed in a multi-year framework (minimum three years) to account for out-year implications of budget proposals and revenue estimates.

# Budget Policies and Development Procedures

The district is committed to increasing the level of transparency that surrounds a complex budget process. The Strategic Plan, which is the product of a genuine consensus-building process, and embodies the vision of the community, drives the annual budget process. The Board has established a policy that requires the district to maintain a minimum of 20 percent of operating expenditures in its general fund balance, which is a driving factor in the budgeting process.



Developing the annual budget is an iterative process. The Board of Trustees adopts the budget parameters in and the budget calendar in October. In December, the Board approves the budget assumptions and staffing formulas, which predict expenditure needs for the upcoming year. The Board sets the district's Strategic Plan priorities during this time. These actions take place early in the process so expenditure requirements can be included in the district's long-range financial plan. The Board also considers the out-year financial impacts of policy decisions, long range expenditure needs and projected fund balance levels in January.

The Superintendent established the Budget and Finance Advisory Committee (BFAC) to provide guidance and counsel on matters of budget and finance. The BFAC meets regularly, working alongside staff and others to develop tools and methodologies on how to best improve the district's budgeting process. The administration has been responsive to BFAC's recommendations for greater cohesion and clarity. The district's budget development has become an integrated process that aligns resource allocation with goals and priorities established through the development of a well-defined curriculum, and a well-conceived and executed strategic planning process.

In April, the Superintendent presents the Preliminary Budget to the Board of Trustees, the public and the media. The Preliminary Budget provides a first glance of the investment plan for the upcoming school year. It evolves as the budget process advances and presents opportunities for input from key stakeholders including parents, students, citizens and staff. The district also holds interactive meetings with the community and staff regarding the Preliminary Budget so additional input can be incorporated before the numbers are finalized. After community, staff and Board feedback is incorporated, the Superintendent presents the Recommended Budget to the Board in May. The Board conducts a public hearing on the proposed budget and tax rate in June and then adopts the budget.

In July, the Travis Central Appraisal District (TCAD) certifies the local appraisal values. Local revenue from property taxes comprises approximately 94.6 percent of total revenue. A small percentage change in TCAD appraisal value estimates can create a material change in the amount of revenue AISD expects to receive. Any material change in the certified property values would cause the district to amend the budget after adoption. In August, the Board adopts the tax rate after receiving the certified property values.

**Table 1**  
**Austin Independent School District**

Milestones of the FY2019-20 Budget Process

Oct 2018	Board Adopts FY2019-20 Budget Development Calendar	Jun 2019	Superintendent presents the FY2019- 20 Recommended Budget to the Board, Public and Media
Dec 2018	Board Reviews Assumptions, All Staffing Guidelines, Enrollment Projections, and Fund Balance Condition		Board Conducts Public Hearing on Proposed Budget and Tax Rate  Board Adopts the FY2019-20 Budget
Feb 2019	FY2020-FY2022 Forecast		
Apr/May 2019	Travis Central Appraisal District provides Preliminary Appraisal Values	Jul 2019	Travis Central Appraisal District (TCAD) Certifies Appraisal Values
	Superintendent presents the FY2019- 20 Preliminary Budget to the Board, Public and Media	Aug 2019	Board Adopts the FY2019-20 Tax Rate
	Community Meetings on the FY2019-20 Preliminary Budget		

Texas Education Code, sections 44.002-44.006, establish the legal basis for school district budget development. The district’s budget must be prepared by a date set by the State Board of Education; and adopted by June 30. A public hearing for the budget and proposed tax rate must occur before the Board adopts the budget. The district’s budget must be legally adopted before the tax rate is adopted. As discussed in the preceding paragraphs, this budget document meets those standards.

**Opening the Windows on the Budget Process: Transparency and Engagement**

Recognizing the importance of providing sufficient time during the budget process for community members to discuss and debate challenging issues, AISD accelerated its budgeting process beginning in FY2011. In this way, the public can review and scrutinize the preliminary budget before the district’s Board of Trustees adopts a final budget.

The preliminary budget provides a first glance of the investment plan for the 2019–2020 school year. It evolves as the budget process advances and presents opportunities for input from parents, students, community members, staff members and other key stakeholders. Community meetings give the public

the opportunity to offer input on the preliminary budget that can be incorporated into the final recommended budget which is presented for action to the Board of Trustees in June 2019.

The Budget and Finance Advisory Committee (BFAC) was established to provide guidance and counsel on budget and finance matters to Austin ISD administration. BFAC meets regularly, working with staff members and others to develop tools and methodologies on how to best improve the district's budgeting process. The administration has been responsive to BFAC's recommendations for greater cohesion and clarity. The district's budget development has become an integrated process that aligns resource allocation with goals and priorities established through the development of a well-defined curriculum—and a well-conceived and executed strategic planning process. More information can be found at <https://www.austinisd.org/advisory-bodies/bfac>

### **Evaluating for Effectiveness and Efficiency to Drive Budgetary Decisions**

The Department of Research and Evaluation regularly evaluates major district initiatives. Cost and effectiveness information gleaned from these evaluations are included annually in a matrix of findings used in the budget development process to provide stakeholders with performance data before budgetary decisions are made.

### **FY2020 Budget Allocations**

AISD has emerged as a national leader of **Social and Emotional Learning (SEL)**, committed to integrating SEL into the school experience of all its students. In 2011, AISD was among the first districts in the nation to embrace the emerging brain science and the principles of SEL, charting a course for incrementally infusing explicit SEL instruction into the practice of all 130 of its campuses. AISD has come to recognize that vibrant relationships are as critical to successful students and schools as excellent content and instruction, and the research bears this out.

In the last decade, an increasing volume of educational research has shown that success in higher education, the labor force, and other aspects of life depends not only on what young people know but also on their abilities to identify and regulate their emotions, to establish relationships that enable them to engage effectively with others, and to plan and prioritize in ways that support the completion of complex projects and tasks. AISD's SEL researchers have captured early evidence of the positive correlation between high-quality SEL implementation, improved school culture, and increased academic proficiency. Schools have a key role to play in cultivating students' non-academic skills and mindsets ultimately optimizing their learning and life experience.

FY2018 was the first-year donors funded the Seed Model Campus Cohort program at AISD campuses. In its inaugural year, funding of \$65,000 was used for 19 campuses. For FY2019, budgeted dollars increased to \$80,000 and distributed amongst 53 campuses. In the 2019-2020 school year, 72 campuses are participating with the same \$80,000 budget as last year. Click the following link to find out more about the Seed program <https://www.austinisd.org/sel/seed>.

The SEL Fellowship program increased from one to three cohorts from FY2018 to FY2019. Funding also increased \$5,000 from FY2018 to \$55,000 in FY2019. These cohorts are comprised of district leaders and designed to create common understanding and language regarding SEL.



The SEL Leadership Pathway, a two-year micro-credential program comprised of 12 hours of professional learning per semester began in the 2017-2018 school year. Cohort groups of up to 100 teachers start the cohort process each year. 2019-2020 is the third year of the program and operates with a \$5,000 budget.

Early College High Schools with **Career Launch Programs and P-Tech Programs** are designed to help students successfully transition from high school to college and begin challenging 21st century careers. This unique model includes grades 9-14, delivering a six-year career focused program aligned with the Common Core Standards and providing students with real-world work experience through internships in fields connected to their classroom studies. These 10 Austin Independent School District FY2020 Recommended Budget schools are designed to prepare students for college and careers in the Health Sciences and the Technology disciplines. Graduates are prepared to enter their chosen field or continue their education in pursuit of a bachelor's degree.

Each Early College High School with a Career Launch program is grounded in a three-way partnership between an AISD high school, Austin Community College and an industry partner. Together they provide an integrated support system that helps students achieve their academic and career goals. Students who successfully complete a six-year course of study graduate with a high school diploma, an associate degree, a Career and Technical endorsement, relevant industry certifications, workplace experience, and the specific skills needed by employers in high growth industries.

Pathways in Technology Early College High Schools (P-TECH) is an open-enrollment program that provides students with work-based education. P-TECH programs provide students grade 9 through 14 the opportunity to complete a course of study that combines high school and post-secondary courses and field experience with an industry partner.

There is no cost to the student or their family for college courses if the student is enrolled at the Early College High School. The cost of college courses, textbooks, and course materials over the six-year period are covered by funding from state grants and AISD.

**Pre-kindergarten** is a special program for eligible 3- and 4-year-old students. The Pre-K program is designed to meet the needs of a child's early years, which are a period of rapid growth. It is during this period that key concepts are developed that directly correlate to a student's future academic success. Pre-K is an exciting time for students and for parents. For many families, prekindergarten is the introduction into the public-school system. AISD provides a full-day prekindergarten program for all children who turn 4 on or before September 1 of the current school year and a 1/2 program for children who turn 3 on or before September 1 of the current school year. Students must also qualify by being either:

- English Learners; or
- Economically disadvantaged; or
- Child of active military parent; or
- Child of Star of Texas Award Recipient; or
- Homeless; or
- Foster

The Pre-K3 program has expanded into more campuses from FY2018-19 to FY2019-200 serving over 1200 eligible 3-year-olds across 44 campuses. Austin ISD serves over 3600 eligible 4-year-olds across 75 campuses.

**THRIVE in exemplary schools:** Invest in a coherent, comprehensive, and sustainable school improvement model to ensure all schools exceed state standards.

The purpose of this Comprehensive Design Plan is to accelerate the academic and personal development of all students through engagement, encouragement, and positive experiences, with a focus on a subset of campuses with significant achievement gaps. This effort strategically weaves together district initiatives and efforts, extending the work to build student agency through powerful instruction that emphasizes the

6 C's, formative assessment, and Social & Emotional Learning. We recognize that teachers need to create psychologically, physically and emotionally safe environments for students to learn and grow in powerful ways. We also recognize we need to create these welcoming environments for principals and teachers where it is cognitively and emotionally safe for learning to occur, where adult SEL is understood when we design our support structures, provide professional learning, and work with campuses. The Comprehensive Design Plan is an aligned and coordinated comprehensive support structure that drives our work around the Whole Child into action.

To promote equity and eliminate achievement gaps between students, the district is advancing a comprehensive school improvement model primarily for schools with "Improvement Requirement". Comprehensive school improvement models serve as a proven and effective method for transforming schools by addressing the whole school as the unit of change. At Austin ISD, the comprehensive improvement model addresses systemic and persistent challenges by:

- Ensuring the best teachers are in every classroom
- Providing teachers targeted support with lesson design that meets the varied needs of the students in their classrooms and capitalizes on student strengths
- Delivering high quality instruction every day in every classroom that aligns to the district's rigorous curriculum and emphasizes formative assessment practices
- Assuring that administrators, teachers, students, and parents develop positive relationships and build a climate and culture of unity and trust
- Building teachers' capacity in Whole Child - Social and Emotional Learning (SEL), Cultural Proficiency & Inclusiveness (CP&I), and Creative Learning Initiative (CLI) teaching strategies including trauma-informed, restorative practices, anti-bias
- Providing effective and immediate interventions for students who access Tier 2 and Tier 3 supports
- Extending the day to ensure students engage in free high quality academic, interdisciplinary enrichment activities that provide rich and relevant learning experiences

The District's theory of action serves as the foundation for the comprehensive design plan by establishing standards-based managed instruction coupled with the core SEL competencies. Managed instruction promotes the alignment of standards to curriculum, instruction, assessment, intervention, and professional development. Ensuring that instruction is also delivered in the SEL competencies addresses neurological functioning that is critical for students to learn and thrive, academically and in life. This plan outlines a comprehensive school improvement model that focuses on five broad objectives with a method of measurement and three to five key results that reflect how the objective will be accomplished. The targeted objectives are research based and were identified to improve student achievement and to provide equity. Each objective is provided along with key results and how each key result is how it is supported in the district's Core Practices Framework (see document AISD Core Practice Framework). A supporting literature review is found at the end of the document. The work outlined below aligns with the Austin ISD Literacy Plan and other strategic work. The overarching objectives for the elementary and middle school comprehensive improvement models are:

- Objective 1: Staffing (Recruitment, Retention, & Assignment)
- Objective 2: Standards Based Instruction with a Focus on Literacy
- Objective 3: Extended Day
- Objective 4: Professional Learning
- Objective 5: Culture and Climate

**READ by Three:** Early literacy development can change the trajectory of marginalized students who often are underserved in our school system. Literacy for all is liberation and is the north star for equity efforts in the district.

Reading is a gateway to the future success of students in school and in life. Children who develop strong literacy skills in preschool years perform better in the primary grades (National Institute for Literacy).

Failure to identify and support students who have yet to develop these skills before they enter our system will result in students who increasingly lag compared to their peers, exacerbating the achievement gap. We can alter the narrative for these students if we act assertively.

To eliminate the achievement gap, the district must focus on primary literacy by coupling strong early literacy and biliteracy instruction with intentional development of social and emotional competencies. The key to transforming students' learning experiences and outcomes is cultivation of positive reading and writing experiences using creative learning strategies and early identification and interventions for striving-reader students.

Early childhood is defined as the period of development from birth to age eight. The goal of a quality early education program is building a solid foundation through whole-child development, which includes the social, emotional, cognitive, academic and physical domains. Children's needs must be met in each of these domains to address rapid brain development during this period.

The work outlined below aligns with the Austin ISD Literacy Plan, the Early Childhood strategic plan, and the SEL 2.0 Strategic Plan. The overarching goal and objectives are:

Goal: 100% of all students will be reading on grade level by the end of second grade.

- Objective 1: Focus on primary literacy and biliteracy
- Objective 2: Focus on Whole Child and SEL competencies
- Objective 3: Professional learning and leadership development
- Objective 4: Staffing

**EXCEL with exceptional teachers:** AISD will invest in our teachers with competitive salaries and benefits; we will make the investments to retain and recruit teachers.





## Organizational Structure

AISD is an independent, public educational agency operating under the applicable laws and regulations in the State of Texas. The district's organizational hierarchy begins with the students, parents and community members who elect a nine-member Board of Trustees to autonomously govern the district. The Board of Trustees employs the superintendent, who is the Chief Executive Officer, to manage the day-to-day operations of the district. Under the Superintendent are three chiefs, who oversee various areas of the district's operations, including academics, campus operations, human resources, facilities and system management, finance, performance evaluation and accountability. The Texas Education Agency provides the district's education accreditation.

### Austin Independent School District Board of Trustees



#### Austin ISD Board of Trustees

(from left) Kristin Ashy, District 4; Ann Teich, District 3; Amber Elenz, SECRETARY, District 5; Yasmin Wagner, District 7; Geronimo M. Rodriguez Jr., PRESIDENT, District 6; Cindy Anderson, VICE PRESIDENT, At-Large 8; LaTisha Anderson, District 1; Arati Singh, At-Large 9; Jayme Mathias, District 2.

#### Administrative Officials

Paul Cruz, Ph.D., Superintendent  
Michelle Cavazos, Chief Academic Officer  
Fernando Medina, Ed.D, Chief Human Capital Officer  
Nicole Conley, Chief of Business & Operations/CFO  
Jacob Reach, Chief of Staff-Superintendent  
Kevin Schwartz, Technology Officer Learning & Systems

# Budget Analysis

## Governmental Funds

AISD's budget is organized in the following fund categories:

- The **General Fund** pays for salaries and benefits, classroom resources, campus cleaning and landscaping, transporting students, paying utility bills, providing clerical and administrative support— all the things schools and support centers need to operate daily.
- The **Food Service Fund** pays for the operation of the district's food service program.
- The **Debt Service Fund** pays the debt on bonds previously approved by district voters for building construction and renovation.

## Financial Structure & Basis for Accounting

The district maintains more than 100 funds to account for its operations and special programs. Each fund varies in purpose. All funds are accounted for on a district-level basis.

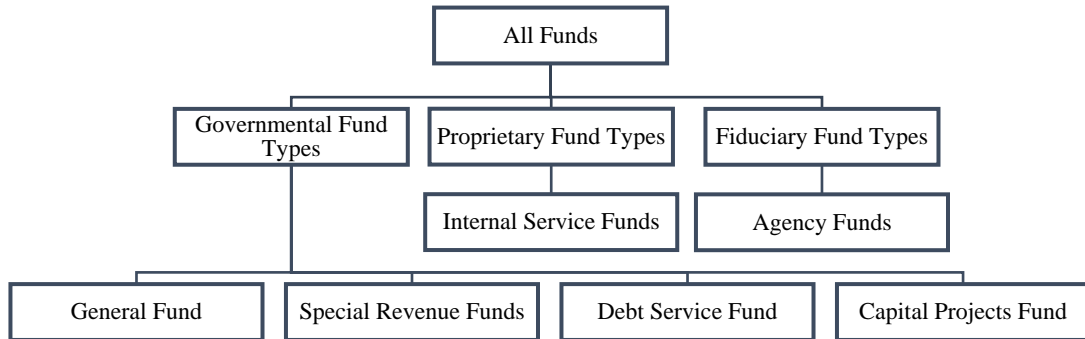
The fund accounting system defines each fund by fiscal period and a self-balancing set of accounts including assets, liabilities, fund equity, revenue and expenditures. There are four major fund groups. The Governmental Funds includes the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds. Other funds maintained by the district include Internal Service Funds and Fiduciary Funds.

Formal budgetary accounting is employed for all required Governmental Fund Types, as outlined in TEA's Financial Accountability System Resource Guide (FASRG) and is presented on the modified accrual basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). The budget is prepared and controlled at the function level within each organization to which responsibility for controlling operations is assigned.

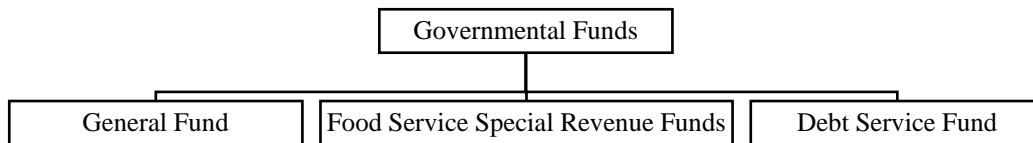
The basis of budgeting and the basis of accounting are maintained on a modified accrual basis as prescribed by GAAP, with revenues being recognized in the accounting period in which they become available and measurable and expenditures being recognized in the accounting period in which the fund liability is incurred (as services are rendered). The only exception applies to un-matured interest on general long-term debt, which shall be recognized when due. The basis of budgeting and accounting for the district are built on the accounting code structure presented in the Account Code Section of the TEA Resource Guide, with funds, revenues and expenditures being the integral parts of the mandated account coding. Funds shall be classified and identified on budgets and financial statements by the same code number and terminology provided in the Account Code section of the TEA Resource Guide. Revenues shall be recorded on a gross basis and shall be classified by fund, source (object code), fiscal year and where fiscal integrity (separate accountability) is necessary, by program and/or project. Expenditures or expenses shall be classified by fund, function, object, organization, fiscal year and program intent. Budgetary controls, which employ encumbering purchase orders to reserve commitments to the budget, include budget amendments to ensure compliance with state laws.



## Fund Structure Diagram



### OFFICIALLY ADOPTED FUNDS (See Note 1)



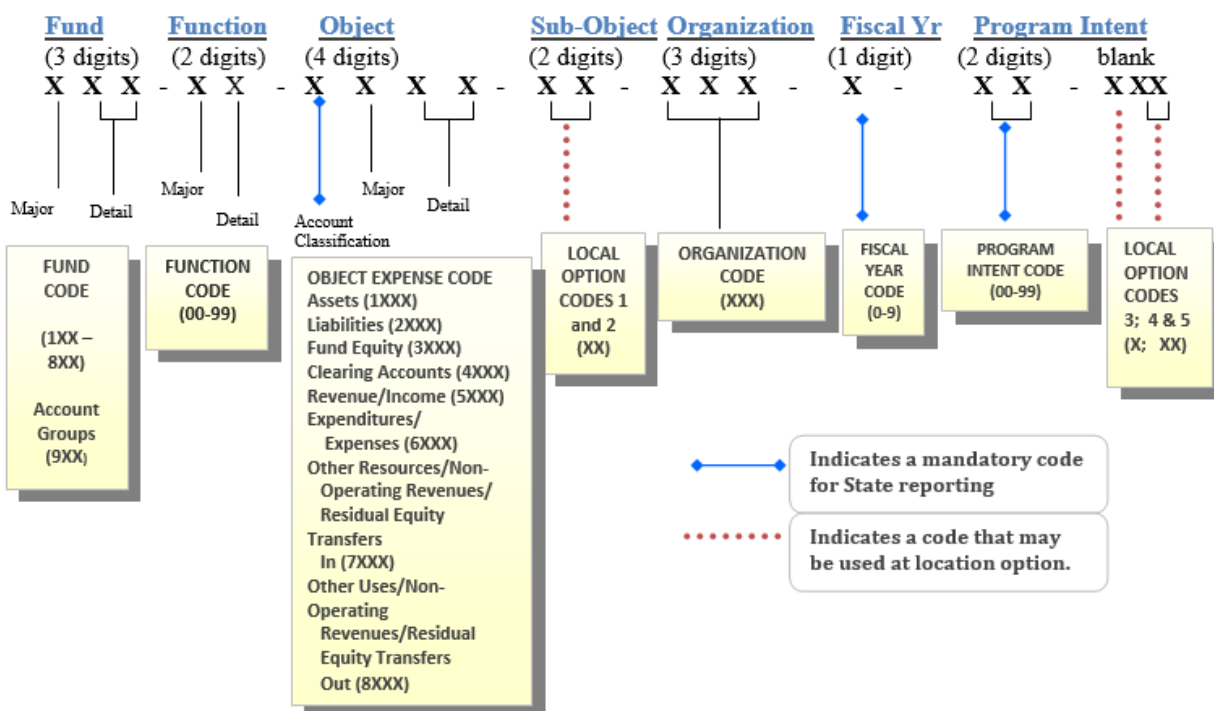
Note 1: The audited financial statements of the School District include all funds as shown in the “All Funds” structure Diagram above. However, the Texas Education Agency requires only the adoption of the General Fund, Food Service Special Revenue Funds, and Debt Service Fund in June.



## Account Code Structure

Austin ISD adopts a standardized accounting system as required by Texas Education Code, section 44.007, which meets all requirements prescribed by the State Board of Education and conforms to Generally Accepted Accounting Principles (GAAP). The code structure includes a twenty-digit account code. Although certain codes within the overview are used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are uniformly used by all school districts in accordance with Generally Accepted Accounting Principles.

**Table 2**  
**Austin Independent School District**  
 The Code Structure



## General Fund: Where the Money Comes From

Of the funds that AISD manages, the largest is the General Fund. AISD's General Fund is used to support the operation of the school system and is comprised of three major sources: local, state, and federal.

**Local Funding** consists of property taxes for the current year or prior years, investment earnings, athletic activities revenue and insurance recovery.

**State Funding** is the amount of funding that school districts receive from the state. It is based on a complex formula determined by the legislature that considers the number of students served and is based on poverty levels, special programs, bilingual factors, appraisal values and other factors.

**Federal Funding** reflected in the General Fund are earnings from indirect cost from federal grant expenditures, and revenues received for school health and related services (SHARS), a Medicaid reimbursement program. This portion of the budget does not include Federal grant funding which is accounted for separately under the District's Special Purpose Fund.

## Local Revenue

The vast majority of AISD's funds come from local sources, mainly local property tax collections. The General Fund's local revenue source is expected to increase 2.5 percent or roughly \$33 million primarily as a result of slight increased property tax values and a high collection rate. However, due to the state's funding formula which essentially caps the amount of revenue the district can receive through the "target revenue" system, much of the additional revenue generated locally will go to the state for redistribution, rather than staying in the district.

## Overview of the ADOPTED Budget

Total General Fund revenue is estimated at \$1.423 billion for FY2020 with recommended expenditures of \$1.426 billion. When compared to the FY2019 Adopted Budget, this represents an increase of \$7.3 million in revenue and a \$18.8 million decrease in expenditures. Operational expenditures, excluding Chapter 49 payment (recapture), will increase by \$38.6 million when compared to the FY2019 Adopted Budget.

The FY2020 adopted M&O tax rate of \$1.0090 represents a reduction of \$.07 (seven cents) from last year's tax rate, resulting in an estimated annual savings of nearly \$300 for the average taxable homestead based on 2019 tax certification data from the Chief Appraiser. This reduction is due to the 93% tax compression as passed by House Bill 3 of the 86th Texas Legislature in 2019. While the District has lowered its overall tax rate by twelve cents since 2013, under current State school finance laws, taxpayers may pay more in taxes due to increased valuations and State Options for Local Revenue Levels in Excess of Entitlement (Recapture) laws which will require the District to remit \$612 million in local tax revenue to the State. The District's maintenance and operations budget does not substantially benefit from increases in tax revenue collections. For individual taxpayers, regardless of whether they pay more in taxes this year than last, additional taxes from valuation-based taxation reduces the State's contribution towards school funding by increasing AISD's liability for Chapter 49 payments, which will represent nearly 46% of all M&O tax revenue collected.

AISD will continue to face challenging times due to increased expenses driven by increasing recapture payments as a result of declining student enrollment and growing property values. With revenue not adequate to compensate the inflationary expense and recapture increases, AISD is being forced to apply strategies to help offset decreasing fund balances.

The FY2020 Adopted Budget includes a proposed \$48.6 million compensation increases. This compensation increase includes:

- 7% salary increase for qualifying employees with more than five years' experience totaling \$13.78 million;
- 6% salary increase for teachers, counselors and librarians with five years' or less experience;
- 6% across-the-board salary increase for all other regular benefits-eligible employees \$14.54 million;
- Bilingual Stipend increases totaling \$1.12 million;
- Special Education Stipend increases totaling \$0.50 million;
- New Pay System Structures and Related Adjustments totaling \$2.65 million;
- TRS 1.5% Contribution totaling \$7.81 million.

Revenues, for Major Funds, will grow by a total of \$38.8 million over the FY2019 total revenue of \$1.65 billion. This growth is due to the increase in local revenue sources of \$62.5 million. Offsetting this increase in revenue, is the \$114.1 million increase in expenses. Almost \$100 million is coming from the increase in capital projects and the construction plans. The construction expenses associated with the capital projects fund come from the FY2017 bond. Use the following link to find out more about the 2017 Bond Program <https://austinisd2017bond.org/>

As seen with the Major Funds, Governmental Funds will have increases in both revenue and expenses. The \$31 million in revenue growth is driven by \$55.5 million in local revenue. The growth in expenses is propelled by the rise debt services.

**Table 3**  
**Austin Independent School District**  
**Major Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For School Year FY2020 with Comparative Data for Prior Year**

	FY2019 Major Funds Budget	FY2020			
		Governmental Adopted Total	Capital Projects	Grants	Total
<b>Revenues</b>					
5700 Local Sources	\$1,448,412,434	\$ 1,503,956,760		7,003,419	\$1,510,960,179
5800 State Sources	79,551,597	54,698,624		5,449,581	60,148,205
5900 Federal Sources	125,204,809	57,003,839		63,847,317	120,851,156
Combined Fund Revenue Total	\$1,653,168,840	\$1,615,659,223	\$0	\$76,300,317	\$1,691,959,540
<b>Expenditures</b>					
11 Instruction	\$463,778,489	\$462,764,593		\$37,305,076	\$500,069,669
12 Instructional Resources & Media Services	11,352,553	11,224,259		219,349	11,443,608
13 Curriculum & Staff Development	27,184,156	15,632,488		14,808,037	30,440,525
21 Instructional Administration	19,982,562	13,719,790		4,995,919	18,715,709
23 School Administration	56,160,028	53,537,813		4,239,980	57,777,793
31 Guidance & Counseling Services	28,910,115	26,951,016		3,007,133	29,958,149
32 Attendance & Social Work Services	5,796,394	5,364,523		1,499,754	6,864,277
33 Health Services	10,235,465	10,866,412		1,654,951	12,521,363
34 Student Transportation	32,142,299	32,465,867			32,465,867
35 Food Services	42,043,992	40,793,680		776,248	41,569,928
36 Co-Curricular Activities	15,663,770	14,662,064		50,999	14,713,063
41 General Administration	23,704,827	23,575,479	376,742	707,182	24,659,403
51 Plant Maintenance	89,063,660	86,940,019	4,946,771	808,909	92,695,699
52 Security & Monitoring Services	13,281,420	13,917,278		121,957	14,039,235
53 Data Processing Services	23,116,886	22,411,351		622,663	23,034,014
61 Community Services	13,153,967	7,951,896		4,726,511	12,678,407
71 Debt Services	128,668,970	152,010,234			152,010,234
72 Long Term Debt Interest		65,354			65,354
81 Facilities Acquisition & Construction	397,153,124	15,000	496,542,743	755,649	497,313,392
91 Contracted Instructional Svcs-Public Schools	669,599,162	612,166,160			612,166,160
93 Payments-Shared Services Arrangements	4,080,590	4,124,678			4,124,678
99 Other Intergovernmental Charges	7,352,061	7,225,336			7,225,336
Combined Fund Expenditure Total	\$2,082,424,490	\$1,618,385,290	\$501,866,256	\$76,300,317	\$2,196,551,863
Net Revenue Over (Under)	(\$429,255,650)	(\$2,726,067)	(\$501,866,256)	\$0	(\$504,592,323)
<b>Other Sources (Uses)</b>					
7900 Other Resources	\$400,051,000	\$51,000	\$501,866,256		\$501,917,256
8900 Other Uses	(300,000)	(303,133)			(303,133)
Net Sources Over (Under)	\$399,751,000	(\$252,133)	\$501,866,256	\$0	\$501,614,123
Net Revenue/Sources Over (Under)	(\$29,504,650)	(\$2,978,200)	\$0	\$0	(\$2,978,200)
Estimated unspent balances at year end	8,000,000				0
Beginning Fund Balance (Estimated)	\$523,850,715	\$316,884,154	\$294,457,853	\$3,292,818	\$614,634,825
Ending Fund Balance (Estimated)	502,346,065	313,905,954	294,457,853	3,292,818	611,656,625
Less Assigned Balance	(17,338,893)	(17,350,000)			(17,350,000)
Less Non Spendable	(7,810,315)	(218,000)			(218,000)
Less Committed	(5,000,000)	(1,869,726)			(1,869,726)
Ending Funding Balance - Unassigned	\$472,196,857	\$294,468,228	\$294,457,853	\$3,292,818	\$592,218,899
Ending Unreserved Fund Balance as a Percent of Operating Budgeted Expenditures	23%	18%	59%	4%	27%

**Table 4**  
**Austin Independent School District**  
**Combined Statement of Revenue and Expenditures for Major Funds**  
**Historical and Forecast, 8 Year Total**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
<b>Revenues</b>								
5700 Local sources	\$ 1,058,625,655	\$ 1,213,687,401	\$ 1,348,027,905	\$ 1,480,222,033	\$ 1,510,960,179	\$ 1,692,421,682	\$ 1,787,430,824	\$ 1,844,381,046
5800 State sources	56,575,323	86,838,740	71,769,722	93,049,842	60,148,205	77,747,800	59,055,477	55,206,335
5900 Federal sources	116,420,090	112,545,539	114,252,389	125,924,276	120,851,156	111,043,602	111,043,602	111,043,602
Total revenue	\$ 1,231,621,068	\$ 1,413,071,680	\$ 1,534,050,016	\$ 1,699,196,151	\$ 1,691,959,540	\$ 1,881,213,084	\$ 1,957,529,903	\$ 2,010,630,983
<b>Expenditures</b>								
6100 Payroll costs	\$ 636,274,000	\$ 719,628,222	\$ 733,091,978	\$ 726,167,652	\$ 774,258,838	\$ 741,552,054	\$ 745,563,948	\$ 759,543,175
6200 Professional and Contracted Services	332,722,806	485,680,335	618,939,194	757,215,724	710,749,591	983,539,324	1,077,208,148	1,096,407,598
6300 Supplies and Materials	65,690,029	65,304,577	71,803,752	77,651,060	67,061,817	59,670,676	56,713,095	57,847,871
6400 Other Operating Costs	11,658,581	15,273,073	18,299,371	21,022,214	19,783,615	15,957,593	15,537,501	16,740,859
6500 Debt Service	19,194,478	112,780,873	108,669,008	113,416,117	152,075,588	157,402,890	166,323,383	172,976,318
6600 Capital Outlay	69,401,085	80,623,782	118,785,097	142,868,632	472,622,414	224,936,209	68,927,425	68,947,344
Total Expenditures	\$ 1,134,940,979	\$ 1,479,290,862	\$ 1,669,588,401	\$ 1,838,341,399	\$ 2,196,551,863	\$ 2,183,058,746	\$ 2,130,273,500	\$ 2,172,463,166
Net Revenue Over (Under)	\$ 96,680,089	\$ (66,219,182)	\$ (135,538,384)	\$ (139,145,248)	\$ (504,592,323)	\$ (301,845,662)	\$ (172,743,597)	\$ (161,832,183)
<b>Other Sources (Uses)</b>								
7900 Other Resources	\$ 24,098,584	\$ 1,004,501,310	\$ 43,552,903	\$ 712,715,448	\$ 501,917,256	\$ 233,051,000	\$ 70,051,000	\$ 70,051,000
8900 Other Uses	(10,000,000)	(643,829,234)	(26,000,000)	(365,000,000)	(303,133)	(300,000)	(300,000)	(300,000)
Net Sources over (under)	\$ 14,098,584	\$ 360,672,076	\$ 17,552,903	\$ 347,715,448	\$ 501,614,123	\$ 232,751,000	\$ 69,751,000	\$ 69,751,000
Net revenue/sources over (under)	\$ 110,778,673	\$ 294,452,894	\$ (117,985,481)	\$ 208,570,200	\$ (2,978,200)	\$ (69,094,662)	\$ (102,992,597)	\$ (92,081,183)
Estimated unspent balances at year end								
Beginning Fund Balance (Estimated)	\$ 236,604,629	\$ 347,383,302	\$ 641,836,196	\$ 523,850,715	\$ 732,420,915	\$ 729,442,715	\$ 729,442,715	\$ 660,348,053
Ending Fund Balance (Estimated)	\$ 347,383,302	\$ 641,836,196	\$ 523,850,715	\$ 732,420,915	\$ 729,442,715	\$ 660,348,053	\$ 626,450,118	\$ 568,266,869



**Table 5**  
**Austin Independent School District**  
**Governmental Funds**

Statement of Revenues, Expenditures and Changes in Fund Balance  
For School Year FY2020 with Comparative Data for Prior Year

		FY2019 Governmental Adopted Total	General Fund	Food Service Fund	Debt Service Fund	FY2020 Total
<b>Revenues</b>						
5700	Local Sources	\$ 1,448,412,434	\$ 1,346,326,551	\$ 6,500,322	\$ 151,129,887	\$ 1,503,956,760
5800	State Sources	\$ 79,551,597	\$ 53,003,972	\$ 1,209,216	\$ 485,436	\$ 54,698,624
5900	Federal Sources	\$ 56,785,578	\$ 23,814,409	\$ 33,189,430		\$ 57,003,839
	Combined Fund Revenue Total	<u>\$ 1,584,749,609</u>	<u>\$ 1,423,144,932</u>	<u>\$ 40,898,968</u>	<u>\$ 151,615,323</u>	<u>\$ 1,615,659,223</u>
<b>Expenditures</b>						
11	Instruction	\$ 435,275,290	\$ 462,764,593			\$ 462,764,593
12	Instructional Resources & Media Services	\$ 11,123,240	\$ 11,224,259			\$ 11,224,259
13	Curriculum & Staff Development	\$ 13,330,684	\$ 15,632,488			\$ 15,632,488
21	Instructional Administration	\$ 15,006,870	\$ 13,719,790			\$ 13,719,790
23	School Administration	\$ 51,778,895	\$ 53,537,813			\$ 53,537,813
31	Guidance & Counseling Services	\$ 25,266,280	\$ 26,951,016			\$ 26,951,016
32	Attendance & Social Work Services	\$ 5,031,484	\$ 5,364,523			\$ 5,364,523
33	Health Services	\$ 8,844,231	\$ 10,866,412			\$ 10,866,412
34	Pupil Transportation	\$ 32,142,299	\$ 32,465,867			\$ 32,465,867
35	Food Services	\$ 40,986,188		\$ 40,793,680		\$ 40,793,680
36	Co-Curricular Activities	\$ 15,594,747	\$ 14,662,064			\$ 14,662,064
41	General Administration	\$ 22,528,240	\$ 23,575,479			\$ 23,575,479
51	Plant Maintenance	\$ 85,299,286	\$ 86,940,019			\$ 86,940,019
52	Security & Monitoring Services	\$ 13,171,799	\$ 13,917,278			\$ 13,917,278
53	Data Processing Services	\$ 21,477,386	\$ 22,411,351			\$ 22,411,351
61	Community Services	\$ 7,338,355	\$ 7,951,896			\$ 7,951,896
71	Debt Services	\$ 128,668,970	\$ 394,911		\$ 151,615,323	\$ 152,010,234
72	Long Term Debt Interest	\$ -	\$ 65,354			\$ 65,354
81	Facilities Acquisition & Construction	\$ 109,202	\$ 15,000			\$ 15,000
91	Contracted Instructional Svcs-Public Schools	\$ 669,599,162	\$ 612,166,160			\$ 612,166,160
93	Payments-Shared Services Arrangements	\$ 4,080,590	\$ 4,124,678			\$ 4,124,678
99	Other Intergovernmental Charges	\$ 7,352,061	\$ 7,225,336			\$ 7,225,336
	Combined Fund Expenditure Total	<u>\$ 1,614,005,259</u>	<u>\$ 1,425,976,287</u>	<u>\$ 40,793,680</u>	<u>\$ 151,615,323</u>	<u>\$ 1,618,385,290</u>
	Excess (Deficiency) of Revenues Over Expenditures	\$ (29,255,650)	\$ (2,831,355)	\$ 105,288	\$ -	\$ (2,726,067)
<b>Other Financing Sources (Uses)</b>						
7900	Other Resources	\$ 51,000	\$ 51,000	\$ -	\$ -	\$ 51,000
8900	Other Uses	\$ (300,000)	\$ (303,133)	\$ -	\$ -	\$ (303,133)
	Total Other Financing Sources (Uses)	<u>\$ 351,000</u>	<u>\$ (252,133)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (252,133)</u>
	Projected Hiring Lag and Unspent at year end	\$ 8,000,000				
	Net Change in Fund Balances	\$ (20,904,650)	\$ (3,083,488)	\$ 105,288	\$ -	\$ (2,978,200)
3600	Fund Balance - July 1 (Beginning)	<u>\$ 405,490,831</u>	<u>\$ 262,856,113</u>	<u>\$ 6,795,152</u>	<u>\$ 47,232,889</u>	<u>\$ 316,884,154</u>
3600	Fund Balance - June 30 (Ending)	<u>\$ 383,986,181</u>	<u>\$ 259,772,625</u>	<u>\$ 6,900,440</u>	<u>\$ 47,232,889</u>	<u>\$ 313,905,954</u>
	Categories of Ending Fund Balance:					
	Assigned	\$ 16,418,831	\$ 17,350,000			\$ 17,350,000
	Non Spendable	\$ 229,374	\$ 218,000			\$ 218,000
	Committed	\$ -	\$ 1,869,726			\$ 1,869,726
	Unassigned	<u>\$ 367,337,976</u>	<u>\$ 240,334,899</u>	<u>\$ 6,900,440</u>	<u>\$ 47,232,889</u>	<u>\$ 294,468,228</u>
	% Unassigned/Expenditure (Chapter 41 Included)	22.8%	16.9%	16.9%	31.2%	18.2%
	% Unassigned/Expenditure (Chapter 41 Excluded)	38.9%	29.5%	16.9%	31.2%	29.3%



**Table 6**  
**Austin Independent School District**  
**General Funds**

FY2020 with Comparative Data for Prior Years  
Combined Statement of Revenues, Expenditures by Function, and Changes in Fund Balance

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted	FY2020 Adopted
<b>Revenues</b>					
5700 Local Sources	\$ 935,923,424	\$ 1,082,629,084	\$ 1,200,563,957	\$ 1,313,219,564	\$ 1,346,326,551
5800 State Sources	50,329,570	78,582,376	63,602,481	78,388,199	53,003,972
5900 Federal Sources	26,554,292	28,152,045	30,011,373	24,202,574	23,814,409
Total Revenues	<u>\$ 1,012,807,286</u>	<u>\$ 1,189,363,505</u>	<u>\$ 1,294,177,811</u>	<u>\$ 1,415,810,337</u>	<u>\$ 1,423,144,932</u>
<b>Expenditures by Function</b>					
<b>Current</b>					
11 Instruction	\$ 389,399,804	\$ 426,328,039	\$ 426,632,434	\$ 435,275,290	\$ 462,764,593
12 Instructional Resources & Media Services	9,543,853	10,671,364	10,521,797	11,123,240	11,224,259
13 Curriculum & Staff Development	9,035,047	12,885,879	13,739,123	13,330,684	15,632,488
21 Instructional Administration	10,941,590	17,179,903	14,652,145	15,006,870	13,719,790
23 School Administration	43,574,984	52,697,746	52,590,423	51,778,895	53,537,813
31 Guidance & Counseling Services	20,177,938	23,453,859	24,083,182	25,266,280	26,951,016
32 Attendance & Social Work Services	4,614,858	5,523,828	5,025,371	5,031,484	5,364,523
33 Health Services	6,225,201	5,490,324	8,801,056	8,844,231	10,866,412
34 Pupil Transportation	28,318,982	33,423,782	35,141,216	32,142,299	32,465,867
35 Food Services			664,893		
36 Co-Curricular Activities	14,274,409	13,868,764	18,979,211	15,594,747	14,662,064
41 General Administration	15,309,497	20,820,960	22,586,230	22,528,240	23,575,479
51 Plant Maintenance	69,700,769	91,396,375	82,984,069	85,299,286	86,940,019
52 Security & Monitoring Services	9,183,864	11,026,398	11,424,067	13,171,799	13,917,278
53 Data Processing Services	16,751,523	21,548,092	23,061,640	21,477,386	22,411,351
61 Community Services	4,404,619	6,152,649	8,077,798	7,338,355	7,951,896
71 Debt Services	372,020	481,862	406,968	478,147	394,911
72 Long Term Debt Interest			89,061		65,354
81 Facilities Acquisition & Construction	1,957,830	7,254,841	1,485,313	109,202	15,000
91 Chapter 41 Recapture	266,073,630	403,324,244	540,290,792	669,599,162	612,166,160
93 Payments-Shared Services Arrangements	2,701,947	2,582,967	3,725,319	4,080,590	4,124,678
99 Other Intergovernmental Charges	5,721,415	5,976,970	6,493,648	7,352,061	7,225,336
Total Expenditures	<u>\$ 928,283,780</u>	<u>\$ 1,172,088,846</u>	<u>\$ 1,311,455,756</u>	<u>\$ 1,444,828,248</u>	<u>\$ 1,425,976,287</u>
Excess (Deficiency) of Revenues Over Expenditures	84,523,506	17,274,659	(17,277,945)	(29,017,911)	(2,831,355)
<b>Other Financing Sources (Uses)</b>					
7900 Other Resources	\$ 20,584	\$ 54,642	\$ 137,448	\$ 51,000	\$ 51,000
8900 Other Uses	(10,000,000)	(8,006,898)	-	(300,000)	(303,133)
Total Other Financing Sources (Uses)	(9,979,416)	(7,952,256)	137,448	(249,000)	(252,133)
Net Change in Fund Balances	<u>74,544,090</u>	<u>9,322,403</u>	<u>(17,140,497)</u>	<u>(29,266,911)</u>	<u>(3,083,488)</u>
Fund Balances - Beginning					
Projected unspent balances at year end	217,722,928	292,267,018	301,589,421	284,448,924	255,182,013
Adjustment from Adopted to Amended	-	-	-	-	-
Fund Balances - Ending	292,267,018	301,589,421	284,448,924	255,182,013	252,098,525
Ending Fund Balance as a Percent of Operating Expenditures (excluding Chapter 41)	44.1%	39.2%	36.9%	32.9%	31.0%

**Food Service Fund**

The Food Service budget encompasses year-round meal and snack services to students. During the regular school term, the district's food service staff prepares and serves approximately 23,000 breakfasts, 39,000 lunches and 4,000 after school snacks and meals, almost 12 million annually, at over 130 locations

throughout the district. The Food Service Department also operates a significant summer meals program, which services the numerous academic-related programs that operate during June and July.

As required by the United States Department of Agriculture (USDA), it is projected the district will increase meal prices by \$0.10 in FY2020 to meet the USDA meal price equity requirement.

**Table 7**  
**Austin Independent School District**  
**Food Service Fund**

FY2020 with Comparative Data for Prior Years  
Combined Statement of Revenues, Expenditures by Function, and Changes in Fund Balance

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted	FY2020 Adopted
<b>5700 LOCAL REVENUE SOURCES</b>					
5742 Earnings from Investments	\$ 9,472	\$ 29,051	\$ 87,300	\$ 15,000	\$ 87,300
5744 Gifts and Bequests	-	7,292	10,500		10,500
5749 Other Rev from Local Srcs	6,496	845	26	29,907	7,415
5751 Paid Food and Beverage	6,977,382	7,904,257	7,754,181	7,941,606	6,395,107
<b>TOTAL</b>	<b>\$ 6,993,350</b>	<b>\$ 7,941,445</b>	<b>\$ 7,852,007</b>	<b>\$ 7,986,513</b>	<b>\$ 6,500,322</b>
<b>5800 STATE REVENUE SOURCES</b>					
5829 Other Rev from T.E.A.	\$ 214,205	\$ 206,881	\$ 200,400	\$ 214,205	\$ 200,400
5831 TRS on Behalf Payment	908,677	1,553,609	1,008,816	949,193	1,008,816
<b>TOTAL</b>	<b>\$ 1,122,882</b>	<b>\$ 1,760,490</b>	<b>\$ 1,209,216</b>	<b>\$ 1,163,398</b>	<b>\$ 1,209,216</b>
<b>5900 FEDERAL REVENUE SOURCES</b>					
5916 Federal Indirect Costs	\$ (1,060,142)	\$ (1,260,414)	\$ (604,296)	\$ (1,120,157)	\$ (604,296)
5921 School Breakfast Program	6,093,176	7,532,451	7,239,298	9,007,634	9,257,808
5922 National School Lunch Program	20,055,816	19,837,830	18,180,059	19,688,314	20,458,753
5923 USDA Donated Commodities	827,526	877,892	1,608,895	1,152,507	1,038,219
5927 After School Snacks Programs	225,674	158,526	88,718	97,581	97,330
5939 Federal Fm Other TX Agencies	1,736,447	2,743,488	2,870,955	2,772,659	2,941,616
Direct Federal	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 27,878,497</b>	<b>\$ 29,889,773</b>	<b>\$ 29,383,629</b>	<b>\$ 31,598,538</b>	<b>\$ 33,189,430</b>
<b>FOOD SERVICES FUND REVENUE TOTAL</b>	<b>\$ 35,994,729</b>	<b>\$ 39,591,708</b>	<b>\$ 38,444,852</b>	<b>\$ 40,748,449</b>	<b>\$ 40,898,968</b>
<b>EXPENDITURES</b>					
<b>35 Food Services</b>					
6100 Payroll Costs	\$ 19,537,962	\$ 23,144,652	\$ 22,313,506	\$ 22,672,989	\$ 23,391,467
6200 Professional & Contracted Svcs.	578,784	599,328	534,598	410,374	563,584
6300 Supplies & Materials	15,082,881	16,460,065	15,808,321	17,550,103	16,486,799
6400 Other Operating Expenses	15,021	22,529	21,218	24,505	53,613
6600 Capital Outlay	135,418	12,058	108,405	328,217	298,217
<b>TOTAL</b>	<b>\$ 35,350,066</b>	<b>\$ 40,238,632</b>	<b>\$ 38,786,048</b>	<b>\$ 40,986,188</b>	<b>\$ 40,793,680</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,350,066</b>	<b>\$ 40,238,632</b>	<b>\$ 38,786,048</b>	<b>\$ 40,986,188</b>	<b>\$ 40,793,680</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
7900 Other Resources	\$ -	\$ -	\$ -	\$ -	\$ -
8900 Other Uses	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET SOURCES OVER (UNDER)</b>	<b>\$ 644,663</b>	<b>\$ (646,926)</b>	<b>\$ (341,196)</b>	<b>\$ (237,739)</b>	<b>\$ 105,288</b>
Fund Balances - Beginning	\$ 5,237,928	\$ 5,882,591	\$ 5,235,665	\$ 4,894,469	\$ 4,656,730
Fund Balances - Ending	\$ 5,882,591	\$ 5,235,665	\$ 4,894,469	\$ 4,656,730	\$ 4,762,018

\*FY2016 was a 10 month year

## Debt Service Fund

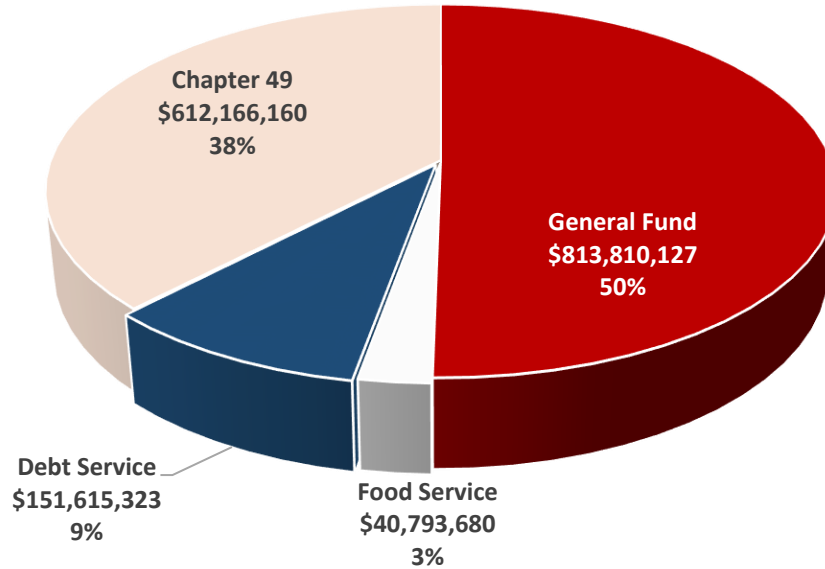
The Debt Service fund includes the annual payments for commercial paper and the fixed-rate debt. It is supported with revenue from the I&S tax rate, which is not subject to recapture. The debt service tax rate is projected to remain flat from the FY2019 level of \$0.113 per \$100 of taxable value in FY2020. In FY2014, the I&S tax rate was \$0.163 per \$100 of taxable value. The following table depicts the debt service rate at status quo; any change in the debt service change rate would also change the below information.

**Table 8**  
**Austin Independent School District**  
**Debt Service Funds**

FY2020 with Comparative Data for Prior Years  
Combined Statement of Revenues, Expenditures by Function, and Changes in Fund Balance

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted	FY2020 Adopted
<b>5700 LOCAL REVENUE SOURCES</b>					
5711 Taxes-Current Year	\$ 105,018,132	\$ 110,755,716	\$ 123,261,924	\$ 124,828,166	\$ 148,289,401
5712 Taxes- Prior Years	220,010	(172,752)	(132,638)	342,332	263,361
5719 Penalty & Interest	405,855	486,141	466,176	535,859	577,125
5742 Earnings from Investments	604,495	923,995	1,737,310	1,500,000	2,000,000
<b>TOTAL</b>	<b>\$ 106,248,492</b>	<b>\$ 111,993,100</b>	<b>\$ 125,332,772</b>	<b>\$ 127,206,357</b>	<b>\$ 151,129,887</b>
<b>5800 STATE REVENUE SOURCES</b>					
5829 Other Rev from T.E.A.	\$ 1,502,682	\$ 1,020,322	\$ 592,081	\$ -	\$ 485,436
<b>TOTAL</b>	<b>\$ 1,502,682</b>	<b>\$ 1,020,322</b>	<b>\$ 592,081</b>	<b>\$ -</b>	<b>\$ 485,436</b>
<b>5900 FEDERAL REVENUE SOURCES</b>					
5946 Building America Bond Subsidy	\$ 458,761	\$ 917,030	\$ 918,015	\$ 984,466	\$ -
<b>TOTAL</b>	<b>\$ 458,761</b>	<b>\$ 917,030</b>	<b>\$ 918,015</b>	<b>\$ 984,466</b>	<b>\$ -</b>
<b>DEBT SERVICE FUND REVENUE TOTAL</b>	<b>\$ 108,209,935</b>	<b>\$ 113,930,452</b>	<b>\$ 126,842,868</b>	<b>\$ 128,190,823</b>	<b>\$ 151,615,323</b>
<b>EXPENDITURES</b>					
<b>71 Debt Service</b>					
6511 Bond Principal	\$ 152,633	\$ 71,025,285	\$ 65,497,633	\$ 82,073,533	\$ 97,508,407
6521 Bond Interest	17,954,057	37,128,113	42,675,346	43,367,290	51,356,916
6499 Misc Operating Expenses	16,795	-	-	-	-
6599 Other Debt Serv Fees	585,126	4,145,613	570,424	2,750,000	2,750,000
<b>TOTAL</b>	<b>\$ 18,708,611</b>	<b>\$ 112,299,011</b>	<b>\$ 108,743,403</b>	<b>\$ 128,190,823</b>	<b>\$ 151,615,323</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,708,611</b>	<b>\$ 112,299,011</b>	<b>\$ 108,743,403</b>	<b>\$ 128,190,823</b>	<b>\$ 151,615,323</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
7911 Sale of Bonds	\$ 24,078,000	\$ 543,205,000	\$ -	\$ -	\$ -
7916 Premium/Discount on Bonds	-	96,241,668	-	-	-
8911 Transfers Out	(24,078,000)	(365,000,000)	(26,000,000)	-	-
8949 Other Uses	-	(270,822,336)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 3,624,332</b>	<b>\$ (26,000,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET SOURCES OVER (UNDER)</b>	<b>\$ 89,501,324</b>	<b>\$ 5,255,773</b>	<b>\$ (7,900,535)</b>	<b>\$ -</b>	<b>\$ -</b>
Accounting Update from Adopted to Amended					
Fund Balances- September 1 (Beginning)	\$ 48,169,615	\$ 137,670,940	\$ 142,926,713	\$ 135,026,178	\$ 135,026,178
Fund Balances - August 31 (Ending)	<b>\$ 137,670,940</b>	<b>\$ 142,926,713</b>	<b>\$ 135,026,178</b>	<b>\$ 135,026,178</b>	<b>\$ 135,026,178</b>

**Table 9**  
**Austin Independent School District**  
 Expenditure Budget for Three Primary Funds and Chapter 49 Payments  
 FY2020 Adopted Budget



	Chapter 49 Payments
FY2002	91,358,918
FY2003	139,493,155
FY2004	153,221,383
FY2005	131,025,213
FY2006	130,735,634
FY2007	131,870,422
FY2008	117,425,738
FY2009	177,664,513
FY2010	111,937,679
FY2011	123,774,675
FY2012	124,582,632
FY2013	120,069,626
FY2014	123,694,773
FY2015	181,118,956
FY2016	266,073,630
FY2017	403,324,244
FY2018	540,290,792
FY2019 (Adopted)	669,599,162
FY2020 (Projected)	612,166,160
FY2021 (Projected)	637,750,091
FY2022 (Projected)	688,770,098

The General Fund constitutes the largest portion of the Governmental Funds, representing \$813.8 million or 50 percent. Recapture, or Chapter 49, constitutes the next largest share at \$612.2 million or 38 percent. The Debt Service Fund represents 9 percent and the Food Service Fund represents 3 percent of the Governmental Funds.

**WHAT IS Chapter 49 – Options for Local Revenue Levels in Excess of Entitlement (Recapture)?**

Recapture is a function of Chapter 49 of the Texas Education Code, which equalizes educational spending across school districts that have varying amounts of property wealth.

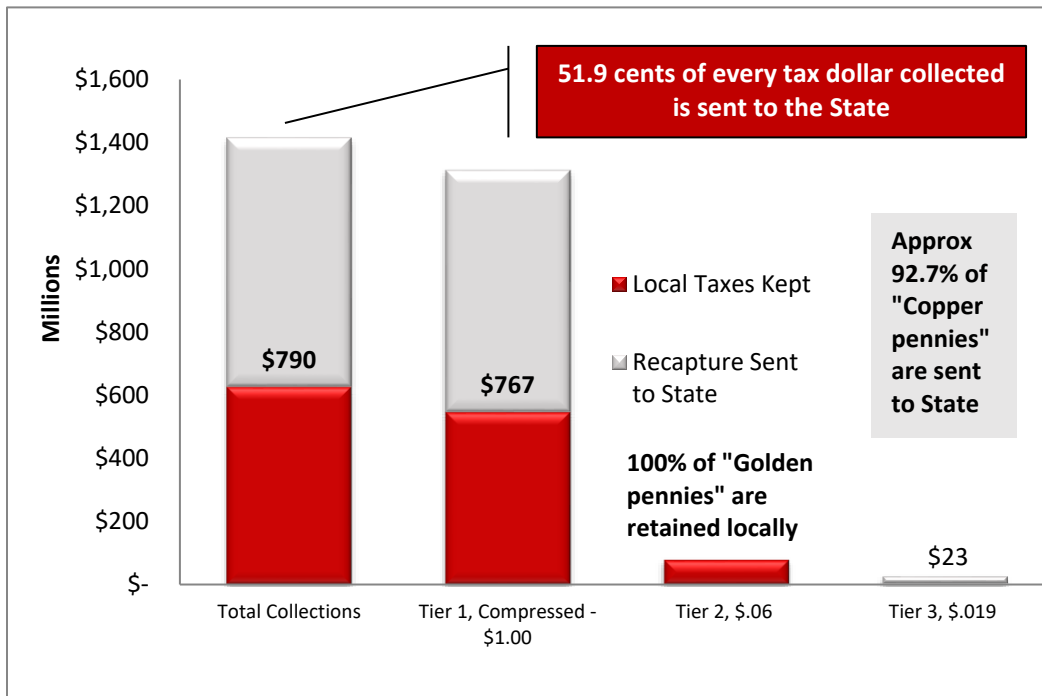
The Chapter 49 provision recaptures local tax dollars from “property-rich” districts and redistributes the funds to “property poor” districts. Under this law, “golden pennies” represent the 6 cents that property rich school districts, like AISD, are allowed to retain in revenue above the one-dollar tax that is assessed on all taxable property values. Any revenue collected on property taxes above these 6 cents is subject to recapture by the state.

House Bill (HB) 3, passed in the recent legislative session, made substantial changes to the District's recapture (Chapter 49) payment. Under HB 3, districts must reduce local revenue in excess of entitlement Texas Education Code, Chapter 49.

In FY2020, nearly 46 percent of all local revenue collected from property taxes will be subject to recapture. In FY2020, AISD anticipates the district will submit \$612.2 million to the state in recapture funds. From FY2002 to FY2020, AISD will have paid the state of Texas more than \$4.0 billion in recapture payments.

**Table 10**  
**Austin Independent School District**

Impact of Recapture on Tax Collections - FY2020 Adopted Budget



**Budget Challenges**

**Limited Resource Capacity to Support a Diverse Student Population**

It is projected AISD will serve almost 78,400 students in FY2019-20. After many years of enrollment growth, in FY2012-13 the district began to experience a decline in student enrollment. Overall, the student population in the district is expected to decrease in the years to come. The decline has been driven by lower birth rates in the area, affordability, movement of student populations within and out of the district and a shift in demographics which indicate fewer families with school aged children living in the City of Austin. The district projects enrollment to decline by approximately 1,682 students from the FY2018-19 Adopted Budget to the FY2019-20 Adopted Budget.

Over the past decade, the demographics of the district have changed. Our district celebrates its diversity, and we are committed to offering all students an excellent education. But additional resources are needed to support a diverse student population in which:

- Over 5 out of 10 children in AISD are from economically disadvantaged homes.
- For almost one in three (28.2%), English is not the first language.
- There are 90+ languages spoken throughout the district.
- One in 10 children is classified as having a learning (or other) disability.

**Higher Accountability Standards-Less Resources**

School districts face an ongoing challenge of implementing funding reductions while meeting rising academic expectations. Under HB 5, which are newer graduation standards mandated by the state, students will have one diploma plan with one of five endorsements. Without additional funding resources, requirements like this will put financial pressure on the district’s resources over the next several years. The following link provides the most recent report on school mandates: <https://www.tasb.org/Legislative/documents/170120Mandates.aspx>

## **2017 Bond**

After the adoption of the 2017 update to the Facility Master Plan (FMP), on November 7, 2017, an overwhelming majority of Austin voters—72 percent—passed the AISD 2017 Bond for \$1.05 billion to bring about 21st-century learning spaces without increasing the tax rate. Not only does this bond provide updated learning spaces, but also includes other districtwide improvements such as new buses and districtwide security camera replacements to insure student safety. More details about the bond can be found at <https://www.austinisd.org/bond>.

## **Facilities and Bond Planning Advisory Committee (FABPAC)**

Austin ISD has embarked on the modernization of its school facilities, commencing with the 2017 Bond Program. The community-based Facilities and Bond Planning Advisory Committee (FABPAC) developed a 25-year timeline and recommendations that led to the 2017 Bond Program. The committee continues its commitment to conduct an inclusive and broad engagement process with the FMP 2019 Update. This and future updates to the FMP will be used as the baseline for detailed planning for future bond elections.

## **Charge of the Facilities and Bond Planning Advisory Committee (from Board-approved bylaws)**

The Board of Trustees appoints citizens to the Facilities and Bond Planning Advisory Committee (FABPAC) to evaluate capital improvement needs of the district and to provide recommendations to the Board of Trustees on long-range facilities planning; amendments to the Facility Master Plan; and the scope of work and timing of future bond programs.

In developing its recommendations, the Committee shall consider all information provided by the district administration. In its deliberations, the Committee considers the comprehensive needs of the district including, but not limited to:

- Facility Equity – A global assessment of the equity of facilities among district campuses.
- Student population projections – Annual projections by the district’s demographer of the number of students living in each school’s attendance area.
- Impact to maintenance and operations costs – How changes in current instructional programming or facilities would impact the local maintenance and operations budget.
- Strategic priorities – Priorities that are articulated in the district’s Strategic Plan.
- Student transportation – A needs assessment of the district’s transportation fleet that considers the age and condition of the fleet.
- Technology – Technology for instructional and administrative uses is funded through bond programs. The Technology Officer for Learning and Systems will be responsible for developing recommendations for the committee’s consideration.
- Current and Planned Academic Programming – An assessment of necessary facility changes based on current and planned academic programming to support the District’s long-term goals, including the AISD Strategic Plan, as well as annual Board priorities.
- The district’s real estate portfolio – A description of the property and land owned by the district.
- Educational Suitability Assessment – An assessment of a facility to evaluate how well the campus is physically equipped to deliver the instructional program.
- Facility Condition Index (FCI) – An indicator of a facility’s condition obtained by dividing the repair costs by the replacement cost of the same building.
- Facility Condition Assessment – An evaluation of a school facility that identifies current site and building system deficiencies.
- Individual Campus Plans – A campus-based planning process through which the FABPAC engages all Campus Advisory Councils (CACs) to identify facility needs for the individual school programming and signature vertical team programming for consideration by the FABPAC for possible inclusion in a future bond program.
- Educational Specifications – A document that describes the current standards for program areas, equipment needs, technology needs, square footage, and other considerations for a new or

modernized school. This document is used to compare existing school facilities and identify areas that vary from current standards to identify potential future projects.

- Target Utilization Plans (TUPs) – A document developed by campus leadership and approved by district administration that identifies strategies to improve facility utilization at under-enrolled schools by 1) increasing enrollment mostly with students not enrolled in AISD and/or 2) optimizing building use through partnerships by generating revenue to mitigate costs.

For more information on the Facilities and Bond Planning Advisory Committee, please visit our website at <https://www.austinisd.org/advisory-bodies/fabpac>.

### **Facilities Needs**

It is critical for a school district to have safe, environmentally-friendly facilities that have sufficient capacity to support student achievement and success. The state does not fund school facilities. School districts rely on bond funding to serve shifting enrollments, changes in teaching methods and to meet other facilities' needs.

The Facility Master Plan provides a path forward for addressing AISD's facility needs; and ensures that decisions regarding facilities are aligned with district priorities and reflect an efficient and effective application of resources. The Facility Master Plan is a result of the analysis and synthesizing of: data, such as existing facility conditions and population projections; community views on how the district should address facility issues; external and internal drivers, such as the state's school funding, changing high school graduation requirements and emerging academic programming needs; Board Priorities and AISD Strategic Plan; and policies such as CT (LOCAL) Facilities Planning.

With AISD's schools averaging over 50 years in age, the district has developed a facility condition index that quantifies and tracks the physical condition of each facility, and helps guide the repair, restoration, or replacement of buildings. The district uses independently developed enrollment and population projections, which indicate that despite Austin's continued growth, overall student enrollment may continue to decline over the next 10 years. However, there are schools that are currently experiencing overcrowding and are projected to continue to grow. The district analyzes the permanent capacity of schools and compares it to actual enrollments to determine utilization rates.

Please click the following link to learn more about Austin's updated FMP <https://www.austinisd.org/fmp>

### **Technology Initiative**

As AISD educates students for jobs that have not yet been created, the district is intentional in ensuring that technology is an integral element to teaching, student learning, and all district operations. Technology can give access to students and families in new and exciting forms, allowing for connection, collaboration, communication, critical thinking, creativity, and cultural proficiency. These are the power skills of today—and tomorrow.

This approach requires planning and support for teachers and staff to design flexible, technology-infused learning environments which engage students and allow them to research, visualize, create, iterate, and demonstrate mastery in ways we are just beginning to understand. We are in the fourth year of implementation of the Transformative Technology Use Professional Learning Plan.

Key initiatives underway include:

- Maintaining 20,000+ computers for high school students as part of Everyone:1
- Expanding Everyone:1 to 8th grade at middle schools for 2019-20
- Implementing \$13m of grant funding to expand computer and Internet access in middle schools.
- Supporting Transformative Technology and PBL Leadership Pathways
- Presentation systems installation complete in 2020
- Learning Positioning System (BLEND) underway with full access at all campuses and to all parents

- Expanded Principal Dashboards through Forecast5 to inform campus leaders of key student indicators
- A digital shift is underway to reduce the need for printed materials as we move to the new HQ with the intent of storing current documentation in our Document Management System and designing forms with electronic signatures to significantly reduce the need for printing

Technology is often a driver, a catalyst, or an enhancer of innovation. Because of this, we are constantly looking to future trends, signals, and opportunities to best support the district's effort to reinvent the urban education experience. Horizon technologies, such as virtual reality, augmented reality, and makerspace tools such as 3D printers are being demonstrated, tested, and integrated as appropriate. We continue to seek and obtain community partnerships and grant opportunities, while closely monitoring policy and direction changes to key programs.

We have a student culture of children who have learned to consume technology; with all their technological skill residing in the swipe of an index finger. We need to keep them ready to succeed in life by giving them the tools.

### **Social Security**

AISD is one of seventeen Texas school districts participating in two retirement programs: The Federal Social Security system, and the Teacher Retirement System of Texas (TRS) for all regular employees. AISD expects to incur approximately \$37 million for FY2019-20 in employer Social Security taxes. The district's participation in Social Security is not universally popular among teachers. Teachers with more experience tend to view it favorably because of the extra support it provides, while teachers with less experience tend to view it as a negative because it represents a financial offset in their paychecks.

### **The Impact of Recapture**

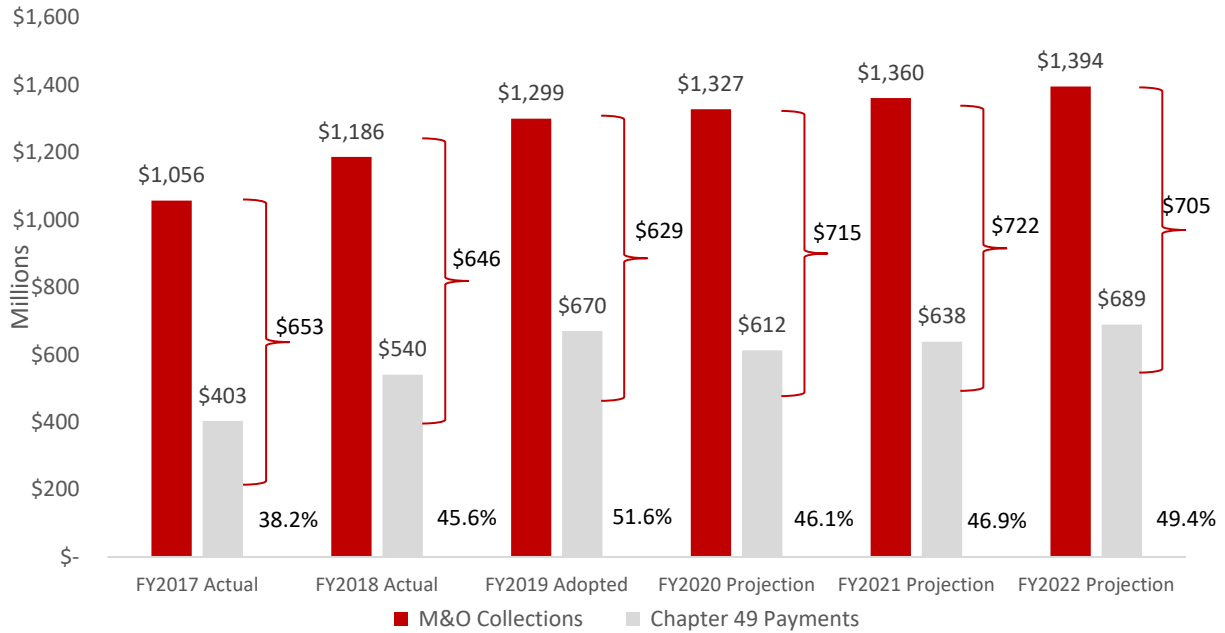
Rising appraisal values come with increases in tax payments for the average homeowner. While there is an assumption that AISD benefits from the increase in revenue from property tax collections, that is not entirely the case. Austin is defined as a recapture district through the Chapter 49 provision under Texas Education Code. Recapture attempts to equalize school district spending by recapturing local tax dollars from "property-rich" districts and redistributing funds to "property-poor" districts.

Among Recapture districts, AISD is the single largest payer of recapture, representing approximately 240 percent of the total \$2.8 billion collected by the state in FY2018-19. Under the state's "recapture" law, the district will be required to send a projected \$612 million to the state in FY2019-20. Even though AISD is considered "property wealthy" under recapture, AISD serves a more diverse student population with costlier educational needs than the typical recapture district. Approximately 50 percent of the students that AISD serves meet the federal definition of poverty and are considered economically disadvantaged, and 28 percent have limited English proficiency.

From FY2005-06 through FY2019-20, AISD will pay the state over \$3.7 billion in recapture payments, all of which comes from tax dollars generated in Austin. In FY2019-20, approximately 45 percent of all local tax revenue collected will be sent to the state under recapture. Therefore, it is important to realize increases to taxpayers' annual property tax bills do not necessarily translate into more revenue for the district, which is represented in the graph below. For more information on the impact of recapture and its effects on Austin ISD students and staff in the following [video](#).



**Table 11**  
**Austin Independent School District**  
**M&O Tax Collections Subject to Recapture (Chapter 49)**



**Enrollment Decline and Strategy**

AISD is strategically investing in four priority areas: literacy, safety and security, customer service and the Target Utilization Plan (TUP) for the FY2019-20 budget. The first three priorities are discussed in Investing in the Vision of Reinventing the Urban Education Experience within the next major section, while we discuss the Target Utilization Plan below as a strategy to address declining enrollment.

A Target Utilization Plan is recommended for school communities to address the pattern of declining enrollment below 75%. The purpose is to encourage and support efficient utilization of school facilities where communities have more real-time information, involvement in and understanding of the status of their schools. This also will allow time to address and assess under-enrollment in a proactive manner. As such, AISD is developing a structured process with milestones and data to support campus’ efforts to grow enrollment and this process will be vetted with District and school leadership. Any campus that is placed on a TUP and that is under-enrolled shall receive priority in Standard Automatic Measures (SAMs) including but not limited to: 1) priority in communication and marketing and 2) resources and support (Board of Trustees’ Amendment). The Target Utilization Plan is a new concept developed during the 2016-17 FMP Update process. Additional schools may be identified for a Target Utilization Plan.

**Human Capital**

Student achievement begins with exemplary teaching. That is why the Austin Independent School District works to recruit, retain and reward great teachers and administrators. We know that the integrity, knowledge, diversity and talent of our employees—our human capital—are our most valuable resources. One of our most important jobs is providing our teachers, principals, administrators and other staff members with the support they need to do their best work, because when they succeed, our students succeed.

Because Austin is one of the most dynamic and competitive marketplaces for talent in Central Texas, our work to recruit, develop and retain top talent has never been more important. Every day, AISD competes with neighboring districts and other urban districts for the best teachers and administrators to serve in

our more than 6,000 classrooms, and we do this in an environment of tightly constrained resources at the local and state levels.

While student performance has continuously improved, AISD employees have shared the burden in the district's budget struggles. They are paying more for health care benefits and their wages have continued to lag even with salary increases. It is becoming more difficult for the district to pay competitive salaries. A recent analysis indicates that AISD teacher salaries rank 5 out of 10 among our neighboring districts in teacher pay, and 9 out of 9 among the top urban district in Texas.

### Teacher Salary Comparison with Local & Urban Districts

<b>Teacher Salary Comparison with Local Districts (Excludes Social Security Tax)</b>						
<b>Rank</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1	Lake Travis	Round Rock	Leander	Leander	Eanes	Hays
2	Eanes	Lake Travis	Eanes	Eanes	Leander	Leander
3	Leander	Eanes	Round Rock	Round Rock	Lake Travis	Round Rock
4	Round Rock	Leander	Lake Travis	Lake Travis	San Marcos	Eanes
5	Dripping Springs	Pflugerville	San Marcos	San Marcos	Hays	<b>Austin</b>
6	Manor	San Marcos	Pflugerville	Pflugerville	Round Rock	Lake Travis
7	Del Valle	Del Valle	<b>Austin</b>	<b>Austin</b>	Manor	Pflugerville
8	<b>Austin</b>	Manor	Hays	Hays	Pflugerville	Del Valle
9	San Marcos	Hays	Manor	Manor	<b>Austin</b>	Dripping Springs
10	Hays	<b>Austin</b>	Del Valle	Del Valle	Del Valle	Manor

<b>Teacher Salary Comparison with Urban Districts (Excludes Social Security Tax)</b>						
<b>Rank</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1	Cypress Fairbanks	Cypress Fairbanks	Cypress Fairbanks	Cypress Fairbanks	Cypress Fairbanks	Cypress Fairbanks
2	Northside (SA)	Fort Worth	Fort Worth	Fort Worth	Fort Worth	Fort Bend
3	Houston	Fort Bend	Fort Bend	Fort Bend	Fort Bend	Fort Worth
4	Dallas	Dallas	Northside (SA)	Northside (SA)	Houston	Dallas
5	Fort Bend	Northside (SA)	Houston	Houston	Northside (SA)	Houston
6	Fort Worth	Houston	San Antonio	Dallas	San Antonio	Northside (SA)
7	El Paso	El Paso	Dallas	San Antonio	El Paso	San Antonio
8	San Antonio	San Antonio	El Paso	El Paso	Dallas	El Paso
9	<b>Austin</b>	<b>Austin</b>	<b>Austin</b>	<b>Austin</b>	<b>Austin</b>	<b>Austin</b>

## Professional Pathways for Teachers (PPfT)

Professional Pathways for Teachers (PPfT) is a Human Capital System that blends four primary components: teacher appraisal, teacher professional development (PD) opportunities, teacher leadership opportunities, and teacher compensation for Austin ISD teachers. The goal of PPfT is to build the capacity of Austin Independent School District (AISD) teachers through a comprehensive system of supports and compensation. Underlying this goal is the core belief that professionalizing teaching and empowering teachers will lead to positive impacts on teacher retention and student achievement.

- Teacher appraisal under PPfT is a multi-measure system that covers three areas: instructional practice (IP), professional growth and responsibilities (PGR), and two measures of student growth: a teacher-level student learning objective (SLO) measure and a campus-level school-wide value-added (SWVA) measure. PPfT appraisal uses three types of appraisal plans that cover all teachers inclusive of those new to the district and teaching on special campuses.
- In 2019-2020, three types of PPfT-specific PD opportunities are offered to teachers: professional development units (PDUs), leadership pathways (LPs), and PD aligned to the PPfT observation rubric. PDUs are an optional 1-year cycle of collaborative action inquiry by small teams of teacher researchers participating in PPfT compensation. LPs are a 2-year cycle of online, face-to-face, and blended learning, application in the classroom, and reflection on the impact on teaching offered to teachers participating in PPfT compensation. The PD aligned to the PPfT observation rubric is offered to teachers through the district's human capital management system to target their growth in specific areas of need.
- A variety of leadership opportunities are currently offered to staff through PPfT. Teachers who have earned their badge in a leadership pathway can earn additional compensation points by serving in a leadership position providing mentoring to teachers currently engaged in a pathway, scoring LP micro-credential submissions, or delivering PD on pathways to teachers. Campus-based staff are also eligible for a stipend-based position in addition to their regular responsibilities to be the campus contact for student learning objectives (SLOs).
- PPfT compensation is base building, which means it adds permanent pay increases to a teacher's regular salary instead of operating within a traditional step-and-lane salary schedule. The compensation framework builds base increases through a cumulative point system in which teachers earn PPfT compensation points each year from a year of service, their PPfT appraisal rating, and optional participation in PPfT PD opportunities.

The PPfT Human Capital System is based on a multi-year analysis of the lessons learned from REACH and a PPfT pilot process; recommendations from teachers, principals, district personnel, and Education Austin team members; as well as best practices in evaluation from across the nation. Through a system of feedback and reflection, PPfT also includes differentiated compensation and teacher choice in their pathways for professional growth rooted in key district initiatives and commitments.

PPfT is designed to suit the needs and aspirations of teachers while also valuing high-quality teaching, application of and reflection upon new learning and strategies in the classroom, professional growth, and ultimately, improved student outcomes. For more information on PPfT, please visit: <https://www.austinisd.org/tad/ppft>

# Facts about Austin Independent School District

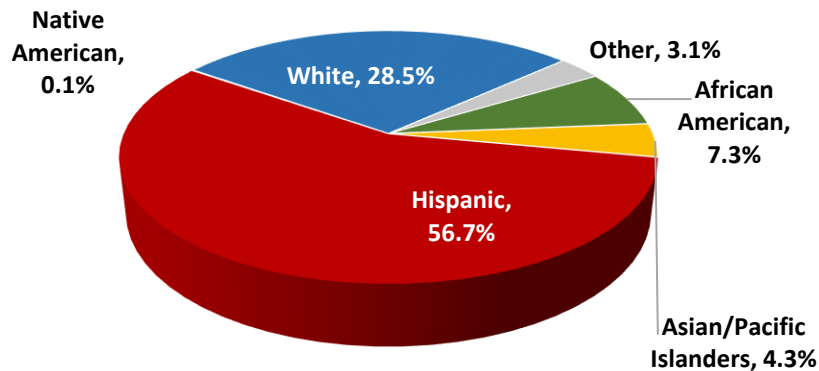
Austin ISD is the sixth largest school district in Texas and the top 40 largest districts in the United States. It serves the City of Austin, Texas, which has a estimated population of 964,254; the Austin-Round Rock Metropolitan Statistical Area (MSA) has a population of over 2.2 million people and continues to grow. At the seat of government for the State of Texas, Austin has become a vibrant, dynamic business, government and educational center. Founded in 1839 as the tiny village of Waterloo, the city has become one of the fastest growing cities in the United States. Austin is also a highly touted educational center, hosting the respected University of Texas, St. Edwards University and a variety of other higher education institutions.

AISD is an independent, public educational agency operating under the applicable laws and regulations in the State of Texas. The district’s organizational hierarchy begins with the students, parents and community members who elect a nine-member Board of Trustees to autonomously govern the district. The Board of Trustees employs the Superintendent, who is the Chief Executive Officer, to manage the day-to-day operations of the district. Under the Superintendent are three chiefs, who oversee various areas of the district’s operations, including academics, campus operations, human resources, facilities and system management, finance, performance evaluation and accountability. The Texas Education Agency provides the district’s education accreditation.

This district will serve a community with a projected student enrollment of 78,400 students for the FY2020 school year. Austin ISD operates 85 elementary schools, 18 middle schools, 17 high schools and 10 special campuses/alternative centers.

**Table 12**  
**Austin Independent School District**  
Student Ethnicity Percentages

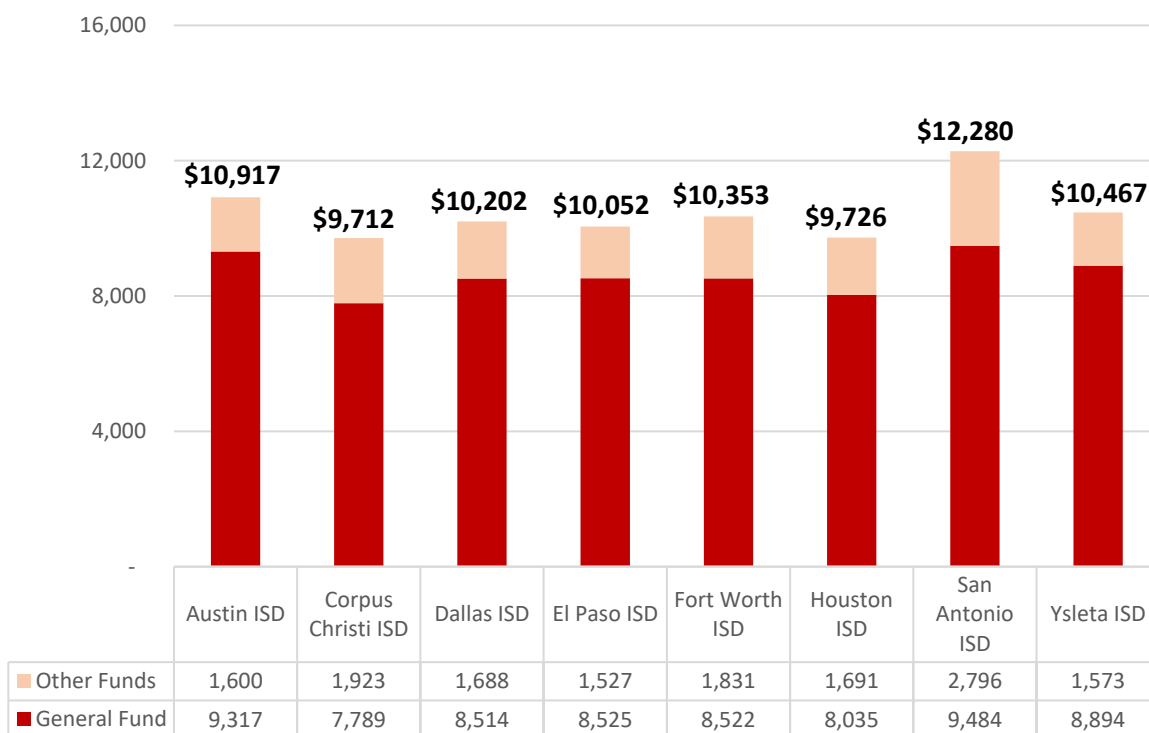
Ethnicity	FY2014	FY2015	FY2016	FY2017	FY2018
African American	8.2%	8.0%	7.8%	7.6%	7.3%
Asian/Pacific Islanders	3.5%	3.8%	3.9%	4.1%	4.3%
Hispanic	60.0%	59.6%	58.8%	58.0%	56.7%
Native American	0.2%	0.2%	0.2%	0.1%	0.1%
White	25.4%	25.8%	26.6%	27.3%	28.5%
Other	2.7%	2.7%	2.7%	2.9%	3.1%



## Our Student Investment When Compared to Our Texas Urban Peers

In FY2017-18, the most recent year for which comparable data is available, Austin ISD spent \$10,917 per pupil, which ranks the second highest among urban school districts in Texas. San Antonio ISD had the highest spending at \$12,280 per pupil. As illustrated in the graph, all eight urban districts spent more than \$9,500 per pupil in FY2017-18. Although AISD’s operating expenditures per pupil are higher than most of its urban peers, the per-pupil spending level reflects the district’s commitment to ensuring that its diverse student population and graduates are prepared to meet the competitive demands of a global economy. Also, AISD is one of the few school districts that contribute to Social Security at a cost of \$37 million annually or \$461 per pupil in FY2017-18.

**Table 13**  
**Austin Independent School District**  
 Operating Expenditures per Pupil FY2018 – Urban Peers



Source: TEA PEIMS Financial Standard Reports

TXSmartSchools.org was built from the Financial Allocation Study of Texas (FAST) program and implements other key components. The TXSmartSchools.org initiative provides a better understanding of district/campus effectiveness and efficiency performances that can assist school administrators in evaluating their results against peers. Parents may find this tool helpful as it allows them to see the quality of their child’s education relative to the cost.

The Apples2Apples comparison tool understands that for schools to improve, a one-size-fits all plan is not necessarily ideal. Instead, it allows the user to get comparable information (i.e. similar situated schools) and perform their analysis or devise best practices based on those comparable districts and what makes them successful. For example, a school district with 80,000 students does not need the same staffing plans as a school district with 2,000 students. Another example would be a campus with a high English Language Learners (ELL) population may not benefit from a campus that does not have any ELL students.

Academic, financial, and demographic data are still used, like in the FAST program, however, the Apples2Apples comparison tool takes it one step further by bringing in more information about student needs.

### Academic Progress Measure + Spending Index = Smart Score

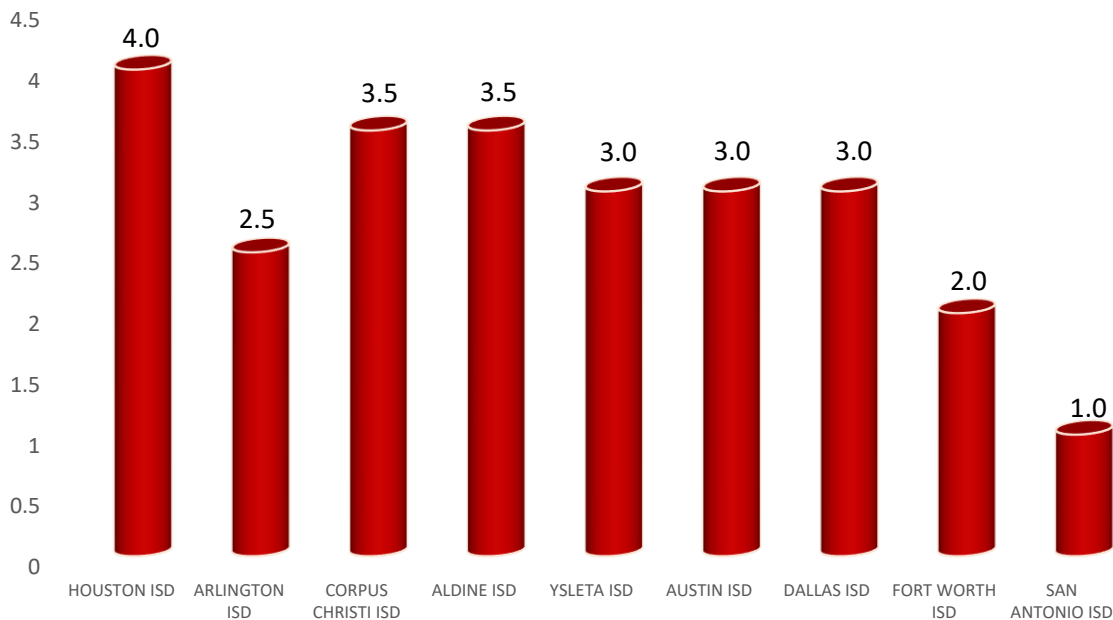
Composite Academic Progress	Spending Index				
	Very High	High	Average	Low	Very Low
■■■■■ 80-99	3 STARS ★★★★☆	3½ STARS ★★★★☆	4 STARS ★★★★☆	4½ STARS ★★★★☆	5 STARS ★★★★☆
■■■■□ 60-79	2½ STARS ★★★★☆	3 STARS ★★★★☆	3½ STARS ★★★★☆	4 STARS ★★★★☆	4½ STARS ★★★★☆
■■■□□ 40-59	2 STARS ★★★☆☆	2½ STARS ★★★★☆	3 STARS ★★★★☆	3½ STARS ★★★★☆	4 STARS ★★★★☆
■■■□□ 20-39	1½ STARS ★★★☆☆	2 STARS ★★★★☆	2½ STARS ★★★★☆	3 STARS ★★★★☆	3½ STARS ★★★★☆
■□□□□ LESS THAN 20	1 STAR ★★☆☆☆	1½ STARS ★★★★☆	2 STARS ★★★★☆	2½ STARS ★★★★☆	3 STARS ★★★★☆

<http://www.txsmartschools.org/about/data.php#stars>

Austin ISD is a very diverse district that faces many challenges. The operating expenditures per pupil continue to be higher compared to peer districts but remains close to the overall 2.80 average Smart Score. AISD’s Composite Academic Progress continues to remain one of the best within the peer group. This ranking captures the district’s understanding that if you are standing still in public education, then you are going backwards. AISD will continue to move forward so our students can progress toward their goals.



**Table 14**  
**Austin Independent School District**  
 FY2018 TXSmartSchools.org Rating Comparison to Urban Peers



	Houston ISD	Arlington ISD	Corpus Christi ISD	Aldine ISD	Ysleta ISD	Austin ISD	Dallas ISD	Fort Worth ISD	San Antonio ISD
2018 Smart Score	4.0	2.5	3.5	3.5	3.0	3.0	3.0	2.0	1.0
Composite Progress Percentile	53	67	60	42	91	65	73	36	12
Spending Index	Very Low	Very High	Average	Low	Very High	High	High	High	Very High

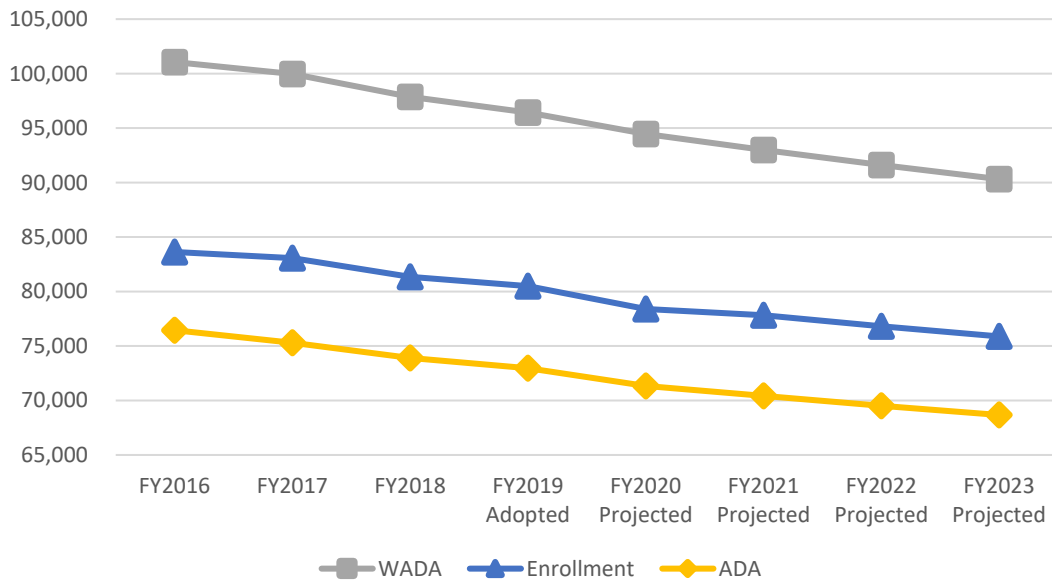
\*Composite Progress Percentile is the Composite Academic Progress Percentile 3-year average  
 Source: <http://txsmartschools.org/results/downloads.php>

**How Attendance Affects State Revenue**

A key factor in generating state revenue to support public education is the district’s number of students in Average Daily Attendance (ADA). In general, increases in ADA mean that the district gets more funding from state and local sources. Closely akin to ADA is WADA (weighted ADA), which adjusts the ADA student count to reflect student and district characteristics, such as the number of students receiving special education services or the size of the school district, for example. Attendance is an important opportunity for the district to increase revenue. It is estimated that the district receives \$5.9 million in revenue for every 1 percent increase in attendance.

The state budget lowered WADA for FY2012 in comparison to FY2013. The legislature achieved this reduction in WADA through a new funding weight called the Regular Program Adjustment Factor (RPAF). The factor was set at 0.9239 for FY2012, 0.98 in FY2013 and later restored to 1.0 in FY2014. For ASATR (Additional State Aid for Tax Reduction or “hold harmless”) districts, there was an additional reduction in state aid achieved by another new funding weight called the Target Revenue Adjustment Factor (TRAF). This factor was set at 0.9235 in FY2013 and increased to 0.9263 in FY2014. The district is projecting a slight decrease in all three attendance measurements from FY2018 to FY2020. The following chart reflects historical and projected enrollment from FY2013 to FY2020 in terms of enrollment at the end of the first six-week period, annualized ADA and WADA.

**Table 15**  
**Austin Independent School District**  
 Historical and Estimated WADA, Enrollment and ADA



**Tax Rates**

There are two types of tax rates set: Maintenance and Operation (M&O), the rate applied to the tax base to support the General Fund Budget, and the Interest & Sinking (I&S) tax rate, the rate applied to the tax base to cover the bonds approved by taxpayers. Increases to the M&O tax rate are subject to recapture while I&S tax rate increases are not. The table below illustrates the structure of the tax rates. The current FY2020 Adopted Budget assumes a decrease from \$1.079/\$100 of taxable value to \$1.009/\$100 taxable value in the M&O tax rate. The debt service tax rate is projected to remain flat at \$0.113 per \$100 of taxable value from FY2019 to FY2020. In FY2014, the I&S tax rate was \$0.163 per \$100 of taxable value.

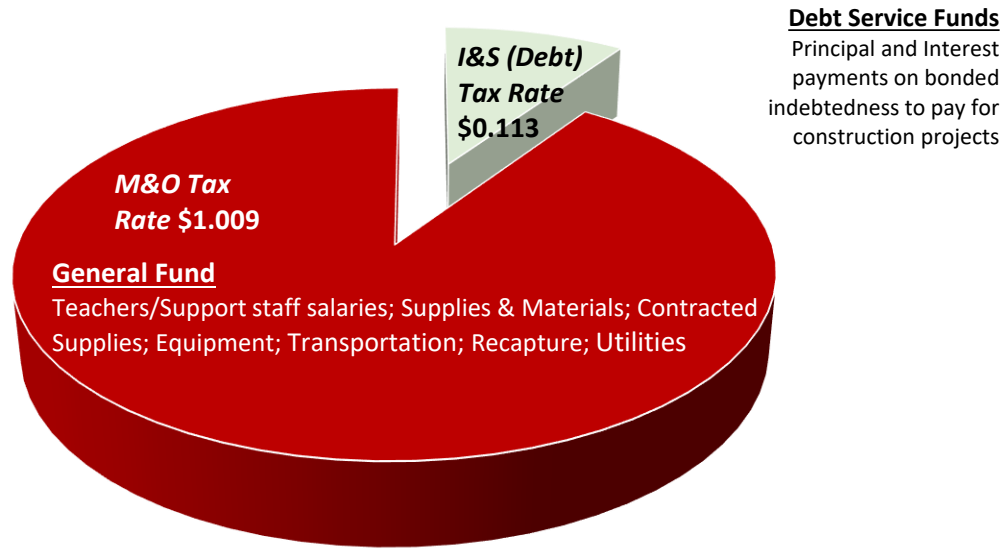




**Table 16**  
**Austin Independent School District**

FY2020 Adopted Budget Expenditures & Tax Rate for M&O and I&S  
Includes Recapture

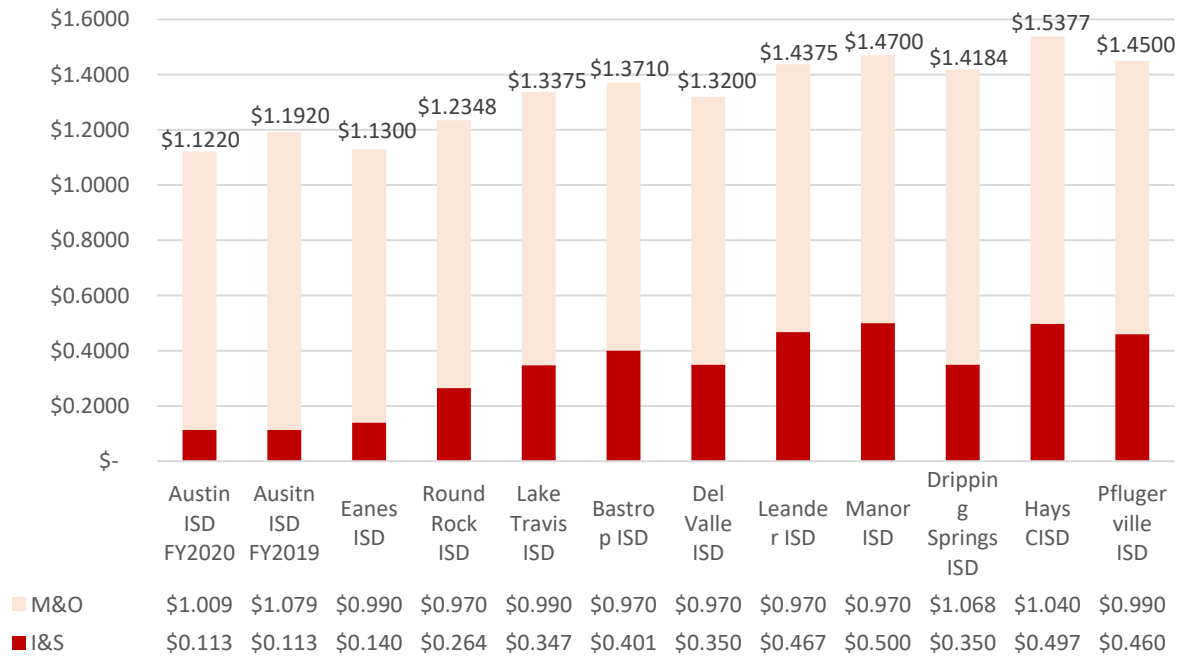
**M&O – Salaries, utilities, supplies, maintenance, equipment, etc.**  
**I&S – Capital improvements, land, buses, new school buildings**



AISD has the lowest combined tax rate for FY2020 when compared to other local school districts in the metro area. The district expects to maintain this position in FY2021. The passing of HB3 allowed every captured district to decrease their M&O rate from FY2019.

**Table 17**  
**Austin Independent School District**

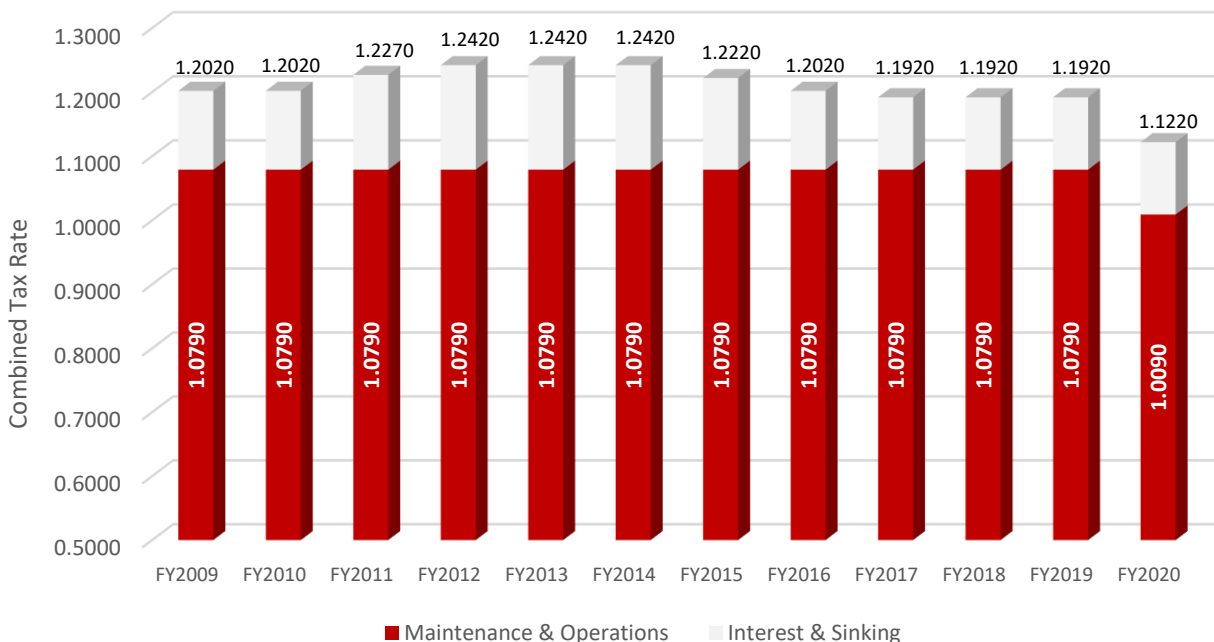
FY2019 Austin Area School District Property Tax Rate



Prior to FY2007, Austin ISD had set the M&O tax rate at \$1.50 for four consecutive years. In 2006, when the legislature implemented HB1, M&O tax rates were compressed to 88.67 percent of previous levels in FY2007, and then again to 66.67 percent in FY2008. The bill also allowed districts to access four additional pennies of M&O without voter approval, resulting in the district adopting M&O tax rates of \$1.37 and \$1.04 for FY2007 and FY2008, respectively. The implementation of HB3 allowed the M&O tax rate to decrease by \$0.07 in FY2020.

Voter approved bond propositions are funded through the I&S tax rate. However, due to the increase in local property values and the fact I&S collections are not subject to recapture, the I&S rate will remain flat in FY2020. This is four years of a flat I&S tax rate.

**Table 18**  
**Austin Independent School District**  
 Tax Rate History



To property homeowners, a higher tax rate might result in a higher tax bill. The following table illustrates the average current and historical market value of a residence in relation to tax rate and tax levy. The difference between the average market value of a residence and the average taxable value can be a combination of any of the following exemptions:

- State mandated homestead exemption of \$25,000
- Local over-65 exemption of \$10,000
- Local disabled exemption of \$10,000

# Property Values

On January 1 of each year, property values are rendered for appraisal. The appraisal process is conducted by the Travis Central Appraisal District (TCAD). TCAD is scheduled to submit preliminary values to the school district by May 1 on an annual basis. These values are usually a conservative estimate of the ultimate certified values that are released on or before July 25.

**Table 19**  
**Austin Independent School District**  
 Analysis of Tax Burden per Travis Central Appraisal District (TCAD)

	AISD FY2016	AISD FY2017	AISD FY2018	AISD FY2019	AISD FY2020
Avg Market Value of Residence	\$350,210	\$384,088	\$409,078	\$441,067	\$467,255
Avg Taxable Value	\$297,627	\$328,536	\$357,104	\$387,609	\$418,031
Tax Rate per \$100 Value	1.202	1.192	1.192	1.192	1.122
Tax Levy on Average Residence	\$3,577	\$3,916	\$4,257	\$4,620	\$4,690
Net Increase in Tax Levy	\$174	\$339	\$341	\$364	\$70

## Average Home Value Analysis

Average home value increases will add to the 2019 tax year bill and will similarly increase the district's FY2020 local property tax collections. Based on the preliminary certified values released by the Travis County Appraisal District (TCAD), the average market value for a residential property of \$467,255 (with a median taxable value of \$418,031) in FY2020, increases, when compared to the prior year FY2019 market value of \$441,067 (with a median taxable value of \$387,609). The AISD portion of the tax bill in FY2019 for a home with a taxable value of \$387,609 was \$4,620 and the AISD portion of the tax bill in FY2020 for the same home (now with a taxable value of \$418,031) will be \$4,690, a difference of \$70 per year.

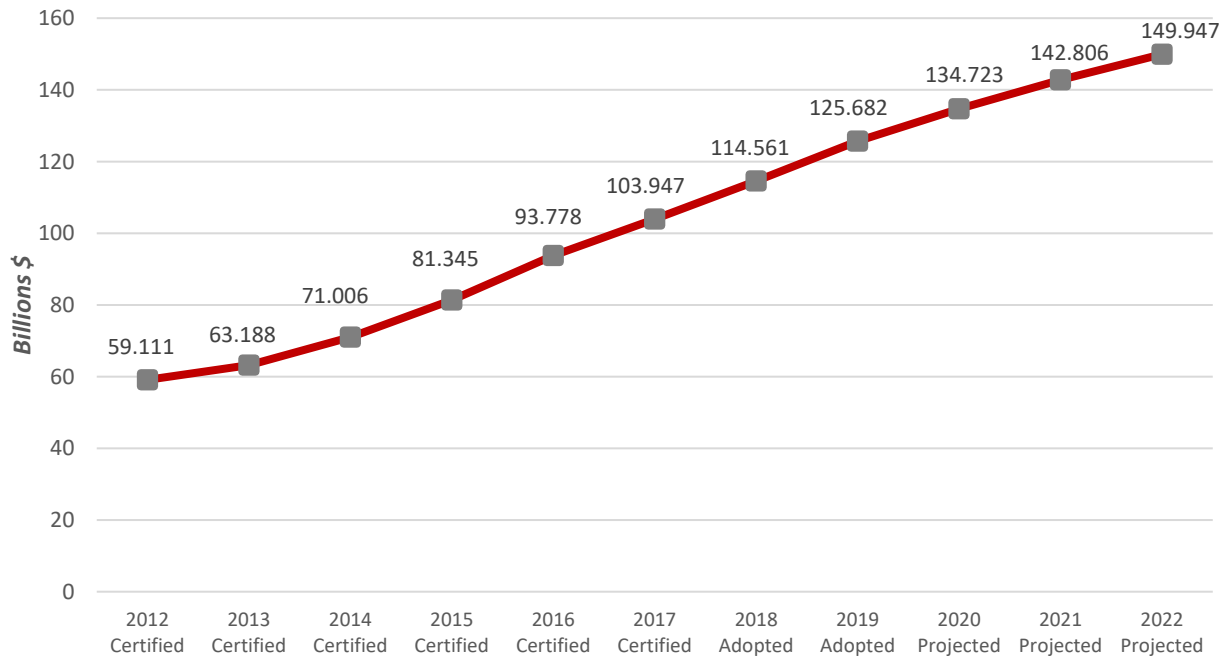
The state limits how much a school district can increase its tax rate from the previous year. Each taxing entity must calculate its rollback rate. The rollback rate is the maximum rate that can be adopted before an automatic rollback election takes place. If the district adopts a tax rate that is higher than the rollback rate, voters can either affirm the proposed higher rate through an election or roll it back to the rollback rate. Also, individual property value increases are capped annually at 10 percent.



## How Taxable Values Affect Local Revenue

A key component of revenue estimation is taxable values. The following chart depicts historical and projected taxable values for the district. Taxable values continue to climb year over year and are projected to reach almost \$150 billion by 2022.

**Table 20**  
**Austin Independent School District**  
 Net Taxable Value Projection (After Freeze)  
 Travis Central Appraisal District (TCAD)



As with most school districts anywhere in Texas, the annual operating budget is labor intensive with approximately 86% of its budget going toward salary and benefits (excluding Recapture). The district must balance efficiency with effectiveness. The larger the staffing ratio is, the greater the overall efficiency will be. The district’s administration must continually evaluate staffing issues during the budgeting process.

Teacher staffing formulas for FY2020 will remain unchanged from the FY2019 school year. Elementary class size caps will be as follows: PK (19:1), K-4 (22:1), and 5-6 (25:1). Secondary class sizes are targeted at an approximate level of 29 per class, based on teaching a 6 of 8 schedule.

From FY2016 through FY2018, AISD remained consistent in the Student/Teacher ratio at 14.3 where the last couple years that ratio has decreased slightly. The Student/Total Staff ratio has followed trends in student enrollment numbers. Overall FY2020 staffing remains relatively flat. Growth in Special Education students has required additional FTE’s to help accommodate the needs and legally required services.



**Table 21**  
**Austin Independent School District**  
**Staffing History**

	FY2016		FY2017		FY2018		FY2019		FY2020	
	Actual	%	Actual	%	Actual	%	Budgeted	%	Budgeted	%
<b>Teachers</b> (Includes regular elementary, secondary, and special program teachers)	5,822	50.3%	5,793	50.6%	5,703	50.1%	5,756	49.4%	5,720	48.9%
<b>Campus Administration</b> (Includes principals, assistant principals, and academy directors)	336	2.9%	360	3.1%	332	2.9%	335	2.9%	344	2.9%
<b>Central Administration</b> (Includes superintendent, chiefs, associate/assistant superintendents, executive directors, and directors)	58	0.5%	30	0.3%	40	0.4%	149	1.3%	150	1.3%
<b>Professional Support</b> (Includes counselors, librarians, instructional/curriculum specialists, therapists, assistant directors, supervisors, coordinators, athletic trainers, etc.)	1,118	9.7%	1,111	9.7%	1,069	9.4%	1,275	10.9%	1,296	11.1%
<b>Auxiliary Staff</b> (Includes non classroom paraprofessional, bus drivers, hourly employees, and other)	3,362	29.1%	3,189	27.9%	3,263	28.7%	3,188	27.3%	3,145	26.9%
<b>Educational Aides</b> (Includes regular and special programs paraprofessionals working in classrooms to assist teachers)	873	7.5%	964	8.4%	972	8.5%	958	8.2%	1,040	8.9%
<b>Total</b>	11,568		11,447		11,379		11,661		11,694	
<b>Student Enrollment</b>	83,270		82,776		81,346		80,495		78,175	
<b>Staffing Ratios</b>										
Student/Teacher Ratio	14.30		14.29		14.26		13.98		13.67	
Student/Total Staff Ratio	7.20		7.23		7.15		6.90		6.68	

## What This Means for Austin ISD

### Going Forward

The 86th legislative session, which adjourned May 27, 2019, was one of the most education-centered sessions in decades. The Legislature invested \$6.6 billion for public schools and \$5 billion for property tax compression, for a total of \$11.6 billion for the biennium (\$5.8 billion per year for the next two years).

Recapture will be reduced by \$3.6 billion over the biennium state-wide, and the State's share of education funding will increase from 38 percent to 45 percent. In addition, new funding and increases in existing programs in the following areas were adopted:

- Basic Allotment was increased from \$5,140 to \$6,160;
- New dyslexia weight of 0.10;
- New dual language weight of 0.15 for English language learners (ELLs) and 0.05 for non-ELLs;

- Increase in compensatory education weight on a spectrum from 0.225 to 0.275, depending on degree of poverty;
- New early education allotment of 0.1 for each economically disadvantaged student and /or limited English proficient student in K through 3, which will help Austin ISD pay for the second half of the day for pre-K.

The legislature also required that 30 percent of additional revenue per average daily attendance be used for salary increases, 75 percent of the 30 percent for compensation for teachers, counselors, librarians and nurses, and the remaining 25 percent to be applied at the district's discretion. Priority is to be given to teachers with 5 or more years' experience.

### **Finance & Recapture**

Austin ISD finance staff conservatively estimate an additional \$88 million in new revenue to AISD and potential investment earnings of \$5 million.

Austin ISD's recapture payment is estimated to be reduced by \$60.9 million – still high at \$612.2 million but trending downward rather than upwards. Prior to the passage of HB 3, AISD anticipated the district would submit \$673.1 million to the state in recapture funds in FY2019, and that it would increase by over \$120 million to \$793.6 in FY2020.

These amounts will vary year to year, depending upon property values and student enrollment. The Commissioner of Education also has broad rule-making authority, which could affect the interpretation of the laws passed by the 86th legislature.

In addition, the State's investment in public education could vary in future sessions. Texas' robust economy and the elimination of certain formulas and allotments and other changes, totaling approximately \$5.3 billion, made much of the increased funding possible this session. The legislature eliminated the cost of education index, the gifted and talented allotment, the high school and staff allotments, in addition to changing from prior year values to current year values in calculating recapture.

The state cannot rely solely on continued economic growth to maintain public education investments and property tax cuts passed by the 86th legislature. Additional, sustainable sources of revenue must be a focus in future legislative sessions.

### **Salary Increases**

The Board of Trustees approved \$48 million in employee raises at its June 2019 meeting – more than twice the amount required by HB 3 – as follows:

- 7 percent compensation increase for teachers, counselors and librarians with more than five years of experience;
- 6 percent compensation increase for all other staff;
- A \$500 stipend increase to our special education teachers, an investment of about \$500,000; and
- A \$1,000 stipend increase to our bilingual teachers, which reflects a \$1.2 million investment.

# Austin Independent School District



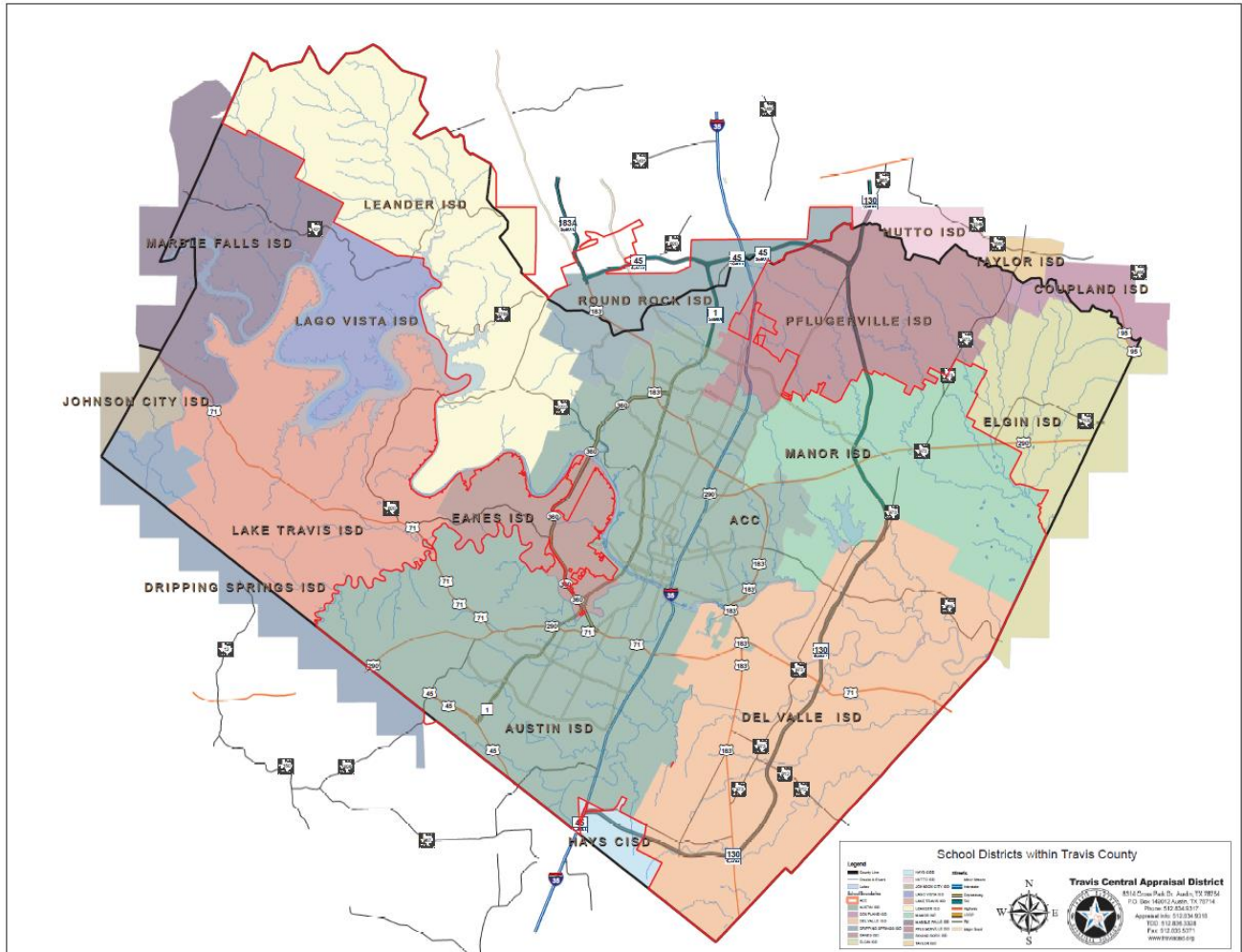
# Organizational

# FY2020 Official Budget

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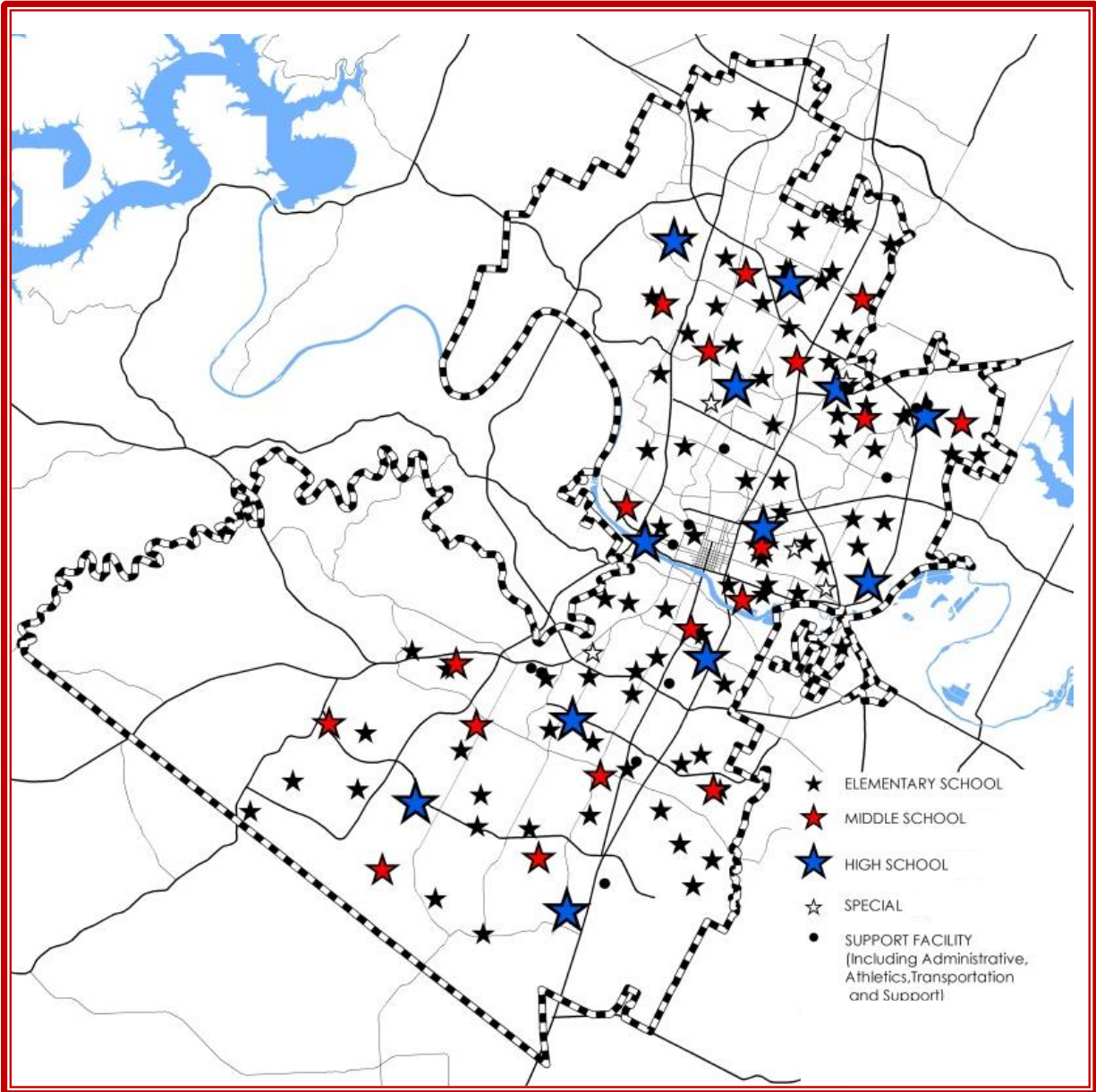
## School Districts in the Surrounding Area



Austin is located within the Travis County of Texas. Travis County comprises multiple school districts including Austin, Del Valle, Eanes, Lago Vista, Lake Travis, Leander, Manor, Round Rock and Pflugerville; Austin School District is the largest one with a student population of approximately 83,000. Statewide, Austin ISD is the fifth largest school district in Texas.

Austin ISD has 120 regular campuses composed of 17 high schools, 18 middle schools and 85 elementary schools. The district has 10 special campuses/alternative centers, for a total of 130 campuses. The district provides a comprehensive range of educational opportunities appropriate for grade levels pre-kindergarten through twelve. These include basic and enriched academic programs such as magnet schools, special education, compensatory education, vocational education, English as a Second Language, a dual language program, two science/environmental learning centers, three agricultural farms and adult education.

# Austin ISD - District Boundaries



## Overview of Austin Independent School District

Austin ISD is the sixth largest school district in Texas, and serves the City of Austin, Texas, which has an estimation population of approximately 964,254 according to the 2018 U.S. Census Bureau Population Estimates Program (PEP) statistics. The Census Bureau estimates the 2018 Austin Metropolitan Statistical Area (MSA) has a population of 2,168,316 and projects this number will increase. At the seat of government for the State of Texas, Austin has become a vibrant, dynamic business, government and educational center. Founded in 1839 as the tiny village of Waterloo, the city has become one of the fastest growing cities in the United States. Austin is also a highly touted educational center, hosting the respected University of Texas, St. Edwards University and a variety of other higher education institutions.

In FY2020, there will be approximately 78,400 students enrolled in Austin ISD and the students are reflective of the diverse population. The boundaries of AISD include most of the City of Austin and much of Travis County. Of the 29 public school districts in the MSA, AISD is the largest, followed by Round Rock, Leander, Pflugerville, Hays, Georgetown, Bastrop, Del Valle, San Marcos, and Eanes. AISD is one of the largest employers in the area. Other large employers include the State of Texas, the University of Texas at Austin, Dell, the City of Austin, the Federal government, the Seton Family of Hospitals, St. David’s Healthcare partnership, IBM Corporation and Freescale Semiconductor.

Austin built its first publicly funded school in 1876, but the majority of Austinites remained indifferent toward public education. The city’s numerous private schools continued to dominate the educational landscape for nearly fifty years.

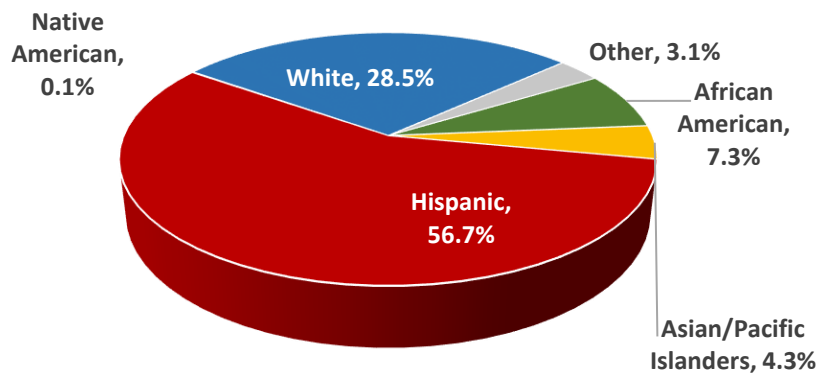
**Table 22**  
**Austin Independent School District**  
Enrollment History

Level	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Projected
High	21,056	19,941	20,062	21,118	21,073
Middle	15,631	15,828	15,824	15,651	16,225
Elementary	45,953	45,399	44,042	42,833	40,512
Special Campus	562	649	662	480	590
<b>Total</b>	<b>83,202</b>	<b>81,817</b>	<b>80,590</b>	<b>80,082</b>	<b>78,400</b>

**Table 23**  
**Austin Independent School District**  
 Student Ethnicity Percentages

<b>Ethnicity</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
African American	8.2%	8.0%	7.8%	7.6%	7.3%
Asian/Pacific Islanders	3.5%	3.8%	3.9%	4.1%	4.3%
Hispanic	60.0%	59.6%	58.8%	58.0%	56.7%
Native American	0.2%	0.2%	0.2%	0.1%	0.1%
White	25.4%	25.8%	26.6%	27.3%	28.5%
Other	2.7%	2.7%	2.7%	2.9%	3.1%

The changing demographics of Austin ISD are reflected in the table above. Historical data indicates the African American and Hispanic student groups are shrinking while the White, Asian/Pacific Islander and Native American student group populations have grown or remained relatively flat.





# Austin Independent School District

## 2019-2020 School Calendar

### Grade Reporting Periods



**July 2019**  
1-5 District Closed

**August 2019**  
5-8 New Teacher Orientation  
13-15 Staff Development  
16-19 Planning & Prep  
20 First Day of Classes

**September 2019**  
2 Student & Staff Holiday - Labor Day

**October 2019**  
14 Student Holiday - Elem. Parent Conference;  
Secondary Staff Development

**November 2019**  
25-29 Thanksgiving Holiday

**December 2019**  
20 Student Holiday - Staff Development/Professional  
Learning Exchange Day  
23 Winter Break Begins

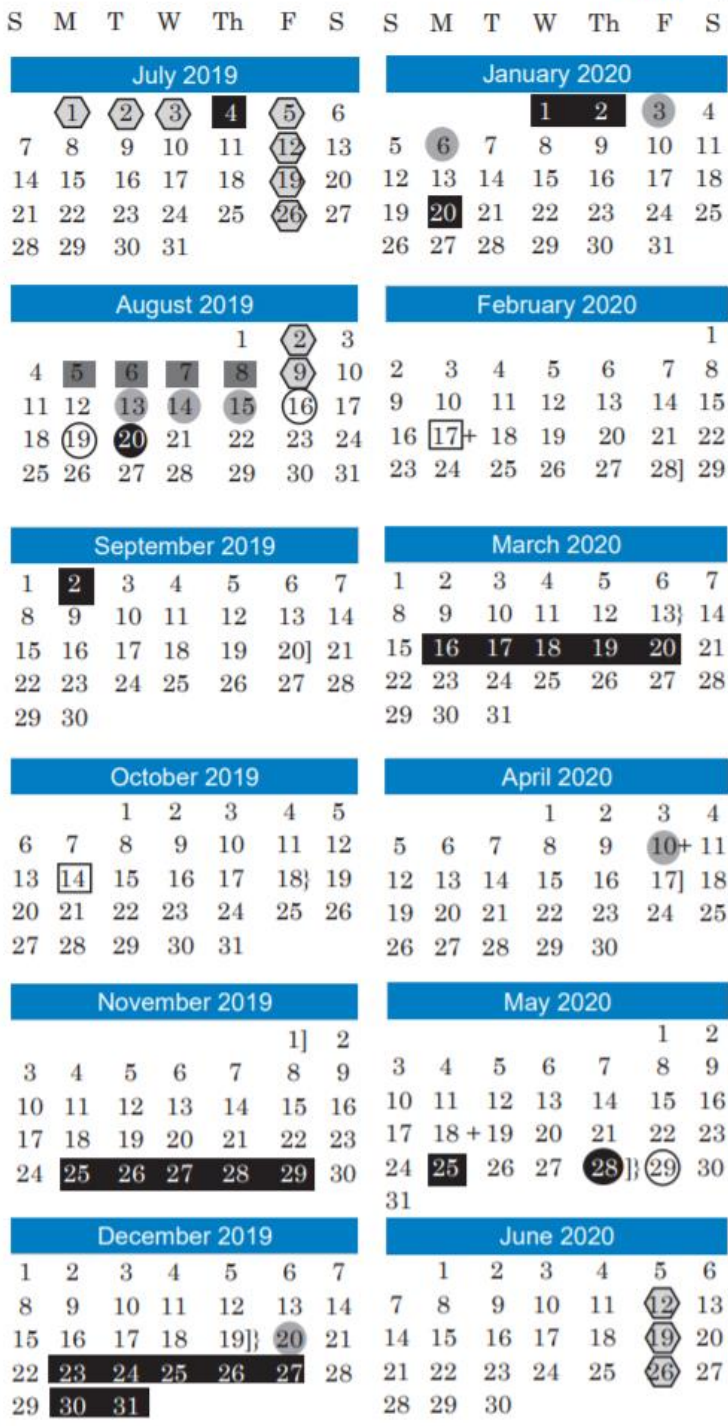
**January 2020**  
3 Student Holiday - Staff Development/Professional  
Learning Exchange Day  
6 Student Holiday - Staff Development  
7 Classes Resume  
20 Student & Staff Holiday - Martin Luther King, Jr. Day

**February 2020**  
17 Student Holiday - Elem. Parent Conference;  
Secondary Staff Development  
1st Bad Weather Makeup Day

**March 2020**  
16-20 Spring Break

**April 2020**  
10 Student Holiday - Staff Development  
2nd Bad Weather Makeup Day

**May 2020**  
25 Student and Staff Holiday - Memorial Day  
28 Last Day of Classes  
29 Planning & Prep



**Legend**

<span style="display: inline-block; width: 15px; height: 15px; background-color: black; border: 1px solid black;"></span> Student/Staff Holiday	<span style="display: inline-block; width: 15px; height: 15px; border: 1px solid black; border-radius: 50%;"></span> Planning & Prep/ Student Holiday
<span style="display: inline-block; width: 15px; height: 15px; background-color: gray; border: 1px solid black;"></span> Staff Development/ Student Holiday	<span style="display: inline-block; width: 15px; height: 15px; background-color: black; border: 1px solid black; border-radius: 50%;"></span> First / Last Day of Classes
<span style="display: inline-block; width: 15px; height: 15px; border: 1px solid black;"></span> Student Holiday - Elem. Parent Conference Secondary Staff Development	<span style="display: inline-block; width: 15px; height: 15px; border: 1px solid black; text-align: center; vertical-align: middle;">+</span> Bad Weather Make-up Day
<span style="display: inline-block; width: 15px; height: 15px; background-color: #ccc; border: 1px solid black;"></span> New Teacher Orientation	<span style="display: inline-block; width: 15px; height: 15px; border: 1px solid black; text-align: center; vertical-align: middle;">}</span> Secondary Grading Period
<span style="display: inline-block; width: 15px; height: 15px; border: 1px solid black; border-radius: 50%;"></span> District Closed	<span style="display: inline-block; width: 15px; height: 15px; border: 1px solid black; text-align: center; vertical-align: middle;">}</span> Elementary Grading Period

**2020 High School Graduations**

<b>Rosedale</b> May 22 2 p.m.	<b>Austin</b> May 27 1 p.m.
<b>Eastside</b> May 26 10 a.m.	<b>Anderson</b> May 27 4 p.m.
<b>Northeast</b> May 26 12 p.m.	<b>Bowie</b> May 27 7 p.m.
<b>Ann Richards</b> May 26 2 p.m.	<b>LBJ/LASA</b> May 28 10 a.m.
<b>Garza</b> May 26 4:30 p.m.	<b>McCallum</b> May 28 1 p.m.
<b>Travis</b> May 26 7 p.m.	<b>Crockett</b> May 28 3:30 p.m.
<b>Akins</b> May 27 10 a.m.	<b>Navarro</b> May 28 6 p.m.

Note: Individual campuses may have identified additional professional development days through District of District of Innovation. Please check campus websites for campus specific calendars.  
Approved by the AISD Board of Trustees 02/04/2019

For more information about important District dates and events, and religious holidays which may affect student attendance, please check our website [www.austinisd.org](http://www.austinisd.org)

# Organizational Structure

AISD is an independent, public educational agency operating under the applicable laws and regulations in the State of Texas. The district's organizational hierarchy begins with the students, parents and community members who elect a nine-member Board of Trustees to autonomously govern the district. The Board of Trustees employs the Superintendent, who is the Chief Executive Officer, to manage the day-to-day operations of the district. Under the Superintendent are three chiefs, who oversee various areas of the district's operations, including academics, campus operations, human resources, facilities and system management, finance, performance evaluation and accountability. The Texas Education Agency provides the district's education accreditation.

## Austin Independent School District Board of Trustees



### Austin ISD Board of Trustees

(from left) Kristin Ashy, District 4; Ann Teich, District 3; Amber Elenz, SECRETARY, District 5; Yasmin Wagner, District 7; Geronimo M. Rodriguez Jr., PRESIDENT, District 6; Cindy Anderson, VICE PRESIDENT, At-Large 8; LaTisha Anderson, District 1; Arati Singh, At-Large 9; Jayme Mathias, District 2.

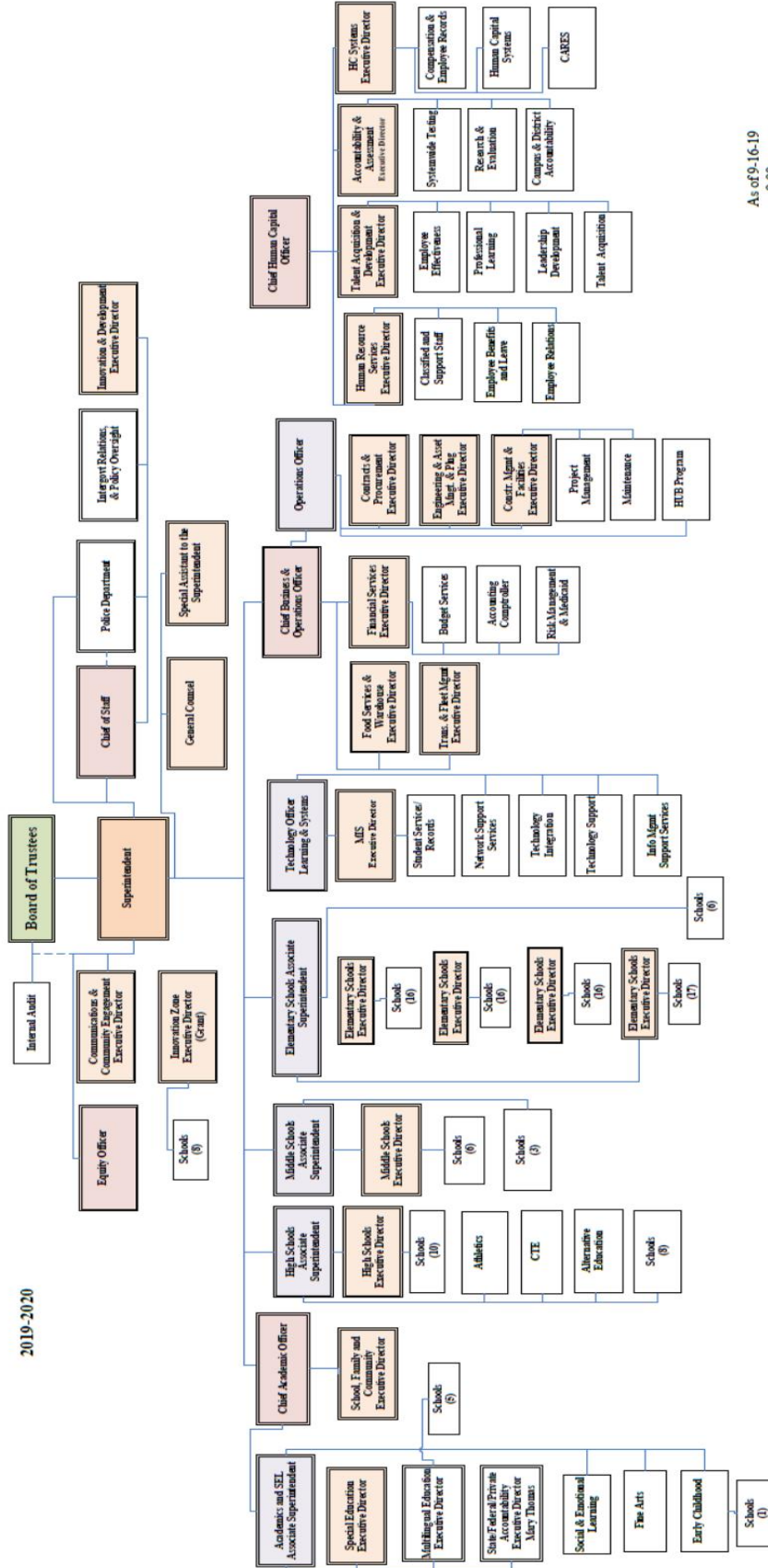
### Administrative Officials

Paul Cruz, Ph.D., Superintendent  
Michelle Cavazos, Chief Academic Officer  
Fernando Medina, Ed.D, Chief Human Capital Officer  
Nicole Conley, Chief of Business & Operations/CFO  
Jacob Reach, Chief of Staff-Superintendent  
Kevin Schwartz, Technology Officer Learning & Systems



2019-2020

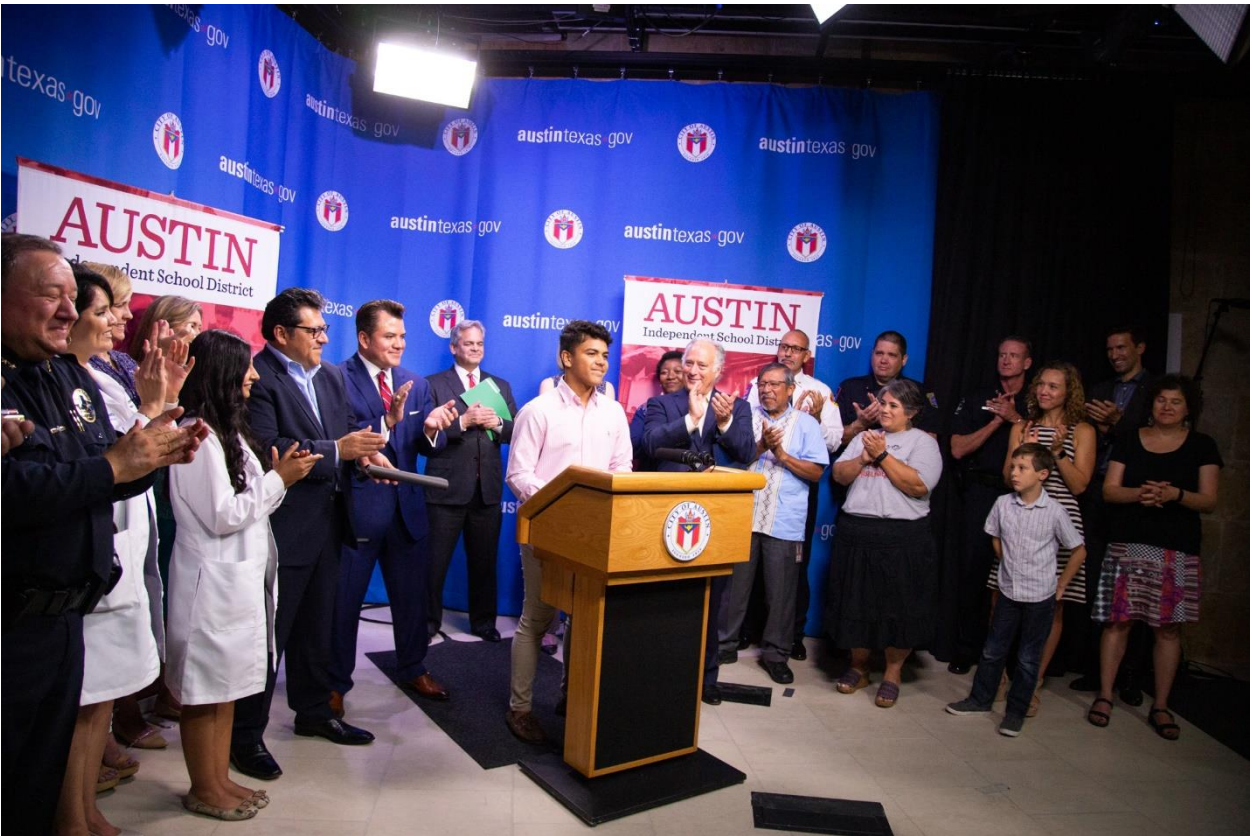
Students, Parents & Community



As of 9-16-19  
9:00 am

# The Austin Independent School District Mission Statement

AISD exists to fulfill the mission put forth by the State of Texas, which is to “ensure that all Texas children have access to a quality education that enables them to achieve their potential and fully participate now and in the future in the social, economic, and educational opportunities of our state and nation.” [Texas Education Code §4.001(a)]





# Board Core Beliefs, Commitments, and Budget Parameters

Core Beliefs	As part of this, we commit ourselves to:	Budget Parameters
<p><b>Core Belief # 1:</b> All students will graduate college-, career- and life-ready.</p>	<p>A. Achieve excellence by delivering a high-quality education to every student</p> <p>B. Implement the transformative use of technology</p> <p>C. Ensure all students perform at or above grade level in math and reading</p> <p>D. Prepare all students to graduate on-time</p> <p>E. Develop civically-engaged students</p>	<p>1. The board seeks to maintain an unassigned fund balance consistent with district policy in an effort to (1) maintain a bond rating of AAA or higher, (2) maintain a “superior” financial rating from the state and (3) ensure a sufficient operating reserve to support operating costs for at least two and a half months.</p> <p>2. The board recognizes its fiduciary responsibility to adopt a balanced budget and will seek to do so by considering all cost savings and efficiency options.</p> <p>3. If projected expenditures exceed projected revenue and budget reductions become necessary, the district will first seek those options that are sustainable and will address structural imbalances on a multi-year basis. One-time solutions, including the use of fund balance reserves will be considered with caution and appropriately factored into out-year budget shortfalls.</p> <p>4. The district will continue to pursue additional revenue, costs savings and efficiencies; and will work to reduce investments in programs that have not produced sufficient results.</p> <p>5. The budget will prioritize investments that are aligned with our strategic goals as outlined in the Strategic Plan:</p> <ul style="list-style-type: none"> <li>• All students will perform at or above grade level.</li> <li>• Achievement gaps among student groups will be eliminated.</li> <li>• All students will graduate ready for college, career and life in a globally competitive economy.</li> <li>• All schools will meet or exceed state accountability standards, and the district will meet federal standards and exceed state standards.</li> </ul> <p>6. The district recognizes the need to target resource investments in programs that support achievement growth for all schools. Therefore, any new budgetary investments will reflect the Strategic Priorities established by the board.</p> <p>7. The performance results from the district’s performance management system will be used to make budgetary decisions in an effort to establish a budget that is performance-driven and based on proven results. The performance management system includes: the district-wide balanced scorecard, Strategic Plan monitoring tools, program evaluations, electronic dashboards, operational key performance indicators (KPIs) and individual employee evaluations.</p> <p>8. The budget process must be transparent and include sufficient opportunity for community engagement and feedback.</p> <p>9. The board seeks to maintain competitive total compensation levels for all classes of employees and will consider such recommendations as long as they are sustainable.</p> <p>10. Budgeted assumptions for staffing ratios must meet state standards, unless a waiver is sought from the state.</p> <p>11. The budget should be developed in a multi-year framework (minimum three years) to account for out-year implications of budget proposals and revenue estimates.</p>
<p><b>Core Belief # 2:</b> We will create an effective, agile, and responsive organization.</p>	<p>A. Create a positive organizational culture that values customer service and every employee</p> <p>B. Develop effective organizational structures</p> <p>C. Generate, leverage, and utilize strategically all resources</p>	<p>11. The budget should be developed in a multi-year framework (minimum three years) to account for out-year implications of budget proposals and revenue estimates.</p>
<p><b>Core Belief # 3:</b> We will create vibrant relationships critical for successful students and schools.</p>	<p>A. Engage authentically with students, parents/guardians, teachers, and community</p> <p>B. Build ownership in the AISD among internal and external stakeholders</p> <p>C. Develop and maintain community partnerships</p>	<p>11. The budget should be developed in a multi-year framework (minimum three years) to account for out-year implications of budget proposals and revenue estimates.</p>

# Strategic Plan Framework

In June 2015, the Board of Trustees approved the AISD Strategic Plan framework for 2015-2020.

## VISION

AISD will reinvent the urban school experience.

## MISSION

AISD exists to fulfill the mission put forth by the State of Texas, which is to “ensure that all Texas children have access to a quality education that enables them to achieve their potential and fully participate now and in the future in the social, economic, and educational opportunities of our state and nation.” [Texas Education Code §4.001(a)]

## CORE BELIEFS AND COMMITMENTS

1. All students will graduate college-, career- and life-ready.

As part of this, we commit ourselves to:

- A. Achieve excellence by delivering a high-quality education to every student
- B. Implement the transformative use of technology
- C. Ensure all students perform at or above grade level in math and reading
- D. Prepare all students to graduate on-time
- E. Develop civically-engaged students

2. We will create an effective, agile, and responsive organization.

As part of this, we commit ourselves to:

- A. Create a positive organizational culture that values customer service and every employee
- B. Develop effective organizational structures
- C. Generate, leverage, and utilize strategically all resources

3. We will create vibrant relationships critical for successful students and schools.

As part of this, we commit ourselves to:

- A. Engage authentically with students, parents/guardians, teachers, and community
- B. Build ownership in the AISD among internal and external stakeholders
- C. Develop and maintain community partnerships

## VALUES

- Whole Child Every Child
- Physical, social and emotional health, and safety
- Equity, diversity and inclusion
- High expectations for all students, employees, parents/guardians, and community members
- Creativity, collaboration, and innovation
- Community Schools
- Life-long learning

# Investing in the Vision of Reinventing the Urban Educational Experience

## Social and Emotional Learning

AISD has emerged as a national leader of **Social and Emotional Learning (SEL)**, committed to integrating SEL into the school experience of all its students. In 2011, AISD was among the first districts in the nation to embrace the emerging brain science and the principles of SEL, charting a course for incrementally infusing explicit SEL instruction into the practice of all 130 of its campuses. AISD has come to recognize that vibrant relationships are as critical to successful students and schools as excellent content and instruction, and the research bears this out.

In the last decade, an increasing volume of educational research has shown that success in higher education, the labor force, and other aspects of life depends not only on what young people know but also on their abilities to identify and regulate their emotions, to establish relationships that enable them to engage effectively with others, and to plan and prioritize in ways that support the completion of complex projects and tasks. AISD's SEL researchers have captured early evidence of the positive correlation between high-quality SEL implementation, improved school culture, and increased academic proficiency. Schools have a key role to play in cultivating students' non-academic skills and mindsets ultimately optimizing their learning and life experience.

The FY2018 was the first-year donors funded the Seed Model Campus Cohort program at AISD campuses. In its inaugural year, funding of \$65,000 was used for 19 campuses. For FY2019, budgeted dollars increased to \$80,000 and distributed amongst 53 campuses. In the 2019-2020 school year, 72 campuses are participating with the same \$80,000 budget as last year. Click the following link to find out more about the Seed program <https://www.austinisd.org/sel/seed>.

The SEL Fellowship program increased from one to three cohorts from FY2018 to FY2019. Funding also increased \$5,000 from FY2018 to \$55,000 in FY2019. These cohorts are comprised of district leaders and designed to create common understanding and language regarding SEL.

The SEL Leadership Pathway, a two-year micro-credential program comprised of 12 hours of professional learning per semester began in the 2017-2018 school year. Cohort groups of up to 100 teachers start the cohort process each year. 2019-2020 is the third year of the program and operates with a \$5,000 budget.

## Career Launch and P-Tech Programs

Early College High Schools with **Career Launch Programs and P-Tech Programs** are designed to help students successfully transition from high school to college and begin challenging 21st century careers. This unique model includes grades 9-14, delivering a six-year career focused program aligned with the Common Core Standards and providing students with real-world work experience through internships in fields connected to their classroom studies. These 10 Austin Independent School District FY2020 Recommended Budget schools are designed to prepare students for college and careers in the Health Sciences and the Technology disciplines. Graduates are prepared to enter their chosen field or continue their education in pursuit of a bachelor's degree.

Each Early College High School with a Career Launch program is grounded in a three-way partnership between an AISD high school, Austin Community College and an industry partner. Together they provide an integrated support system that helps students achieve their academic and career goals. Students who successfully complete a six-year course of study graduate with a high school diploma, an associate degree,

a Career and Technical endorsement, relevant industry certifications, workplace experience, and the specific skills needed by employers in high growth industries.

Pathways in Technology Early College High Schools (P-TECH) is an open-enrollment program that provides students with work-based education. P-TECH programs provide students grade 9 through 14 the opportunity to complete a course of study that combines high school and post-secondary courses and field experience with an industry partner.

There is no cost to the student or their family for college courses if the student is enrolled at the Early College High School. The cost of college courses, textbooks, and course materials over the six-year period are covered by funding from state grants and AISD.

### **Pre-kindergarten**

**Pre-kindergarten** is a special program for eligible 3- and 4-year-old students. The Pre-K program is designed to meet the needs of a child's early years, which are a period of rapid growth. It is during this period that key concepts are developed that directly correlate to a student's future academic success. Pre-K is an exciting time for students and for parents. For many families, prekindergarten is the introduction into the public-school system. AISD provides a full-day prekindergarten program for all children who turn 4 on or before September 1 of the current school year and a 1/2 program for children who turn 3 on or before September 1 of the current school year. Students must also qualify by being either:

- English Learners; or
- Economically disadvantaged; or
- Child of active military parent; or
- Child of Star of Texas Award Recipient; or
- Homeless; or
- Foster

The Pre-K3 program has expanded into more campuses from FY2018-19 to FY2019-200 serving over 1200 eligible 3-year-olds across 44 campuses. Austin ISD serves over 3600 eligible 4-year-olds across 75 campuses.

### **Thrive, Read & Excel**

**THRIVE in exemplary schools:** Invest in a coherent, comprehensive, and sustainable school improvement model to ensure all schools exceed state standards. The purpose of this Comprehensive Design Plan is to accelerate the academic and personal development of all students through engagement, encouragement, and positive experiences, with a focus on a subset of campuses with significant achievement gaps. This effort strategically weaves together district initiatives and efforts, extending the work to build student agency through powerful instruction that emphasizes the 6 C's, formative assessment, and Social & Emotional Learning. We recognize that teachers need to create psychologically, physically and emotionally safe environments for students to learn and grow in powerful ways. We also recognize we need to create these welcoming environments for principals and teachers where it is cognitively and emotionally safe for learning to occur, where



adult SEL is understood when we design our support structures, provide professional learning, and work with campuses. The Comprehensive Design Plan is an aligned and coordinated comprehensive support structure that drives our work around the Whole Child into action.

To promote equity and eliminate achievement gaps between students, the district is advancing a comprehensive school improvement model primarily for schools with “Improvement Requirement”. Comprehensive school improvement models serve as a proven and effective method for transforming schools by addressing the whole school as the unit of change. At Austin ISD, the comprehensive improvement model addresses systemic and persistent challenges by:

- Ensuring the best teachers are in every classroom
- Providing teachers targeted support with lesson design that meets the varied needs of the students in their classrooms and capitalizes on student strengths
- Delivering high quality instruction every day in every classroom that aligns to the district’s rigorous curriculum and emphasizes formative assessment practices
- Assuring that administrators, teachers, students, and parents develop positive relationships and build a climate and culture of unity and trust
- Building teachers’ capacity in Whole Child - Social and Emotional Learning (SEL), Cultural Proficiency & Inclusiveness (CP&I), and Creative Learning Initiative (CLI) teaching strategies including trauma-informed, restorative practices, anti-bias
- Providing effective and immediate interventions for students who access Tier 2 and Tier 3 supports
- Extending the day to ensure students engage in free high quality academic, interdisciplinary enrichment activities that provide rich and relevant learning experiences

The District’s theory of action serves as the foundation for the comprehensive design plan by establishing standards-based managed instruction coupled with the core SEL competencies. Managed instruction promotes the alignment of standards to curriculum, instruction, assessment, intervention, and professional development. Ensuring that instruction is also delivered in the SEL competencies addresses neurological functioning that is critical for students to learn and thrive, academically and in life. This plan outlines a comprehensive school improvement model that focuses on five broad objectives with a method of measurement and three to five key results that reflect how the objective will be accomplished. The targeted objectives are research based and were identified to improve student achievement and to provide equity. Each objective is provided along with key results and how each key result is supported in the district’s Core Practices Framework (see document AISD Core Practice Framework). A supporting literature review is found at the end of the document. The work outlined below aligns with the Austin ISD Literacy Plan and other strategic work. The overarching objectives for the elementary and middle school comprehensive improvement models are:

- Objective 1: Staffing (Recruitment, Retention, & Assignment)
- Objective 2: Standards Based Instruction with a Focus on Literacy
- Objective 3: Extended Day
- Objective 4: Professional Learning
- Objective 5: Culture and Climate

**READ by Three:** Early literacy development can change the trajectory of marginalized students who often are underserved in our school system. Literacy for all is liberation and is the north star for equity efforts in the district.

Reading is a gateway to the future success of students in school and in life. Children who develop strong literacy skills in preschool years perform better in the primary grades (National Institute for Literacy).

Failure to identify and support students who have yet to develop these skills before they enter our system will result in students who increasingly lag compared to their peers, exacerbating the achievement gap. We can alter the narrative for these students if we act assertively.

To eliminate the achievement gap, the district must focus on primary literacy by coupling strong early literacy and biliteracy instruction with intentional development of social and emotional competencies. The key to transforming students' learning experiences and outcomes is cultivation of positive reading and writing experiences using creative learning strategies and early identification and interventions for striving-reader students.

Early childhood is defined as the period of development from birth to age eight. The goal of a quality early education program is building a solid foundation through whole-child development, which includes the social, emotional, cognitive, academic and physical domains. Children's needs must be met in each of these domains to address rapid brain development during this period.

The work outlined below aligns with the Austin ISD Literacy Plan, the Early Childhood strategic plan, and the SEL 2.0 Strategic Plan. The overarching goal and objectives are:

Goal: 100% of all students will be reading on grade level by the end of second grade.

Objective 1: Focus on primary literacy and biliteracy

Objective 2: Focus on Whole Child and SEL competencies

Objective 3: Professional learning and leadership development

Objective 4: Staffing

**EXCEL with exceptional teachers:** AISD will invest in our teachers with competitive salaries and benefits; we will make the investments to retain and recruit teachers.



# Budget Development

Texas Education Code, sections 44.002-44.006 establish the legal basis for school district budget development. The district's budget must be prepared by a date set by the State Board of Education, which is currently June 19, and adopted by June 30. A public hearing for the budget and proposed tax rate must occur before the Board adopts the budget. The district's budget must be legally adopted before the tax rate is adopted.

## FY2020 Board Budget Parameters

- FUND BALANCE:** The district seeks to maintain an unassigned fund balance consistent with board policy in effort to (1) maintain a bond rating of AAA or higher, (2) maintain a "pass" financial rating from the state and (3) ensure a sufficient operating reserve to support operating costs for at least two and a half months.
- BALANCED BUDGET:** The board recognizes its fiduciary responsibility to adopt a balanced budget and will seek to do so by considering all cost savings and efficiency options.
- SUSTAINABLE SOLUTIONS:** If projected expenditures exceed projected revenue and budget reductions become necessary, the district will first seek those options that are sustainable and will address structural imbalances on a multi-year basis. One-time solutions, including the use of fund balance reserves will be considered with caution and appropriately factored into out-year budget shortfalls.
- EFFICIENCY:** The district will continue to pursue additional revenue, costs savings and efficiencies; and will work to reduce investments in programs that have not produced sufficient results.
- STRATEGIC PLAN:** The budget will prioritize investments that are aligned with our strategic goals as outlined in the Strategic Plan:
  - All students will graduate college-, career- and life-ready
  - We will create an effective, agile and responsive organization
  - We will create vibrant relationships critical for successful students & schools.
- TARGETED RESOURCE INVESTMENTS:** The district recognizes the need to target resource investments in programs that support achievement growth for all schools. Therefore, any new budgetary investments will reflect the Strategic Priorities established by the board.
- PERFORMANCE DRIVEN:** The performance results from the district's performance management system will be used to make budgetary decisions in effort to establish a budget that is performance-driven and based on proven results. The performance management system includes: the district-wide balanced scorecard, Strategic Plan monitoring tools, program evaluations, electronic dashboards, operational key performance indicators (KPIs) and individual employee evaluations.
- TRANSPARENCY:** The budget process must be transparent and include sufficient opportunity for community engagement and feedback.
- COMPENSATION:** The board seeks to maintain competitive total compensation levels for all classes of employees and will consider such recommendations as long as they are sustainable.
- STAFFING:** Budgeted assumptions for staffing ratios must meet state standards, unless a waiver is sought from the state.

- 11. MULTI-YEAR FRAMEWORK:** The budget should be developed in a multi-year framework (minimum three years) to account for out-year implications of budget proposals and revenue estimates.

## Budget Development Process

The budgeting process is comprised of three major phases: planning, preparation and evaluation.

During the planning stage, the district's goals and objectives are reviewed, evaluated and modified, if necessary, to make sure they are congruent to the district's overall mission. At this point, senior members of the Cabinet meet to discuss strategic planning issues, goals and initiatives for the coming year as well as challenges and opportunities facing the district. Fundamental projections in the tax base and changes in funding levels received are closely examined. Interaction with key stakeholders, including the Board of Trustees, principals, parents, and community involvement groups, district advisory committees, citizen budget review committees, employee organizations, and the public at-large, is encouraged as a means to understand their priorities, needs, and concerns, and at the same time to inform them about the issues affecting the district, including available resources. Staff begins with the previous year's budget calendar and modifies it for use in the current year. The calendar lists critical dates for preparation, submission,



meetings with key stakeholders, committees, community and Board of Trustees to discuss the preliminary budget, public hearings and adoption.

The budget preparation process begins with the Board adopting budget parameters, budget assumptions, priorities, and staffing guidelines. The Budget Office staff holds budget workshops to discuss any changes in the coming year budget process and to distribute the budget package to schools and departments. Information on student enrollment, weighted pupil allocation, staffing and non-staffing allocations as well as supplemental allocations for special programs is included in the budget package. The basic premise for campus allocations is to give principals greater flexibility and control over resources while ensuring that the district's funds flow to campuses according to their program needs and projected student enrollment. For departmental budgets, justifications are required for all non-salary budget requests. Food Service budgets are prepared by the Food Service Executive Director whereas the Debt Service budgets are prepared by the Treasurer and the Executive Director of Finance. Capital

Projects budgets are developed on a multi-year basis and are prepared by the Construction Management department.

Review of the campus budgets takes place first with the Campus Advisory Committees (CAC). The campus budgets are then sent to the Associate Superintendents for their review and approval before being forwarded to the Budget Office for processing. Departmental budgets require the approval signature of their area chief. The district's senior leadership team reviews all budget increases, requests, and instructs the Budget Office to process only those that are recommended by them. The Chief Business and Operations Officer and/or the Superintendent present the preliminary budget to the Budget and Finance



Advisory Committee (BFAC), community and Board of Trustees. Several informational meetings are held within the community and public hearings are conducted between May and June. The recommended budget is approved in late June.

The budget is evaluated for its effectiveness in attaining goals and objectives. Evaluation typically involves an examination of how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. The evaluation phase is important in determining the following year's budgetary allocations.

In summary, budget preparation is not a one-time exercise to determine how a school district will allocate funds. Rather, school district budget preparation is part of a continuous cycle of planning and evaluation to achieve district goals.



**Table 24**  
**Austin Independent School District**  
Milestones of the FY2019-20 Budget Process

Oct 2018	Board Adopts FY2019-20 Budget Development Calendar	Jun 2019	Superintendent presents the FY2019-20 Recommended Budget to the Board, Public and Media
Dec 2018	Board Reviews Assumptions, All Staffing Guidelines, Enrollment Projections, and Fund Balance Condition		Board Conducts Public Hearing on Proposed Budget and Tax Rate  Board Adopts the FY2019-20 Budget
Feb 2019	FY2020-FY2022 Forecast		
Apr/May 2019	Travis Central Appraisal District provides Preliminary Appraisal Values	Jul 2019	Travis Central Appraisal District (TCAD) Certifies Appraisal Values
	Superintendent presents the FY2019-20 Preliminary Budget to the Board, Public and Media	Aug 2019	Board Adopts the FY2019-20 Tax Rate
	Community Meetings on the FY2019-20 Preliminary Budget		

## Budget Administration and Management Process

The Adopted Budget provides authority to expend funds for the purpose indicated and in accordance with State law, Board policy, and the district’s approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the Adopted Budget.

The district installed an accounting system that meets the requirements prescribed by State Board of Education and conforms to Generally Accepted Accounting Principles. A report of revenues and expenditures include management, cost accounting and financial information that enables management and staff to monitor the funding process and determine education costs by district, campus and program.

Budget monitoring is done not only by staff in the Budget Office, but also by the entire district’s administrators. The Chief of Business & Operations / Financial Officer and other district administrators use similar expenditure and encumbrance reports to monitor the budget compliance of programs and

funds. *Annualized budget summaries* which project the impact of current expenditures on year-end results are useful in this effort.

### **Reporting to Texas Education Agency (TEA)**

The AISD budgets are submitted to TEA via the Public Education Information Management System (PEIMS) transmission process as of the date established in the annual instructions for the system. TEA monitors for compliance at the district level only. This monitoring is a legal requirement to ensure mandatory expenditure levels in certain areas. In addition, Amended Budgets are reflected on the schedule comparing budget and actual results in the annual financial and compliance audit report of which the district has met all requirements mandated by TEA.

### **Amending the Budget**

Budget amendments occur when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources. The district prepares quarterly financial reports to include all budget amendments for budgeted funds including General Fund, Food Service Fund, Debt Service Fund and the Capital Projects Fund. These budget changes are usually the result of unexpected levels of expenditures in certain categories and must be amended in the budget for legal compliance. All budget amendments in the quarterly financial reports are prepared at fund and functional levels and required to be adopted by the last day of the fiscal year.

All necessary budget amendments are formally adopted by the School Board and recorded in the Board Minutes.

### **Purchasing**

The district's Purchasing Department is responsible for all bids. All district contracts, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period, shall be made by the method that provides the best value for the district:

- Competitive bidding for services other than construction services.
- Competitive sealed proposals for services other than construction services.
- A request for proposals for services other than construction services.
- An inter-local contract.
- The reverse auction procedure as defined by Government Code 2155.062(d).
- The formation of a political subdivision corporation under Local Government Code 304.001.

In awarding a contract, a district shall consider:

1. Purchase price.
2. The reputation of the vendor and of the vendor's goods and services.
3. The quality of the vendor's goods or services.
4. The extent to which the goods or services meet the district's needs.
5. The vendor's past relationship with the district.
6. The impact on the ability of the district to comply with laws relating to historically underutilized businesses.
7. The total long-term cost to the district to acquire the goods or services.
8. For a contract that is not for goods and services related to telecommunications and information services, building construction and maintenance, or instructional materials, whether the vendor or the vendor's ultimate parent company or majority owner has its principal place of business in this state or employs at least 500 persons in this state.
9. Any other relevant factor specifically listed in the request for bids or proposals.

The district implemented a procurement cards (P-cards) system in September 2010. P-cards are used by campuses and administrative departments for small day to day expenditures. P-Card statements are reviewed and approved monthly by supervisors.

The Adopted Budget provides authority to expend funds for the purposes indicated and in accordance with State law, Board policy, and the district's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or his or her designee.

### **Reporting to the Texas Education Agency (TEA)**

The district submits its Annual Budget, student attendance information, and its end-of-year financial status through a system called Public Education Information Management System (PEIMS). Transmission dates are established by TEA. The PEIMS system collects the same types of information from all Texas public schools, processes them and provides to end users a rich data base of information for benchmark comparison purposes and/or for any other statistical analysis research works.

## **Budget Policies & Development Procedures**

### **State 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, currently June 30. For the budget to be adopted by the Board of Trustees, the district budget must be prepared by June 20.
- 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 notice of the budget, the district must post a summary of the proposed budget on its website. The summary of the budget is presented in the following function areas:
  - Instruction – functions 11, 12, 13
  - Instructional Support- functions 21, 23, 31, 32, 33, 36
  - Central Administration – function 41
  - District Operations – functions 34, 35, 51, 52, 53

The budget document of the district complied with all the above requirements.

### **Legal Requirements**

Legal requirements are formulated by the State, TEA and the local district. Additional requirements from TEA include:

- The budget must be adopted by the Board of Trustees, inclusive of amendments, no later than June 30.
- Minutes from the district Board Meetings will be used by TEA to record adoptions of and amendments to the budget.
- Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, Special Revenue Fund, or Enterprise 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, to comply with the State’s legal level of control mandates.

- The officially adopted budget, as amended, must be filed with TEA through Public Education Information Management System (PEIMS) by the date prescribed in the annual system guidelines. Revenue, other sources, other uses and fund balances must be reported by fund, object, fiscal year and amount. Expenditures must be reported by fund, function, object, organization, fiscal year, program intent and amount.
- A school district must amend the Adopted Budget before exceeding a functional expenditure category, i.e., instruction, administration, etc., in the total district budget. The Annual Financial and Compliance Report should reflect the Amended Budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.

## Budget Analysis

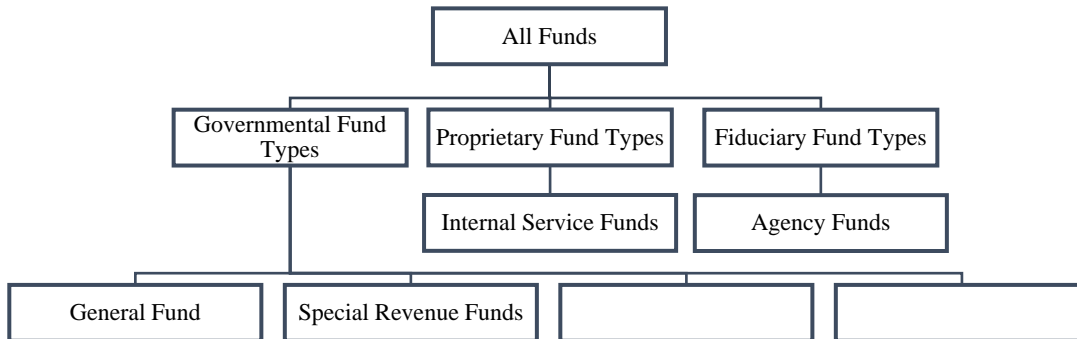
### Governmental Funds

AISD’s budget is organized in the following fund categories:

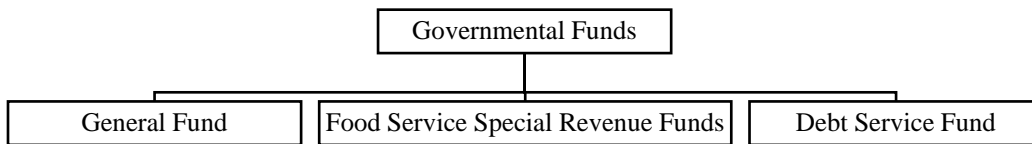
- The **General Fund** pays for salaries and benefits, classroom resources, campus cleaning and landscaping, transporting students, paying utility bills, providing clerical and administrative support— all the things schools and support centers need to operate daily.
- The **Food Service Fund** pays for the operation of the district’s food service program.
- The **Debt Service Fund** pays the debt on bonds previously approved by district voters for building construction and renovation.



## Fund Structure Diagram



### OFFICIALLY ADOPTED FUNDS (See Note 1)

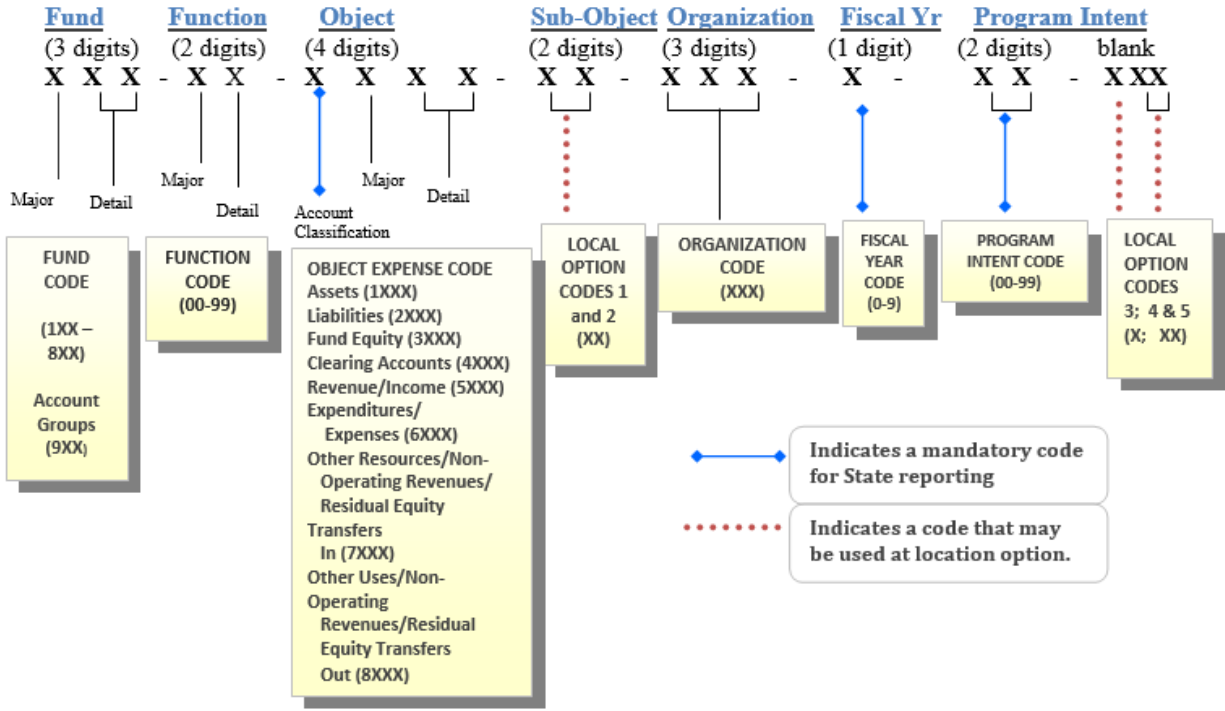


Note 1: The audited financial statements of the School District include all funds as shown in the “All Funds” structure Diagram above. However, the Texas Education Agency requires only the adoption of the General Fund, Food Service Special Revenue Funds, and Debt Service Fund in June.

## Account Code Structure

Austin ISD adopts a standardized accounting system as required by Texas Education Code, section 44.007, which meets all requirements prescribed by the State Board of Education and conforms to Generally Accepted Accounting Principles (GAAP). The code structure includes a twenty-digit account code. Although certain codes within the overview are used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are uniformly used by all school districts in accordance with Generally Accepted Accounting Principles.

**Table 25**  
**Austin Independent School District**  
 The Code Structure



**Fund Codes**

Fund Codes	Long Description	TEA Required/Optional
------------	------------------	-----------------------

**General Fund**

161	Athletics	O
162	Medicaid	O
163	High School Allotment	O
164	Career & Technology (CATE)	O
199	General Fund	R

## Fund Codes (continued)

Fund Codes	Long Description	TEA Required/ Optional	Fund Codes	Long Description	TEA Required/ Optional
<b>Special Revenue Funds</b>			27C	P-Tech and ICIA Plan/Success	
203	Child Care Development		28R	Title VI-A, Summer School LEP	O
204	Title IV-Safe-Drug Free/SLP		289	Title IV, Part A, Sub-Part 1	
205	Head Start/Child Inc	R	24C	Not Active	
206	Title III-B Homeless Children	R	28H	Crisis Intervention Training Certification	O
211	Title I-Part A	R	28H C1	Victims of Crime	
28A	Title I Transf Zone Planning & Implem .8A00		28K	Texas Literacy Initiative	
28A	Title I Transf Fund Implementation .8AC1		315	SSA-IDEA-B Discretionary Deaf	R
28A	Title I Transformation Fund Planning .8AC2		316	SSA-IDEA-B Deaf Not Active	R
215	Title I-Part D	R	317	SSA-IDEA-B Preschool Deaf Not Active	R
217	Title I-Priority & Focus	O	340	SSA-IDEA-C Early Intv Deaf	R
220	Literacy Civics Education	O	385	Visually Impaired	R
223	Temp Assistance for Needy Families TANF	R	392	Non-Ed Community Based Supp	R
224	IDEA-B Formula	R	393	Texas Successful Schools Prog	
225	IDEA-B Preschool	R	394	Student Parent Grant	
226	IDEA-B High Cost Risk Pool		395	Comprehensive Development Guide	
240	Food Service	R	397	Advanced Placement-APIB	
242	FS Summer Feeding Program	R	410	State Textbook Fund	R
244	Voc Ed- Basic Grant	R	42L	TX Educ Excellence Award	O
24B	CTE Makeover Challenge		425	TWC Apprenticeship	O
24D	2017-18 Perkins Career Clusters		428	High School Allotment-H B 1	O
255	T.II-A Teacher/Principal Training	O	429	Read To Succeed	R
258	Public Charter Schools	R	42B	Tx Dept of Agric. Expanding 3Es Grant	
26A	Title III-Part A-Immigrant		42C	Texas Commission of Arts	
263	Title III-A LEP Eng Lang Acquist & Enh	R	42I	UT Support-7th Graders	
26B	Title III-A ELA C60Unaccompanied Children		42K	UT TX Consort for Make Students of Color	
265	21st Century Comm Lrng Center	R	42M	TEA Stipends	O
272	TX Schl-Linked/Medicaid Admin		42W	JJ&D Prevention CARY	
282	Gear Up		483	Security Services	
289	TX Title I Priority Sch Grant Prog (TTIPS)	O	429	PreK Grant (.00PK)	
28V	Title V-Refugee Entrant Asst	O	429	Industry Cluster, PTECH & ICIA (.00CJ)	
28B	UT-Federal Workstudy	O	435	State Deaf-RDSPD	R
28C	TX Dept Transportation	O	459	Serve Students with Dyslexia	
28L	Teen Prnt ChildCare-HHSD	O	461	Princ & Adm Activity Fund	R
285	American Indian Educ Proj		479	Permanent Fund	R
28E	TX Literacy Initiative	O	480	Accounting Adj Only	
28G	Natl Endowment for Arts	O	482	Soc Emotional Lrng/Ben Willie	O
28J	AmeriCorps Currently (not in use)	O	498	Winkler Foundation	O
28M	USDE-Creative Lrng Proj	O	48E	Tides Foundation - Google Environ Def	O
28N	Teacher Incentive (TIF) Effective REACH	O	48R	Andy Roddick Foundation	O
28P	Education, Innovation & Res-US Dept Res		48S	ACF-Creative Classroom (MINDPOP)	O
28S	Inst of Museum & Libr Srvc IMLS	O	48Z	Hogg Foundation	O
27A	2016-18 Industry Cluster (7ACJ)		49F	H-E-B Excellence in Teaching	O
27B	2016-18 Industry Cluster (7BCJ)		49Q	City of Austin	O



## Fund Codes (continued)

Fund Codes	Long Description	TEA Required/Optional	Fund Codes	Long Description	TEA Required/Optional
49R	Parents & Friends LASA	O	496	Misc Donations	
49T	TX HS Project (Gates Found) Boy Scouts	O	499	Exendable Trust Funds	
49W	St David's Foundation	O	48C	Lowe's Foundation - (Effective 2015)	O
49Z	Kellogg Foundation	O	48D	SEL-Yancy	
4A3	Food Res & Action Center-Breakfast in Classro	O	48F	Whole Kids Foundation (2012)	O
4A9	One Gas Fndtn-ACF	O	48G	Qatar Foundation	
485	RGK Foundation - SEL Program	O	48I	Charitable Flex Fund	
48X	M & S Dell Foundation	O	48L	Chinatown CTR & MT Supermarket	
486	Child Inc		48O	Well Community Church Grant	
48K	Capital Fund for Education,Inc	O	48P	Youth Launch	
49G	Austin Energy - ACE Tutoring	O	48T	T. Wilson Thompson Family	O
49H	Community Ed-County ABE/ESL	O	48U	Travis County	
493	Online Donations		48V	Anonymous Donor-CMPI	
494	Community Ed-City of Austin	O	48W	Bradley Library Donation	O
490	Grammy Foundation	O	48Y	Circuit of Americas	
492	KDK-Harman Foundation	O	49A	United Way Captl Area	
48B	Hilton Hotels & Resorts	O	49I	Roberts-Miller Donation	
48H	Houston Korean Ed Ctr	O	49K	Powell Foundation	
48J	Asia Society	O	49L	Advanced Placement Strategies	
48N	Tx Assoc Schl Board	O	49M	Meadows Foundaton	
48Q	National Wildlife Federation	O	49O	Action for Health Kids	
49B	Austin Community Foundation	O	49P	Austin Parks Fnd-Rebuild Playgrounfd	
49C	Ford Motor Company	O	49S	Applied Materials Foundation	
49E	EaFARB Homes/Dawson Family-RISE Prog	O	49U	Life Times Fitness Foundation	
49J	3M-Aus Public Educ Foundation	O	49Y	Nat'l Educ Assoc Grant	
49N	Laura Bush Foundation	O	4A1	Dairy Max	
49V	Rosedale Foundation	O	4A2	SEL-Gottesman	
4A5	Carlos Sepuleda Donation-Reagan Football	O	4A4	KLE Foundation & Thomas C Calhoon Don	
4A6	COA Bright Green Future	O	4A8	Foundation Communities	
4A7	Educ Tx,Comm Fnd of Tx	O			
481	Farm Credit Bank of Texas	O		<b>Debt Service Funds</b>	
484	E3 Alliance - Profess Pathways	O	511	Debt Service	O
487	NoVo Foundation/SWT	O	589	Debt Service	
497	Sooch Fund/Pietruszynski				
48A	Applied Tech Center	O		<b>2002 Health and Safety Bond Proposition</b>	
48M	Travis Co/School Fund	O	635	Land/Building Purchase/Sale	O
49D	Silicon Valley Community Foundation	O	636	2004B BO Bond - Not Active	O
49X	Lowe Foundation	O			
480	Austin Pub Educ Fnd	O		<b>2004 Bond Program</b>	
499	Year End Accruals Only (000)		637	Commercial Paper	O
488	Young & Pratt Grant - LASA Sci Olympiad				
489	JF Kennedy Center			<b>2008 Bond Program</b>	
491	Austin Achievement Zone		642	Comm Paper - 2008 Bond Program	O
495	EAB Marketing-McDonalds Donation				

## Fund Codes (continued)

Fund Codes	Long Description	TEA Required/ Optional
<b>2013 Bond Program</b>		
643	2013 Bond Program	O
<b>2017 Bond Program</b>		
644	2017 Bond Program	
<b>2015 Bond Program</b>		
651	Qualified School Construction Bond (2015)	O
<b>Enterprise Fund</b>		
717	Child Care Program	O
719	Pre-K Tuition	O
720	Third Base Program	O
722	Food Service Concessions	O
<b>Internal Service Fund (Not Reported to PEIMS)</b>		
752	Print Shop & Reproduction	R
753	Workers Comp Self Insurance	R
75A	Health Self-Insurance Fnd	O
75B	Health Self-Insurance Fnd	O
75D	Dental Self-Insurance Fnd	O
771	District Police	O
772	Laundry Service-Clifton	O
<b>Fiduciary Fund Types</b>		
805	Barbara Jordan Memorial	O
806	Expendable Trust	O
821	Partnering Contributions	O
826	Youth Orchestra	O
<b>Trust Funds-Non Expendable</b>		
836	Non-Expendable Trust	O
<b>Agency Funds</b>		
865	Student Activity Fund	R
876	GAATN	O
878	Employee Assistance Prog	O

## Function Codes

### 11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students in a school classroom, in other locations such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver enhance or direct the delivery of learning situations to students.

### 12 Instructional Resources & Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with education resources and media.

### 13 Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel. This function also includes expenditures and expenses related to research and development of new or modified instructional methods, techniques, procedures, services, etc.

### 21 Instructional Leadership

This function is used for expenditures or expenses that are directly used for managing, directing, supervising and providing leadership for staff who provide general and special instructional services.

### 23 School Leadership

This function is used for expenditures and/or expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals, and other assistants while they –

- Supervise all operations of the campus.
- Evaluate staff members of the campus.
- Assign duties to staff members.
- Maintain the records of students on the campus.

### 31 Guidance, Counseling & Evaluation Services

This function is used for expenditures/expenses 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 cost of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

### 32 Social Work Services

This function is used for expenditures and/or expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community.
- Casework and group work services for the child, parent or both.
- Interpreting the social needs of students for other staff members.

## Function Codes (continued)

- Promoting modifications of the circumstances surrounding the individual students which are related to his or her social needs. This includes referrals to and interaction with other governmental agencies.

### 33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health service to students. This includes activities that provide students with appropriate medical, dental and nursing services.

### 34 Student Transportation

This function is used for expenditures / expenses that are incurred for transporting students to and from school. Expenditures / expenses for regular bus routes to and from school are to be recorded using program intent code 99 (undistributed) or organization code 998 (unallocated, local option). Expenditures/expenses for transportation specially and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technical and Services to Students with Disabilities (Special Education), etc., are to be recorded in function 34 with the appropriate program intent codes.

### 35 Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures / expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures / expenses are used directly and exclusively for supervision and maintenance of a food service operation.

### 36 Extracurricular Activities

This function is used for expenditures / expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. Extracurricular activities include athletics and other activities that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Other kinds of related activities are included (such as drill teams, pep squad and cheerleading, University Interscholastic League competition such as one-act plays, speech, debate, band, Future Farmers of America (FFA), National Honor Society, etc.).

### 41 General Administration

This function is for expenditures / expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for cost applicable to specific functions. General Administration is an indirect cost applicable to other expenditure functions of a School District.

### 51 Facilities Maintenance and Operations

This function is used for expenditures and/or expenses 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 used to record expenditures/expenses for the maintenance and operations of the physical facilities and grounds. This function also includes expenditures / expenses associated with warehousing and receiving services.

## Function Codes (continued)

### 52 Security and Monitoring Services

This function is used for expenditures and expenses that are 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 expenditures and expenses for data processing services, whether in-house or contracted. Examples of function 53 costs are costs for computer facility management; computer processing; system development; analysis of workflows, processes and requirements; coding, testing, debugging and documentation; system integration; design of applications; maintenance of programs and networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include student account, financial account, and human resources/personnel. Personal computers that are stand alone are to be charged to the appropriate function. Peripherals including terminal and printers are to be charged to the appropriate minicomputers, servers, and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here.

### 61 Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

### 71 Debt Service

This function is used for expenditures that are for the payment of debt principals and interests.

### 81 Facilities Acquisition & Construction

This function is used by School Districts for expenditures that are for acquiring, equipping,

and/or making additions to real property and sites, including lease and capital lease transactions.

### 91 Contracted Instructional Services Between Public Schools

This function code is used for the following types of expenditures:

- Providing financial resources for services in another public school through a contract for education of nonresident students under Subchapter E, Chapter 41, TEC.
- Purchasing attendance credits from the State under subchapter D, Chapter 41, TEC.

### 93 Payments to Fiscal Agent/Member Districts of Shared Service Arrangements

This function code is used for the following types of expenditures:

- Payments from a member district to a fiscal agent of a shared service arrangement; or,
- Payments from a fiscal agent to a member district of a shared service arrangement.

### 99 Other Intergovernmental Charges

This function is used to report administrative functions not required to be reported in Function 41- General Administration. The fees for property appraisal and tax collection are paid from this function.

## Revenue Object Codes

O=Optional  
R=Required

Local	Object Description
5711	R Taxes- Current Year Levy
5712	R Taxes- Prior Years
5716	O Local Indirect Cost
5719	R Penalty & Interest- Other Tax Revenues
5739	R Tuition & Fees from Local Services
5742	R Earnings from Temporary Deposits and Investments
5743	R Rent Revenues
5744	R Foundations, Gifts and Bequests
5745	R Insurance Recovery
5748	O Revenue from City, County, Higher Education Food Service Fund- Prepaid Meals
5749	R Other Revenues from Local Sources
5751	R Food Service Activity
5752	R Athletic Activities
5754	R Interfund Service Provided and Used Interfund Transactions
5755	R Enterprising Services Revenue
5769	R Misc Rev from Intermediate Srcs
State	Object Description
5811	R Per Capita Apportionment
5812	R Foundation School Program
5816	O State Indirect Costs
5817	O PY State Rev Adjustments
5819	R Other Foundation School Program Act Revenues
5829	R State Program Revenue distributed by Texas Education Agency
5831	R TRS on Behalf Payment
5839	R State of Texas Government Agencies other than TEA
Federal	Object Description
5916	O Federal Indirect Costs
5919	R Federal Revenues Distributed Through Government Entities Other than State or Federal Agencies
5921	R School Breakfast Program
5922	R National School Lunch Program
5923	R USDA Donated Commodities
5927	O After School Snack Program
5929	R Federal Revenue Distributed by the Texas Education Agency
5931	R School Health & Related Services (SHARS)
5932	R Medicaid Administrative Claiming Program (MAC)
5939	R Federal Revenues Distributed by State of Texas Gov. Agencies other than Texas Education Agency
5946	O Building America Bond Subsidy
5949	R Federal Revenues Distributed Directly From Fed.
5952	R Shared Service Arrangement-Federal Revenues from Fiscal Agent

## Expenditure Object Codes

O=Optional

R=Required

### 6100

#### Payroll Costs

6112	R	Substitute Teachers
6116	O	Substitute for Other Professionals
6117	O	Career Ladder
6118	O	Extra Duty/Signing Bonus Pay
6119	R	Professional Salaries
6121	R	Extra Duty/Overtime
6122	R	Subs for Support Personnel
6125	O	Part-Time Hourly
6129	R	Salaries for Support Personnel
6139	R	Employee Allowance
6141	R	Social Security/Medicare
6142	R	Group Health & Life Insurance
6143	R	Wk's Comp
6144	R	TRS On Behalf Payments
6145	R	Unemp Comp
6146	R	Teacher Retirement
6148	O	Salary Adjustments
6149	R	Other Employee Benefits

### 6200

#### Professional & Contracted Services

6211	R	Legal Services
6212	R	Audit Services
6213	R	Tax Appraisal & Collection
6219	R	Professional Services
6221	R	Staff Tuition & Fees-Higher Education
6222	R	Student Tuition-Public Schools
6223	R	Student Tuition-Other than Public School
6224	R	Student Attendance Credits
6229	R	Other Tuition & Transfer Payments
6239	R	Education Service Center Services
6244	O	Maint: Furniture & Equipment
6245	O	Maint: Vehicles
6246	O	Maint: Bldg & Grounds
6247	O	Design Fees
6249	R	Equipment Maintenance Repairs
6255	O	Water, Wastewater, Sanitation
6256	O	Telephone, Telecom, Cell Phone
6257	O	Electricity
6258	O	Gas & Other Fuels

## Expenditure Object Codes (continued)

O=Optional

R=Required

### 6200

#### Professional & Contracted Services (Cont.)

6259	R	Other Utilities
6264	O	Rental: Furniture & Equipment
6265	O	Copier Rental
6267	O	Rental: Land & Buildings
6269	R	Rental: All Others
6291	R	Consulting Services
6294	O	Cont Srvs-Portable Bldg
6295	O	Contract-Metro/Harris Transp
6298	O	Miscellaneous Contracted Srvcs
6299	R	Reproduction Services

### 6300

#### Supplies & Materials

6311	R	Gasoline & Other Fuels
6315	O	Vehicle Supplies
6319	R	Custodial/Maint Supplies
6321	R	Textbooks
6329	R	Reading Materials including Library Books
6339	R	Testing Materials
6341	R	Food
6342	R	Non-Food
6343	R	Item for Sale
6344	R	USDA Donated Commodities
6349	R	Other Food Service Supplies
6395	O	Portable Tech Related < \$300
6396	O	Computer Related Equipment >\$300 & <\$5000 per unit
6397	O	Software
6398	O	Equipment & Furniture < \$5000 per unit
6399	R	General Supplies

### 6400

#### Other Operating Costs

6411	R	Employee Travel (including In-District and Out-of-District)
6412	R	Student Meals/Room/Other
6413	R	Stipends- Non-Employees
6419	R	Non-Employee Travel Expense
6429	R	Insurance & Bonding costs
6439	R	Election Costs



## Expenditure Object Codes (continued)

O=Optional  
R=Required

<b>6400</b>	<b>Other Operating Costs (Cont.)</b>	
6449	R	Depreciation Expense
6491	R	Payments from Successor-in-Interest
6492	R	Payments to Fiscal Agents of SSA
6493	R	Payments to Member Districts of SSA
6494	R	Field Trips-Transportation
6495	R	Professional Dues
6496	O	Route Reimbursement
6497	O	Food/Refreshment
6498	O	Field Trip Reimbursement
6499	R	Misc Operating Expenses
<b>6500</b>	<b>Debt Service</b>	
6511	R	Bond Principal
6512	R	Capital Lease Principal
6513	R	Long Term Debt Principal
6519	R	Other Debt Principal
6521	R	Interest on Bonds
6522	R	Interest on Capital Lease
6523	R	Interest on Debt
6529	R	Other Interest
6599	R	Other Debt Service Fees
<b>6600</b>	<b>Capital Outlay</b>	
6615	O	Land Improvement
6616	O	Land Fees-Other
6619	R	Land Purchase
6624	O	Engineering Fees
6625	O	Building Improvements
6626	O	Geotech Testing
6627	O	City and County Fees
6629	R	Other Costs To Bldg Purchase
6631	R	Vehicles
6635	O	Furniture
6639	R	Equipment > \$5000 Per Unit
6649	O	Capital Assets - Groupings > \$4,999
6651	R	Capital Lease-Buildings
6659	R	Capital Lease-Furniture & Equipment
6669	R	Library Books and Media >\$5,000 per unit

The Texas Education Agency (TEA) publishes the *Financial Accountability System Resource Guide (FASRG)* that captures accounting guidelines for school districts throughout the state. At the time of this publication, Version 15.0 was the latest version of the FASRG. Here is a [link](#) to all the Modules of the FASRG publication. Detailed descriptions of revenues and expenses can be found under “Module 1 Financial Accounting and Reporting (FAR) and FAR Appendices”.

**Table 26**  
**Austin Independent School District**  
 Function/Program Intent Code Matrix

199.12.6119.00.002.6.99.0.00

Function Codes	Program Intent Codes									
	11 Instruction	21 Gifted & Talented	22 Career & Technology	23 Special Education	24 Accelerated Learning	25 ESL Bilingual	30 State Comp Ed	31 High School Allotment	32, 33, 34,35 Pre-K	99 Undistributed
11 Instructional Related Service	★	★	★	★	★	★	★	★	★	
12 Instructional Resources & Media Services				★	★	★	★		★	★
13 Instructional Staff Development		★	★	★	★	★	★	★	★	★
21 Instructional Leadership		★	★	★	★	★		★	★	★
23 School Leadership		★	★	★	★	★	★	★	★	★
31 Guidance Counseling & Evaluation		★	★	★	★	★	★	★	★	★
32 Social Work Services				★	★			★	★	★
33 Health Services				★	★	★			★	★
34 Transportation		★	★	★	★	★	★	★	★	★
35 Student Nutrition										★
36 Co-Curricular Extracurricular Activities		★	★	★	★	★			★	★
41-99 All Others		★	★	★	★	★	★	★	★	★

# Significant Financial Policies & Procedures

## Measurement Focus

The government-wide financial statements are reported using the flow of economic resources measurement focus and the accrual basis of accounting, as are the Proprietary Fund type financial statements. All Governmental Funds are accounted for “spending” or “financial flow” measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance of Governmental Funds is considered a measure of “available spendable resources”. The Fiduciary Fund financial statement does not have a measurement focus.

## Cash Management

Developing an effective cash management program can provide the district with additional revenues to fund essential programs and operations. Maximizing the return on invested funds, while ensuring the safety and liquidity of investments, has become a high priority for the district. Effective cash management programs:

- Are based on a comprehensive written investment policy approved by the Board.
- Satisfy cash flow requirements.
- Ensure the preservation and safety of principal.
- Provide for liquidity and diversification.
- Maximize investment returns by minimizing cash balances and investing all available resources.

The Board of Trustees adopted an investment policy (CDA-Legal) regarding investment of funds as defined by the Public Fund Investment Act. This policy authorizes the district to invest any and all of its funds in fully collateralized certificates of deposit, direct debt securities of the United States of America or the State of Texas, other obligations the principal and interest on which are unconditionally guaranteed by the State of Texas or the United States, fully collateralized direct repurchase agreements, bankers’ acceptances, local government investment pools, money market mutual funds, and other investments specifically allowed by Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) and Sections 23.80 and 20.42 of the Texas Education Code. The district accrues interest on temporary investments based on the terms and effective interest rates of the specific investments. The district’s policy is to report all highly liquid debt instruments, such as local government investment pools, treasury and agency obligations, with a remaining maturity of one year or less at the time of purchase, at amortized cost and all other investments at fair value.



## Debt Management

For the past decade and in the foreseeable future, the district has and will continue to undertake bond elections authorizing the issuance of additional debt. The district receives a credit enhanced bond rating

of AAA for its bonds that are guaranteed by the State of Texas Permanent School Fund (PSF). The district's underlying ratings are: Moody's (AAA), Standard & Poor's (AA+), and Fitch (AA+). A third-party financial advisor is employed to assist the district in managing its debt portfolio.

AISD Debt management policy is a written guideline that affects the type of debt issued by the district, the issuance process and the management of the district's debt portfolio. The goal of the debt management policy is to improve the quality of decisions, provide justification for the structure of debt issuance, identify policy goals and demonstrate a commitment to long-term financial planning. Adherence to a debt management policy signals to rating agencies and the capital markets that AISD is well managed and can be expected to meet its obligations in a timely manner.



In order to minimize the tax impact, negative arbitrage, and reduce overall borrowing costs associated with the financing of projects authorized by its bond elections, the district established a commercial paper program in July 2005. While numerous other Texas government entities have established commercial paper programs over the years, this program was new for school districts in Texas. The district utilizes its commercial paper programs to reduce its ongoing costs of capital projects and to

provide interim financing during the construction periods for projects. When the district nears its commercial paper capacity it issues refunding bonds to refund a long-term basis the interim financing provided by the commercial paper. Commercial paper is a short-term note with maturities ranging from 1 day to 270 days.

### **Objectives of Budgeting**

A budget is considered balanced when the revenues and other resources that are generated to finance the budget equal its estimated expenditures and other uses.

Performance evaluation allows citizens and taxpayers to hold policy makers and administrators accountable for their actions. Because accountability to citizens often is stated explicitly in State laws and constitutions, it is considered a cornerstone of budgeting and financial reporting. The Governmental Accounting Standard Board (GASB) recognizes its importance with these objectives in its *GASB Concepts Statement No. 1*:

- Financial reporting should provide information to determine whether current-year revenues were sufficient to pay for current-year services.
- Financial reporting should demonstrate whether resources were obtained and used in accordance with the entity's legally adopted budget. It should also demonstrate compliance with other finance-related legal or contractual requirements.
- Financial reporting should provide information to assist users in assessing the service efforts, costs and accomplishments of the governmental entity.

Meeting these objectives requires budget preparation to include several concepts recognizing accountability. Often these concepts have been mandated for State and local public sector budgets. They include requirements that budgets should:

- Be balanced so that current revenues are sufficient to pay for current services.
- Be prepared in accordance with all applicable federal, state, and local legal mandates and requirements.
- Provide a basis for the evaluation of a government's service efforts, costs and accomplishments.

Although the objective of balanced budgets is generally applicable to the district to ensure long-term fiscal health, the Board of Trustees allows variations of this objective over short-term periods from time to time. For example, the balanced budget objective may be met with fund balance reserves to pay for current services during certain school years. Such uses of fund balance reserves must be in accordance with applicable state and local fund balance policies.

### **Fund Balance Reserves**

Reserves have been established in the Governmental Funds financial statements to indicate that a portion of the fund balance is not available for appropriation for expenditure; or is legally segregated for a specific future use. Designations of fund equity are the representations of management for the utilization of financial resources in future periods.

The Board has established a policy that requires the district to maintain a minimum of 20 percent of operating expenditures in its General Fund balance.



Fund balance is the net difference between the assets and liabilities of a fund. In much the same way as a homeowner maintains a savings account for unexpected emergencies, having a healthy fund balance enables the district to cover operating costs during low cash periods. Further, the district saves millions of dollars as a result of securing lower interest rates through strong bond ratings. Ensuring an adequate reserve level is essential to maintaining high bond ratings and supporting unplanned needs and emergencies. AISD will continue to maintain a prudent reserve of at least 20 percent of operating expenditures to ensure sound fiscal health.

In FY2012, the district implemented the new requirement from GASB 54 to divide the fund balances into five different categories, including non-spendable, restricted, committed, assigned and unassigned.

- General Fund - The district has determined its priority to maintain the General Fund's fund balance at a level not less than 20 percent of the budgeted expenditures of the district General Fund. The Texas Education Agency has a rule to compute the optimum unassigned fund balance equal to the estimated amount to cover cash flow deficits in the General Fund for the fall period in the following fiscal year, plus estimated average monthly cash disbursements of the General Fund for the nine months following the fiscal year. An appropriate fund balance level is one of the measurements for the School First (Financial Integrity Rating System of Texas) program required for all school districts in the State.

- Food Service – The district maintains a sufficient fund balance to cover three months of average expenditures for the Food Service operations. In the FY2020 school year, revenues exceed expenditures by \$105,288.
- Debt Service Fund – The district maintains a sufficient fund balance to cover the upcoming obligations on the required payment date. In the FY2020 school year, the revenue and expenditures are projected to be equal. The district projects no change to the fund balance.

### **Risk Management**

The district’s risk management program encompasses various means of protecting the district against losses. Various risks of loss include those related to torts, theft, damage, destruction of assets, business interruption, errors and omissions, injuries to employees, and disasters.

- The district participates in the Texas Association of School Boards’ Risk Management Fund self-funded risk pool program for its general liability, professional/legal liability and vehicle liability insurance.
- The district partners with the Texas Association of School Boards for the administration of its self-funded Workers’ Compensation insurance.
- The district is self-insured up to \$600,000 per occurrence for losses related to workers’ compensation and has purchased excess coverage through a commercial insurer licensed in the State of Texas.
- The district has commercial insurance for all other risks of loss.
- The district provides employee access to health, group life, disability and dental insurance as well as Cafeteria 125 deferred tax benefit options.
- The district is self-insured up to \$1,000,000 per claim for losses incurred in the health insurance program and has purchased excess coverage through a commercial insurer licensed in the State of Texas.

### **Independent Audit & Financial Reporting**

The Texas Education Code requires that school districts are audited annually. The audit is made on an organization-wide basis and involves all fund types and account groups of the school district. The audit is also designed to meet the requirements of the Federal Single Audit Act of 1984 and the related provisions of OMB Circular A-133 “Audits of State, Local Governments and Non-Profit Organizations.” Upon completion, the annual financial report is submitted to the Texas Education Agency for review. The financial report is designed to meet specific monitoring needs of the Texas Education Agency.

## **Financial Structure & Basis for Accounting**

Governmental financial operations are regulated by various kinds of legal provisions. Other types of financial matters often are also regulated by charters, ordinances, resolutions, governing body orders, and intergovernmental grant or contract regulations.

The annual operating budget is one of the most important of all legal documents governing financial transactions. Upon Board of Trustee approval, the expenditure requests in the budget become binding appropriations that may not legally be exceeded by the school district without an amendment. Taxes and other revenue sources that finance budgeted expenditures usually require Board enactment.

An important function of governmental accounting systems is to enable administrators to assure and report on compliance with finance-related legal provisions. This assurance and reporting means that the

accounting system, its terminology, fund structure and procedures must be adapted to satisfy finance related legal requirements. However, the basic financial statements of school districts should be prepared in conformity with Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

#### Summary Statement of Principles of Accounting and Reporting

- **Accounting and Reporting Capabilities** – The Austin ISD accounting system is maintained in accordance with GAAP. All funds and activities are presented fairly and are fully disclosed. The district maintains its accounting system in compliance with legal and contractual provisions.
- **Fund Accounting System** – The Austin ISD accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Fund financial statements are used to report detailed information about the primary government.
- **Number of Funds** – Austin ISD maintains the number of funds necessary to carry on its functions required by law and contract. Funds comply with the properly defined code structures as established by the Texas Education Agency
- **Types of Funds** – The following types of funds are used by state and local governments, including Austin ISD:
  - **Governmental Funds**
    - **General Fund** – to account for all financial resources except those required to be accounted for in another fund.
    - **Special Revenue Funds** – to account for proceeds of specific revenue sources (other than trust for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specific purposes. The Food Services Fund is classified as a Special Revenue Fund.
    - **Debt Service Funds** – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years.
    - **Capital Projects Funds** – to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by Proprietary Funds or in Trust Funds for individuals, private organizations, or other governments). Capital outlay financed from general obligation bond proceeds should be accounted for through a Capital Projects Fund.
  - **Proprietary Funds**
    - **Enterprise Funds** – to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as Enterprise Funds if any one of the following criteria is met.
      - a.) The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component

unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity.

- b.) Laws or regulations require that the activity’s costs of providing services, including capital costs be recovered with fees and charges, rather than with taxes or similar revenues.
  - c.) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).
- **Internal Service Funds** – to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal Service Funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an Enterprise Fund.
  - **Fiduciary Funds** - To account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Trust and Agency Funds therefore cannot be used to support the district’s own programs.
  - **Reporting Capital Assets** - A clear distinction has been made between general capital assets and capital assets of Proprietary and Fiduciary Funds. Capital assets of Proprietary Funds are reported in both the government-wide and fund financial statements. Capital assets of Fiduciary Funds are reported only in the statement of fiduciary net assets. All other capital assets of the governmental unit are general capital assets. They are not reported as assets in Governmental Funds but reported in the governmental activities’ column in the government-wide statement of net assets.
  - **Depreciation of Capital Assets** – Capital assets are depreciated over their estimated useful life unless they are either inexhaustible or are infrastructure assets using the modified approach. Inexhaustible assets such as land and land improvements are not depreciated. Depreciation expenses are reported in the government-wide statement of activities; the Proprietary Fund statement of revenues, expenditures and changes in fund net assets; and the statement of changes in fiduciary new assets.

Buildings and furniture and equipment of the district are depreciated using the straight-line method over the following estimated useful lives:

<u>ITEMS</u>	<u>YEARS</u>
Building and site improvements	30
Furniture and equipment	5-10
Vehicles	5-7
Property under capital leases	10
Buses	8-10
Computer software and equipment	3-7
Portable buildings`	10



- **Valuation of Capital Assets** – Capital assets are reported at historical cost. The cost of a capital asset includes ancillary charges necessary to place the asset into its intended location and condition for use. Donated capital assets are recorded at their estimated fair value at the time of acquisition plus ancillary changes, if any.
- **Reporting Long-Term Liabilities** – A clear distinction is made between fund long-term liabilities and general long-term liabilities. Long-term liabilities directly related to and expected to be paid from Proprietary Funds are reported in the Proprietary Fund statement of net assets and in the government-wide statement of net assets. Long-term liabilities directly related to and expected to be paid from Fiduciary Funds are reported in the statement of fiduciary net assets. All other un-matured general long-term liabilities of the governmental entity are not reported in the Governmental Funds but reported in the governmental activities' column in the government-wide statement of net assets.
- **Accrual Basis in Governmental Accounting** – The modified accrual basis of accounting or accrual basis of accounting, as appropriate, is utilized in measuring financial position and operating results.
  - Governmental Fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except of un-matured interest on general long-term debt, which is recognized when due.
  - Fiduciary Funds are reported using the economic resources measurement focus and the accrual basis of accounting, except for recognition of certain liabilities of defined benefit pension plans and certain post employment healthcare plans.
  - Proprietary Fund statements include net assets, revenues, expenses and changes in fund net assets and are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.
  - Transfer should be recognized in the accounting period in which the inter-fund receivable and payable arise.
- **Fiscal Year** – The district's fiscal year begins July 1 and ends June 30.
- **Common Terminology and Classification** – A common terminology and classification is used consistently throughout the budget, the accounts and the financial reports of each fund or activity.
- **Budgetary Control and Budgetary Reporting**
  - An annual budget is adopted by Austin ISD Board of Trustees.
  - The accounting system provides the basis for appropriate budgetary control.
  - Budgetary comparison schedules are presented as required supplementary information for the General Fund and for each major Special Revenue Fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the government's budgetary basis.

- **Transfer, Revenue, Expenditure, and Expense Account Classification** – Transfers are classified separately from revenues and expenditures or expenses in the basic financial statements.
  - The statement of activities presents the district’s activities at least at the level of detail required in the Governmental Fund statement of revenues, expenditures and changes in fund balances-at a minimum by function. The district presents business-type activities at least by different identifiable activities.
  - Governmental Fund revenues are classified by fund and source. Expenditures are classified by fund and source. Expenditures are classified by fund, function (or program), organization unit, activity, character, and principal classes of objects.
  - Proprietary Fund revenues are reported by major sources, and expenses are classified in essentially the same manner as those of similar business organizations, functions or activities.
  - Proceeds of general long-term debt issues are classified separately from revenues and expenditures in the Governmental Fund financial statements.
  - Transfers are classified separately from revenues and expenditures or expenses in the basic financial statements.
  
- **Annual Financial Reports**
  - Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information are prepared to facilitate management control of financial operations, legislative oversight, and, where necessary or desired, for external reporting purposes.
  - An annual financial report is prepared and published, covering all funds and activities of Austin ISD. The report includes an introductory section, the Management’s Discussion and Analysis (MD&A), basic financial statements, required supplementary information other than MD&A, combining and individual fund statements, schedules, narrative explanations, and statistics.
  - The minimum requirements for MD&A, basic financial statements, and required supplementary information other than MD&A are:
    - Management’s Discussion and Analysis.
    - Basic financial statement, which includes:
      1. Government-wide financial statements
      2. Fund financial statements
      3. Notes to the financial statements
    - Required supplementary information other than MD&A.

Overall summary of the State mandated principles and policies are:

- **Generally Accepted Accounting Principles (GAAP)** – The Austin ISD accounting system is kept in accordance with Generally Accepted Accounting Principles and presents fairly and with full disclosure the funds and activities and results of financial operations in such a manner to determine and demonstrate compliance with finance-related legal and contractual provisions. Whenever conflicts exist between legal requirements and Generally Accepted Accounting Principles, the financial statements are prepared in conformity with *Generally Accepted Accounting Principles*, and additional schedules and/or narrative explanations are attached as necessary to satisfy or report legal compliance responsibilities and accountabilities.
- **Fund Accounting** – The accounting system is organized and operated on a fund basis. All funds of Austin ISD are accounted for and included on the end-of-year combined balance sheet. A fund is

defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Austin ISD maintains only the minimum number of funds required for efficient operations.

- **Central Accounting** – Accounting for funds of the Austin ISD are on an organization-wide basis covering all funds. Governmental, Proprietary and Fiduciary Fund types are the accounting responsibility of the district’s business office.
- **Uniform Classifications and Terminology** – Austin ISD uses fund codes, mandatory account classifications and terminology prescribed in the Account Code section of the *Resource Guide* from the Texas Education Agency. General ledger accounts prescribing a double entry system and distribution of related payroll expenses with payroll are uniformly used throughout the budgeting, accounting and financial reporting system.
- **Fund Equity and Other Credits** - Fund equity is comprised of investments in capital assets (other credit), and contributed capital, net assets, assigned fund balance, unassigned, non-spendable, committed and restricted fund balance.
- **Budgetary Control/Encumbrance Accounting** – The Austin ISD budget, as adopted, is recorded in the general ledger. Revenues and expenditures authorized in the budget are controlled in the accounting records and reported in the financial statements. Only the General Fund, Debt Service Fund and Food Service Fund are included in the adopted school district budget.

To control budgeted fund commitments, the accounting system employs a method of *encumbrance* accounting. Encumbrances are documented by contracts, purchase orders, or other evidence showing binding commitments for goods or services.

- Encumbrances outstanding at year end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in process at year end are completed.
- Appropriations lapse at year end. Each outstanding encumbrance is evaluated and may or may not be carried forward. Only if there is intent and legal authorization to honor them, encumbrances outstanding at year end shall be a reservation of fund balance, and the subsequent year’s appropriations provide the authority to complete these transactions.
- **Budgetary Basis of Accounting** – The budgetary basis of accounting is consistently applied in budgeting, recording and reporting Foundation School Program (FSP) revenues in PEIMS information. Under the budgetary basis, earned and material FSP revenues that are collectible beyond 60 days are to be treated consistently for budgeting, recording and reporting through PEIMS and for tax rollback rate calculation purposes. The modified accrual basis of accounting is used for the Governmental Fund types.
- **Account Alternatives** – The accounting system allows certain flexibility in the recognition of relatively minor amounts of certain revenues and expenditures. Application of alternatives in accounting methods is consistently applied from accounting period to accounting period.
  - Monies collected in advance and the property tax levy recorded in the school district’s opening budget entries that will ultimately be recognized as revenues are recorded as deferred revenues and at the appropriate time are recognized as revenues of the accounting period to which they apply.

- Inventory item of materials, supplies, etc., may be considered expenditures/expenses either when purchased (purchases method) or when used (consumption method), but significant amounts of inventory shall be reported on the balance sheet.
- Expenditures/expenses for insurance and similar services extending over more than one accounting period are not allocated between or among accounting periods but are accounted for as expenditures/expenses of the period of acquisition.

## Sustaining Local Revenue Sources

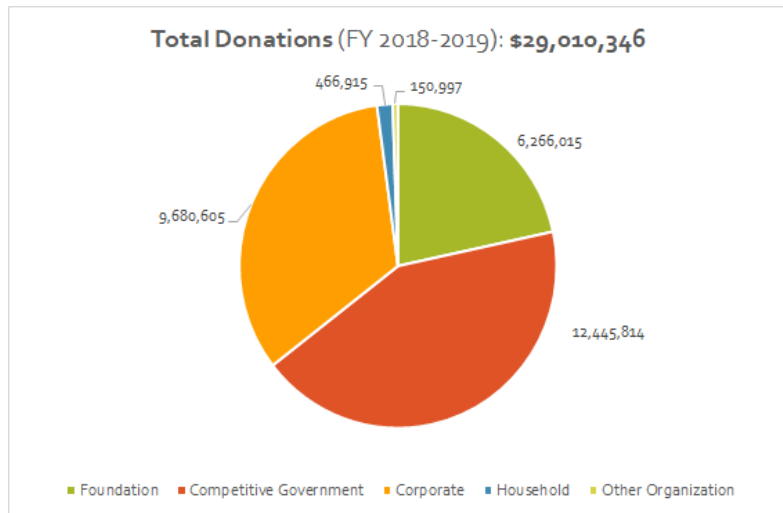
### Resource Development and Partnership Support

The Office of Innovation and Development (OID) supports innovation and excellence in Austin ISD by helping to align resources to support innovative campus and district programs and facilitating the growth and development of the Austin Ed Fund, Austin ISD’s public education foundation. OID services include:

- Facilitating the development of innovative concepts, strategic proposals, and resource development strategies;
- Developing and sharing innovative programs with external partners;
- Building relationships with valued community and philanthropic partners;
- Facilitating, developing, and writing strategic funding proposals;
- Identifying and disseminating funding opportunities to support district priorities and campus needs;
- Leading donor relations and stewardship services to encourage philanthropic giving;
- Providing technical assistance and support for grant writing and grants management;
- Linking community-based service providers and partners with campuses; and
- Assisting with the process and procedures necessary to provide support services to students.

### External Resource Development

Financial support from generous individuals, businesses, and philanthropic partners is critical to innovation and excellence in our public schools. Austin ISD appreciates our partners who have invested and welcomes others to join Austin ISD to create an exceptional educational experience for the over 80,000 students we serve.



In FY19 (July 1, 2018 – June 30, 2019), OID was responsible for leading and supporting the generation of more than \$29 million in philanthropic and competitive grant support made to Austin ISD and the Austin Ed Fund, Austin ISD’s 501(c)3 education foundation. Contributions and grants from these sources are not subject to recapture. Additionally, OID supports the over 140 partner organizations that have provided over \$52 million in services to Austin ISD students.

## Highlights of Competitive Federal, State/Local, and Private Foundation Grants Awarded in FY2019

*Mental Health:* More than \$9 million in other revenue sources was awarded to AISD to support the mental wellbeing of students, staff and families.

- In Fall 2018, the Criminal Justice Division (CJD) of the Governor’s Office awarded Austin ISD over \$9 million to fund school-based mental health centers for crime victims across the district. Austin ISD was the first school district in Texas to be awarded these funds in 2017, which originate from the federal Victims of Crime Assistance Act of 1984.
- In Fall 2018, the Austin Community Foundation, Michael and Susan Dell Foundation, Ascension Seton and St. David’s Foundation convened with the help of Senator Kirk Watson to help close an unexpected gap and develop a long-term funding strategy to sustain and expand services at mental health centers on Austin ISD campuses.
- CJD (through the Edward Byrne Memorial Justice Assistance Grant Program) awarded the Austin ISD Police Department a \$51,179 grant to support a third year of specialized, intensive training for district police officers to sensitively and effectively handle mental health needs.

*Social and Emotional Learning:* Public-private partnerships have been the hallmark of Austin ISD’s successful Social and Emotional Learning (SEL) initiative over the last decade. Ongoing support from local family foundations -- Buena Vista, Klein and Tapestry -- and the St. David’s Foundation continued in FY 2019. Additional funds were awarded from other private sources, including:

- The Covalent Foundation supported staff teams from eight AISD middle schools to attend training on RULER, an evidence-based approach to implementing SEL, developed at the Yale Center for Emotional Intelligence.
- The Buena Vista Foundation and Grant and Margot Thomas and their family foundation continue to support the expansion of Peer Assistance, Leadership and Service (PALS), a youth empowerment and cross-age peer mentoring program, in which middle and high school students mentor elementary students.
- In Fall 2018, the NoVo Foundation awarded a district-level award of \$25,000 to support a project developed by AISD SEL Specialists to collaboratively plan for customized, campus-specific SEL implementation at eight AISD elementary, middle and high schools. The NoVo Foundation also awarded a mini-grant to a teacher at Anderson High School to support student leaders as they co-design and lead weekly homeroom lessons to explicitly teach SEL skills along with addressing student concerns such as healthy relationships, self-management, inclusion and mental health.

*Food and Nutrition Services:*

- St. David’s Foundation awarded a \$550,000 grant to the Austin Ed Fund for Austin ISD to pilot a small-scale, centralized production kitchen and distribution center. The pilot will inform the development of a master plan to create a large-scale production kitchen, storage and distribution center to ultimately serve the district’s 80,000 students—more than half of whom live in economically disadvantaged households and rely on their schools for up to three meals a day.
- The Michael & Susan Dell Foundation awarded the Austin Ed Fund a \$300,000 grant for Austin ISD to pilot distributed dining models on two high school campuses (including a “C-Store” or grab-and-go one-stop healthy meal shop, quick cafes, vending machines), and to improve food quality through increased capacity for strategic procurement.
- The Emeril Lagasse Foundation awarded Cunningham Elementary School via the Austin Ed Fund a \$500,000 grant to implement the Emeril’s Culinary Garden & Teaching Kitchen program. Funds

will support the construction of a teaching kitchen and expansion of cooking and gardening programming, in collaboration with nonprofit partner, PEAS (Partners for Education, Agriculture and Sustainability).

### *Physical Health*

- Beginning in July 2018, Ascension Seton/Dell Children’s provided a three-year grant, \$136,271 each year, to support district-wide implementation of GoNoodle, a provider of movement and mindfulness videos and games for children at school and home.

### *Early Childhood*

Public-private partnerships have catalyzed the district’s efforts to educate its youngest students through the initial launch and expansion of pre-K for three-year-olds (PK3), beginning in 2014-2015.

- In FY 2019, the district planned for and implemented an innovative partnership with United Way of Greater Austin and the community’s child development centers (CDCs), with support from the Texas Education Agency. Austin ISD and United Way for Greater Austin (UWATX) partnered together on a year-long planning grant with TEA (2018-2019 School Transformation Fund Planning Grant) to develop an innovation management organization (IMO) for Pre-K Partnerships (PKP) in Austin ISD. A final Memorandum of Understanding for an 1882 Partnership was approved by the Austin ISD Board of Trustees on March 25, 2019. The agreement outlines the roles and responsibilities of both parties: the IMO will be responsible for providing partnership CDCs with administrative and instructional support including successful recruitment and co-enrollment of eligible Pre-K children, coaching and professional learning opportunities for CDC teaching staff, and assistance with teacher and CDC recruitment. In turn, the IMO will be accountable to Austin ISD through a rigorous performance contract. In May 2019, the Texas Education Agency awarded \$2 million over two years to Austin ISD for the 2019-2021 School Transformation Fund – Implementation Grant.



- The inaugural Austin ISD Early Childhood Learning Fellowship was initiated, with support from the Buena Vista Foundation, LSG Charitable Foundation and Tapestry Foundation. The Fellowship gathered a cohort of district leaders to deepen knowledge of cutting-edge research and practices in the field of early childhood; understand the current landscape of early childhood education locally and nationally, and enhance Austin ISD’s strategic vision and goals for early childhood.
- Office of Innovation and Development/Austin Ed Fund staff also provided support to improving the Pre-K enrollment process, a sometimes cumbersome process that is further complicated by the funding streams and policies governing early childhood. Working with a firm specializing in human-centered design, this project resulted in recommendations to improve the process and allow more families to enroll their three and four-year-olds in Pre-K.

### *College and Career Readiness*

- Michael and Susan Dell Foundation has supported the development of the district’s strategy around industry partnerships, specifically to assess the needs of campuses, develop systems and

infrastructure centrally that can support robust industry partnerships, and develop a more holistic approach to corporate engagement – all in service of providing more awareness, exposure and experiences to our students that will prepare them for college, career and life.

- In FY 2019, Texas Education Agency (TEA) supported the expansion of Austin ISD’s Career Launch/P-TECH initiative, which is a six-year, career-focused program providing students with real-world work experience through internships in high-demand fields connected to their classroom studies. In March 2019, TEA awarded AISD a Planning Grant to prepare for the launch of a P-TECH at Akins High School that would culminate in an Associate’s of Arts degree in Teaching from Austin Community College and priority in interviewing with partnering employer, AISD.

#### *Family and Community Engagement*

- AISD has received a series of awards from the Texas Education Agency to support the community schools model across the 10 elementary, middle, and high schools in the Northeast Vertical Team, including a \$350,000 Planning Grant in July 2018 and a \$750,000 Implementation Grant - Phase 1 in February 2019. Northeast Austin Communities for Educational Readiness (NACER) provides common language and practices to focus schools and community partners, including Austin Voices for Education and Youth (AVEY), AVID and EcoRise, on supporting students’ literacy and basic needs. The vision guiding their collaborative work is that every student will graduate empowered to recognize all their opportunities, realize their potential, and become responsible, contributing members of their community.
- The Genevieve and Ward Orsinger Foundation awarded the Austin Ed Fund a \$191,235, one-year grant to support Austin ISD’s Families as Partners (FAP) project. Part of the foundation’s 2019 Strengthening the Family Unit/Dual Gen Initiative, grant funds will support three components of FAP: adult education (including ESL and computer/technology classes, ParaEducator Certification and Parent Champion roles), early childhood (including training for parents to provide small-group literacy intervention, and in Conscious Discipline) and family engagement (including offering a curriculum that instructs parents in hands-on learning activities to do with their young children and SEL camps). Taken together, the goal is to strengthen families by increasing parental self-efficacy and offering teaching and learning opportunities that support children’s learning.

#### *Out-of-School Time Learning*

- As part of a multi-year agreement, the Andy Roddick Foundation continued to support afterschool programming at Hart, Harris, and Pecan Springs Elementary Schools during the 2018-2019 school year. The overall goals of the grant are to: create a comprehensive, sustainable network of out-of-school time (OST) programs so all scholars have the opportunity to attend a program that fits their needs; enhance program quality through regular professional development and sharing of best practices across programs; increase efficiency of investments and leverage network to increase resources; Better measure the impact of quality OST programming on student and family outcomes, including on-level academics, school day participation, social emotional learning skills, and family engagement, and determine if OST can have a broader impact on the school and community.
- The Harman-Mayes-Sooch Family Fund awarded two summer STEM camps in Austin ISD -- Camp STAARburst at several elementary and middle schools, and the Eastside Memorial Vertical team Summer STEM and Robotics Academy.

### *Leadership Development and Pipeline*

- In February 2019, AISD was awarded \$700,000 for 2019-2020 Principal Preparation Grant Program, Cycle 2. The Office of Talent Acquisition and Development will partner with University of Texas at Austin - College of Education to provide a selective and thorough, full-time principal preparation residency program for 10 aspiring leaders currently serving in Austin ISD as teachers, counselors, or instructional coaches. Identified candidates will earn a principal certification and a master's degree in Educational Leadership while engaging in a one-year supported, job-embedded residency experience in partnership with a Mentor Principal and a Leadership Coach.
- With support from the Buena Vista Foundation, Klein Foundation and Tapestry Foundation, the third cohort of district and campus-level staff engaged in a yearlong fellowship. The objective is to expand and strengthen SEL implementation throughout the district through shared professional learning, equity training and attendance at conferences.

### *Other*

OID/Austin Ed Fund has supported various district departments in developing and submitting competitive proposals for a range of other projects, including in the arts, technology, sponsorship, and school turnaround.



- *Technology:* In April 2019, AISD joined Digital Promise and Verizon Innovative Learning, the education initiative of the Verizon Foundation, to equip every student and teacher at five AISD middle schools with a device and up to a four-year data plan. At the start of the 2019 school year, Burnet, Martin and Paredes middle schools, Garcia YMLA and Sadler Means YWLA were among the 50 new schools joining the nationwide initiative, bringing the program to 150 middle schools. In addition to free technology and access, schools receive teacher training and support, along with the opportunity to engage in teaching and learning that makes the best use of technology both in and out of the classroom.
- *World Languages:* In August 2018, the Qatar Foundation International awarded \$74,469 to support the district's Arabic language and culture program, including staffing, curriculum writing and classroom materials.
- *Arts:* Austin ISD secured its third Collective Impact Grant from the National Endowment for the Arts for \$50,000 to support the implementation of the district's Creative Learning Initiative.
- *Partner:* AISD has partnered with other agencies to secure grants that benefit our students, staff and schools. For example, AISD partnered with Region 13 on the TEA Reading Excellence and Academies Development (READ) Grant opportunity, which enabled approximately 60 teachers to attend reading academies where they could grow their knowledge, understanding, and systematic use of effective, research-based, and scientifically-validated reading instruction methods for students. Additionally, 47 teachers attended a three-day externship in the summer of 2018 and received stipends through a grant that Workforce Solutions of the Capital Area received from the Texas Workforce Commission.
- *School Improvement:* Through a planning and then implementation grant, TEA has supported AISD efforts around creating a "transformation zone," an internal structure comprised of eight



campuses that will allow us to reinvent the student learning experience and increase options that meet student needs and interests. AISD also received a two-year, \$1M TEA Transformation Fund Implementation Grant to support implementation of the T-STEM model at Mendez Middle School as part of the IMO Turnaround Partnership between the district and the T-STEM Coalition/Ingenuity Center at the University of Texas at Tyler.

- *Sponsorship:* OID helped facilitate sponsorships for district events, including the annual Back to School Bash where over 150 community organizations and district departments provided information and activities to prepare students for a safe and successful year. Sponsors provided 4,500 backpacks of school supplies, booster seats, haircuts, eye exams and more to start the school year.
- *Sustainability:* In September 2018, Texas Disposal Systems provided funds to support a Zero Waste Specialist who will facilitate education and outreach to schools, implement composting and train staff about waste streams and sorting. The City of Austin Urban Forest Grant also supported an Urban Forest Specialist position, professional learning at T.A. Brown Elementary, and maintaining and expanding the urban forest on many AISD campuses, including Pecan Springs and Casey Elementary Schools.

### ***Austin Ed Fund***

The Austin Ed Fund is a recognized champion of Austin ISD. We believe every teacher should be supported, every student should be inspired, and strong public schools strengthen our community. The Austin Ed Fund develops and stewards meaningful public-private partnerships that promote innovation and support opportunities that prepare Austin ISD students for college, career and life. Since 2001, the Austin Ed Fund has facilitated over \$20 million to support Austin ISD strategic priorities and initiatives through partnerships with individual donors and private and corporate foundations.

*Innovation and Student Opportunity Fund Grants:* Beginning in 2015, the Austin Ed Fund has awarded more than \$630,000 to over 150 teacher-driven projects that support innovative classroom practices (Innovation Grants) and educational opportunities for economically disadvantaged students (Student Opportunity Fund). Open exclusively to Austin ISD teachers, Innovation Grants are designed to encourage, facilitate, recognize, and reward innovative and creative instructional approaches to the accomplishment of learning objectives. The Student Opportunity Fund provides support focused on educational enhancement for economically disadvantaged students.

Several charitable foundations have supported the Ed Fund's grant programs, including the 3M Foundation, AK Reynolds Foundation, Allergan Foundation, Applied Materials Foundation, Bank of America Foundation, Buena Vista Foundation, Dollar General Literacy Foundation, Klein Family Foundation, Jedel Family Foundation, Lola Wright Foundation, OneGas Foundation, Samsung Austin Research Development Center (SARC), Tapestry Foundation, Wells Fargo Foundation, and the Webber Family Foundation.



To learn more about Austin Ed Fund grant programs, visit: <https://austinedfund.org/for-educators/>.

*Endowment:* Launched in 2017, Austin Ed Fund has an endowment with a current balance of over \$190,000, thanks to generous awards from the Wells Fargo Foundation. The endowment will provide long-term sustainability for Austin Ed Fund's mission to support excellence and innovation in the district.

*Inspire the Future Luncheon:* Featuring the Superintendent's annual State of the District address, the Ed Fund's 2019 Inspire the Future Luncheon grew to 500 guests, with 109 sponsors. The 2019 luncheon saw a 20% increase in the amount raised in day-of giving and raised more than \$300,000 to support the Ed Fund. H-E-B Tournament of Champions and AECOM were recognized as Platinum Sponsors and Google as a Gold Sponsor.

### **Support of Campus Needs**

In addition to the support offered to campuses via the Austin Ed Fund Innovation Grants and Student Opportunity Fund programs, OID helps campus staff find and secure the funding necessary to meet campus needs and goals via our online grants database (<https://www.austinisd.org/oid/grants-fundraising/grant-database>). OID works with campus staff to develop and submit proposals, brainstorm workable ideas and project development, navigate possible collaborations with other grantees, and follow up with acknowledgments for the funding partner. For assistance, please call 512.414.4851.

### **Living Tree (formerly Edbacker) Campus-Based Crowdfunding Platform**

Edbacker is a district-wide platform for online-giving and crowdfunding through which all Austin ISD schools can receive tax-deductible charitable contributions. Through LivingTree, campuses and PTAs raised over \$130,000 in support of unique crowdfunding campaigns for specific projects in FY 2019. District campaigns are also eligible to receive contributions. To make a gift today, visit <https://give.livingtree.com/p/austinisd>.

### **Partnership Support**

Through partnerships, schools leverage the strengths of service providers and businesses to better address the whole child needs during and outside of the school day. In the face of budget constraints, partners add indispensable value to our students by augmenting the services Austin ISD can offer to students and families.

To date, over 140 partners have provided over \$52 million in services to Austin ISD students across the district's 129 campuses. Services range from mental health supports to after school enrichment. Campus leaders and community organizations can learn more about the services available on campuses at <https://www.ysm-austin.org/>.

Service providers, community organizations or businesses interested in partnering with Austin ISD or needing partnership logistics can access a menu of contact points and information on the OID web site <http://www.austinisd.org/oid/partners>. The department also hosts widely publicized semi-annual partner meetings open to all service providers in order to provide updates and gain feedback from partners.

### **Donor and Foundation Support**

There are multiple ways you can support Austin ISD or one of our schools. Please visit [www.austinisd.org/oid/support-schools](http://www.austinisd.org/oid/support-schools) for more information or contact us directly at 512.414.4851.

OID and the Austin Ed Fund host Funder Roundtables for area foundations, philanthropists, and corporate funding partners where partners receive updates on funding initiatives and an overview of Austin ISD's priorities. Many of the events are co-hosted by the Central Texas Education Funders, Austin Corporate Impact Network, High Tech Community Partners, Austin Community Foundation, and the Austin Ed Fund.

## Transportation Department

The Austin ISD’s Transportation Department’s mission “is to provide safe, reliable and professional transportation for our students; all buses have seat belts”. With nearly 23,000 students being transported daily on nearly 500 buses, the volume created two opportunities to bring in revenue.

**Stop Arm Camera** – Although this is a source of revenue, the focus behind this initiative is the safety of the students getting on and off the bus. The Austin Independent School District, like other districts, has been installing video camera systems on the exterior of school buses to record the images of vehicles and drivers passing a school bus while the red lights are flashing, and the stop-arm is deployed. Our goal is to eliminate illegal passing of stopped school buses and to keep our students safe.

Austin ISD has set up a separate process for civil citations which may be issued by Austin ISD Police officers resulting from recorded video evidence gained by a camera system mounted on a school bus. Video-based civil citations will only be issued by licensed police officers employed by Austin ISD. The District and the vendor will be solely responsible for administering citations, collecting fines, and holding administrative hearings for appealed cases. District keeps 40% of each citation collected. Our vendor keeps 60% and they provide a turn key operation with the cameras, installations and maintenance paid by them. Our District is responsible to pay the overtime of the District officers approving the citations and the fees for the appeal judge.



**School Bus Advertising** - To bolster revenue to the District, a partner was sought to manage the placement of advertisements on approximately 400 buses from its school bus fleet. The selected partner will provide a turnkey program under which it will solicit advertisers, pay all production and installation expense, bill and collect from advertisers, and remit a share of the revenue to the District.

All advertisements will be in keeping with Austin ISD guidelines and Texas Administrative Code - 37 TAC CHAPTER 14, SUBCHAPTER E. Advertisements shall conform to recognized business standards and shall not conflict with the laws of the United States or of any State or Political Subdivision thereof having jurisdiction over the District, or the rules and regulations of any arm, branch or agency of such governmental bodies. The Superintendent or designee will reject any proposals or materials that are reasonably anticipated to be disruptive, libelous, obscene, inflammatory, sexually inappropriate for the age of the audience, or that endorse actions endangering the health or safety of students. Businesses and groups whose services and products are considered inappropriate for children under the age of 18 and those whose message can influence students in ways not approved by parents or the community is prohibited. The District’s determination regarding each advertisement, according to the established criteria, is final.

**Table 27**  
**Austin Independent School District**  
Transportation Revenue

	<b>FY2017-18</b>	<b>FY2018-19</b>	<b>Change</b>
Stop Arm	\$3,175,335	\$3,157,902	-\$17,433
Bus Advertising	\$13,765	\$19,750	\$5,985
<b>TOTAL</b>	<b>\$3,189,100</b>	<b>\$3,177,652</b>	<b>-\$11,448</b>

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# Austin Independent School District



# Financial

# FY2020 Official Budget

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# Financial Overview

The Financial Section provides specific fiscal information regarding the various funds of the district. By law, the Board of Trustees must approve annual budgets for the General Fund, Food Service Funds and Debt Service Fund. These three funds make up the Governmental Funds.

In this section, a pyramid approach is used, starting with the Major Funds (all funds combined) on down to the individual funds.

## Budget Analysis

The budget that the Board is required to take action on is comprised of the three primary funds, known as the Governmental Funds, which are the General Fund, Food Service Fund, and Debt Service Fund.

Special Revenue Funds and Capital Project Funds are provided for informational purposes only. Special Revenue Funds are approved separately by the Board of Trustees when final grant awards are made. Capital Projects Funds have been previously authorized through the bond election process.

The district's budget is organized in the following fund categories:

### **General Fund**

Used to pay for salaries and benefits, classroom resources, keeping schools clean and landscapes maintained, transporting students, paying utility bills, providing clerical and administrative support – all the things a school needs when it opens its doors.

### **Food Service Fund**

Used for the operation of the district's food service program.

### **Debt Service Fund**

Used to pay off bonds previously approved by district voters or building construction and renovation.

### **Capital Projects Fund**

Pays for construction and renovation projects in district facilities.

### **Special Revenue Fund (Grants)**

Used to account for the proceeds of specific revenue sources such as federal categorical, state or locally financed programs where unused balances are returned to the grant. These funds are tied to specific programmatic deliverables and expenditure restrictions.

### **What is Recapture?**

Recapture, which represents 41 percent of the district's Governmental Funds, is a function of Chapter 49 of the Texas Education Code which equalizes wealth for educational spending. The Chapter 49 provision is intended to "Recapture" local tax dollars from "property-rich" districts and redistribute the funds to "property poor" districts. Under this law, golden pennies represent the six cents that property-rich school districts like AISD are allowed to retain in revenue above the one-dollar tax that is assessed on all taxable property values. Any revenue collected on property taxes above these six cents is subject to Recapture by the state.

Because AISD is a Chapter 49 district, the only ways to substantially increase revenue is to increase the number of students and their attendance rates, and/or to increase the property tax rate. The district only nominally benefits from rising appraisal values due to this funding formula structure. The district will need

to continually educate and engage the public if it is going to be successful when it asks voters to approve a rate increase through a tax ratification election.

House Bill (HB) 3, passed in the recent legislative session, made substantial changes to the District's recapture (Chapter 49) payment. Under HB 3, districts must reduce local revenue in excess of entitlement. Texas Education Code, Chapter 49. The Chapter 49 provision recaptures local tax dollars from property-rich districts and redistributes the funds to property-poor districts.

AISD is considered a property-rich school district. In FY2020, nearly 46 percent of all local revenue collected from property taxes will be subject to recapture. In FY2020, AISD anticipates the district will submit \$612.2 million to the state in recapture funds. From FY2002 to FY2020, AISD will have paid the state of Texas more than \$4.0 billion in recapture payments.

## Major Funds

The budget that the Board is required to take action on is comprised of the three primary funds, known as the Governmental Funds, which are the General Fund, Food Service Fund, and Debt Service Fund. The following two charts combine Governmental Funds along with Capital Projects, and Grants to comprise the Major Funds of the District.

For FY2019-20, revenue increases from growth in the Governmental Fund's local revenue source. Expenses expand over \$114 million, mostly in part to the increase under Facilities Acquisitions and Construction of almost \$100 million.

Forecasts indicate significant changes in the fund balance year over year. Capital outlay expenses decrease all the while the Chapter 49 payments increase. Projected revenue remains lower than projected expenses forcing the use of reserves.





**Table 28**  
**Austin Independent School District**  
**Major Funds**

Statement of Revenues, Expenditures and Changes in Adopted Fund Balance  
For School Year FY2020 with Comparative Data for Prior Year

	FY2019 Major Funds Budget	FY2020			
		Governmental Adopted Total	Capital Projects	Grants	Total
<b>Revenues</b>					
5700 Local Sources	\$1,448,412,434	\$ 1,503,956,760		7,003,419	\$1,510,960,179
5800 State Sources	79,551,597	54,698,624		5,449,581	60,148,205
5900 Federal Sources	125,204,809	57,003,839		63,847,317	120,851,156
Combined Fund Revenue Total	\$1,653,168,840	\$1,615,659,223	\$0	\$76,300,317	\$1,691,959,540
<b>Expenditures</b>					
11 Instruction	\$463,778,489	\$462,764,593		\$37,305,076	\$500,069,669
12 Instructional Resources & Media Services	11,352,553	11,224,259		219,349	11,443,608
13 Curriculum & Staff Development	27,184,156	15,632,488		14,808,037	30,440,525
21 Instructional Administration	19,982,562	13,719,790		4,995,919	18,715,709
23 School Administration	56,160,028	53,537,813		4,239,980	57,777,793
31 Guidance & Counseling Services	28,910,115	26,951,016		3,007,133	29,958,149
32 Attendance & Social Work Services	5,796,394	5,364,523		1,499,754	6,864,277
33 Health Services	10,235,465	10,866,412		1,654,951	12,521,363
34 Student Transportation	32,142,299	32,465,867			32,465,867
35 Food Services	42,043,992	40,793,680		776,248	41,569,928
36 Co-Curricular Activities	15,663,770	14,662,064		50,999	14,713,063
41 General Administration	23,704,827	23,575,479	376,742	707,182	24,659,403
51 Plant Maintenance	89,063,660	86,940,019	4,946,771	808,909	92,695,699
52 Security & Monitoring Services	13,281,420	13,917,278		121,957	14,039,235
53 Data Processing Services	23,116,886	22,411,351		622,663	23,034,014
61 Community Services	13,153,967	7,951,896		4,726,511	12,678,407
71 Debt Services	128,668,970	152,010,234			152,010,234
72 Long Term Debt Interest		65,354			65,354
81 Facilities Acquisition & Construction	397,153,124	15,000	496,542,743	755,649	497,313,392
91 Contracted Instructional Svcs-Public Schools	669,599,162	612,166,160			612,166,160
93 Payments-Shared Services Arrangements	4,080,590	4,124,678			4,124,678
99 Other Intergovernmental Charges	7,352,061	7,225,336			7,225,336
Combined Fund Expenditure Total	\$2,082,424,490	\$1,618,385,290	\$501,866,256	\$76,300,317	\$2,196,551,863
Net Revenue Over (Under)	(\$429,255,650)	(\$2,726,067)	(\$501,866,256)	\$0	(\$504,592,323)
<b>Other Sources (Uses)</b>					
7900 Other Resources	\$400,051,000	\$51,000	\$501,866,256		\$501,917,256
8900 Other Uses	(300,000)	(303,133)			(303,133)
Net Sources Over (Under)	\$399,751,000	(\$252,133)	\$501,866,256	\$0	\$501,614,123
Net Revenue/Sources Over (Under)	(\$29,504,650)	(\$2,978,200)	\$0	\$0	(\$2,978,200)
Estimated unspent balances at year end	8,000,000				0
Beginning Fund Balance (Estimated)	\$523,850,715	\$316,884,154	\$294,457,853	\$3,292,818	\$614,634,825
Ending Fund Balance (Estimated)	502,346,065	313,905,954	294,457,853	3,292,818	611,656,625
Less Assigned Balance	(17,338,893)	(17,350,000)			(17,350,000)
Less Non Spendable	(7,810,315)	(218,000)			(218,000)
Less Committed	(5,000,000)	(1,869,726)			(1,869,726)
Ending Funding Balance - Unassigned	\$472,196,857	\$294,468,228	\$294,457,853	\$3,292,818	\$592,218,899
Ending Unreserved Fund Balance as a Percent of Operating Budgeted Expenditures	23%	18%	59%	4%	27%

**Table 29**  
**Austin Independent School District**  
**Combined Statement of Revenue and Expenditures for Major Funds**  
**Historical and Forecast, 8 Year Total**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
<b>Revenues</b>								
5700 Local sources	\$ 1,058,625,655	\$ 1,213,687,401	\$ 1,348,027,905	\$ 1,480,222,033	\$ 1,510,960,179	\$ 1,692,421,682	\$ 1,787,430,824	\$ 1,844,381,046
5800 State sources	56,575,323	86,838,740	71,769,722	93,049,842	60,148,205	77,747,800	59,055,477	55,206,335
5900 Federal sources	116,420,090	112,545,539	114,252,389	125,924,276	120,851,156	111,043,602	111,043,602	111,043,602
Total revenue	\$ 1,231,621,068	\$ 1,413,071,680	\$ 1,534,050,016	\$ 1,699,196,151	\$ 1,691,959,540	\$ 1,881,213,084	\$ 1,957,529,903	\$ 2,010,630,983
<b>Expenditures</b>								
6100 Payroll costs	\$ 636,274,000	\$ 719,628,222	\$ 733,091,978	\$ 726,167,652	\$ 774,258,838	\$ 741,552,054	\$ 745,563,948	\$ 759,543,175
6200 Professional and Contracted Services	332,722,806	485,680,335	618,939,194	757,215,724	710,749,591	983,539,324	1,077,208,148	1,096,407,598
6300 Supplies and Materials	65,690,029	65,304,577	71,803,752	77,651,060	67,061,817	59,670,676	56,713,095	57,847,871
6400 Other Operating Costs	11,658,581	15,273,073	18,299,371	21,022,214	19,783,615	15,957,593	15,537,501	16,740,859
6500 Debt Service	19,194,478	112,780,873	108,669,008	113,416,117	152,075,588	157,402,890	166,323,383	172,976,318
6600 Capital Outlay	69,401,085	80,623,782	118,785,097	142,868,632	472,622,414	224,936,209	68,927,425	68,947,344
Total Expenditures	\$ 1,134,940,979	\$ 1,479,290,862	\$ 1,669,588,401	\$ 1,838,341,399	\$ 2,196,551,863	\$ 2,183,058,746	\$ 2,130,273,500	\$ 2,172,463,166
Net Revenue Over (Under)	\$ 96,680,089	\$ (66,219,182)	\$ (135,538,384)	\$ (139,145,248)	\$ (504,592,323)	\$ (301,845,662)	\$ (172,743,597)	\$ (161,832,183)
<b>Other Sources (Uses)</b>								
7900 Other Resources	\$ 24,098,584	\$ 1,004,501,310	\$ 43,552,903	\$ 712,715,448	\$ 501,917,256	\$ 233,051,000	\$ 70,051,000	\$ 70,051,000
8900 Other Uses	(10,000,000)	(643,829,234)	(26,000,000)	(365,000,000)	(303,133)	(300,000)	(300,000)	(300,000)
Net Sources over (under)	\$ 14,098,584	\$ 360,672,076	\$ 17,552,903	\$ 347,715,448	\$ 501,614,123	\$ 232,751,000	\$ 69,751,000	\$ 69,751,000
Net revenue/sources over (under)	\$ 110,778,673	\$ 294,452,894	\$ (117,985,481)	\$ 208,570,200	\$ (2,978,200)	\$ (69,094,662)	\$ (102,992,597)	\$ (92,081,183)
Estimated unspent balances at year end								
Beginning Fund Balance (Estimated)	\$ 236,604,629	\$ 347,383,302	\$ 641,836,196	\$ 523,850,715	\$ 732,420,915	\$ 729,442,715	\$ 729,442,715	\$ 660,348,053
Ending Fund Balance (Estimated)	\$ 347,383,302	\$ 641,836,196	\$ 523,850,715	\$ 732,420,915	\$ 729,442,715	\$ 660,348,053	\$ 626,450,118	\$ 568,266,869



# Governmental Funds

Despite growth in revenues, mostly due to local funding, expenditures continue to climb. The major culprit driving expenses is AISD’s recapture payment; which can be found under 6200 Professional and Contracted Services. When comparing FY2019-20 to FY2022-23, recapture is projected to grow almost \$745 million or 8 percent between those years.

Although revenue continues to rise, the increase in expenses outpace the revenue growth. This is mostly due to yearly recapture payment increases. With expenses greater than revenues, AISD’s fund balance will continue to run at a deficit. AISD understands this and is working with the community to address the situation. A 30 member [Budget Stabilization Task Force](#) has been created to represent the AISD community to develop recommendations addressing the budget deficit. The district will also work with internal leadership and a consulting group to evaluate opportunities for budget reductions.

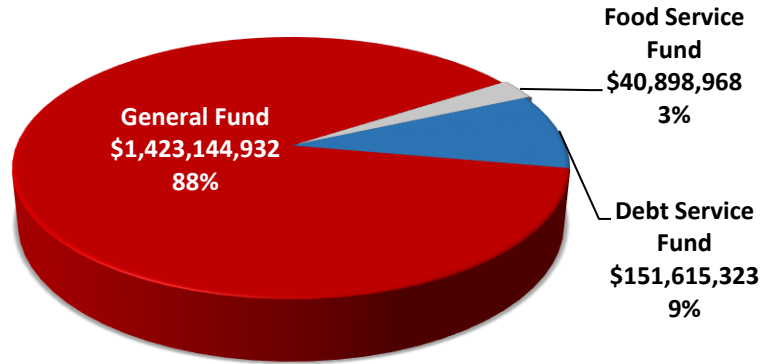
**Table 30**  
**Austin Independent School District**  
**Combined Statement of Revenue and Expenditures for Governmental Funds**  
**Historical and Forecast, 8 Year Total**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
<b>Revenues</b>								
5700 Local sources	\$ 1,049,158,583	\$ 1,202,562,781	\$ 1,333,744,945	\$ 1,468,492,654	\$ 1,503,956,760	\$ 1,684,685,302	\$ 1,779,694,444	\$ 1,836,644,666
5800 State sources	52,955,134	81,363,189	65,403,778	79,815,408	54,698,624	73,680,070	54,987,747	51,138,605
5900 Federal sources	54,474,156	58,430,620	59,795,360	69,327,202	57,003,839	54,428,481	54,428,481	54,428,481
Total revenue	\$ 1,156,587,873	\$ 1,342,356,590	\$ 1,458,944,083	\$ 1,617,635,264	\$ 1,615,659,223	\$ 1,812,793,853	\$ 1,889,110,672	\$ 1,942,211,752
<b>Expenditures</b>								
6100 Payroll costs	\$ 584,722,305	\$ 669,151,568	\$ 683,079,660	\$ 677,073,999	\$ 719,378,291	\$ 694,949,477	\$ 698,961,371	\$ 712,940,598
6200 Professional and Contracted Services	323,726,425	475,159,271	603,988,484	727,076,241	684,673,118	969,353,737	1,066,636,103	1,085,835,553
6300 Supplies and Materials	42,337,143	46,071,876	44,199,931	45,206,996	44,818,367	45,391,048	45,391,048	46,525,824
6400 Other Operating Costs	9,458,071	12,930,711	16,044,546	17,125,130	16,670,252	13,370,646	13,370,646	14,574,004
6500 Debt Service	19,063,838	112,780,873	108,669,008	113,416,117	152,075,588	157,402,890	166,323,383	172,976,318
6600 Capital Outlay	2,610,597	8,028,135	2,482,129	1,961,207	769,674	1,171,717	1,171,718	1,191,637
Total Expenditures	\$ 981,918,379	\$ 1,324,122,434	\$ 1,458,463,759	\$ 1,581,859,690	\$ 1,618,385,290	\$ 1,881,639,515	\$ 1,991,854,269	\$ 2,034,043,935
Net Revenue Over (Under)	\$ 174,669,494	\$ 18,234,156	\$ 480,325	\$ 35,775,574	\$ (2,726,067)	\$ (68,845,662)	\$ (102,743,597)	\$ (91,832,183)
<b>Other Sources (Uses)</b>								
7900 Other Resources	\$ 20,584	\$ 639,501,310	\$ 137,448	\$ 337,161,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
8900 Other Uses	(10,000,000)	(643,829,234)	(26,000,000)	(365,000,000)	(303,133)	(300,000)	(300,000)	(300,000)
Net Sources over (under)	\$ (9,979,416)	\$ (4,327,924)	\$ (25,862,552)	\$ (27,839,000)	\$ (252,133)	\$ (249,000)	\$ (249,000)	\$ (249,000)
Net revenue/sources over (under)	\$ 164,690,078	\$ 13,906,232	\$ (25,382,227)	\$ 7,936,574	\$ (2,978,200)	\$ (69,094,662)	\$ (102,992,597)	\$ (92,081,183)
Estimated unspent balances at year end								
Beginning Fund Balance (Estimated)	\$ 271,133,471	\$ 435,823,549	\$ 449,729,781	\$ 424,347,554	\$ 432,284,128	\$ 429,305,928	\$ 429,305,928	\$ 360,211,266
Ending Fund Balance (Estimated)	\$ 435,823,549	\$ 449,729,781	\$ 424,347,554	\$ 432,284,128	\$ 429,305,928	\$ 360,211,266	\$ 326,313,331	\$ 268,130,082

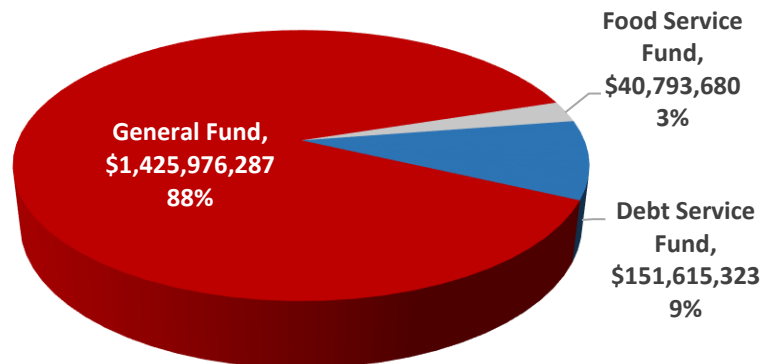
As illustrated in the following table, the General Fund accounts for 88 percent of Governmental Fund revenues and 88 percent of total Governmental Fund expenditures for FY2020. The Debt Service Fund accounts for 9 percent of the revenues and 9 percent of the expenditures, and the Food Services Fund accounts for 3 percent of total revenues and expenditures. Majority of General and Debt Service Fund revenues are generated through local tax collections.

**Table 31**  
**Austin Independent School District**  
 Governmental Funds Revenue and Expenditure Adopted Budget for FY2020

**Governmental Funds Revenue Budget**

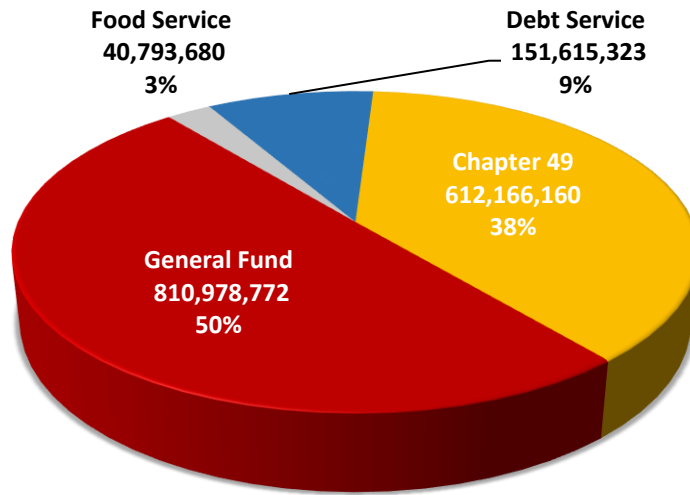


**Governmental Funds Expenditure Budget**



The previous tables did not isolate the \$612 million Chapter 49 payment the district must pay to the state. As illustrated in the below table, when Recapture is taken into consideration, the General Fund still constitutes the largest portion of the Governmental Funds representing \$810 million or 50 percent of the share. Recapture, or Chapter 49, constitutes the next largest share at \$612 million or 38 percent. The Debt Service Fund represents 9 percent and the Food Service Fund represents 3 percent of the Governmental Funds.

**Table 32**  
**Austin Independent School District**  
 Governmental Funds Expenditure Adopted Budget for FY2020



**Table 33**  
**Austin Independent School District**  
Revenues by Source, Expenditures by Function, Expenditures by Object for Governmental  
Funds  
Combined Statement of Revenue and Expenditures for FY2020

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>5700 LOCAL REVENUE SOURCES</b>							
Taxes- Current Year Levy	\$ 1,026,174,096	\$ 1,168,140,256	\$ 1,300,452,765	\$ 1,423,711,916	\$ 1,475,356,935	\$ 51,645,019	3.63%
Taxes- Prior Years	2,006,609	(1,848,158)	(1,528,859)	342,332	263,361	(78,971)	-23.07%
Penalty & Interest	3,715,892	4,603,534	4,690,334	3,930,246	3,971,512	41,266	1.05%
Tuition & Fees	1,454,361	1,789,981	2,151,249	1,329,571	2,452,774	1,123,203	84.48%
Athletic Activities	701,194	757,467	749,000	571,239	571,239	-	0.00%
Earnings from Investments	2,001,527	4,163,988	9,163,359	5,515,000	9,887,300	4,372,300	79.28%
Gifts and Bequests	11,355	18,122	13,121	-	10,500	10,500	0.00%
Insurance Recovery	831,687	519,570	311,993	-	-	-	0.00%
Rent Revenues	1,558,250	2,187,141	2,098,682	1,623,120	1,623,120	-	0.00%
School Lunches	6,977,382	7,904,257	7,754,181	7,941,606	6,395,107	(1,546,499)	-19.47%
Other Revenues -Local Sources	3,726,230	14,326,623	7,892,911	3,447,404	3,424,912	(22,492)	-0.65%
<b>TOTAL</b>	<b>\$ 1,049,158,583</b>	<b>\$ 1,202,562,781</b>	<b>\$ 1,333,748,736</b>	<b>\$ 1,448,412,434</b>	<b>\$ 1,503,956,760</b>	<b>\$ 55,544,326</b>	<b>3.83%</b>
<b>5800 STATE REVENUE SOURCES</b>							
Per Capita Apportionment	\$ 8,448,717	\$ 29,828,939	\$ 15,574,502	\$ 33,231,332	\$ 12,248,267	\$ (20,983,065)	-63.14%
Foundation School Program	13,949,459	17,301,179	11,421,571	4,509,160	3,718,173	(790,987)	-17.54%
State Indirect Costs	50,225	-	28,728	8,000,000	4,000,000	(4,000,000)	-50.00%
Other State Revenue	2,039,383	1,227,203	4,559,125	4,294,795	5,156,251	861,456	20.06%
TRS on Behalf (Book Entry Only)	28,467,350	33,005,868	33,819,853	29,516,310	29,575,933	59,623	0.20%
<b>TOTAL</b>	<b>\$ 52,955,134</b>	<b>\$ 81,363,189</b>	<b>\$ 65,403,778</b>	<b>\$ 79,551,597</b>	<b>\$ 54,698,624</b>	<b>\$ (24,852,973)</b>	<b>-31.24%</b>
<b>5900 FEDERAL REVENUE SOURCES</b>							
Federal Indirect Costs	\$ 2,077,038	\$ 1,370,760	\$ 2,404,386	\$ 1,852,543	\$ 2,368,404	\$ 515,861	27.85%
Federal Revenue Through TEA	205,209	247,827	-	250,042	-	(250,042)	-100.00%
School Breakfast Program	6,093,176	7,532,451	7,239,298	9,007,634	9,257,808	250,174	2.78%
National School Lunch Program	19,638,423	19,309,602	18,180,059	19,688,314	20,458,753	770,439	3.91%
USDA Donated Commodities	827,526	877,892	1,608,895	1,152,507	1,038,219	(114,288)	-9.92%
After School Snack Program	225,674	158,526	88,718	97,581	97,330	(251)	-0.26%
Other Federal Revenues	1,736,443	3,179,706	3,338,296	2,772,659	3,191,658	418,999	15.11%
Building America Bond Subsidy	458,761	917,030	918,015	984,466	984,466	-	0.00%
School Health & Related Services	23,211,906	24,836,826	26,535,350	20,979,832	19,607,201	(1,372,631)	-6.54%
<b>TOTAL</b>	<b>\$ 54,474,156</b>	<b>\$ 58,430,620</b>	<b>\$ 60,313,017</b>	<b>\$ 56,785,578</b>	<b>\$ 57,003,839</b>	<b>\$ 218,261</b>	<b>0.38%</b>
<b>GOVERNMENTAL FUND REVENUE TOTAL</b>	<b>\$ 1,156,587,873</b>	<b>\$ 1,342,356,590</b>	<b>\$ 1,459,465,532</b>	<b>\$ 1,584,749,609</b>	<b>\$ 1,615,659,223</b>	<b>\$ 30,909,614</b>	<b>1.95%</b>
<b>EXPENDITURES</b>							
<b>11 Instruction</b>							
6100 Payroll Costs	\$ 371,666,699	\$ 409,046,164	\$ 411,989,797	\$ 423,050,941	\$ 443,088,618	\$ 20,037,677	4.74%
6200 Professional & Contracted Svcs.	6,437,186	7,279,268	4,868,941	4,035,616	8,365,020	4,329,404	107.28%
6300 Supplies & Materials	9,321,539	8,166,086	8,105,955	6,592,360	8,850,386	2,258,026	34.25%
6400 Other Operating Expenses	1,591,864	1,768,020	1,618,462	1,391,373	2,260,569	869,196	62.47%
6600 Capital Outlay	382,513	68,787	49,279	205,000	200,000	(5,000)	-2.44%
<b>TOTAL</b>	<b>\$ 389,399,801</b>	<b>\$ 426,328,325</b>	<b>\$ 426,632,434</b>	<b>\$ 435,275,290</b>	<b>\$ 462,764,593</b>	<b>\$ 27,489,303</b>	<b>6.32%</b>
<b>12 Instructional Resource &amp; Media</b>							
6100 Payroll Costs	\$ 8,419,662	\$ 9,462,473	\$ 9,493,568	\$ 10,130,096	\$ 10,017,424	\$ (112,672)	-1.11%
6200 Professional & Contracted Svcs.	146,910	5,723	176,456	184,500	268,481	83,981	45.52%
6300 Supplies & Materials	902,776	1,124,625	761,069	730,994	860,404	129,410	17.70%
6400 Other Operating Expenses	45,621	49,441	37,811	37,650	37,950	300	0.80%
6600 Capital Outlay	28,883	29,108	52,893	40,000	40,000	-	0.00%
<b>TOTAL</b>	<b>\$ 9,543,854</b>	<b>\$ 10,671,370</b>	<b>\$ 10,521,797</b>	<b>\$ 11,123,240</b>	<b>\$ 11,224,259</b>	<b>\$ 101,019</b>	<b>0.91%</b>
<b>13 Curriculum &amp; Staff Development</b>							
6100 Payroll Costs	\$ 6,844,565	\$ 9,850,561	\$ 10,409,132	\$ 9,705,117	\$ 11,378,800	\$ 1,673,683	17.25%
6200 Professional & Contracted Svcs.	639,626	1,230,322	1,826,023	2,273,886	2,150,193	(123,693)	-5.44%
6300 Supplies & Materials	685,528	724,329	804,135	812,379	442,180	(370,199)	-45.57%
6400 Other Operating Expenses	859,378	1,080,641	699,833	539,302	1,661,315	1,122,013	208.05%
6600 Capital Outlay	5,949	-	-	-	-	-	0.00%
<b>TOTAL</b>	<b>\$ 9,035,047</b>	<b>\$ 12,885,853</b>	<b>\$ 13,739,123</b>	<b>\$ 13,330,684</b>	<b>\$ 15,632,488</b>	<b>\$ 2,301,804</b>	<b>17.27%</b>

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>21 Instructional Administration</b>							
6100 Payroll Costs	\$ 8,718,045	\$ 12,508,489	\$ 13,184,872	\$ 12,736,472	\$ 12,035,554	\$ (700,918)	-5.50%
6200 Professional & Contracted Svcs.	1,576,240	1,717,524	572,548	1,381,136	870,899	(510,237)	-36.94%
6300 Supplies & Materials	275,640	1,809,750	492,819	653,461	509,519	(143,942)	-22.03%
6400 Other Operating Expenses	365,889	1,129,369	344,302	235,801	303,818	68,017	28.85%
6600 Capital Outlay	5,776	14,765	57,604	-	-	-	0.00%
TOTAL	\$ 10,941,590	\$ 17,179,898	\$ 14,652,145	\$ 15,006,870	\$ 13,719,790	\$ (1,287,080)	-8.58%
<b>23 School Administration</b>							
6100 Payroll Costs	\$ 42,929,007	\$ 52,187,990	\$ 52,207,272	\$ 51,376,704	\$ 52,708,383	\$ 1,331,679	2.59%
6200 Professional & Contracted Svcs.	110,272	80,095	78,738	76,571	562,542	485,971	634.67%
6300 Supplies & Materials	434,861	318,438	216,751	244,415	193,009	(51,406)	-21.03%
6400 Other Operating Expenses	100,844	111,251	87,663	81,205	73,879	(7,326)	-9.02%
6600 Capital Outlay	-	-	-	-	-	-	0.00%
TOTAL	\$ 43,574,984	\$ 52,697,774	\$ 52,590,423	\$ 51,778,895	\$ 53,537,813	\$ 1,758,918	3.40%
<b>31 Guidance and Counseling</b>							
6100 Payroll Costs	\$ 19,339,519	\$ 22,552,466	\$ 23,072,970	\$ 24,090,812	\$ 24,859,162	\$ 768,350	3.19%
6200 Professional & Contracted Svcs.	240,217	349,336	524,385	603,106	1,530,857	927,751	153.83%
6300 Supplies & Materials	520,374	445,705	422,603	433,256	511,155	77,899	17.98%
6400 Other Operating Expenses	77,828	106,336	50,199	139,106	49,842	(89,264)	-64.17%
6600 Capital Outlay	-	-	13,025	-	-	-	0.00%
TOTAL	\$ 20,177,938	\$ 23,453,843	\$ 24,083,182	\$ 25,266,280	\$ 26,951,016	\$ 1,684,736	6.67%
<b>32 Social Services</b>							
6100 Payroll Costs	\$ 4,440,667	\$ 5,381,823	\$ 4,739,868	\$ 4,827,827	\$ 5,113,105	\$ 285,278	5.91%
6200 Professional & Contracted Svcs.	29,503	41,054	45,090	120,185	144,846	24,661	20.52%
6300 Supplies & Materials	135,879	76,961	176,709	54,486	80,086	25,600	46.98%
6400 Other Operating Expenses	8,809	23,989	63,703	28,986	26,486	(2,500)	-8.62%
TOTAL	\$ 4,614,858	\$ 5,523,827	\$ 5,025,371	\$ 5,031,484	\$ 5,364,523	\$ 333,039	6.62%
<b>33 Health Services</b>							
6100 Payroll Costs	\$ 557,584	\$ 683,139	\$ 759,306	\$ 721,620	\$ 890,584	\$ 168,964	23.41%
6200 Professional & Contracted Svcs.	5,560,721	4,685,191	7,933,017	8,066,981	8,215,258	148,277	1.84%
6300 Supplies & Materials	106,295	121,946	107,655	55,430	60,370	4,940	8.91%
6400 Other Operating Expenses	600	55	1,078	200	1,700,200	1,700,000	0.00%
TOTAL	\$ 6,225,201	\$ 5,490,331	\$ 8,801,056	\$ 8,844,231	\$ 10,866,412	\$ 2,022,181	22.86%
<b>34 Student Transportation</b>							
6100 Payroll Costs	\$ 24,413,362	\$ 28,733,617	\$ 29,781,250	\$ 27,584,184	\$ 27,691,736	\$ 107,552	0.39%
6200 Professional & Contracted Svcs.	293,260	426,186	350,379	437,000	658,734	221,734	50.74%
6300 Supplies & Materials	4,328,786	4,438,253	4,164,331	4,896,615	4,887,897	(8,718)	-0.18%
6400 Other Operating Expenses	(742,271)	(174,278)	845,256	(775,500)	(772,500)	3,000	-0.39%
6600 Capital Outlay	25,844	-	-	-	-	-	0.00%
TOTAL	\$ 28,318,982	\$ 33,423,778	\$ 35,141,216	\$ 32,142,299	\$ 32,465,867	\$ 323,568	1.01%
<b>35 Food Services</b>							
6100 Payroll Costs	\$ 19,537,962	\$ 23,144,652	\$ 22,313,544	\$ 22,672,989	\$ 23,391,467	\$ 718,478	3.17%
6200 Professional & Contracted Svcs.	578,784	599,328	534,598	410,374	563,584	153,210	37.33%
6300 Supplies & Materials	15,082,881	16,460,065	15,808,321	17,550,103	16,486,799	(1,063,304)	-6.06%
6400 Other Operating Expenses	15,021	22,529	686,073	24,505	53,613	29,108	118.78%
6600 Capital Outlay	135,418	12,058	108,405	328,217	298,217	(30,000)	-9.14%
TOTAL	\$ 35,350,066	\$ 40,238,631	\$ 39,450,940	\$ 40,986,188	\$ 40,793,680	\$ (192,508)	-0.47%

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted Budget	FY2020 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
<b>72 Long Term Debt Interest</b>							
Interest on Debt	\$ -	\$ -	\$ -	\$ -	\$ 65,354	\$ 65,354	0.00%
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 65,354	\$ 65,354	-
<b>81 Facilities Acquisition &amp; Construction</b>							
6100 Payroll Costs	\$ -	\$ 49,028	\$ 47,559	\$ 94,202	\$ -	\$ (94,202)	0.00%
6200 Professional & Contracted Svcs.	238,720	656,079	621,114	-	-	-	-
6300 Supplies & Materials	89,069	185	78	15,000	15,000	-	0.00%
6400 Other Operating Expenses	19,355	142,990	28,858	-	-	-	0.00%
6600 Capital Outlay	1,610,684	6,406,559	787,704	-	-	-	-
TOTAL	\$ 1,957,829	\$ 7,254,840	\$ 1,485,313	\$ 109,202	\$ 15,000	\$ (94,202)	-86.26%
<b>91 Contracted Svcs Between Public Schools</b>							
6200 Professional & Contracted Svcs.	\$ 266,073,630	\$ 403,324,244	\$ 540,290,792	\$ 669,599,162	\$ 612,166,160	\$ (57,433,002)	-8.58%
TOTAL	\$ 266,073,630	\$ 403,324,244	\$ 540,290,792	\$ 669,599,162	\$ 612,166,160	\$ (57,433,002)	-8.58%
<b>93 Payments For Shared Svcs</b>							
6400 Other Operating Expenses	\$ 2,701,947	\$ 2,582,967	\$ 3,725,319	\$ 4,080,590	\$ 4,124,678	\$ 44,088	1.08%
TOTAL	\$ 2,701,947	\$ 2,582,967	\$ 3,725,319	\$ 4,080,590	\$ 4,124,678	\$ 44,088	1.08%
<b>99 Other Intergovernmental Charges</b>							
6200 Professional & Contracted Svcs.	\$ 5,721,415	\$ 5,976,969	\$ 6,493,647	\$ 7,352,061	\$ 7,225,336	\$ (126,725)	-1.72%
TOTAL	\$ 5,721,415	\$ 5,976,969	\$ 6,493,647	\$ 7,352,061	\$ 7,225,336	\$ (126,725)	-1.72%
<b>TOTAL EXPENDITURES</b>	<b>\$ 981,918,379</b>	<b>\$ 1,324,122,434</b>	<b>\$ 1,458,684,791</b>	<b>\$ 1,614,005,259</b>	<b>\$ 1,618,385,290</b>	<b>\$ 4,380,031</b>	<b>0.27%</b>
<b>OTHER SOURCES</b>							
7911 Sale of Bonds		\$ 543,205,000	\$ -	\$ -	\$ -	\$ -	0.00%
7912 Sale of Real Property	20,584	54,642	137,448	51,000	51,000	-	0.00%
7914 Loan Proceeds	-	-	-	-	-	-	0.00%
7915 Operating Transfer In	-	-	-	-	-	-	0.00%
7916 Premium/Discount on Bonds	-	96,241,754	-	-	-	-	0.00%
7949 Other Resources	-	-	-	-	-	-	0.00%
TOTAL	\$ 20,584	\$ 639,501,310	\$ 137,448	\$ 51,000	\$ 51,000	\$ -	0.00%
<b>OTHER USES</b>							
8911 Operating Transfer Out	\$ -	\$ 365,000,000	\$ -	\$ -	\$ -	\$ -	0.00%
8941 Legal Settlement	-	-	300,415	300,000	303,133	3,133	1.04%
8949 Other Uses	10,000,000	278,829,234	26,000,000	-	-	-	0.00%
8911 Operating Transfer Out	-	-	-	-	-	-	0.00%
TOTAL	\$ 10,000,000	\$ 643,829,234	\$ 26,300,415	\$ 300,000	\$ 303,133	\$ 3,133	1.04%
<b>NET SOURCES OVER (UNDER)</b>	<b>\$ (9,979,416)</b>	<b>\$ (4,327,924)</b>	<b>\$ (26,162,968)</b>	<b>\$ (249,000)</b>	<b>\$ (252,133)</b>	<b>\$ (3,133)</b>	<b>1.26%</b>
<b>Net Change in Fund Balances</b>	<b>\$ 164,690,078</b>	<b>\$ 13,906,232</b>	<b>\$ (25,382,227)</b>	<b>\$ (29,504,650)</b>	<b>\$ (2,978,200)</b>	<b>\$ (43,410,882)</b>	<b>147.13%</b>
<b>Estimated Unspent balances at year end</b>				8,000,000		(8,000,000)	0.00%
<b>Fund Balances - Beginning</b>	\$ 271,133,471	\$ 435,823,549	\$ 449,729,781	\$ 424,347,554	\$ 402,842,904	\$ (21,504,650)	-5.07%
<b>Fund Balances - Ending</b>	\$ 435,823,549	\$ 449,729,781	\$ 424,347,554	\$ 402,842,904	\$ 399,864,704	\$ (2,978,200)	-0.74%
<b>Less Assigned Fund Balance</b>	(24,643,922)	(17,514,033)	(18,018,831)	(16,418,831)	(17,350,000)	(931,169)	5.67%
<b>Less Non Spendable</b>	(3,927,207)	(7,810,315)	(217,232)	(229,374)	(218,000)	11,374	-4.96%
<b>Less Committed</b>	-	(5,000,000)	-	-	(1,869,726)	(1,869,726)	-
<b>Ending Fund Balance - Unreserved</b>	<b>\$ 407,252,420</b>	<b>\$ 419,405,433</b>	<b>\$ 406,111,491</b>	<b>\$ 386,194,699</b>	<b>\$ 380,426,978</b>	<b>\$ (27,272,371)</b>	<b>-7.06%</b>
<b>Ending Fund Balance as a % of Total Budget Expenditures</b>	41%	32%	28%	24%	24%		



# General Fund

## General Fund: Where the Money Comes From

Out of the funds that AISD manages, the largest is the General Fund. AISD’s General Fund is used to support the operation of the school system and is comprised of three major revenue sources: local, state, and federal. The General Fund is commonly referred to as the “Operating Fund” or “Local Maintenance Fund”. State aid and local property tax revenue are major sources of revenues for this fund.

### Local Funding

Local funding consists of property taxes for the current year or prior years, investment earnings, athletic activities revenue, insurance recovery, and revenues from building use from actuaries such as athletics. Local revenue accounts for \$1.34 billion of all available sources of funding for the FY2020 General Fund budget. Of this amount, the largest source of revenue is \$1.32 billion in local property taxes, which is derived from the current and delinquent property tax payments. The FY2020 Adopted Budget predicts a 2.52 percent increase in total local revenue sources as compared to the prior year FY2019 Adopted Budget.

### State Funding

State funding is based on a complex formula, determined by the legislature, which considers the number of students served, and is based on poverty levels, attendance rates, special programs, bilingual factors, taxable property wealth, and other factors. State revenue accounts for \$53 million of the General Fund budget. State funding will decrease by \$25.3 million, or 32 percent from the prior FY2019 Adopted Budget. The FY2020 marks another year where AISD will pay more to the state than it will receive in state aid.

### Federal Funding

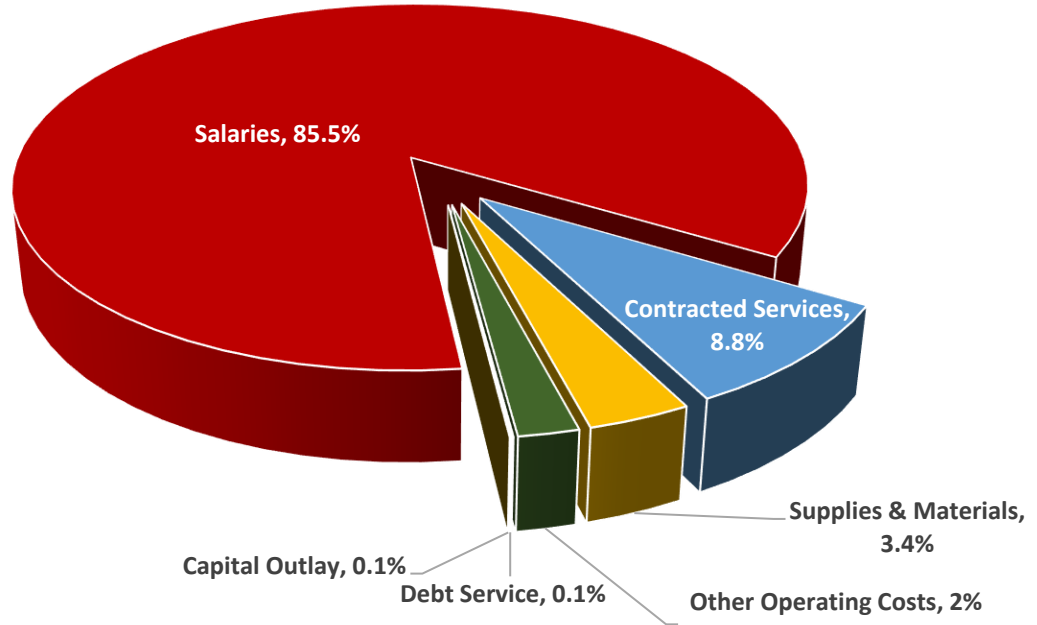
Federal funding, reflected in the General Fund, constitutes earnings from indirect cost from federal grant expenditures, and revenues received for school health and related services (SHARS), a Medicaid reimbursement program. The district has limited flexibility in how it spends federal revenue (and a portion of state revenue). Federal sources account for \$23.8 million of the total revenue of the General Fund budget. Federal revenue is estimated to decrease by approximately \$388 thousand or 1.6 percent from the prior year FY2019 Adopted Budget.

**Table 34**  
**Austin Independent School District**  
 Revenue Sources  
 FY2020 with Comparative Data from Prior Year

Revenue Source	FY2019 Adopted Budget	FY2020 Adopted Budget	\$ Change	% Change
Local Revenue	\$ 1,313,219,564	\$ 1,346,326,551	\$ 33,106,987	2.5%
State Revenue	\$ 78,388,199	\$ 53,003,972	\$ (25,384,227)	-32.4%
Federal Revenue	\$ 24,202,574	\$ 23,814,409	\$ (388,165)	-1.6%
<b>Total</b>	<b>\$ 1,415,810,337</b>	<b>\$ 1,423,144,932</b>	<b>\$ 7,334,595</b>	<b>0.5%</b>
<i>Less: Recapture</i>	\$ (669,599,162)	\$ (612,166,160)	\$ 57,433,002	-8.6%
<b>Operating Revenue</b>	<b>\$ 746,211,175</b>	<b>\$ 810,978,772</b>	<b>\$ 64,767,597</b>	<b>8.7%</b>

The largest single component of a school district’s operating budget is salary and benefit expenditures. AISD’s payroll expenditures consume approximately 85.5 percent of the General Fund budget for FY2020 when Chapter 49 is excluded.

**Table 35**  
**Austin Independent School District**  
FY2020 Adopted Budget by Object Code – General Fund  
Excluding Chapter 49/Recapture



**Table 36**  
**Austin Independent School District**  
**General Funds**

FY2020 with Comparative Data for Prior Years  
**Combined Statement of Revenues, Expenditures by Function, and Changes in Fund Balance**

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted	FY2020 Adopted
<b>Revenues</b>					
5700 Local Sources	\$ 935,923,424	\$ 1,082,629,084	\$ 1,200,563,957	\$ 1,313,219,564	\$ 1,346,326,551
5800 State Sources	50,329,570	78,582,376	63,602,481	78,388,199	53,003,972
5900 Federal Sources	26,554,292	28,152,045	30,011,373	24,202,574	23,814,409
<b>Total Revenues</b>	<b>\$ 1,012,807,286</b>	<b>\$ 1,189,363,505</b>	<b>\$ 1,294,177,811</b>	<b>\$ 1,415,810,337</b>	<b>\$ 1,423,144,932</b>
<b>Expenditures by Function</b>					
<b>Current</b>					
11 Instruction	\$ 389,399,804	\$ 426,328,039	\$ 426,632,434	\$ 435,275,290	\$ 462,764,593
12 Instructional Resources & Media Services	9,543,853	10,671,364	10,521,797	11,123,240	11,224,259
13 Curriculum & Staff Development	9,035,047	12,885,879	13,739,123	13,330,684	15,632,488
21 Instructional Administration	10,941,590	17,179,903	14,652,145	15,006,870	13,719,790
23 School Administration	43,574,984	52,697,746	52,590,423	51,778,895	53,537,813
31 Guidance & Counseling Services	20,177,938	23,453,859	24,083,182	25,266,280	26,951,016
32 Attendance & Social Work Services	4,614,858	5,523,828	5,025,371	5,031,484	5,364,523
33 Health Services	6,225,201	5,490,324	8,801,056	8,844,231	10,866,412
34 Pupil Transportation	28,318,982	33,423,782	35,141,216	32,142,299	32,465,867
35 Food Services			664,893		
36 Co-Curricular Activities	14,274,409	13,868,764	18,979,211	15,594,747	14,662,064
41 General Administration	15,309,497	20,820,960	22,586,230	22,528,240	23,575,479
51 Plant Maintenance	69,700,769	91,396,375	82,984,069	85,299,286	86,940,019
52 Security & Monitoring Services	9,183,864	11,026,398	11,424,067	13,171,799	13,917,278
53 Data Processing Services	16,751,523	21,548,092	23,061,640	21,477,386	22,411,351
61 Community Services	4,404,619	6,152,649	8,077,798	7,338,355	7,951,896
71 Debt Services	372,020	481,862	406,968	478,147	394,911
72 Long Term Debt Interest			89,061		65,354
81 Facilities Acquisition & Construction	1,957,830	7,254,841	1,485,313	109,202	15,000
91 Chapter 49 Recapture	266,073,630	403,324,244	540,290,792	669,599,162	612,166,160
93 Payments-Shared Services Arrangements	2,701,947	2,582,967	3,725,319	4,080,590	4,124,678
99 Other Intergovernmental Charges	5,721,415	5,976,970	6,493,648	7,352,061	7,225,336
<b>Total Expenditures</b>	<b>\$ 928,283,780</b>	<b>\$ 1,172,088,846</b>	<b>\$ 1,311,455,756</b>	<b>\$ 1,444,828,248</b>	<b>\$ 1,425,976,287</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>84,523,506</b>	<b>17,274,659</b>	<b>(17,277,945)</b>	<b>(29,017,911)</b>	<b>(2,831,355)</b>
<b>Other Financing Sources (Uses)</b>					
7900 Other Resources	\$ 20,584	\$ 54,642	\$ 137,448	\$ 51,000	\$ 51,000
8900 Other Uses	(10,000,000)	(8,006,898)	-	(300,000)	(303,133)
<b>Total Other Financing Sources (Uses)</b>	<b>(9,979,416)</b>	<b>(7,952,256)</b>	<b>137,448</b>	<b>(249,000)</b>	<b>(252,133)</b>
<b>Net Change in Fund Balances</b>	<b>74,544,090</b>	<b>9,322,403</b>	<b>(17,140,497)</b>	<b>(29,266,911)</b>	<b>(3,083,488)</b>
<b>Fund Balances - Beginning</b>					
Projected unspent balances at year end	217,722,928	292,267,018	301,589,421	284,448,924	255,182,013
Adjustment from Adopted to Amended	-	-	-	-	-
<b>Fund Balances - Ending</b>	<b>292,267,018</b>	<b>301,589,421</b>	<b>284,448,924</b>	<b>255,182,013</b>	<b>252,098,525</b>
<b>Ending Fund Balance as a Percent of Operating Expenditures (excluding Chapter 49)</b>					
	44.1%	39.2%	36.9%	32.9%	31.0%

## Debt Service Fund

The Debt Service Fund accounts for all bonded debt payments, including principal, interest and fees. Major sources of revenues are from local property taxes levied for bonded debt payment purposes. Interest earnings contribute a relatively minor source of additional revenue for this fund.

The total revenues and other resources for the Debt Service Fund for FY2020 are \$151.6 million and total expenditures and other uses are \$151.6 million. Debt Service revenues are projected to increase approximately \$23.4 million from the prior year adopted total. The debt service tax rate will continue to remain flat from the FY2017 level of \$0.113 per \$100 of taxable value in FY2020. This will be the fourth year in a row the I&S tax rate stays flat. In FY2014, the I&S tax rate was \$0.163 per \$100 of taxable value.

The district has fixed rate bonds for various bond issues - some have call dates, others are non-callable bonds. The structure of the bonds are set to compliment the overall structure of the debt service fund to keep the Interest and Sinking Fund tax rate as constant as possible. Equipment purchases are amortized on a shorter basis to match the useful life.

**Table 37**  
**Austin Independent School District**  
 Debt Service Fund Statement of Revenues and Expenditures by Object  
 For FY2020 with Comparative Data for Prior Years

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted	FY2020 Adopted
<b>Revenues</b>					
5700 Local Sources	\$ 106,248,492	\$ 111,993,100	\$ 125,332,772	\$ 127,206,357	\$ 151,129,887
5800 Other Rev from T.E.A.	1,502,682	1,020,322	592,081	-	485,436
5900 Federal Sources	458,761	917,030	918,015	984,466	
Total Revenues	\$ 108,209,935	\$ 113,930,452	\$ 126,842,868	\$ 128,190,823	\$ 151,615,323
<b>Expenditures by Object</b>					
6511 Bond Principal	\$ 152,633	\$ 71,025,285	\$ 65,497,633	\$ 82,073,533	\$ 97,508,407
6521 Bond Interest	17,954,056	37,128,113	42,675,346	43,367,290	51,356,916
6599 Other Debt Serv Fees	601,922	4,145,613	570,424	2,750,000	2,750,000
Total Expenditures	\$ 18,708,611	\$ 112,299,011	\$ 108,743,403	\$ 128,190,823	\$ 151,615,323
Excess (Deficiency) of Revenues Over Expenditures	\$ 89,501,324	\$ 1,631,441	\$ 18,099,465	\$ -	\$ -
<b>Other Financing Sources (Uses)</b>					
7900 Other Resources	\$ 24,078,000	\$ 639,446,668	\$ -	\$ -	\$ -
8900 Other Uses	(24,078,000)	(635,822,336)	(26,000,000)	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 3,624,332	\$ (26,000,000)	\$ -	\$ -
Net Change in Fund Balances	\$ 89,501,324	\$ 5,255,773	\$ (7,900,535)	\$ -	\$ -
Fund Balances - Beginning	\$ 48,169,616	\$ 137,670,940	\$ 142,926,713	\$ 135,026,178	\$ 135,026,178
Fund Balances - Ending	\$ 137,670,940	\$ 142,926,713	\$ 135,026,178	\$ 135,026,178	\$ 135,026,178

**Table 38**  
**Austin Independent School District**  
 Debt Service Fund Statement of Revenues and Expenditures by Function and Object  
 For FY2020 with Comparative Data for Prior Years

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
5700 LOCAL REVENUE SOURCES					
5711 Taxes- Current Year	\$ 105,018,132	\$ 110,755,716	\$ 123,261,924	\$ 124,828,166	\$ 148,289,401
5712 Taxes- Prior Years	220,010	(172,752)	(132,638)	342,332	263,361
5719 Penalty & Interest	405,855	486,141	466,176	535,859	577,125
5742 Earnings from Investments	604,495	923,995	1,737,310	1,500,000	2,000,000
TOTAL	<u>\$ 106,248,492</u>	<u>\$ 111,993,100</u>	<u>\$ 125,332,772</u>	<u>\$ 127,206,357</u>	<u>\$ 151,129,887</u>
5800 STATE REVENUE SOURCES					
5829 Other Rev from T.E.A	\$ 1,502,682	\$ 1,020,322	\$ 592,081	\$ -	\$ 485,436
TOTAL	<u>\$ 1,502,682</u>	<u>\$ 1,020,322</u>	<u>\$ 592,081</u>	<u>\$ -</u>	<u>\$ 485,436</u>
5900 FEDERAL REVENUE SOURCES					
5946 Building America Bond Subsidy	\$ 458,761	\$ 917,030	\$ 918,015	\$ 984,466	\$ -
TOTAL	<u>\$ 458,761</u>	<u>\$ 917,030</u>	<u>\$ 918,015</u>	<u>\$ 984,466</u>	<u>\$ -</u>
DEBT SERVICE FUND REVENUE TOTAL	\$ 108,209,935	\$ 113,930,452	\$ 126,842,868	\$ 128,190,823	\$ 151,615,323
EXPENDITURES					
71 Debt Service					
6511 Bond Principal	\$ 152,633	\$ 71,025,285	\$ 65,497,633	\$ 82,073,533	\$ 97,508,407
6521 Bond Interest	17,954,057	37,128,113	42,675,346	43,367,290	51,356,916
6499 Misc Operating Expenses	16,795	-	-	-	-
6599 Other Debt Serv Fees	585,126	4,145,613	570,424	2,750,000	2,750,000
TOTAL	<u>\$ 18,708,611</u>	<u>\$ 112,299,011</u>	<u>\$ 108,743,403</u>	<u>\$ 128,190,823</u>	<u>\$ 151,615,323</u>
TOTAL EXPENDITURES	\$ 18,708,611	\$ 112,299,011	\$ 108,743,403	\$ 128,190,823	\$ 151,615,323
OTHER FINANCING SOURCES (USES)					
7911 Sale of Bonds	\$ 24,078,000	\$ 543,205,000	\$ -	\$ -	\$ -
7916 Premium/Discount on Bonds	-	96,241,668	-	-	-
8911 Transfers Out	(24,078,000)	(365,000,000)	(26,000,000)	-	-
8949 Other Uses	-	(270,822,336)	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 3,624,332</u>	<u>\$ (26,000,000)</u>	<u>\$ -</u>	<u>\$ -</u>
NET SOURCES OVER (UNDER)	\$ 89,501,324	\$ 5,255,773	\$ (7,900,535)	\$ -	\$ -
Accounting Update from Adopted to Amended					
Fund Balances- September 1 (Beginning)	\$ 48,169,615	\$ 137,670,940	\$ 142,926,713	\$ 135,026,178	\$ 135,026,178
Fund Balances - August 31 (Ending)	<u>\$ 137,670,940</u>	<u>\$ 142,926,713</u>	<u>\$ 135,026,178</u>	<u>\$ 135,026,178</u>	<u>\$ 135,026,178</u>

# Food Service Funds

## Purpose of the Food Service Fund

The Food Service Fund accounts for the operation of the district's cafeteria meal program. The Food Service program includes a Food Service Fund expenditure budget of \$40.2 million and a Food Service Summer Program budget of \$528,867 for a total of \$40.8 million.

## Revenue

Revenue to support the Food Service program is generated from local, state and federal sources. Local sources account for \$6.5 million or 16 percent of the total revenue for Food Services. Local sources include earnings from investments and fees collected from sales of meals to students and staff for breakfast and lunch.

State sources account for \$1.2 million or 3 percent of the total revenue for Food Services. They include direct financial assistance payments from the TEA.

Federal sources account for \$33.2 million or 81 percent of the total revenue for Food Services. The National School Lunch Program generates \$20.4 million or 68 percent of the federal sources. This program is administered by the Texas Department of Agriculture which passes monies through the TEA to support the school district's breakfast and lunch programs.

## Expenditures

For the FY2020 school year, the Food Service expenditure budget of \$40.8 million is slightly less than the Food Service revenue budget of \$40.9 million. The Food Service fund is projected to have an ending fund balance of approximately \$6.9 million.

## Outlook for FY2020

Lunch prices will increase \$0.10 to \$3.00 for elementary lunch and \$3.15 for secondary lunch. AISD is aware of the area economic conditions and how it impacts many families in Austin. AISD strives to keep meal prices affordable while also maintaining a balanced Food Services budget.

## Comparison to Prior Year

Total Food Services revenue will increase approximately \$150,519 from the prior year. Local sources of revenue are expected to decrease by \$1.5 million. State budgeted funding levels will increase by \$45,818 and Federal revenue will increase approximately \$1.6 million from the FY2019 Adopted Budget. Expenditures will decrease \$195,508 or almost 0.5 percent from the prior year adopted budget.



**Table 39**  
**Austin Independent School District**  
**Food Service Fund Statement of Revenues and Expenditures by Object**  
**For FY2020 with Comparative Data for Prior Years**

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted	FY2020 Adopted
<b>Revenues</b>					
5700 Local Sources	\$ 6,993,350	\$ 7,941,444	\$ 7,852,007	\$ 7,986,513	\$ 6,500,322
5800 State Sources	1,122,883	1,760,490	1,209,216	1,163,398	1,209,216
5900 Federal Sources	27,878,496	29,889,772	29,383,629	31,598,538	33,189,430
<b>Total Revenues</b>	<b>\$ 35,994,729</b>	<b>\$ 39,591,706</b>	<b>\$ 38,444,852</b>	<b>\$ 40,748,449</b>	<b>\$ 40,898,968</b>
<b>Expenditures by Object</b>					
6100 Payroll Costs	\$ 19,537,963	\$ 23,144,652	\$ 22,313,506	\$ 22,672,989	\$ 23,391,467
6200 Professional & Contracted Svcs.	578,784	599,328	534,598	410,374	563,584
6300 Supplies & Materials	15,082,881	16,460,065	15,808,321	17,550,103	16,486,799
6400 Other Operating Expenses	15,021	22,529	21,218	24,505	53,613
6600 Capital Outlay	135,418	12,058	108,405	328,217	298,217
<b>Total Expenditures</b>	<b>\$ 35,350,067</b>	<b>\$ 40,238,632</b>	<b>\$ 38,786,048</b>	<b>\$ 40,986,188</b>	<b>\$ 40,793,680</b>
<b>Excess (Deficiency) of Revenues     Over Expenditures</b>	<b>\$ 644,663</b>	<b>\$ (646,926)</b>	<b>\$ (341,196)</b>	<b>\$ (237,739)</b>	<b>\$ 105,288</b>
<b>Other Financing Sources (Uses)</b>					
7900 Other Resources	\$ -	\$ -	\$ -	\$ -	\$ -
8900 Other Uses	-	-	-	-	-
<b>Total Other Financing Sources     (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 644,663</b>	<b>\$ (646,926)</b>	<b>\$ (341,196)</b>	<b>\$ (237,739)</b>	<b>\$ 105,288</b>
Estimated outstanding purchase orders and unspent balances at year end	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances - Beginning	\$ 5,237,928	\$ 5,882,591	\$ 5,235,665	\$ 4,894,469	\$ 4,656,730
Fund Balances - Ending	\$ 5,882,591	\$ 5,235,665	\$ 4,894,469	\$ 4,656,730	\$ 4,762,018

\*FY2016 was a 10 month year



**Table 40**  
**Austin Independent School District**  
**Food Service Fund Statement of Revenues and Expenditures by Function and Object**  
**For FY2020 with Comparative Data for Prior Years**

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Adopted	FY2020 Adopted
<b>5700 LOCAL REVENUE SOURCES</b>					
5742 Earnings from Investments	\$ 9,472	\$ 29,051	\$ 87,300	\$ 15,000	\$ 87,300
5744 Gifts and Bequests	-	7,292	10,500		10,500
5749 Other Rev from Local Srcs	6,496	845	26	29,907	7,415
5751 Paid Food and Beverage	6,977,382	7,904,257	7,754,181	7,941,606	6,395,107
<b>TOTAL</b>	<b>\$ 6,993,350</b>	<b>\$ 7,941,445</b>	<b>\$ 7,852,007</b>	<b>\$ 7,986,513</b>	<b>\$ 6,500,322</b>
<b>5800 STATE REVENUE SOURCES</b>					
5829 Other Rev from T.E.A.	\$ 214,205	\$ 206,881	\$ 200,400	\$ 214,205	\$ 200,400
5831 TRS on Behalf Payment	908,677	1,553,609	1,008,816	949,193	1,008,816
<b>TOTAL</b>	<b>\$ 1,122,882</b>	<b>\$ 1,760,490</b>	<b>\$ 1,209,216</b>	<b>\$ 1,163,398</b>	<b>\$ 1,209,216</b>
<b>5900 FEDERAL REVENUE SOURCES</b>					
5916 Federal Indirect Costs	\$ (1,060,142)	\$ (1,260,414)	\$ (604,296)	\$ (1,120,157)	\$ (604,296)
5921 School Breakfast Program	6,093,176	7,532,451	7,239,298	9,007,634	9,257,808
5922 National School Lunch Program	20,055,816	19,837,830	18,180,059	19,688,314	20,458,753
5923 USDA Donated Commodities	827,526	877,892	1,608,895	1,152,507	1,038,219
5927 After School Snacks Programs	225,674	158,526	88,718	97,581	97,330
5939 Federal Fm Other TX Agencies	1,736,447	2,743,488	2,870,955	2,772,659	2,941,616
Direct Federal	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 27,878,497</b>	<b>\$ 29,889,773</b>	<b>\$ 29,383,629</b>	<b>\$ 31,598,538</b>	<b>\$ 33,189,430</b>
<b>FOOD SERVICES FUND REVENUE TOTAL</b>	<b>\$ 35,994,729</b>	<b>\$ 39,591,708</b>	<b>\$ 38,444,852</b>	<b>\$ 40,748,449</b>	<b>\$ 40,898,968</b>
<b>EXPENDITURES</b>					
<b>35 Food Services</b>					
6100 Payroll Costs	\$ 19,537,962	\$ 23,144,652	\$ 22,313,506	\$ 22,672,989	\$ 23,391,467
6200 Professional & Contracted Svcs.	578,784	599,328	534,598	410,374	563,584
6300 Supplies & Materials	15,082,881	16,460,065	15,808,321	17,550,103	16,486,799
6400 Other Operating Expenses	15,021	22,529	21,218	24,505	53,613
6600 Capital Outlay	135,418	12,058	108,405	328,217	298,217
<b>TOTAL</b>	<b>\$ 35,350,066</b>	<b>\$ 40,238,632</b>	<b>\$ 38,786,048</b>	<b>\$ 40,986,188</b>	<b>\$ 40,793,680</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,350,066</b>	<b>\$ 40,238,632</b>	<b>\$ 38,786,048</b>	<b>\$ 40,986,188</b>	<b>\$ 40,793,680</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
7900 Other Resources	\$ -	\$ -	\$ -	\$ -	\$ -
8900 Other Uses	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET SOURCES OVER (UNDER)</b>	<b>\$ 644,663</b>	<b>\$ (646,926)</b>	<b>\$ (341,196)</b>	<b>\$ (237,739)</b>	<b>\$ 105,288</b>
Fund Balances - Beginning	\$ 5,237,928	\$ 5,882,591	\$ 5,235,665	\$ 4,894,469	\$ 4,656,730
Fund Balances - Ending	\$ 5,882,591	\$ 5,235,665	\$ 4,894,469	\$ 4,656,730	\$ 4,762,018

\*FY2016 was a 10 month year



# Individual Funds

The following chart combines Capital funds with Grant funds. Although revenues are projected to be flat, FY2019-20 through forecasted FY2020-23 captures significant increases in Capital Outlay expenditures due to FY2017 Bond projects.

**Table 41**  
**Austin Independent School District**  
 Combined Statement of Revenue and Expenditures for Individual Funds  
 Historical and Forecast, 8 Year Total

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
<b>Revenues</b>								
5700 Local sources	\$ 9,467,072	\$ 11,124,620	\$ 14,282,960	\$ 11,729,379	\$ 7,003,419	\$ 7,736,380	\$ 7,736,380	\$ 7,736,380
5800 State sources	3,620,189	5,475,551	6,365,944	13,234,434	5,449,581	4,067,730	4,067,730	4,067,730
5900 Federal sources	61,945,934	54,114,919	54,457,029	56,597,074	63,847,317	56,615,121	56,615,121	56,615,121
Total revenue	\$ 75,033,195	\$ 70,715,090	\$ 75,105,933	\$ 81,560,887	\$ 76,300,317	\$ 68,419,231	\$ 68,419,231	\$ 68,419,231
<b>Expenditures</b>								
6100 Payroll costs	\$ 51,551,695	\$ 50,476,654	\$ 50,012,318	\$ 49,093,653	\$ 54,880,547	\$ 46,602,577	\$ 46,602,577	\$ 46,602,577
6200 Professional and Contracted Services	8,996,381	10,521,064	14,950,710	30,139,483	26,076,473	14,185,587	10,572,045	10,572,045
6300 Supplies and Materials	23,352,886	19,232,701	27,603,821	32,444,064	22,243,450	14,279,628	11,322,047	11,322,047
6400 Other Operating Costs	2,200,510	2,342,362	2,254,824	3,897,084	3,113,363	2,586,947	2,166,855	2,166,855
6500 Debt Service	130,640	-	-	-	-	-	-	-
6600 Capital Outlay	66,790,488	72,595,647	116,302,968	140,907,425	471,852,740	223,764,492	67,755,707	67,755,707
Total Expenditures	\$ 153,022,600	\$ 155,168,428	\$ 211,124,642	\$ 256,481,709	\$ 578,166,573	\$ 301,419,231	\$ 138,419,231	\$ 138,419,231
Net Revenue Over (Under)	\$ (77,989,405)	\$ (84,453,338)	\$ (136,018,709)	\$ (174,920,822)	\$ (501,866,256)	\$ (233,000,000)	\$ (70,000,000)	\$ (70,000,000)
<b>Other Sources (Uses)</b>								
7900 Other Resources	\$ 24,078,000	\$ 365,000,000	\$ 43,415,455	\$ 375,554,448	\$ 501,866,256	\$ 233,000,000	\$ 70,000,000	\$ 70,000,000
8900 Other Uses	-	-	-	-	-	-	-	-
Net Sources over (under)	\$ 24,078,000	\$ 365,000,000	\$ 43,415,455	\$ 375,554,448	\$ 501,866,256	\$ 233,000,000	\$ 70,000,000	\$ 70,000,000
Net revenue/other sources over (under)	\$ (53,911,405)	\$ 280,546,662	\$ (92,603,254)	\$ 200,633,626	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance (Estimated)	\$ (34,528,842)	\$ (88,440,247)	\$ 192,106,415	\$ 99,503,161	\$ 300,136,787	\$ 300,136,787	\$ 300,136,787	\$ 300,136,787
Ending Fund Balance (Estimated)	\$ (88,440,247)	\$ 192,106,415	\$ 99,503,161	\$ 300,136,787	\$ 300,136,787	\$ 300,136,787	\$ 300,136,787	\$ 300,136,787

## Debt Service Policy- CCA (Legal)

### Bonds and Bond Taxes

The Board may obtain funds to construct, acquire, or equip school buildings, to purchase necessary sites, to purchase new school buses, or to acquire or refinance property financed under a contract entered under the Public Property Finance Act by issuing bonds and assessing annual ad valorem taxes sufficient to pay the principal and interest on the bonds as they come due.

### Bond Issues on New Debt

Before issuing bonds the district must demonstrate to the Attorney General that, with respect to the proposed issuance, the district has a projected ability to pay the principal of and interest on the proposed bonds and all previously issued bonds, other than bonds authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992, from a tax at a rate not to exceed \$ .50 per \$100 of valuation.

### Elections

No bonds shall be issued or taxes levied unless approved by a majority of the qualified voters of the district who vote at an election held for such purpose. The election shall be called by Board resolution, which shall set the date, polling places, and propositions to be voted on. The election shall be held on a uniform election date.

## Propositions

Each proposition submitted to authorize the issuance of bonds shall include the question of whether the Board may levy an ad valorem tax either:

1. Sufficient, without limits as to rate or amount, to pay the principal of and interest on said bonds; or
2. Sufficient to pay the principal of and interest on said bonds; provided that the annual aggregate bond taxes in the district shall never exceed the rate stated in the proposition.

## Refunding Bonds Authority

The Board is authorized to refund or refinance all or any part of any of its outstanding bonds and interest thereon, payable from ad valorem taxes, by issuing refunding bonds payable from ad valorem taxes in accordance with legal requirements for the issuance.

## Authorized Unissued Bonds

If the district has authorized school bonds for a specific purpose and that purpose has been accomplished by other means or has been abandoned and all or a portion of the authorized bonds remains unissued, the Board may call an election to determine whether the authorized bonds may be issued or sold for a different purpose or purposes specified in the election order.

# Capital Projects Fund

Appropriations for the Capital Projects Fund are not incorporated into the FY2020 Adopted Budget. The recommended Governmental Funds budget is reviewed and adopted by the Board of Trustees, while the funding for capital projects is approved by Austin voters. However, the capital projects have a significant dollar value and are an integral part of the district's operations. Data on capital projects are being presented for informational purposes only.

The Capital Projects Fund generally encompasses projects that are financed through the issuance of school building bonds, subject to approval by voters. Some examples of Capital Project Fund expenditures include:

- Purchase sites for school buildings
- Acquisition, construction, renovation, rehabilitation and improvement of school buildings
- Purchase of new school buses
- Equipping school buildings (furniture, fixtures, and equipment)



**Table 42**  
**Austin Independent School District**  
**Capital Projects Fund Statement of Revenues and Expenditures by Object**  
**For FY2020 with Comparative Data for Prior Years**

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted
<b>Revenues</b>					
5700 Local Sources	\$ 66,987	\$ 156,512	\$ 2,102,641	\$ -	\$ -
7900 Other Sources	-	365,000,000	43,415,455	-	-
Total Revenues	\$ 66,987	\$ 365,156,512	\$ 45,518,096	\$ -	\$ -
<b>Expenditures by Function</b>					
<b>Current</b>					
34 Pupil Transportation	\$ 340,260	\$ 3,218,815	\$ 3,758,945	\$ -	\$ -
41 General Administration			54,677	347,684	376,742
51 Plant Maintenance	3,577,398	4,335,147	5,523,262	2,930,347	4,946,771
52 Security and Monitoring Services			779,083		
53 Data Processing Services	2,285,296	5,415,751	13,907,822	-	-
81 Facilities Acquisition & Construction	72,107,920	71,977,834	114,821,435	460,667,069	496,542,743
Total Expenditures	\$ 78,310,874	\$ 84,947,547	\$ 138,845,224	\$ 463,945,100	\$ 501,866,256
Excess (Deficiency) of Revenues Over Expenditures	\$ (78,243,887)	\$ 280,208,965	\$ (93,327,128)	\$ (463,945,100)	\$ (501,866,256)
<b>Other Financing (Uses)</b>					
8900 Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (78,243,887)	\$ 280,208,965	\$ (93,327,128)	\$ (463,945,100)	\$ (501,866,256)
Estimated outstanding purchase orders and unspent balances at year end	\$ 24,078,000	\$ -	\$ -	\$ -	\$ -
Fund Balances - Beginning	\$ (37,043,645)	\$ (91,209,532)	\$ 188,999,433	\$ 188,999,433	\$ 95,672,305
Fund Balances - Ending	\$ (91,209,532)	\$ 188,999,433	\$ 95,672,305	\$ (274,945,667)	\$ (406,193,951)



**Table 43**  
**Austin Independent School District**  
**Capital Projects Fund Statement of Revenues and Expenditures by Function and Object**  
**For FY2020 with Comparative Data for Prior Years**

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budgeted	FY2020 Budgeted
<b>Revenues</b>					
Local Sources	\$ 66,987	\$ 156,512	\$ 2,102,641	\$ -	\$ -
Other Sources	-	365,000,000	43,415,455	-	-
<b>Total Revenues</b>	<b>\$ 66,987</b>	<b>\$ 365,156,512</b>	<b>\$ 45,518,096</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures by Function &amp; Object</b>					
<b>Current</b>					
<b>Pupil Transportation</b>					
6200 Purchase and Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -
6300 Supplies & Materials	-	156,167	1,328,898	-	-
6600 Capital Outlay	340,260	3,062,648	2,430,047	-	-
<b>Subtotal</b>	<b>\$ 340,260</b>	<b>\$ 3,218,815</b>	<b>\$ 3,758,945</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Administration</b>					
6100 Payroll Costs	\$ -	\$ -	\$ 54,677	\$ 347,684	\$ 376,742
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,677</b>	<b>\$ 347,684</b>	<b>\$ 376,742</b>
<b>Plant Maintenance</b>					
6100 Payroll Costs	\$ 1,845,507	\$ 2,463,462	\$ 2,403,825	\$ 2,930,347	\$ 2,821,771
6200 Purchase and Contracted Services	-	162,220	212,556	-	2,125,000
6300 Supplies & Materials	1,731,891	1,507,771	2,378,837	-	-
6400 Other Operating Costs	-	201,694	(7,547)	-	-
6600 Capital Outlay	-	-	535,591	-	-
<b>Subtotal</b>	<b>\$ 3,577,398</b>	<b>\$ 4,335,147</b>	<b>\$ 5,523,262</b>	<b>\$ 2,930,347</b>	<b>\$ 4,946,771</b>
<b>Security and Monitoring Services</b>					
6600 Capital Outlay	\$ -	\$ -	\$ 779,083	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 779,083</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Data Processing Services</b>					
6100 Payroll Costs	\$ -	\$ 945,943	\$ -	\$ -	\$ -
6200 Purchase and Contracted Services	213,131	-	836,194	-	-
6300 Supplies & Materials	18,725	3,349,946	13,064,054	-	-
6400 Other Operating Costs	-	-	7,573	-	-
6600 Capital Outlay	2,053,440	1,119,862	-	-	-
<b>Subtotal</b>	<b>\$ 2,285,296</b>	<b>\$ 5,415,751</b>	<b>\$ 13,907,822</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Facilities Acquisition &amp; Construction</b>					
6100 Payroll Costs	\$ 287,209	\$ 502,354	\$ 845,934	\$ 483,924	\$ 700,743
6200 Purchase and Contracted Services	2,803,884	3,044,128	4,456,143	10,734,374	14,472,000
6300 Supplies & Materials	18,087,233	981,040	689,866	13,309,525	9,345,000
6400 Other Operating Costs	429,124	385,337	378,602	1,145,378	1,220,000
6600 Capital Outlay	50,500,470	67,064,975	108,450,890	434,993,868	470,805,000
<b>Subtotal</b>	<b>\$ 72,107,920</b>	<b>\$ 71,977,834</b>	<b>\$ 114,821,435</b>	<b>\$ 460,667,069</b>	<b>\$ 496,542,743</b>
<b>Total Expenditures</b>	<b>\$ 78,310,874</b>	<b>\$ 84,947,547</b>	<b>\$ 138,845,224</b>	<b>\$ 463,945,100</b>	<b>\$ 501,866,256</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (78,243,887)</b>	<b>\$ 280,208,965</b>	<b>\$ (93,327,128)</b>	<b>\$ (463,945,100)</b>	<b>\$ (501,866,256)</b>
<b>Other Financing (Uses)</b>					
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	-	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>\$ (78,243,887)</b>	<b>\$ 280,208,965</b>	<b>\$ (93,327,128)</b>	<b>\$ (463,945,100)</b>	<b>\$ (501,866,256)</b>
Estimated outstanding purchase orders and unspent balances at year end	\$ 24,078,000				
Fund Balances - Beginning	\$ (37,043,645)	\$ (91,209,532)	\$ 188,999,433	\$ 188,999,433	\$ 95,672,305
Fund Balances - Ending	\$ (91,209,532)	\$ 188,999,433	\$ 95,672,305	\$ (274,945,667)	\$ (406,193,951)

Throughout the years, Austin ISD bonds have funded all kinds of repairs, renovations, additions and new facilities. Regardless of the project, however, the focus of an AISD bond is always the same: our students. AISD recognizes the importance of learning environments and the impact a bond has on academics, student safety and equity. Since 2004, nearly \$1.4 billion in bond appropriations have supported our students in receiving a first-class education.

### **2017 Bond Program**

The Austin ISD 2017 Bond Program is an investment in the district's facilities, teachers and staff, and students. Student success is the ultimate goal and the district's driving force. On November 7, 2017, a majority, 72 percent, of Austin voters passed Austin Independent School District's bond proposal for \$1,050,984,000 to create 21st-century learning spaces for all students. Key projects in the bond include:

- Constructing 17 new or modernized campus facilities;
- Improvements to address overcrowding and critical needs; and,
- Districtwide improvements to technology for teachers and students and transportation.

The Austin ISD 2017 Bond was designed to modernize or construct 17 new campus facilities, some of which will be replacement schools. This bond is an investment in AISD facilities, teachers and staff, and our students. Student success is the ultimate goal and our driving force. [Click here](#) to view a detailed list of work proposed at each campus. Bond Status by Location is made available to the public by means of the Austin ISD Bond & Construction Projects [link](#).

Users can access an interactive [map](#) of AISD facilities across the district. Access to data points like Facility Condition Assessment (FCA) scores, trustee and school boundaries, as well as Educational Suitability Assessment (ESA) scores can be researched.

### **Community Bond Oversight Committee**

In 2013, the AISD Board of Trustees appointed volunteer citizens to the Community Bond Oversight Committee. The CBOC ensures that projects remain faithful to the scope of work and ensures that bond projects are completed on time, with quality and within budget. For more information about the CBOC, including a list of the members and meeting agendas, [visit cbo](#).

#### *The CBOC Charge*

##### *Section One*

**Purpose** – The Board of Trustees appoints individuals to the CBOC to ensure that bond projects remain faithful to the scope of work approved by Austin voters. All bond projects will be overseen by the CBOC.

##### *Section Two*

**Responsibilities** – To accomplish its purpose, the CBOC shall have the following responsibilities:

1. Providing a written report and any recommendations for corrective actions to the Board on the overall implementation of bond programs. The report is presented orally and/or in writing twice each year, and provides feedback and issues related to staff's presentation to the CBOC on the following topics:
  - a. Overall budget status
  - b. Oversight of quality and schedule
  - c. Contingency
  - d. Stakeholder satisfaction
  - e. HUB utilization
  - f. Any proposed substantive changes

- g. Issues and risks
  - h. Communication strategies and methods
2. Utilizing the report to provide perspective on key decisions and actions that have been taken by staff and the Board since the last report submitted to the Board.
  3. Maintaining a record of work and findings to inform the Board should another bond election be undertaken.
  4. Reviewing information from staff on expenditures of bond funds, and on the timelines and progress of the bond programs.
  5. Working with staff in assessing the levels of satisfaction of key campus stakeholders with the quality of work and rating of customer service.
  6. Reviewing and evaluating the survey results provided by staff.
  7. Evaluating any proposed changes to the individual scope of work to the voter-approved bond programs and communicating any noted concerns to the Board.

**Future Projects**

The Austin ISD’s Facility Master Plan (FMP) guides the district decision making about the use of its buildings. The FMP:

- Outlines the current status and future use of district facilities
- Guides the development of future capital improvements, and
- Supports planning for future bond elections

The FMP is a living document and is reviewed periodically. The [Facility Master Plan Update 2017](#) is a guideline for all the District’s facilities over the next 25 years. Its intent is to document the current status of each of AISD’s buildings, identify a vision for their future, and chart a path to achieve that vision by identifying the level and nature of capital investments that must be made in each facility.

**Other Post-Employment Benefits (OPEB)**

The District participates in a cost-sharing multiple-employer defined benefit pension that has a special funding situation. The plan is administered by TRS. It is a defined benefit pension plan established and administered in accordance with the Texas Constitution, Article XVI, Section 67 and Texas Government Code, Title 8, Subtitle C. The pension trust fund is a qualified pension trust under Section 401(a) of the Internal Revenue Code. The Texas Legislature establishes benefits and contribution rates within the guidelines of the Texas Constitution. The pension’s Board of Trustees does not have the authority to establish or amend benefit terms.

All employees of public, state-supported educational institutions in Texas who are employed for one-half or more of the standard work load and who are not exempted from membership under Texas Government Code, Title 8, Section 822.002 are covered by the system.

At June 30, 2019, the District reported a liability of \$127,858,602 for its proportionate share of the TRS’s net pension liability. This liability reflects a reduction for state pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support and the total portion of the net pension liability that was associated with the District were as follows:

District’s proportionate share of the collective net position liability	\$127,858,602
State’s proportionate share that is associated with the District	<u>477,910,010</u>
<b>Total</b>	<b>\$605,768,612</b>

# Austin Independent School District



# Informational

# FY2020 Official Budget

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## Taxable Value Information

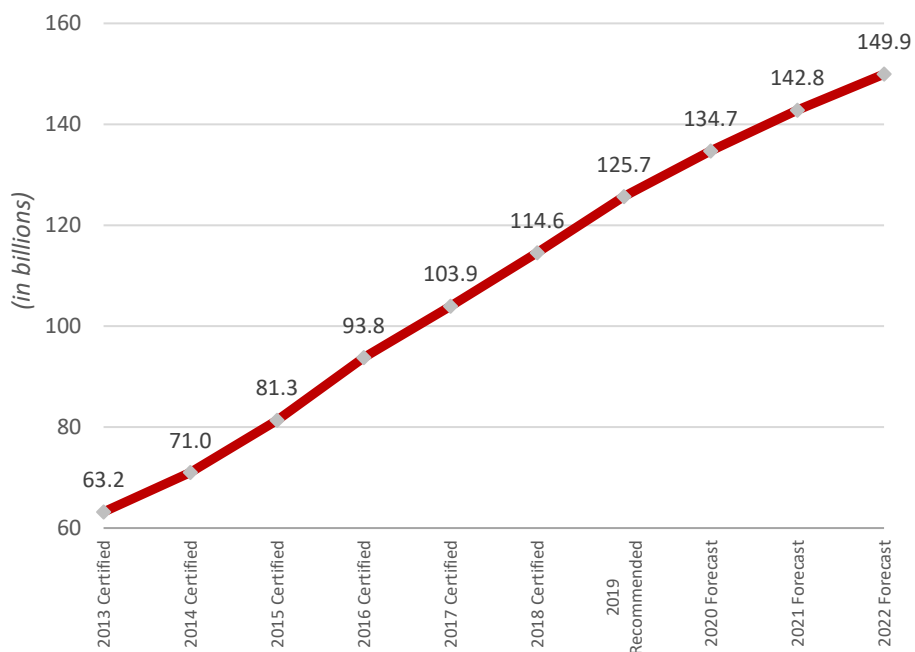
The district received the preliminary and certified taxable value information from the Travis Central Appraisal District (TCAD) in May and in July respectively. Property taxes are calculated on net taxable value after allowable exemptions and freeze tax ceilings are subtracted from assessed values. Taxes are calculated on each \$100 of net taxable value. Tax levy of the freeze portion is calculated by TCAD and provided to the District. This amount is added to current net taxable levy to arrive at the total levy. Revenues for current property taxes are based on a 99% collection rate.

On January 1st of each year the property values are rendered for appraisal. The appraisal process is conducted by the TCAD. TCAD is scheduled to submit preliminary values to the school district by May 1st. These values are usually a conservative estimate of the ultimate certified values that are generally released on or before July 25th.

Over the last ten years, the district’s taxable value growth has averaged 8.2 percent. The largest growth was in 2016 when the certified taxable value increased 15.3 percent and the smallest was in 2010 when the taxable property value decreased 2.6 percent. The net taxable property value for the AISD FY2020 will increase by \$11.1 billion or 9.7 percent over FY2019. Future year forecasts through FY2022 indicate property tax values will continue to increase with an annual growth rate of approximately 6.0 percent.

Increases in home values generally lead to higher tax bills. Texas law limits the amount that a house value can increase from one year to the next. Under the state’s 10 percent appraisal cap policy, even if a home value goes up by more than 10 percent in one year, the homeowner will not have to pay a tax increase beyond the 10 percent in that one-year period.

**Table 44**  
**Austin Independent School District**  
 Net Taxable Value History and Projections



**Table 45**  
**Austin Independent School District**  
 Appraised Value and Net Taxable Value Comparison

Tax Year as of Jan 1	Appraised Value	Net Taxable Value	Net Taxable \$ Change	Net Taxable % Change
2009 Certified	73,513,895,643	57,794,696,337	1,528,112,380	2.7%
2010 Certified	70,797,440,448	56,280,681,272	(1,514,015,065)	-2.6%
2011 Certified	72,466,563,139	56,875,444,136	594,762,864	1.1%
2012 Certified	75,440,103,577	59,110,581,643	2,235,137,507	3.9%
2013 Certified	80,650,606,175	63,187,538,609	4,076,956,966	6.9%
2014 Certified	92,285,206,528	71,005,696,884	7,818,158,275	12.4%
2015 Certified	109,580,546,026	81,345,006,875	10,339,309,991	14.6%
2016 Certified	127,023,966,581	93,778,284,778	12,433,277,903	15.3%
2017 Certified	139,598,426,470	103,947,527,196	10,169,242,418	10.8%
2018 Certified	152,941,671,853	114,561,054,186	10,613,526,990	10.2%
2019 Recommended	167,599,954,773	125,682,374,156	11,121,319,970	9.7%

The tax levy is calculated from the net taxable value at a 99% collection rate. The actual taxes to be collected on the Freeze Taxable Values for patrons, who are over 65 years old, are calculated separately and then added back. The “Total Tax Levy” table represents the historical net taxable value in comparison to the current fiscal year.

The frozen ceiling taxes are authorized under a local provision that provides an “over 65 exemption”, which allows patrons who are at 65 years of age to not be subject to increased taxes regardless of what happens to their property values or the district tax rates. Their taxes are essentially frozen. The combination of the net taxable value levy and the levy on frozen values equals the total levy for the year.



The tax collections from local property values are the largest source of income for the district. The total tax rate is comprised of two component rates, each having separate purposes and state laws governing them – Maintenance and Operations (M&O) and Interest and Sinking (I&S).

The M&O tax rate supports the major operational and education programs of the district whereas the I&S tax rate supports the repayment of bonded debts that were authorized by the Austin voters. The tax rate for FY2020 will decrease to \$1.0090 for Maintenance and Operations (M&O) and the Interest and Sinking fund tax rate will stay flat at \$0.113 per hundred dollars of assessed value. The total tax rate for FY2020 will be \$1.122. The taxable value divided by 100 then multiplied by the tax rate (ex. \$1.122) will provide the property tax rate.

**Table 46**  
**Austin Independent School District**  
**Total Tax Levy**

	FY2016	FY2017	FY2018	FY2019	Recommended FY2020
<b>Taxable Values</b>					
Net Taxable Value (before freeze)	\$ 87,117,325,275	\$ 98,447,878,445	\$ 110,553,113,154	\$ 123,402,657,486	\$ 131,591,202,193
Less: Freeze Taxable Value	\$ (7,658,949,040)	\$ (8,625,952,287)	\$ (9,871,612,443)	\$ (11,288,015,210)	\$ (12,334,525,597)
Other Adjustments	\$ 1,886,630,640	\$ 3,956,358,620	\$ 3,266,026,485	\$ 2,446,411,910	\$ 6,425,697,560
Net Taxable Value (after freeze)	\$ 81,345,006,875	\$ 93,778,284,778	\$ 103,947,527,196	\$ 114,561,054,186	\$ 125,682,374,156
Increase (Decrease) Over Prior Year	\$ 10,339,309,991	\$ 12,433,277,903	\$ 10,169,242,418	\$ 10,613,526,990	\$ 11,121,319,970
% Increase (Decrease) Over Prior Year	14.6%	15.3%	10.8%	10.2%	9.7%
Net Taxable Levy	\$ 977,766,983	\$ 1,117,837,155	\$ 1,239,054,524	\$ 1,365,567,766	\$ 1,410,156,238
Freeze Ceiling Taxes	\$ 55,332,109	\$ 55,332,109	\$ 71,183,100	\$ 80,636,613	\$ 87,632,973
Total Levy	\$ 1,033,099,092	\$ 1,173,169,264	\$ 1,310,237,624	\$ 1,446,204,379	\$ 1,497,789,211
% Actual Collections to Levy	99.0%	99.0%	99.0%	99.0%	99.0%
<b>Tax Rates</b>					
Local Maintenance	1.079	1.079	1.079	1.079	1.009
Debt Service	0.123	0.113	0.113	0.113	0.113
Total	1.202	1.192	1.192	1.192	1.122
<b>Budgeted Tax Levies</b>					
Local Maintenance	\$ 918,108,803	\$ 1,051,334,848	\$ 1,174,168,568	\$ 1,296,015,083	\$ 1,333,472,924
Debt Service	\$ 104,659,298	\$ 110,102,723	\$ 122,966,680	\$ 135,727,252	\$ 149,338,395
Total	\$ 1,022,768,101	\$ 1,161,437,571	\$ 1,297,135,248	\$ 1,431,742,335	\$ 1,482,811,319



# Impact of Tax Levy on Single Family Residence

**Table 47**  
**Austin Independent School District**  
 Analysis of Tax Burden per Travis Central Appraisal District (TCAD)

	AISD FY2016	AISD FY2017	AISD FY2018	AISD FY2019	AISD FY2020
Avg Market Value of Residence	\$350,210	\$384,088	\$409,078	\$441,067	\$467,255
Avg Taxable Value	\$297,627	\$328,536	\$357,104	\$387,609	\$418,031
Tax Rate per \$100 Value	1.202	1.192	1.192	1.192	1.122
Tax Levy on Average Residence	\$3,577	\$3,916	\$4,257	\$4,620	\$4,690
Net Increase in Tax Levy	\$174	\$339	\$341	\$364	\$70

### Average Home Value Analysis

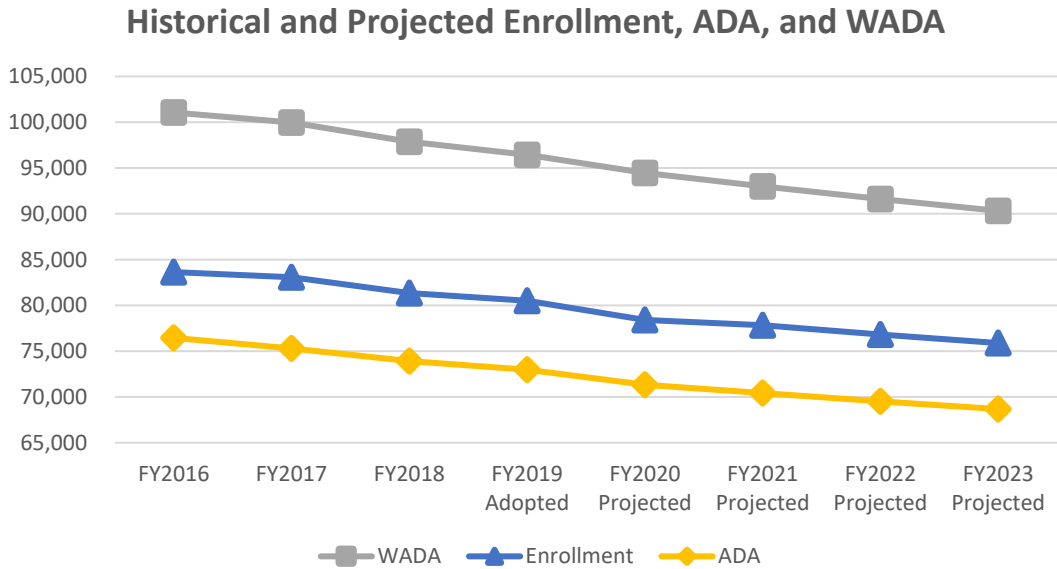
Average home value increases will add to the 2019 tax year bill and will similarly increase the district's FY2020 local property tax collections. Based on the certified values released by the Travis County Appraisal District (TCAD), the average market value for a residential property of \$467,255 (with a median taxable value of \$418,031) in FY2020, increases, when compared to the prior year FY2019 market value of \$441,067 (with a median taxable value of \$387,609). The AISD portion of the tax bill in FY2019 for a home with a taxable value of \$387,609 was \$4,620 and the AISD portion of the tax bill in FY2020 for the same home (now with a taxable value of \$418,031) will be \$4,690, a difference of \$70 per year.

The state limits how much a school district can increase its tax rate from the previous year. Each taxing entity must calculate its rollback rate. The rollback rate is the maximum rate that can be adopted before an automatic rollback election takes place. If the district adopts a tax rate that is higher than the rollback rate, voters can either affirm the proposed higher rate through an election or roll it back to the rollback rate. Also, individual property value increases are capped annually at 10 percent.

## Student Information

The district employs an independent professional demographer to analyze and update the total student enrollment projection for several years into the future. The demographer researches the latest trends in housing, birth rates, building permits, developer plats and any other pertinent demographic information. The information from these reports become an integral part of the district's decision making and planning process for capital improvement needs and campus boundary changes. The below table presents actual student enrollment history for three years and projections for the next four years.

**Table 48**  
**Austin Independent School District**  
 Student Enrollment History and Projections



## Staffing

As with most school districts anywhere in Texas, the annual operating budget is labor intensive with approximately 86% of its budget going toward salary and benefits (excluding Recapture). The district must balance efficiency with effectiveness. The larger the staffing ratio is, the greater the overall efficiency will be. The district’s administration must continually evaluate staffing issues during the budgeting process.

Teacher staffing formulas for FY2020 will remain unchanged from the FY2019 school year. Elementary class size caps will be as follows: PK (19:1), K-4 (22:1), and 5-6 (25:1). Secondary class sizes are targeted at an approximate level of 29 per class, based on teaching a 6 out of 8 schedule.



**Table 49**  
**Austin Independent School District**  
**Staffing History**

	FY2016		FY2017		FY2018		FY2019		FY2020	
	Actual	%	Actual	%	Actual	%	Budgeted	%	Budgeted	%
<b>Teachers</b> (Includes regular elementary, secondary, and special program teachers)	5,822	50.3%	5,793	50.6%	5,703	50.1%	5,756	49.4%	5,720	48.9%
<b>Campus Administration</b> (Includes principals, assistant principals, and academy directors)	336	2.9%	360	3.1%	332	2.9%	335	2.9%	344	2.9%
<b>Central Administration</b> (Includes superintendent, chiefs, associate/assistant superintendents, executive directors, and directors)	58	0.5%	30	0.3%	40	0.4%	149	1.3%	150	1.3%
<b>Professional Support</b> (Includes counselors, librarians, instructional/curriculum specialists, therapists, assistant directors, supervisors, coordinators, athletic trainers, etc.)	1,118	9.7%	1,111	9.7%	1,069	9.4%	1,275	10.9%	1,296	11.1%
<b>Auxiliary Staff</b> (Includes non classroom paraprofessional, bus drivers, hourly employees, and other)	3,362	29.1%	3,189	27.9%	3,263	28.7%	3,188	27.3%	3,145	26.9%
<b>Educational Aides</b> (Includes regular and special programs paraprofessionals working in classrooms to assist teachers)	873	7.5%	964	8.4%	972	8.5%	958	8.2%	1,040	8.9%
<b>Total</b>	11,568		11,447		11,379		11,661		11,694	
<b>Student Enrollment</b>	83,270		82,776		81,346		80,495		78,175	
<b>Staffing Ratios</b>										
Student/Teacher Ratio	14.30		14.29		14.26		13.98		13.67	
Student/Total Staff Ratio	7.20		7.23		7.15		6.90		6.68	

## Bond Initiative Projects

For over the past decade and in the foreseeable future, the district has and will continue to undertake bond elections authorizing the issuance of additional debt. The district receives a credit enhanced bond rating of AAA for its bonds that are guaranteed by the State of Texas Permanent School Fund (PSF). The district's underlying ratings are: Moody's (AAA), Standard & Poor's (AA+), and Fitch (AA+). A third party financial advisor is employed to assist the district in managing its debt portfolio.

[AISD's Debt management policy](#) is a written guideline that affects the type of debt issued by the district, the issuance process and the management of the district's debt portfolio. The goal of the debt management policy is to improve the quality of decisions, provide justification for the structure of debt issuance, identify policy goals and demonstrate a commitment to long-term financial planning. Adherence

to a debt management policy signals to rating agencies and the capital markets that AISD is well managed and can be expected to meet its obligations in a timely manner.

### **Facilities and Bond Planning Advisory Committee (FABPAC)**

The Board of Trustees appoints citizens to the Facilities and Bond Planning Advisory Committee (FABPAC) to evaluate capital improvement needs of the district and to provide recommendations to the Board of Trustees on long-range facilities planning; amendments to the Facility Master Plan; and the scope of work and timing of future bond programs.

In developing its recommendations, the Committee shall consider all information provided by the district administration. In its deliberations, the Committee considers the comprehensive needs of the district including, but not limited to:

- Facility Equity – A global assessment of the equity of facilities among district campuses.
- Student population projections – Annual projections by the district’s demographer of the number of students living in each school’s attendance area.
- Impact to maintenance and operations costs – How changes in current instructional programming or facilities would impact the local maintenance and operations budget.
- Strategic priorities – Priorities that are articulated in the district’s Strategic Plan.
- Student transportation – A needs assessment of the district’s transportation fleet that considers the age and condition of the fleet.
- Technology – Technology for instructional and administrative uses is funded through bond programs. The Technology Officer for Learning and Systems will be responsible for developing recommendations for the committee’s consideration.
- Current and Planned Academic Programming – An assessment of necessary facility changes based on current and planned academic programming to support the District’s long-term goals, including the AISD Strategic Plan, as well as annual Board Priorities.
- The district’s real estate portfolio – A description of the property and land owned by the district.
- Educational Suitability Assessment – An assessment of a facility to evaluate how well the campus is physically equipped to deliver the instructional program. District staff and consultants will engage with the FABPAC, school leadership, and Campus Advisory Councils (CACs) as part of the assessment process to review and identify any additional facility needs for possible inclusion in a future bond program.
- Facility Condition Index (FCI) – An indicator of a facility’s condition obtained by dividing the repair costs by the replacement cost of the same building.
- Facility Condition Assessment – An evaluation of a school facility that identifies current site and building system deficiencies.
- Educational Specifications – A document that describes the current standards for program areas, equipment needs, technology needs, square footage, and other considerations for a new or modernized school. This document is used to compare existing school facilities and identify areas that vary from current standards to identify potential future projects.
- Target Utilization Plans (TUPs) – A document developed by campus leadership and approved by district administration that identifies strategies to improve facility utilization at under-enrolled schools by 1) increasing enrollment mostly with students not enrolled in AISD and/or 2) optimizing building use through partnerships by generating revenue to mitigate costs.

The following summaries for AISD’s current bond authorizations and amortizations schedules.

**Table 50**  
**Austin Independent School District**  
 2004 Bond Authorization

<b>Prop</b>	<b>Purpose</b>	<b>Amount Authorized</b>	<b>Amount Previously Issued (as adjusted)</b>	<b>Amount Being Issued</b>	<b>Remaining Amount Authorized</b>
1	Construction, acquisition, rehabilitation, renovation, improvement and equipment of school buildings in the district and the purchase of the necessary sites therefore, including (i) six new elementary schools and one new middle school, (ii) classroom additions at existing school buildings and (iii) acquisition of land for school buildings.	\$183,598,064	\$183,272,873		\$325,191
2	Rehabilitation, renovation, improvement, equipment and expansion of school buildings, including district-wide facilities and technology systems.	\$201,103,971	\$201,018,939		\$85,032
3	Construction, acquisition, rehabilitation, renovation, improvement and equipment of school buildings in the district, the purchase of the necessary sites therefore and the purchase of new school buses, including (i) acquisition and installation of safety and security equipment and systems at new and existing school buildings, (ii) hazardous materials abatement and (iii) construction, acquisition, rehabilitation, renovation, improvement and equipment of transportation facilities and the purchase of new school buses.	\$53,899,309	\$53,604,263		\$295,046
4	Construction, acquisition, rehabilitation, renovation, improvement and equipment of school buildings in the district, including facilities for athletics and recreation, and the purchase of the necessary sites therefore.	\$12,830,510	\$12,605,605		\$224,905



5	Construction, acquisition, rehabilitation, renovation, improvement and equipment of school buildings in the district and the purchase of the necessary sites therefore, including (i) a new middle school in the southwest portion of the district, (ii) a performing arts center and (iii) acquisition of the sites therefore; provided, that no bonds shall be issued to finance a performing arts facility (or the acquisition of a site therefore) until the District has obtained donations of not less than \$7,000,000.	\$36,599,762	\$35,774,340		\$825,422
6	Refunding any of the district's currently outstanding contractual obligations.	\$23,495,000	\$23,494,117		\$883
<b>Totals</b>		<b>\$511,526,616</b>	<b>\$509,770,137</b>		<b>\$1,756,479</b>

Proposition 2 includes \$2,442,131 of QZAB funding.

Proposition 5 was reduced by \$8,000,000

**Table 51**  
**Austin Independent School District**  
2008 Bond Authorization

<b>Prop</b>	<b>Purpose</b>	<b>Amount Authorized</b>	<b>Amount Previously Issued (as adjusted)</b>	<b>Amount Being Issued</b>	<b>Remaining Amount Authorized</b>
1	Construction, renovation, improvement, rehabilitation, acquisition and equipment of school buildings and the purchase of the necessary sites; therefore, including (i) an elementary school, (ii) an early childhood center, (iii) classroom additions at existing school buildings, (iv) renovation and replacement of school auditoriums, (v) renovation and expansion of facilities and acquisition of equipment for science programs and (vi) acquisition of technology equipment and systems.	\$187,797,315	\$187,513,061		\$284,254

2	Construction, renovation, improvement, rehabilitation, acquisition and equipment of facilities for career education and development programs; and rehabilitation, renovation and improvement of District facilities to promote health, safety, security, efficiency and energy conservation in District operations and for the acquisition and installation of equipment and systems (including the purchase of new low emission and fuel hybrid school buses).	\$73,920,504	\$68,204,296	\$5,000,000	\$716,208
3	Construction, renovation, improvement, rehabilitation, acquisition and equipment of school buildings and the purchase of the necessary sites; including (i) a performing arts center, (ii) land for a new south high school and (iii) fine arts programs and classroom additions.	\$82,000,000	\$63,948,752	\$13,000,000	\$5,051,248
<b>Totals</b>		<b>\$343,717,819</b>	<b>\$319,666,109</b>	<b>\$18,000,000</b>	<b>\$6,051,710</b>

As Amended and Restated on August 11, 2008

**Table 52**  
**Austin Independent School District**  
2013 Bond Authorization

<b>Prop</b>	<b>Purpose</b>	<b>Amount Authorized</b>	<b>Amount Previously Issued (as adjusted)</b>	<b>Amount Being Issued</b>	<b>Remaining Amount Authorized</b>
1	Construction, acquisition, rehabilitation, renovation, expansion, improvement and equipment of school buildings in the district, including (i) science programs, (ii) technology systems and equipment, (iii) promotion of energy conservation and efficiency, (iv) cafeteria and food service facilities, and (v) district maintenance and	\$140,566,000	\$105,720,000	\$7,000,000	\$27,846,000

	facilities services, and the purchase of new school buses.				
3	Construction, acquisition, rehabilitation, renovation, expansion, improvement and equipment of school buildings in the district, including (i) repair, improve and replace facility systems throughout the district (including roofing, plumbing, heating, ventilation, air conditioning, electric, flooring, and other building systems), (ii) rehabilitation, renovation and improvement of libraries, and (iii) traffic safety improvements.	\$349,165,000	\$320,358,000		\$28,807,000
<b>Totals</b>		<b>\$489,731,000</b>	<b>\$426,078,000</b>	<b>\$7,000,000</b>	<b>\$56,653,000</b>

**Table 53**  
**Austin Independent School District**  
2017 Bond Authorization

<b>Prop</b>	<b>Purpose</b>	<b>Amount Authorized</b>	<b>Amount Previously Issued (as adjusted)</b>	<b>Amount Being Issued</b>	<b>Remaining Amount Authorized</b>
1	Construction, acquisition, rehabilitation, renovation, expansion, improvement and equipment of school buildings in the district, including (i) technology systems and equipment, (ii) safety and security systems and equipment, (iii) improvements to address overcrowding and safety concerns, (iv) improvements for students with special needs, and (v) reinvention programs for twenty-first century learning; the purchase of the necessary sites for school buildings; and the purchase of new school buses.	\$1,050,984,000	\$58,500,000	\$300,000,000	\$692,484,000
<b>Totals</b>		<b>\$1,050,984,000</b>	<b>\$58,500,000</b>	<b>\$300,000,000</b>	<b>\$692,484,000</b>

**Table 54**  
**Austin Independent School District**  
Bond Summary

<b>Bond Authorization</b>	<b>Total Authorization</b>	<b>Total Unused Authorization</b>	<b>Total Issued</b>
2004	\$511,526,616	\$1,756,479	\$509,770,137
2008	\$343,717,819	\$6,051,710	\$337,666,109
2013	\$489,731,000	\$56,653,000	\$433,078,000
2017	\$1,050,984,000	\$692,484,000	\$358,500,000
<b>Totals</b>	<b>\$2,395,959,435</b>	<b>\$756,945,189</b>	<b>\$1,639,014,246</b>

*As of June 30, 2019*

*Figures reported for the 2013 Bond package include \$24,078,000 of Qualified School Construction Bond (QSCB) proceeds that closed on November 24<sup>th</sup>, 2015.*

**Table 55**  
**Austin Independent School District**  
Outstanding Debt Service

<b>Bond</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Unlimited Tax School Building Bonds Taxable, Series 2005B (QZABS)	\$299,461.56	\$0.00	\$299,461.56
Unlimited Tax School Building Bonds Taxable, Series 2008 (QZABS)	\$763,165.91	\$0.00	\$763,165.91
Unlimited Tax School Building Bonds Taxable, Series 2006 (QZABS)	\$854,409.50	\$0.00	\$854,409.50
Unlimited Tax Refunding Bonds Taxable, Series 2013B	\$2,350,000.00	\$27,412.75	\$2,377,412.75
Unlimited Tax School Building and Refunding Bonds, Series 2009	\$3,190,000.00	\$63,800.00	\$3,253,800.00
Unlimited Tax Refunding Bonds, Series 2011	\$5,535,000.00	\$280,125.00	\$5,815,125.00
Unlimited Tax QSCB Taxable Series 2015 (TCBs)	\$16,647,987.00	\$0.00	\$16,647,987.00
Unlimited Tax Refunding Bonds, Series 2016C	\$43,620,000.00	\$21,567,475.00	\$65,187,475.00
Unlimited Tax Refunding Bonds, Series 2014A	\$46,010,000.00	\$18,472,993.75	\$64,482,993.75
Unlimited Tax Refunding Bonds Taxable, Series 2010B (DS - BABs)	\$58,315,000.00	\$27,375,058.97	\$85,690,058.97
Unlimited Tax Refunding Bonds, Series 2013A	\$56,195,000.00	\$32,539,218.75	\$88,734,218.75
Unlimited Tax Refunding Bonds, Series 2015A	\$58,755,000.00	\$24,196,762.50	\$82,951,762.50
Unlimited Tax Refunding Bonds, Series 2016A	\$65,380,000.00	\$29,572,775.00	\$94,952,775.00
Unlimited Tax Refunding Bonds Series 2014B	\$78,200,000.00	\$16,860,750.00	\$95,060,750.00
Unlimited Tax Refunding Bonds, Series 2015B	\$87,295,000.00	\$36,477,625.00	\$123,772,625.00
Unlimited Tax Refunding Bonds, Series 2016B	\$164,070,000.00	\$74,015,775.00	\$238,085,775.00
Unlimited Tax School Building and Refunding Bonds, Series 2017	\$208,520,000.00	\$80,652,425.00	\$289,172,425.00
Unlimited Tax School Building and Refunding Bonds, Series 2019	\$298,180,000.00	\$151,558,916.25	\$449,738,916.25
<b>TOTAL</b>	<b>\$1,194,180,023.97</b>	<b>\$513,661,112.97</b>	<b>\$1,707,841,136.94</b>

**Table 56**  
**Austin Independent School District**  
 \$5,582,750 Unlimited Tax School Building Bonds Taxable, Series 2005B  
 (Qualified Zone Academy Bonds)  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
06/23/2020	299,461.56		299,461.56	
06/30/2020				299,461.56
	299,461.56	0	299,461.56	299,461.56

**Table 57**  
**Austin Independent School District**  
 \$8,000,000 Unlimited Tax School Building Bonds Taxable, Series 2006  
 (Qualified Zone Academy Bonds)  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/08/2020	427,204.75		427,204.75	
06/30/2020				427,204.75
02/02/2021	427,204.75		427,204.75	
06/30/2021				427,204.75
	854,409.50	0	854,409.50	854,409.50



**Table 58**  
**Austin Independent School District**  
 \$2,442,131 Unlimited Tax School Building Bonds Taxable, Series 2008  
 (Qualified Zone Academy Bonds)  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
03/24/2020	152,633.19		152,633.19	
06/30/2020				152,633.19
03/21/2021	152,633.18		152,633.18	
06/30/2021				152,633.18
03/24/2022	152,633.18		152,633.18	
06/30/2022				152,633.18
03/24/2023	152,633.18		152,633.18	
06/30/2023				152,633.18
03/24/2024	152,633.18		152,633.18	
06/30/2024				152,633.18
	763,165.91	0	763,165.91	763,165.91

**Table 59**  
**Austin Independent School District**  
 \$99,495,000 Unlimited Tax School Building and Refunding Bonds, Series 2009  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/01/2019	3,190,000	63,800	3,253,800	
06/30/2020				3,253,800
	3,190,000	63,800	3,253,800	3,253,800

**Table 60**  
**Austin Independent School District**  
 \$58,315,000 Unlimited Tax Refunding Bonds Taxable, Series 2010B  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/01/2019	2,705,000	1,406,380.45	4,111,380.45	
02/01/2020		1,356,581.40	1,356,581.40	
06/30/2020				5,467,961.85
08/01/2020	2,765,000	1,356,581.40	4,121,581.40	
02/01/2021		1,304,295.25	1,304,295.25	
06/30/2021				5,425,876.65
08/01/2021	2,835,000	1,304,295.25	4,139,295.25	
02/01/2022		1,248,559.15	1,248,559.15	
06/30/2022				5,387,854.40

08/01/2022	2,910,000	1,248,559.15	4,158,559.15	
02/01/2023		1,188,438.55	1,188,438.55	
06/30/2023				5,346,997.70
08/01/2023	2,985,000	1,188,438.55	4,173,438.55	
02/01/2024		1,124,529.70	1,124,529.70	
06/30/2024				5,297,968.25
08/01/2024	3,070,000	1,124,529.70	4,194,529.70	
02/01/2025		1,056,498.50	1,056,498.50	
06/30/2025				5,251,028.20
08/01/2025	3,155,000	1,056,498.50	4,211,498.50	
02/01/2026		984,217.45	984,217.45	
06/30/2026				5,195,715.95
08/01/2026	3,250,000	984,217.45	4,234,217.45	
02/01/2027		900,676.20	900,676.20	
06/30/2027				5,134,893.65
08/01/2027	3,360,000	900,676.20	4,260,676.20	
02/01/2028		814,307.40	814,307.40	
06/30/2028				5,074,983.60
08/01/2028	3,470,000	814,307.40	4,284,307.40	
02/01/2029		725,111.05	725,111.05	
06/30/2029				5,009,418.45
08/01/2029	3,590,000	725,111.05	4,315,111.05	
02/01/2030		632,830.10	632,830.10	
06/30/2030				4,947,941.15
08/01/2030	3,710,000	632,830.10	4,342,830.10	
02/01/2031		537,464.55	537,464.55	
06/30/2031				4,880,294.65
08/01/2031	3,830,000	537,464.55	4,367,464.55	
02/01/2032		437,099.40	437,099.40	
06/30/2032				4,804,563.95
08/01/2032	3,965,000	437,099.40	4,402,099.40	
02/01/2033		333,196.58	333,196.58	
06/30/2033				4,735,295.98
08/01/2033	4,100,000	333,196.58	4,433,196.58	
02/01/2034		225,756.08	225,756.08	
06/30/2034				4,658,952.66
08/01/2034	4,235,000	225,756.08	4,460,756.08	
02/01/2035		114,777.90	114,777.90	
06/30/2035				4,575,533.98
08/01/2035	4,380,000	114,777.90	4,494,777.90	
06/30/2036				4,494,777.90
	58,315,000	27,375,058.97	85,690,058.97	85,690,058.97

**Table 61**  
**Austin Independent School District**  
 \$91,625,000 Unlimited Tax Refunding Bonds, Series 2011  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/01/2019	2,700,000	138,375	2,838,375	
02/01/2020		70,875	70,875	
06/30/2020				2,909,250
08/01/2020	2,835,000	70,875	2,905,875	
06/30/2021				2,905,875
	5,535,000	280,125	5,815,125	5,815,125

**Table 62**  
**Austin Independent School District**  
 \$101,100,000 Unlimited Tax Refunding Bonds, Series 2013A  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/01/2019	3,325,000	1,273,318.75	4,598,318.75	
02/01/2020		1,206,818.75	1,206,818.75	
06/30/2020				5,805,137.50
08/01/2020	3,460,000	1,206,818.75	4,666,818.75	
02/01/2021		1,128,968.75	1,128,968.75	
06/30/2021				5,795,787.50
08/01/2021	3,615,000	1,128,968.75	4,743,968.75	
02/01/2022		1,038,593.75	1,038,593.75	
06/30/2022				5,782,562.50
08/01/2022	215,000	1,038,593.75	1,253,593.75	
02/01/2023		1,033,218.75	1,033,218.75	
06/30/2023				2,286,812.50
08/01/2023	3,985,000	1,033,218.75	5,018,218.75	
02/01/2024		973,443.75	973,443.75	
06/30/2024				5,991,662.50
08/01/2024	235,000	973,443.75	1,208,443.75	
02/01/2025		966,981.25	966,981.25	
06/30/2025				2,175,425.00
08/01/2025	205,000	966,981.25	1,171,981.25	
02/01/2026		961,343.75	961,343.75	
06/30/2026				2,133,325.00
08/01/2026	215,000	961,343.75	1,176,343.75	
02/01/2027		955,431.25	955,431.25	
06/30/2027				2,131,775.00
08/01/2027	230,000	955,431.25	1,185,431.25	



02/01/2028		949,681.25	949,681.25	
06/30/2028				2,135,112.50
08/01/2028	240,000	949,681.25	1,189,681.25	
02/01/2029		943,681.25	943,681.25	
06/30/2029				2,133,362.50
08/01/2029	4,405,000	943,681.25	5,348,681.25	
02/01/2030		855,581.25	855,581.25	
06/30/2030				6,204,262.50
08/01/2030	260,000	855,581.25	1,115,581.25	
02/01/2031		849,081.25	849,081.25	
06/30/2031				1,964,662.50
08/01/2031	4,810,000	849,081.25	5,659,081.25	
02/01/2032		749,875.00	749,875.00	
06/30/2032				6,408,956.25
08/01/2032	285,000	749,875.00	1,034,875.00	
02/01/2033		742,750.00	742,750.00	
06/30/2033				1,777,625.00
08/01/2033	300,000	742,750.00	1,042,750.00	
02/01/2034		735,250.00	735,250.00	
06/30/2034				1,778,000.00
08/01/2034	5,520,000	735,250.00	6,255,250.00	
02/01/2035		602,250.00	602,250.00	
06/30/2035				6,857,500.00
08/01/2035	5,790,000	602,250.00	6,392,250.00	
02/01/2036		462,500.00	462,500.00	
06/30/2036				6,854,750.00
08/01/2036	6,070,000	462,500.00	6,532,500.00	
02/01/2037		315,750.00	315,750.00	
06/30/2037				6,848,250.00
08/01/2037	6,360,000	315,750.00	6,675,750.00	
02/01/2038		161,750.00	161,750.00	
06/30/2038				6,837,500.00
08/01/2038	6,670,000	161,750.00	6,831,750.00	
06/30/2039				6,831,750.00
	56,195,000	32,539,218.75	88,734,218.75	88,734,218.75

**Table 63**  
**Austin Independent School District**  
 \$8,555,000 Unlimited Tax Refunding Bonds, Taxable Series 2013B  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/01/2019	2,350,000	27,412.75	2,377,412.75	
6/30/2020				2,377,412.75
	2,350,000	27,412.75	2,377,412.75	2,377,412.75

**Table 64**  
**Austin Independent School District**  
 \$54,815,000 Unlimited Tax Refunding Bonds, Series 2014A  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
8/1/2019	2,095,000	1,061,356.25	3,156,356.25	
2/1/2020		1,008,981.25	1,008,981.25	
6/30/2020				4,165,337.50
8/1/2020	2,195,000	1,008,981.25	3,203,981.25	
2/1/2021		954,106.25	954,106.25	
6/30/2021				4,158,087.50
8/1/2021	2,305,000	954,106.25	3,259,106.25	
2/1/2022		896,481.25	896,481.25	
6/30/2022				4,155,587.50
8/1/2022	2,425,000	896,481.25	3,321,481.25	
2/1/2023		869,200.00	869,200.00	
6/30/2023				4,190,681.25
8/1/2023	2,480,000	869,200.00	3,349,200.00	
2/1/2024		807,200.00	807,200.00	
6/30/2024				4,156,400.00
8/1/2024	2,605,000	807,200.00	3,412,200.00	
2/1/2025		742,075.00	742,075.00	
6/30/2025				4,154,275.00
8/1/2025	2,735,000	742,075.00	3,477,075.00	
2/1/2026		673,700.00	673,700.00	
6/30/2026				4,150,775.00
8/1/2026	2,655,000	673,700.00	3,328,700.00	
2/1/2027		607,325.00	607,325.00	
6/30/2027				3,936,025.00
8/1/2027	2,790,000	607,325.00	3,397,325.00	
2/1/2028		537,575.00	537,575.00	
6/30/2028				3,934,900.00

8/1/2028	2,925,000	537,575.00	3,462,575.00	
2/1/2029		464,450.00	464,450.00	
6/30/2029				3,927,025.00
8/1/2029	3,075,000	464,450.00	3,539,450.00	
2/1/2030		387,575.00	387,575.00	
6/30/2030				3,927,025.00
8/1/2030	3,225,000	387,575.00	3,612,575.00	
2/1/2031		306,950.00	306,950.00	
6/30/2031				3,919,525.00
8/1/2031	3,390,000	306,950.00	3,696,950.00	
2/1/2032		222,200.00	222,200.00	
6/30/2032				3,919,150.00
8/1/2032	3,560,000	222,200.00	3,782,200.00	
2/1/2033		151,000.00	151,000.00	
6/30/2033				3,933,200.00
8/1/2033	3,700,000	151,000.00	3,851,000.00	
2/1/2034		77,000.00	77,000.00	
6/30/2034				3,928,000.00
8/1/2034	3,850,000	77,000.00	3,927,000.00	
6/30/2035				3,927,000.00
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	46,010,000	18,472,993.75	64,482,993.75	64,482,993.75

**Table 65**  
**Austin Independent School District**  
 \$89,595,000 Unlimited Tax Refunding Bonds, Series 2014B  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
01/08/2019	8,840,000	1,955,000	10,795,000	
01/02/2020		1,734,000	1,734,000	
06/30/2020				12,529,000
01/08/2020	9,240,000	1,734,000	10,974,000	
01/02/2021		1,503,000	1,503,000	
06/30/2021				12,477,000
01/08/2021	9,655,000	1,503,000	11,158,000	
01/02/2022		1,261,625	1,261,625	
06/30/2022				12,419,625
01/08/2022	10,095,000	1,261,625	11,356,625	
01/02/2023		1,009,250	1,009,250	
06/30/2023				12,365,875
01/08/2023	10,565,000	1,009,250	11,574,250	
01/02/2024		745,125	745,125	
06/30/2024				12,319,375

01/08/2024	11,065,000	745,125	11,810,125	
01/02/2025		468,500	468,500	
06/30/2025				12,278,625
01/08/2025	4,350,000	468,500	4,818,500	
01/02/2026		359,750	359,750	
06/30/2026				5,178,250
01/08/2026	4,560,000	359,750	4,919,750	
01/02/2027		245,750	245,750	
06/30/2027				5,165,500
01/08/2027	4,795,000	245,750	5,040,750	
01/02/2028		125,875	125,875	
06/30/2028				5,166,625
01/08/2028	5,035,000	125,875	5,160,875	
06/30/2029				5,160,875
	<b>78,200,000</b>	<b>16,860,750</b>	<b>95,060,750</b>	<b>95,060,750</b>



**Table 66**  
**Austin Independent School District**  
 \$63,110,000 Unlimited Tax Refunding Bonds, Series 2015A  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
01/08/2019	2,330,000	1,312,638	3,642,638	
01/02/2020		1,254,388	1,254,388	
06/30/2020				4,897,025
01/08/2020	2,450,000	1,254,388	3,704,388	
01/02/2021		1,193,138	1,193,138	
06/30/2021				4,897,525
01/08/2021	2,570,000	1,193,138	3,763,138	
01/02/2022		1,128,888	1,128,888	
06/30/2022				4,892,025
01/08/2022	2,700,000	1,128,888	3,828,888	
01/02/2023		1,061,388	1,061,388	

06/30/2023				4,890,275
01/08/2023	2,835,000	1,061,388	3,896,388	
01/02/2024		990,513	990,513	
06/30/2024				4,886,900
01/08/2024	2,975,000	990,513	3,965,513	
01/02/2025		916,138	916,138	
06/30/2025				4,881,650
01/08/2025	3,125,000	916,138	4,041,138	
01/02/2026		838,013	838,013	
06/30/2026				4,879,150
01/08/2026	3,280,000	838,013	4,118,013	
01/02/2027		772,413	772,413	
06/30/2027				4,890,425
01/08/2027	3,410,000	772,413	4,182,413	
01/02/2028		704,213	704,213	
06/30/2028				4,886,625
01/08/2028	3,550,000	704,213	4,254,213	
01/02/2029		648,300	648,300	
06/30/2029				4,902,513
01/08/2029	3,660,000	648,300	4,308,300	
01/02/2030		556,800	556,800	
06/30/2030				4,865,100
01/08/2030	3,845,000	556,800	4,401,800	
01/02/2031		460,675	460,675	
06/30/2031				4,862,475
01/08/2031	4,035,000	460,675	4,495,675	
01/02/2032		359,800	359,800	
06/30/2032				4,855,475
01/08/2032	4,235,000	359,800	4,594,800	
01/02/2033		275,100	275,100	
06/30/2033				4,869,900
01/08/2033	4,405,000	275,100	4,680,100	
01/02/2034		187,000	187,000	
06/30/2034				4,867,100
01/08/2034	4,585,000	187,000	4,772,000	
01/02/2035		95,300	95,300	
06/30/2035				4,867,300
01/08/2035	4,765,000	95,300	4,860,300	
06/30/2036				4,860,300
	58,755,000	24,196,763	82,951,763	82,951,763

**Table 67**  
**Austin Independent School District**  
 \$87,295,000 Unlimited Tax Refunding Bonds, Series 2015B  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
01/08/2019	3,145,000	2,182,375	5,327,375	
01/02/2020		2,103,750	2,103,750	
06/30/2020				7,431,125
01/08/2020	3,310,000	2,103,750	5,413,750	
01/02/2021		36,577	36,577	
06/30/2021				7,434,750
01/08/2021	3,485,000	36,577	5,506,000	
01/02/2022		1,933,875	1,933,875	
06/30/2022				7,439,875
01/08/2022	3,655,000	1,933,875	5,588,875	
01/02/2023		1,842,500	1,842,500	
06/30/2023				7,431,375
01/08/2023	3,805,000	1,842,500	5,647,500	
01/02/2024		1,747,375	1,747,375	
06/30/2024				7,394,875
01/08/2024	3,970,000	1,747,375	5,717,375	
01/02/2025		1,648,125	1,648,125	
06/30/2025				7,365,500
01/08/2025	4,125,000	1,648,125	5,773,125	
01/02/2026		1,545,000	1,545,000	
06/30/2026				7,318,125
01/08/2026	4,300,000	1,545,000	5,845,000	
01/02/2027		1,437,500	1,437,500	
06/30/2027				7,282,500
01/08/2027	12,415,000	1,437,500	13,852,500	
01/02/2028		1,127,125	1,127,125	
06/30/2028				14,979,625
01/08/2028	7,685,000	1,127,125	8,812,125	
01/02/2029		935,000	935,000	
06/30/2029				9,747,125
01/08/2029	13,965,000	935,000	14,900,000	
01/02/2030		585,875	585,875	
06/30/2030				15,485,875
01/08/2030	14,615,000	585,875	15,200,875	
01/02/2031		220,500	220,500	
06/30/2031				15,421,375
01/08/2031	8,820,000	220,500	9,040,500	
06/30/2032				9,040,500
	87,295,000	36,477,625	123,772,625	123,772,625

**Table 68**  
**Austin Independent School District**  
 \$24,078,000 Unlimited Tax Qualified School Construction Bonds, Taxable Series 2015  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
01/08/2019	1,387,332		1,387,332	
06/30/2020				1,387,332
01/08/2020	1,387,332		1,387,332	
06/30/2021				1,387,332
01/08/2021	1,387,332		1,387,332	
06/30/2022				1,387,332
01/08/2022	1,387,332		1,387,332	
06/30/2023				1,387,332
01/08/2023	1,387,332		1,387,332	
06/30/2024				1,387,332
01/08/2024	1,387,332		1,387,332	
06/30/2025				1,387,332
01/08/2025	1,387,332		1,387,332	
06/30/2026				1,387,332
01/08/2026	1,387,332		1,387,332	
06/30/2027				1,387,332
01/08/2027	1,387,332		1,387,332	
06/30/2028				1,387,332
01/08/2028	1,387,332		1,387,332	
06/30/2029				1,387,332
01/08/2029	1,387,332		1,387,332	
06/30/2030				1,387,332
01/08/2030	1,387,332		1,387,332	
06/30/2031				1,387,332
	16,647,987	0	16,647,987	16,647,987



**Table 69**  
**Austin Independent School District**  
 \$100,230,000 Unlimited Tax Refunding Bonds, Series 2016A  
 Bond Amortization as of June 30, 2019

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
01/08/2019	2,360,000	1,500,175	3,860,175	
01/02/2020		1,441,175	1,441,175	
06/30/2020				5,301,350
01/08/2020	2,475,000	1,441,175	3,916,175	
01/02/2021		1,379,300	1,379,300	
06/30/2021				5,295,475
01/08/2021	2,600,000	1,379,300	3,979,300	
01/02/2022		1,314,300	1,314,300	
06/30/2022				5,293,600
01/08/2022	2,730,000	1,314,300	4,044,300	
01/02/2023		1,246,050	1,246,050	
06/30/2023				5,290,350
01/08/2023	2,865,000	1,246,050	4,111,050	
01/02/2024		1,174,425	1,174,425	
06/30/2024				5,285,475
01/08/2024	36,802	1,174,425	4,184,425	
01/02/2025		1,114,225	1,114,225	
06/30/2025				5,298,650
01/08/2025	3,130,000	1,114,225	4,244,225	
01/02/2026		1,035,975	1,035,975	
06/30/2026				5,280,200
01/08/2026	3,285,000	1,035,975	4,320,975	
01/02/2027		953,850	953,850	
06/30/2027				5,274,825
01/08/2027	3,450,000	953,850	4,403,850	
01/02/2028		867,600	867,600	
06/30/2028				5,271,450
01/08/2028	3,625,000	867,600	4,492,600	
01/02/2029		776,975	776,975	
06/30/2029				5,269,575
01/08/2029	3,805,000	776,975	4,581,975	
01/02/2030		681,850	681,850	
06/30/2030				5,263,825
01/08/2030	3,995,000	681,850	4,676,850	
01/02/2031		581,975	581,975	
06/30/2031				5,258,825
01/08/2031	4,195,000	581,975	4,776,975	
01/02/2032		477,100	477,100	
06/30/2032				5,254,075
01/08/2032	4,405,000	477,100	4,882,100	
01/02/2033		389,000	389,000	



06/30/2033				5,271,100
01/08/2033	4,580,000	389,000	4,969,000	
01/02/2034		297,400	297,400	
06/30/2034				5,266,400
01/08/2034	4,765,000	297,400	5,062,400	
01/02/2035		202,100	202,100	
06/30/2035				5,264,500
01/08/2035	4,955,000	202,100	5,157,100	
01/02/2036		103,000	103,000	
06/30/2036				5,260,100
01/08/2036	5,150,000	103,000	5,253,000	
06/30/2037				5,253,000
	65,380,000	29,572,775	94,952,775	94,952,775

**Table 70**  
**Austin Independent School District**  
 \$180,395,000 Unlimited Tax Refunding Bonds, Series 2016B  
 Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/01/2019		3,848,875	3,848,875	
02/01/2020		3,848,875	3,848,875	
06/30/2020				7,697,750
08/01/2020	2,835,000	3,848,875	6,683,875	
02/01/2021		3,778,000	3,778,000	
06/30/2021				10,461,875
08/01/2021	5,955,000	3,778,000	9,733,000	
02/01/2022		3,629,125	3,629,125	
06/30/2022				13,362,125
01/08/2022	9,830,000	3,629,125	13,459,125	
01/02/2023		3,383,375	3,383,375	
06/30/2023				16,842,500
01/08/2023	6,570,000	3,383,375	9,953,375	
01/02/2024		3,219,125	3,219,125	
06/30/2024				13,172,500
01/08/2024	10,765,000	3,219,125	13,984,125	
01/02/2025		2,950,000	2,950,000	
06/30/2025				16,934,125
01/08/2025	10,605,000	2,950,000	13,555,000	
01/02/2026		2,684,875	2,684,875	
06/30/2026				16,239,875
01/08/2026	11,125,000	2,684,875	13,809,875	
01/02/2027		2,406,750	2,406,750	
06/30/2027				16,216,625
01/08/2027	11,685,000	2,406,750	14,091,750	
01/02/2028		2,114,625	2,114,625	

06/30/2028				16,206,375
01/08/2028	12,275,000	2,114,625	14,389,625	
01/02/2029		1,807,750	1,807,750	
06/30/2029				16,197,375
01/08/2029	8,730,000	1,807,750	10,537,750	
01/02/2030		1,589,500	1,589,500	
06/30/2030				12,127,250
01/08/2030	13,490,000	1,589,500	15,079,500	
01/02/2031		1,252,250	1,252,250	
06/30/2031				16,331,750
01/08/2031	9,630,000	1,252,250	10,882,250	
01/02/2032		1,011,500	1,011,500	
06/30/2032				11,893,750
01/08/2032	14,830,000	1,011,500	15,841,500	
01/02/2033		714,900	714,900	
06/30/2033				16,556,400
01/08/2033	15,425,000	714,900	16,139,900	
01/02/2034		406,400	406,400	
06/30/2034				16,546,300
01/08/2034	10,835,000	406,400	11,241,400	
01/02/2035		189,700	189,700	
06/30/2035				11,431,100
01/08/2035	4,650,000	189,700	4,839,700	
01/02/2036		96,700	96,700	
06/30/2036				4,936,400
01/08/2036	4,835,000	96,700	4,931,700	
06/30/2037				4,931,700
	164,070,000	74,015,775	238,085,775	238,085,775

**Table 71**  
**Austin Independent School District**  
\$43,620,000 Unlimited Tax Refunding Bonds, Series 2016C  
Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/01/2019		1,035,175	1,035,175	
02/01/2020		1,035,175	1,035,175	
06/30/2020				2,070,350
08/01/2020		1,035,175	1,035,175	
02/01/2021		1,035,175	1,035,175	
06/30/2021				2,070,350
08/01/2021		1,035,175	1,035,175	
02/01/2022		1,035,175	1,035,175	
06/30/2022				2,070,350
08/01/2022		1,035,175	1,035,175	
02/01/2023		1,035,175	1,035,175	

06/30/2023				2,070,350
08/01/2023		1,035,175	1,035,175	
02/01/2024		1,035,175	1,035,175	
06/30/2024				2,070,350
08/01/2024		1,035,175	1,035,175	
02/01/2025		1,035,175	1,035,175	
06/30/2025				2,070,350
08/01/2025	6,295,000	1,035,175	7,330,175	
02/01/2026		877,800	877,800	
06/30/2026				8,207,975
08/01/2026	6,715,000	877,800	7,592,800	
02/01/2027		709,925	709,925	
06/30/2027				8,302,725
08/01/2027		709,925	709,925	
02/01/2028		709,925	709,925	
06/30/2028				1,419,850
08/01/2028	4,565,000	709,925	5,274,925	
02/01/2029		595,800	595,800	
06/30/2029				5,870,725
08/01/2029	4,780,000	595,800	5,375,800	
02/01/2030		476,300	476,300	
06/30/2030				5,852,100
08/01/2030	4,990,000	476,300	5,466,300	
02/01/2031		351,550	351,550	
06/30/2031				5,817,850
08/01/2031	5,210,000	351,550	5,561,550	
02/01/2032		221,300	221,300	
06/30/2032				5,782,850
08/01/2032	5,440,000	221,300	5,661,300	
02/01/2033		112,500	112,500	
06/30/2033				5,773,800
08/01/2033	5,625,000	112,500	5,737,500	
06/30/2034				5,737,500
	43,620,000	21,567,475	65,187,475	65,187,475

**Table 72**  
**Austin Independent School District**  
\$218,960,000 Unlimited Tax School Building and Refunding Bonds, Series 2017  
Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/01/2019	46,795,000	5,072,925	51,867,925	
02/01/2020		3,903,050	3,903,050	
06/30/2020				55,770,975
08/01/2020	20,905,000	3,903,050	24,808,050	
02/01/2021		3,380,425	3,380,425	

06/30/2021				28,188,475
08/01/2021	5,510,000	3,380,425	8,890,425	
02/01/2022		3,242,675	3,242,675	
06/30/2022				12,133,100
08/01/2022	5,785,000	3,242,675	9,027,675	
02/01/2023		3,098,050	3,098,050	
06/30/2023				12,125,725
08/01/2023	6,075,000	3,098,050	9,173,050	
02/01/2024		2,946,175	2,946,175	
06/30/2024				12,119,225
08/01/2024	6,380,000	2,946,175	9,326,175	
02/01/2025		2,786,675	2,786,675	
06/30/2025				12,112,850
08/01/2025	6,695,000	2,786,675	9,481,675	
02/01/2026		2,619,300	2,619,300	
06/30/2026				12,100,975
08/01/2026	36,737	2,619,300	9,649,300	
02/01/2027		2,443,550	2,443,550	
06/30/2027				12,092,850
08/01/2027	7,385,000	2,443,550	9,828,550	
02/01/2028		2,258,925	2,258,925	
06/30/2028				12,087,475
08/01/2028	7,750,000	2,258,925	10,008,925	
02/01/2029		2,065,175	2,065,175	
06/30/2029				12,074,100
08/01/2029	8,140,000	2,065,175	10,205,175	
02/01/2030		1,861,675	1,861,675	
06/30/2030				12,066,850
08/01/2030	8,545,000	1,861,675	10,406,675	
02/01/2031		1,648,050	1,648,050	
06/30/2031				12,054,725
08/01/2031	8,975,000	1,648,050	10,623,050	
02/01/2032		1,468,550	1,468,550	
06/30/2032				12,091,600
08/01/2032	9,335,000	1,468,550	10,803,550	
02/01/2033		1,281,850	1,281,850	
06/30/2033				12,085,400
08/01/2033	9,705,000	1,281,850	10,986,850	
02/01/2034		1,087,750	1,087,750	
06/30/2034				12,074,600
08/01/2034	10,095,000	1,087,750	11,182,750	
02/01/2035		835,375	835,375	
06/30/2035				12,018,125
08/01/2035	10,600,000	835,375	11,435,375	
02/01/2036		570,375	570,375	
06/30/2036				12,005,750

08/01/2036	11,130,000	570,375	11,700,375	
02/01/2037		292,125	292,125	
06/30/2037				11,992,500
08/01/2037	11,685,000	292,125	11,977,125	
06/30/2038				11,977,125
	208,520,000	80,652,425	289,172,425	289,172,425

**Table 73**  
**Austin Independent School District**  
\$298,180,000 Unlimited Tax School Building and Refunding Bonds, Series 2019  
Bond Amortization as of June 30, 2019

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/01/2020		11,015,441	11,015,441	
06/30/2020				11,015,441
08/01/2020	26,190,000	6,813,675	33,003,675	
02/01/2021		6,158,925	6,158,925	
06/30/2021				39,162,600
08/01/2021	9,035,000	6,158,925	15,193,925	
02/01/2022		5,933,050	5,933,050	
06/30/2022				21,126,975
08/01/2022	9,485,000	5,933,050	15,418,050	
02/01/2023		5,695,925	5,695,925	
06/30/2023				21,113,975
08/01/2023	9,965,000	5,695,925	15,660,925	
02/01/2024		5,446,800	5,446,800	
06/30/2024				21,107,725
08/01/2024	10,460,000	5,446,800	15,906,800	
02/01/2025		5,185,300	5,185,300	
06/30/2025				21,092,100
08/01/2025	10,985,000	5,185,300	16,170,300	
02/01/2026		4,910,675	4,910,675	
06/30/2026				21,080,975
08/01/2026	11,530,000	4,910,675	16,440,675	
02/01/2027		4,622,425	4,622,425	
06/30/2027				21,063,100
08/01/2027	12,110,000	4,622,425	16,732,425	
02/01/2028		4,319,675	4,319,675	
06/30/2028				21,052,100
08/01/2028	12,715,000	4,319,675	17,034,675	
02/01/2029		4,001,800	4,001,800	
06/30/2029				21,036,475
08/01/2029	13,345,000	4,001,800	17,346,800	
02/01/2030		3,668,175	3,668,175	
06/30/2030				21,014,975

08/01/2030	14,020,000	3,668,175	17,688,175	
02/01/2031		3,317,675	3,317,675	
06/30/2031				21,005,850
08/01/2031	14,720,000	3,317,675	18,037,675	
02/01/2032		2,949,675	2,949,675	
06/30/2032				20,987,350
08/01/2032	15,455,000	2,949,675	18,404,675	
02/01/2033		2,563,300	2,563,300	
06/30/2033				20,967,975
08/01/2033	16,225,000	2,563,300	18,788,300	
02/01/2034		2,238,800	2,238,800	
06/30/2034				21,027,100
08/01/2034	16,875,000	2,238,800	19,113,800	
02/01/2035		1,901,300	1,901,300	
06/30/2035				21,015,100
08/01/2035	17,555,000	1,901,300	19,456,300	
02/01/2036		1,550,200	1,550,200	
06/30/2036				21,006,500
08/01/2036	18,255,000	1,550,200	19,805,200	
02/01/2037		1,185,100	1,185,100	
06/30/2037				20,990,300
08/01/2037	18,980,000	1,185,100	20,165,100	
02/01/2038		805,500	805,500	
06/30/2038				20,970,600
08/01/2038	19,745,000	805,500	20,550,500	
02/01/2039		410,600	410,600	
06/30/2039				20,961,100
08/01/2039	20,530,000	410,600	20,940,600	
06/30/2040				20,940,600
	298,180,000	151,558,916	449,738,916	449,738,916

## Academic Measures

### Academic Performance (STAAR and Distinction Designations)

In 2019, 51 Austin ISD campuses earned a total of 123 distinction designations from the Texas Education Agency in seven areas: Academic Achievement in Reading/English Language Arts, Academic Achievement in Mathematics, Academic Achievement in Science, Academic Achievement in Social Studies, Top 25 Percent: Student Progress, Top 25 Percent: Closing Performance Gaps, and Postsecondary Readiness. Three schools earned every available distinction designation: Blazier Elementary, Graham Elementary, and the Liberal Arts and Science Academy. In 2019, Austin ISD earned a recognized rating from the Texas Education Agency, with an overall grade of B (89 out of 100) and Bs in each of the three accountability domains: Student Achievement (88 out of 100), School Progress (89 out of 100), and Closing the Gaps (88 out of 100).

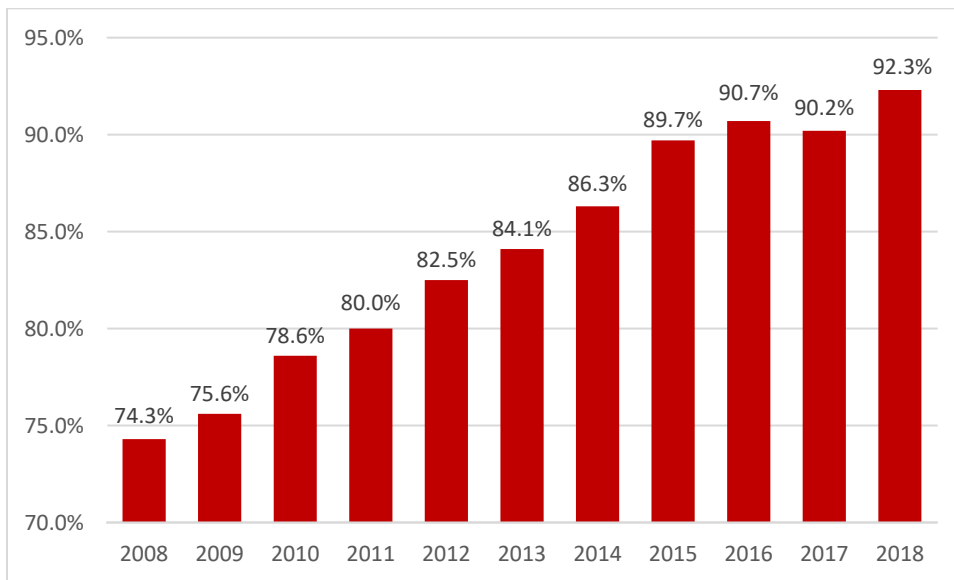


In 2019, AISD led comparable districts in the percent of students achieving Meets Grade Level on End of Course assessments in English I, English II, Biology, and U.S. History and exceeded the state passing average all five End-of-Course assessments. AISD’s eighth grade students led comparable districts in the percent of students achieving Meets Grade Level on Reading, Math, Science, and Social Studies assessments. AISD led comparable districts in the percent of students achieving Meets Grade Level on 3<sup>rd</sup> through 8<sup>th</sup> grade Reading assessments, and exceeded the state passing rate in 3<sup>rd</sup> through 5<sup>th</sup> grade Reading and Math.

**Federal (AYP) Graduation Rates**

The federal graduation rate is calculated by dividing the number of students who graduate in 4 years by the number of students in the cohort. The methodology for calculating federal graduation rates has remained relatively constant over the years. The federal graduation rate for AISD declined steadily through 2008 but increased over 16 percentage points from 2008 to 2016, declining half of a percentage point in 2017. The federal graduation rate of the Class of 2018 was 92.3 percent, an increase of 18 percentage points since 2008.

**Table 74**  
**Austin Independent School District**  
 Austin ISD Federal Graduation Rates 2008-2018



## SAT

This standardized college entrance examination assesses a candidate’s critical thinking and problem-solving skills to help predict his or her potential to undertake the bachelor level study program. The reasoning test assesses students reasoning in Mathematics, Verbal and Writing Skills. Students may elect to take subject area tests in five general areas, including English, History and Social Studies, Mathematics, Science and Languages.

Since 2016, the SAT test has been scored on a 1600-point scale and has included two components: Evidenced-Based Reading and Writing and Mathematics. The score range is 200 to 800 points for each component and a perfect overall SAT score is 1600. For the past four years, district’s average SAT score exceeded the state and the national averages.

**Table 75**  
**Austin Independent School District**

2016-2019 SAT Results – District Averages by Group

<b>Overall AISD Total</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Asian	1210	1200	1259	1223
African American	950	932	933	946
Hispanic	990	1012	1018	990
Two or More	1160	1253	1188	1101
White	1230	1234	1242	1123
All Students	1090	1098	1105	1068

<b>Total SAT Score</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
AISD	1090	1098	1105	1109
State	1020	1019	1032	1022
National	1080	1070	1068	1059

Source. Source. College Board SAT 2019 Cohort Final Report, accessed through College Board Reports Center, September 16, 2019





## ACT

This standardized college entrance examination assesses high school students' general educational development and their ability to complete college-level work. The multiple-choice tests cover four skill areas: English, Mathematics, Reading and Science. The Writing test, which is optional, measures skills in planning and writing short essays. A perfect ACT score is 36. In 2019, the AISD student average composite ACT score (23.0) continued to exceed the state (20.5) and national (20.7) averages.

**Table 76**  
**Austin Independent School District**  
2017-2019 ACT Results – District Averages by Group

Ethnicity Group	FY2017					FY2018					FY2019				
	English	Math	Reading	Science	Composite	English	Math	Reading	Science	Composite	English	Math	Reading	Science	Composite
American Indian/Alaskan Native	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Asian	24.1	25.6	24.7	25.3	25.0	26.6	27.2	26.3	26.7	26.9	25.3	26.4	26.0	25.7	26.0
Black/African American	15.2	17.5	17.4	17.5	17.0	16.0	18.0	17.2	18.1	17.5	17.0	18.1	18.9	18.8	18.3
Hispanic/Latino	18.4	20.0	20.1	19.9	19.7	18.9	20.2	20.3	20.2	20.0	18.5	19.6	20.1	19.9	19.7
White	26.3	25.9	27.1	25.7	26.3	27.1	26.1	27.8	26.2	26.9	27.0	26.1	28.1	26.0	26.9
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Two or More Races	24.1	24.1	26.0	24.5	24.8	24.4	23.6	25.3	23.5	24.4	25.8	24.8	27.8	25.3	26.1
All Students	21.7	22.5	23.0	22.4	22.5	22.3	22.7	23.4	22.8	22.9	22.4	22.7	23.8	22.8	23.0

Source: ACT Profile Reports 2017-2019

## Graduation and Dropout Rates

Austin ISD's Class of 2018 All Students federal graduation rate increased more than 2 percentage points to 92.3%. Gains were also made in all student groups, increasing the graduation rates of African American and Hispanic students to more than 90%. African American students showed the greatest improvement increasing 4.3 percentage points to 90.5%, followed by Hispanic students who increased 2.2 percentage points to 91.0%.

Significant gains were also made by students in special programs. The Class of 2018 *Special Education* graduation rate increased more than 13.5 percentage points to 81.1%, and the rate of *English Learners (ELs)* increased more than 7.6 percentage points to 85.7%.

Over a ten-year period, the achievement gap between the graduation rates of AISD *African American* and *White* students has declined significantly, from 23.6 percentage points in 2008 to 4.3 percentage points in 2018. Similarly, the achievement gap between *Hispanic* and *White* students decreased from 25.4 percentage points in 2008 to 3.8 percentage points in 2018.



**Table 77**  
**Austin Independent School District**  
 FY2014-15 through FY2017-18 Graduation Rates – District by Group

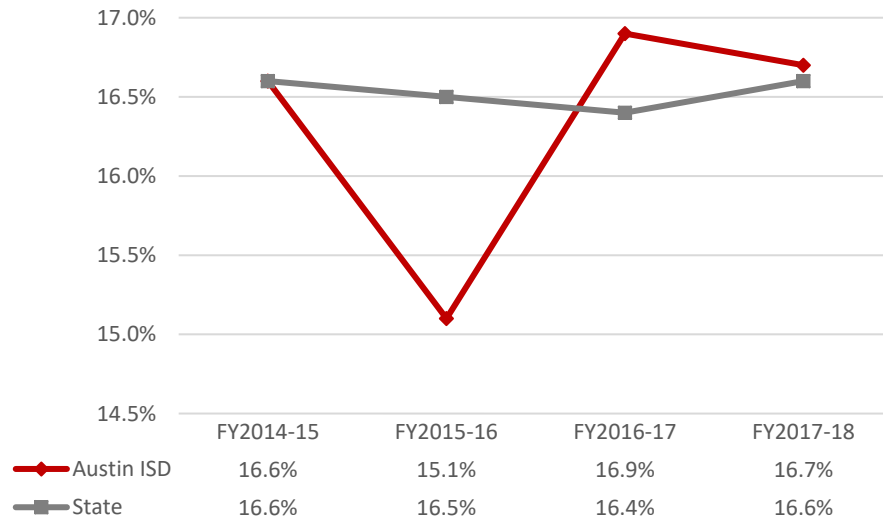
	2014-15	2015-16	2016-17	2017-18
All Students	89.7%	90.7%	90.2%	92.3%
African American	84.6%	88.4%	86.2%	90.5%
Hispanic	88.4%	89.0%	88.8%	91.0%
White	93.5%	94.1%	93.3%	94.8%
American Indian	80.0%	100.0%	*	100.0%
Asian	94.0%	94.0%	94.5%	96.2%
Pacific Islander	75.0%	*	*	*
Two or More Races	88.5%	89.8%	91.4%	92.5%
Special Ed	70.4%	72.8%	67.6%	81.1%
Econ Disadv	87.3%	87.9%	87.8%	89.5%
Eng Lang Learner	77.9%	77.2%	78.1%	85.7%

**Table 78**  
**Austin Independent School District**  
 FY2014-15 through FY2017-18 Drop Out Rates – District by Group

	2014-15	2015-16	2016-17	2017-18
All Students	1.1%	1.0%	0.8%	0.7%
African American	1.2%	1.8%	1.1%	0.8%
Hispanic	1.4%	1.1%	1.0%	1.0%
White	0.7%	0.6%	0.4%	0.3%
American Indian	1.9%	0.0%	0.0%	0.0%
Asian	0.4%	0.5%	0.2%	0.1%
Pacific Islander	0.0%	0.0%	0.0%	0.0%
Two or More Races	0.9%	0.7%	0.3%	0.5%
Special Ed	1.8%	1.4%	1.1%	1.1%
Econ Disadv	1.5%	1.3%	1.1%	0.9%
Eng Lang Learner	2.2%	1.8%	1.3%	1.3%

When comparing to a state level, the Austin Independent School District has an average teacher turnover of 16.3 percent from FY2014-15 to FY2017-18. This is roughly 0.2 percentage points less than the state average of 16.5 percent over the same time.

**Table 79**  
**Austin Independent School District**  
 FY2013-14 through FY2017-18 Turnover Rate for Teachers



Source: <https://tea.texas.gov/perfreport/tapr/index.html>

The Food Service Department administers the National School Lunch Program and Breakfast Program for all Austin ISD schools. The mission of the department is to actively support the academic achievement of students by providing nutritious, appetizing meals that promote health, well-being and learning.



**Table 80**  
**Austin Independent School District**  
**Food Service Productivity**

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020 Projected
Charge per lunch to students:						
Full Price - Elementary	\$2.35	\$2.60	\$2.70	\$2.80	\$2.90	\$3.00
Full Price - Secondary	\$2.50	\$2.75	\$2.85	\$2.95	\$3.05	\$3.15
Reduced Priced Meal - All Levels	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
Charge per lunch to adults	\$3.25	\$3.50	\$3.50	\$3.50	\$3.75	\$3.75
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020 Projected
Number of days lunch served	178	177	177	177	174	174
Total Number of free lunches served	6,194,941	5,988,748	5,559,506	4,974,702	5,168,583	5,168,583
Average number of free lunches served to students daily	34,803	33,835	31,410	28,106	29,705	29,705
Number of paid lunches served:						
At full price	1,432,915	1,469,979	1,513,223	1,462,118	1,439,905	1,439,905
At reduced price	573,512	463,597	435,281	392,979	258,840	258,840
Average number of paid lunches served to pupils daily:						
At full price	8,050	8,305	8,549	8,261	8,275	8,275
At reduced price	3,222	2,619	2,459	2,220	1,488	1,488
Number of A la Carte meals (a la carte sales divided by average meal price)	872,343	672,918	825,581	770,543	877,500	877,500
Total number of lunches served to students daily	9,073,711	8,595,242	8,333,591	7,600,342	7,744,828	7,744,828
Percentage (%) of Total Meals served						
Free Lunches	68%	70%	67%	65%	67%	67%
Paid Lunches at Full Price	16%	17%	18%	19%	19%	19%
Paid Lunches at Reduced Price	6%	5%	5%	5%	3%	3%
A la Carte	10%	8%	10%	10%	11%	11%
Average number of lunches served to students daily (includes free, reduced, full price, a la carte meals)	50,976	48,561	47,082	42,940	44,511	44,511
Number of sites serving lunch (includes special campuses)	121	121	121	121	121	121

# Austin Independent School District



# Glossary

# FY2020 Official Budget

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# Glossary

This glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understanding concerning financial accounting procedure for the school district. Several terms which are not primarily financial accounting terms are, have been included because of their significance for school financial accounting.

**AAPSA.** Austin Association of Public School Administrators

**ACADEMICALLY EXEMPLARY.** State recognition given to school that meets 90% standard for each subject.

**ACADEMICALLY RECOGNIZED.** State recognition given to schools that have a passing rate of at least 70% for each subject or meets 65% floor and required improvement.

**ACADEMICALLY UNACCEPTABLE.** State recognition given to schools meeting each standard: Reading/ELA –50%, Writing-50%, Social Studies-50%, Mathematics-35%, Science-25% or meets required improvement.

**ACC.** Austin Community College

**ACCELERATED EDUCATION PROGRAM.** This term is used to record costs incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of instructional time for students in such at-risk situation.

**ACCESS.** Austin Community Collaboration to Enhance Student Success funded by the Safe School Healthy Student Grant.

**ACES.** Alternative Center for Elementary Students

**ACCOUNT.** A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as fund, function, or object.

**ACCRUAL BASIS OF ACCOUNTING.** A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**ADA.** Students in 'Average Daily Attendance'.

**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.

**ADVANCE.** Access Decide Visit Apply Now for Your College Education

**AEA.** Alternative Education Accountability

**AEC.** Alternative Education Campuses

**AEGBP.** Austin Energy's Green Building Program

**AEIS.** Academic Excellence Indicator System

**AISD.** Austin Independent School District

**ALC.** Alternative Learning Center

**AIMS.** Austin Instructional Management System

**ALLOCATION.** A part of a lump sum appropriation, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

**AMENDED BUDGET.** Adopted budget plus/minus budget revisions.

**AP.** Advance Placement

**APGs.** Advanced Planning Guides

**APIE.** Austin Partners In Education

**APPRAISE.** To make an estimate of value, particularly of the value of property. 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.

**ARD.** Admission, Review and Dismissal

**ASSESSED VALUATION.** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**AU.** Academically Unacceptable Campuses

**AVID.** Advanced Via Individual Determination

**AYP.** Adequate Yearly Progress

**BASIC EDUCATION PROGRAM.** This term is used to identify cost for expenditure function 11 (instruction) and other expenditure functions for which operational costs can be specifically identified with the regular instructional program.

**BEST.** Program promoting Belief in Our Students, Effort Creates Ability, Supporting Families and Targeting College.

**BILINGUAL/ENGLISH AS A SECOND LANGUAGE PROGRAM.** This term is used to record cost incurred to evaluate, place and provide education and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses.

**BOARD OF EDUCATION.** The elected or appointed body, which has been created according to state law and vested with responsibilities for education activities in a given geographic area.

**BOND.** A written promise 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.





**BONDED DEBT.** The part of the school district debt, which is covered by outstanding bonds of the district. 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.

**BUDGET.** A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

**BUDGET/TASK FORCE.** Members appointed by the Superintendent who meet during the budget development process to review and comment on the proposed budget and its priorities.

**BUDGETARY ACCOUNTS.** Special accounts used to achieve budgetary integration, but not reported in the general-purpose external statements. The most common budgetary accounts are estimated revenues, appropriations, budgetary fund balance and encumbrances.

**CAC.** Carruth Administration Center

**CAPITAL PROJECTS FUND.** Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**CAPITAL OUTLAY.** Expenditures, which result in the acquisition of or addition to, fixed assets.

**CATCH.** Coordinated Approach to Child Health

**CBDNA.** College Band Directors National Association

**CCP.** College and Career Preparatory Program

**CCRS.** Texas College and Readiness Standards

**CHAPTER 41 DISTRICT.** When property wealth exceeds \$319,500 per WADA, forcing a school district to send part of its local tax revenue to the state.

**CIP.** Continuous Improvement Plan

**COCURRICULAR ACTIVITIES.** Direct and personal services for public school pupil, 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 instruction program.

**COIN.** A web program for students to create an individual college and career plan.

**COMMUNITY SERVICES.** Those services 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.

**CONTRACTED SERVICES.** Labor, material and other costs for services rendered by personnel who are not on the payroll of the school district.

**CRT.** Criterion-Referenced Test

**CTE.** Career and Technology Education

**CURRENT.** Refers to the fiscal year in progress.

**CURRENT BUDGET.** The annual budget prepared for and effective during the present fiscal year.

**CURRENT YEAR'S TAX LEVY.** Taxes levied for the current fiscal period.

**DAC.** District Advisory Council

**DAEP.** District Alternative Education Program

**DEBT.** An obligation resulting from the borrowing of money or from the purchase of goods and services.

**DEBT SERVICE FUND.** Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**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.

**DPE.** Department of Program Evaluation

**EDUCATION AUSTIN.** Teacher's Union Organization for Austin teachers.

**EL.** Executive Limitations

**ELA.** English Language Arts

**ELDA.** English Language Development Academy

**ELEVAR.** English Language Learner Versed in Academic Rigor

**ELLs.** English Language Learners

**ELLA.** The English Language and Literacy Academy

**ELPS.** English Language Proficiency Standards

**EMT.** Emergency Medical Technician

**ENCUMBRANCES.** Encumbrance accounting under which purchase orders, contracts and other commitments are recorded in order to reserve that portion of the applicable appropriation is used in all Governmental Fund types. Since appropriations lapse at year-end, outstanding encumbrances are re-appropriated in the subsequent fiscal year's budget to provide for the liquidation of the prior commitments.

**ENTERPRISE FUND.** Proprietary fund type used to report an activity for which a fee is charge to external users for good or services.

**EQUIPMENT.** Those moveable items used for school operation that are of a non-expendable and mechanical nature that have a unit cost of > \$5000 including telephone and communication systems, mainframe and minicomputers, high capacity copiers and printing machines.

**ESL.** English Second Language

**EXEMPLARY.** State recognition given to school that meets 90% standard for each subject.

**EXPENDITURES PER STUDENT.** Current expenditures for a given period of time divided by a pupil unit of measure (total number of students enrolled).

**FAR.** Financial Accountability System Resource Guide

**FASB.** Financial Accounting Standards Board

**FIDUCIARY FUNDS.** Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category at AISD includes agency funds.

**FIRST.** Financial Integrity Rating System of Texas

**FISCAL YEAR.** A twelve-month period of time to which the annual budget applies and at the end of which the district determines its financial position and the results of its operations; for example, July 1 through June 30.

**FIXED ASSETS.** Land, buildings and equipment which the district intends to hold or continue to use over a long period of time

**FOOD SERVICE SUMMER FEEDING PROGRAM FUND.** Accounts for funds received from the Department of Human Services that are awarded for meals provided to the community based on the average number of daily participants. This fund should be used regardless of whether a school district's National School Breakfast and Lunch Program is accounted for in the General Fund (101), Special Revenue Funds (240 and 242), or an Enterprise Fund (701).

**FTF.** First Things First

**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 accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded therein.

**FUND BALANCE.** The difference between assets and liabilities reported in a governmental fund.

**GAAP.** Generally Accepted Accounting Principles

**GAATN.** Greater Austin Area Telecommunications Network

**GASB.** Governmental Accounting Standard Board

**GEAR UP.** Gaining Early Awareness and Readiness for Undergraduate Programs

**GED.** General Education Development usually used in term of GED tests to measure the outcome of a high school education.

**GENERAL FUND.** The general fund is one of five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

**GFOA.** Government Finance Officers Association

**GIFTED & TALENTED PROGRAM.** This term is used to identify cost for expenditure function 11 and other applicable expenditure functions for academic programs established for students who have been identified as functioning at a higher intellectual plane and/or possessing talents exceeding those normally expended from the majority of the student population.



**GOVERNMENTAL FUNDS.** Funds generally used to account for tax-supported activities. There are different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**GPA.** Gold Performance Acknowledgements

**GRANT.** A contribution, either money or material goods, made by one governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

**HMO-HEALTH MAINTENANCE ORGANIZATION.** A healthcare system that assumes or shares both the financial risk and the delivery risks associated with providing comprehensive medical services to a voluntarily enrolled population in a particular geographic area, usually in return for a fixed, prepaid fee.

**HR.** Human Resources

**HVAC.** Heating Ventilation Air Conditioning

**IACP.** Individual Academic Career Plan

**IB.** International Baccalaureate

**IDM.** Identity Management and Security Infrastructure Enhancement System

**IEP.** Individual Education Plan

**IHS.** International High School

**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 & SINKING (I & S).** District income from local real and personal property taxes that is used for the Debt Service Fund.

**INVENTORY.** Inventory is stated at cost using the first-in, first-out method. Inventory in the General Fund consists of expendable parts and supplies. The costs are recorded as expenditures at the time individual inventory items are distributed to the various user locations.

**IPGs.** Instructional Planning Guides

**ISTE.** The International Society for Technology Education

**ITBS.** Iowa Test of Basic Skills

**ITED.** Iowa Test of Educational Development

**IWC.** International Welcome Center

**JJAEP.** Juvenile Justice Alternative Education Program

**LDC.** Leadership Development Academy

**LEGAL DEBT MARGIN.** The excess of the amount of debt legally authorized over the amount of debt outstanding.

**LEP.** Limited English Proficient

**LEVY.** To impose taxes or special assessments.

**LPAS.** Language Proficiency Assessment System

**LST.** Local Support Team

**MAC.** Medicaid Administrative Claiming Program

**MAINTENANCE & OPERATIONS (M&O).** District income from local and personal property taxes that is used for the General Fund.

**MD&D.** Management's Discussion and Analysis

**MIS.** Department of Management Information Systems

**MLEB.** Middle Level Education Plan

**MODIFIED ACCRUAL BASIS OF ACCOUNTING.** Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).



**MPGs.** Magnet Planning Guides

**MSA.** Metropolitan Statistical Area

**NCAA.** National Collegiate Athletic Association

**NCEA.** National Center for Educational Achievement

**NCLB.** No Child Left Behind

**NETS.** National Educational Technology Standards

**NEW POSITION REQUESTS.** Non-existing personnel position that requested to be added for the next fiscal year.

**NI.** Needs Improvements Campuses

**NMSQT.** National Merit Scholarship Qualifying Test

**NSLP.** National School Lunch Program

**NSS.** Network Systems and Support

**OBE.** Office of Bilingual Education

**OBJECT.** A term used in connection with the classification of expenditures. The article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained.

**PAPA.** Parenting and Parental Awareness

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

**PBS.** Positive Behavior Support

**PBMAS.** Performance-Based Monitoring Analysis System

**PEIMS.** Public Education Information Management System is a data collection system for all public school districts in Texas.

**PERSONNEL, INSTRUCTIONAL.** Those who render services dealing directly with the instruction of pupils including classroom teachers, teacher's aides, classroom assistants and graders.

**PERSONNEL, PROFESSIONAL.** Teachers, principals, assistant principals, librarians, counselors, administrators, etc. that is not eligible for overtime pay.

**PERSONNEL, SUPPORT.** Secretaries, clerks, teacher aides, custodian and campus monitors who are eligible for overtime pay.

**PET.** Personal Identification Database Enrollment Tracking System

**PLANT MAINTENANCE.** Those activities which are concerned with keeping the grounds, buildings, and other equipment at their original condition or completeness or efficiency, either through repairs or by replacements of property.

**POL.** Principles of Learning

**PPCD.** Programs for Children with Disabilities

**PREFERRED PROVIDER ORGANIZATION (PPO).** A healthcare benefit arrangement designed to supply services at a discounted cost by providing incentives for members to use designated healthcare providers (who contract with the PPO at a discount), but which also provides coverage for services rendered by healthcare providers who are not part of the PPO network.

**PRELIMINARY TAX VALUES.** Appraisal used to project the district's revenue from property taxes before completion of the certified tax roll.

**PRIDE.** Preparing Responsible Individuals Dedicated to Excellence

**PRINCIPAL OF BONDS.** The face value of bonds.

**PROGRAM.** The definition of an effort to accomplish a specific object or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

**PROPRIETARY FUNDS.** Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**PSAT.** Pre-Scholastic Aptitude Test

**PTA.** Parent Teacher Association

**QZAB.** Qualified Zone Academic Bonds

**QTEL.** Quality Teaching for English Learners

**READ 180.** A reading intervention program with a computer software interactive component.

**RECOGNIZED.** State recognition given to schools that have a passing rate of at least 70% for each subject or meets 65% floor and required improvement.

**REVENUE.** The yield of taxes, tuition, interest earnings, and other monetary resources that the District collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent contributions of fund capital in enterprise and internal

service funds. The same definition applies to those cases where revenue is recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

**RESERVED FUND BALANCE.** The portion of a governmental fund's net assets that is not available for appropriation.



**ROTC.** Army Reserve Officer Training Corp

**RTI.** Response to Intervention

**SALARY.** The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the school district payroll.

**SAS.** Statistical Analysis Software

**SASI.** School Administrative Student Information

**SCHOOL, ELEMENTARY.** A school classified as elementary by State and local practice and composed of grades kindergarten through fifth.

**SCHOOL, SECONDARY.** A school comprised of students beginning with the next grade following the elementary school and ending with or below grade 12, including 6<sup>th</sup> grade centers, middle schools, high schools and vocational or trade high schools.

**SCHOOL, PRINCIPAL.** The administrative head of a school to who has been delegated the major responsibility for the coordination and supervision of the activities of the school.

**SDAA II.** State Developed Alternative Assessment II

**SECAC.** Special Education Citizen's Advisory Committee

**SERIAL BONDS.** A bond whose principal is to be repaid in periodic installments over the life of the issue.



**SHAC.** School Health Advisory Council

**SHARS.** School Health and Related Services

**SIOP.** Sheltered Instruction Observation Protocol

**SMART.** Science Math and Reading Tutors

**SPAM.** The term spam refers to unsolicited commercial e-mail.

**SPECIAL EDUCATION PROGRAM.** This term is used to identify cost for expenditure functions for which costs can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.

**SPECIAL REVENUE FUNDS.** Account for certain revenues derived from the state and federal governments, which are required to finance particular activities. These funds provide enrichment programs, testing of pilot programs and enhance programs not provided by the general operating revenues.

**SPECIAL SCHOOL.** A school that serves a specific, targeted student population.

**SREB.** Southern Regional Education Board

**STATE AID FOR EDUCATION.** Any grant made by a State government for the support of education.

**SUPPLY.** A material item of an expendable nature that is consumed, worn out, or deteriorated in use.

**T-STEM.** Texas Science, Technology, Engineering and Math.

**TAAS (TEXAS ASSESSMENT OF ACADEMIC SKILLS).** Students in Texas public schools in grades 3-8 and 10 take this criterion-referenced test during the spring semester of each school year. All portions of the exam must be passed prior to graduation.

**TAC.** Texas Administrative Code

**TAKS (TEXAS ASSESSMENT OF KNOWLEDGE AND SKILLS).** Students in Texas public schools in grades 3-8 and 10 take this criterion-referenced test during the spring semester of each school year. All portions of the exam must be passed prior to graduation.

**TAX RATE.** Total tax rate is set by the Board of Trustees and is made up of two components: maintenance and operating and debt service rates. It is the amount levied for each \$100 of assessed valuation.

**TAXES.** Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TCAD.** Travis County Appraisal District

**TEA.** Texas Education Agency

**TEC.** Texas Education Code

**TELPAS.** Texas English Language Proficiency Assessment System

**TEKS.** Texas Essential Knowledge and Skills

**TLA.** Technology Literacy Assessments

**TMEA.** Texas Music Educators Association

**TREx.** Texas Record Exchange

**TRS.** Teacher Retirement System of Texas

**TPRI.** Texas Primary Reading Inventory

**UCLA.** University of California, Los Angeles

**USDE.** United States Department of Education

**UIL.** University Interscholastic League

**USDA.** United States Department of Agriculture

**UNDESIGNATED FUND BALANCE.** The difference between the unreserved fund balance and the designated unreserved fund balance. This portion of the fund balance is usually available to finance monthly operating expenditures.

**UNRESERVED DESIGNATED FUND BALANCE.** The portion of the fund balance identified by management to reflect tentative plans or commitments of government resources.

**VCT.** Vinyl Composition Tile

**VOC.** Volatile Organic Compounds

**VOCATIONAL PROGRAM.** This term is used to identify costs for expenditure 11 and other expenditure functions for which costs can be specifically identified with those vocational education programs approved by the Texas Education Agency.

**WADA.** Weighted Average Daily Attendance, an adjusted student count that compensates for student and district characteristics as defined by statute. Students with special education needs, for example, are 'weighted' by a factor ranging from 1.1 to 5.0 times the 'regular' program weight in order to fund their special needs.

**WOW.** Working Out for Wellness



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# Austin Independent School District

## FY2020 OFFICIAL BUDGET

