



MOAKCASEY

PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2024

EFFICIENCY AUDIT

Austin Independent School District

EFFICIENCY AUDIT FOR AUSTIN INDEPENDENT SCHOOL DISTRICT

September 2024

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EXECUTIVE SUMMARY

MoakCasey, LLC was contracted to conduct an efficiency audit for Austin Independent School District (“the District”). The purpose of an efficiency audit is to investigate the District’s operations to examine fiscal management, efficiency, and utilization of resources.

The District’s efficiency audit report follows the [guidelines](#) prescribed by the Legislative Budget Board. These guidelines identify the scope and areas of investigation.

Because the District is proposing a maintenance and operations (M&O) tax rate for fiscal year 2025 that exceeds their voter-approval tax rate, House Bill 3 (86th Legislature) generally requires a school district’s board of trustees to conduct an efficiency audit before seeking voter approval to adopt the M&O tax rate. Statute does provide for a two-year exemption from this requirement if all or part of the District is located in an area declared a disaster area by the governor under Chapter 418, Government Code.

The efficiency audit incorporates Texas Education Agency (TEA) Public Education Information Management System (PEIMS) standard data for school years 2018-19 through 2023-24, TEA PEIMS financial data for 2022-23, Texas Academic Performance Reports (TAPR) data 2022-23, 2023 TEA FIRST Ratings, and 2022 TEA Accountability Ratings.

SUMMARY OF RESULTS

District Comment: Austin ISD will continue to set clear goals, gather data and information, and analyze data to identify areas in need of improvement. Efficiency is an ongoing process that requires constant vigilance and a commitment to improvement.

On November 5, 2024, Austin Independent School District (“the District”) is holding an election to increase the District’s maintenance and operations (M&O) property tax rate in tax year 2024 or school year 2024-25. M&O taxes are used for the operation of public schools.

Without an election, the District’s M&O tax rate would be \$0.7365. The District is proposing to increase the M&O tax rate by \$0.091 through a voter approval tax rate election (VATRE) to \$0.8275. The District expects to generate approximately \$41 million in M&O tax revenue in the first school year, which represents about 4.3 percent of the district’s current adopted operating budget for the 2024-25 school year.

| | 2024 Tax Year (Without VATRE) | 2024 Tax Year (With VATRE) |
|---|----------------------------------|-------------------------------|
| Average Taxable Value of Single-Family Residential Property | \$543,325 | \$543,325 |
| AISD Rate Per \$100 value* | \$0.8595 | \$0.9505 |
| Estimated Taxes to AISD | \$4,670 | \$5,164 |
| Change between VATRE | | \$494 |

*Includes I & S Tax Rate

If the VATRE is successful, the average single-family residential property would expect an increase of \$494 compared to if the VATRE does not pass. The District has also proposed an interest and sinking (I&S) tax rate of \$0.1230 to service its debt. These proposed tax rates are in addition to the tax rates adopted by the city, county, and special taxing districts.

The District's 2023-24 M&O tax rate of \$0.7365 was \$0.0082 lower than the average of their peers, and \$0.0032 higher than the state average. If the VATRE is successful, the district tax rate will be \$0.0958 higher than their peers. The state average 2024-25 M&O tax rate is not yet available.

| District Name | 2023-24 M & O Tax Rate | Proposed 2024-25 M & O Tax Rate* |
|-----------------------|------------------------|----------------------------------|
| AUSTIN ISD | \$ 0.7365 | \$ 0.8275* |
| ALDINE ISD | \$ 0.7338 | \$ 0.7315 |
| ARLINGTON ISD | \$ 0.8249 | \$ 0.8128 |
| CYPRESS-FAIRBANKS ISD | \$ 0.6811 | \$ 0.6669 |
| EL PASO ISD | \$ 0.8263 | \$ 0.7699 |
| FORT BEND ISD | \$ 0.7192 | \$ 0.7169 |
| FORT WORTH ISD | \$ 0.7904 | \$ 0.7869 |
| KATY ISD | \$ 0.7294 | \$ 0.7271 |
| LEANDER ISD | \$ 0.7787 | \$ 0.7569 |
| NORTH EAST ISD | \$ 0.7105 | \$ 0.7007 |
| NORTHSIDE ISD | \$ 0.6762 | \$ 0.6694 |
| ROUND ROCK ISD | \$ 0.7210 | \$ 0.7101 |
| STATE AVERAGE | \$ 0.7333 | Not Available |

*Districts holding VATRE November 2024

The District engaged MoakCasey, LLC in June 2024 to conduct the efficiency audit. Efficiency audits focus on informing voters about the District’s fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

Below is key information about the District:

- The District’s total operating revenue for the most recent school year totaled \$13,802 per student, while its peer districts average and State average were \$11,843 per student and \$12,739 per student, respectively.
- The District’s total operating expenditures for the most recent year totaled \$13,209 per student, while its peer districts average was \$11,669 per student. The State’s total average operating expenditure totaled \$12,352 per student.
- The District has earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the 2023-24 school year and each of the previous years of the FIRST rating system.

- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The District received a B, with an 88 overall score, like eight of their peer districts.

| District Name | Rating | Overall Score |
|-----------------------|--------|---------------|
| AUSTIN ISD | B | 88 |
| ALDINE ISD | C | 77 |
| ARLINGTON ISD | B | 85 |
| CYPRESS-FAIRBANKS ISD | A | 90 |
| EL PASO ISD | B | 87 |
| FORT BEND ISD | B | 89 |
| FORT WORTH ISD | B | 81 |
| KATY ISD | A | 91 |
| LEANDER ISD | B | 89 |
| NORTH EAST ISD | B | 89 |
| NORTHSIDE ISD | B | 84 |
| ROUND ROCK ISD | B | 89 |

Source: TEA 2022 Ratings (2021-22)

The district has 123 campuses with the following campus ratings:

| Grade | Number of Campuses |
|---------------------|--------------------|
| A | 40 |
| B | 51 |
| C | 14 |
| D | 0 |
| F | 0 |
| Not Rated | 8 |
| Not Rated (SB 1365) | 10 |

Source: TEA 2023 Accountability Ratings

Additional details and audit results are included in Section IV.

Methodology

To complete the efficiency audit, MoakCasey, LLC performed the following procedures:

1. Selected 11 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.
2. Reported on the overall accountability rating (A-to-F and the corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average accountability rating and listed the following District's campus information:
 - a. Accountability rating count for each campus level within the district.
 - b. Names of the campuses that received an F accountability rating.
 - c. Campuses that are required to implement a campus turnaround plan.
4. Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.
5. Reported on student characteristics for the District, its peer districts, and the state average the following data:
 - a. Total Students
 - b. Economically Disadvantaged
 - c. English Learners
 - d. Special Education
 - e. Bilingual/ESL Education
 - f. Career and Technical Education
6. Reported on the 2022-23 attendance rate for the District, its peer districts, and the state average.
7. Reported on the five-year enrollment for the District, including the most recent school year and four years prior, the average annual percentage change based on the previous five years, and the projected enrollment for the 2024-25 school year.
8. Reported on the following indicators related to the District's revenue, it's peer district' average, and the state average, and explained any significant variances using 2022-23 data.
 - a. Local M&O Tax (Retained)(without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue
9. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average, and explained significant variances from the peer districts' average, if any, using 2022-23 data.
 - a. Instruction
 - b. Instructional resources and media

- c. Curriculum and staff development
 - d. Instructional leadership
 - e. School leadership
 - f. Guidance counseling services
 - g. Social work services
 - h. Health services
 - i. Transportation
 - j. Food service operation
 - k. Extracurricular
 - l. General administration
 - m. Plant maintenance and operations
 - n. Security and monitoring services
 - o. Data processing services
 - p. Community services
 - q. Total operating expenditures
10. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the state average and explained any significant variances from the peer districts' average in any category, using 2022-23 and 2023-24 data.
- a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary
11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts, using 2022-23 and 2023-24 data. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.
12. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts, and the state average for the 2023-24 school year. The following staff categories were used:
- a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff
13. Reported on the District's teacher turnover rate, as well as its peer districts and the state's average for the 2022-23 school year.
14. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the

- District's budget, total staff for the program, and student-to-staff ratio for the program, using data from the 2022-23 and 2023-24 school years.
- a. Special Education
 - b. Bilingual Education
 - c. Migrant Programs
 - d. Gifted and Talented Programs
 - e. Career and Technical Education
 - f. Athletics and Extracurricular Activities
 - g. Alternative Education Program/Disciplinary Alternative Education Program
 - h. Juvenile Justice Alternative Education Program
15. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
16. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
17. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
18. In regards to the District's budget process, provided a response to each of the following questions:
- a. Does the District's budget planning process include projections for enrollment and staffing?
 - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
 - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
 - d. Does the District analyze educational costs and student needs to determine campus budgets?
19. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
20. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
21. In regards to the District's compensation system, provided a response to the following questions:
- a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.
 - b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?
 - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?
 - d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
22. In regards to planning, provided a response for each of the following questions:

- a. Does the District develop a District Improvement Plan (DIP) annually?
 - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
 - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
 - i. Does the District use enrollment projections?
 - ii. Does the District analyze facility capacity?
 - iii. Does the District evaluate facility condition?
 - d. Does the District have an active and current energy management plan?
 - e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
23. In regards to District academic information, provided a response for each of the following questions:
- a. Does the District have a teacher mentoring program?
 - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
 - c. When adopting new programs, does the District define expected results?
 - d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
 - e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results.

Assumptions

To conduct an accurate and effective efficiency audit, data from the state is assumed to be correct and complete. All data is accessed from publicly available records and is submitted to the state by the referenced districts.

DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER AND STATE COMPARISONS

Peer Districts

MoakCasey, LLC analyzes multiple school district variables from statewide data sources to select and provide 17 peer districts for the Austin Independent School District (“the District”). The peer districts were selected based on how they compared to the District in terms of enrollment, 5-year growth, average daily attendant (ADA) to weighted average daily attendance (WADA) ratio, Tier II M&O tax rate, geographic proximity, and National Center for Education Statistics (NCES) type. The district selected 11 peer districts, as shown below.

Figure 1. Peer Districts

| | |
|---------------|-----------------------|
| 101902 | ALDINE ISD |
| 220901 | ARLINGTON ISD |
| 101907 | CYPRESS-FAIRBANKS ISD |
| 071902 | EL PASO ISD |
| 079907 | FORT BEND ISD |
| 220905 | FORT WORTH ISD |
| 101914 | KATY ISD |
| 246913 | LEANDER ISD |
| 015910 | NORTH EAST ISD |
| 015915 | NORTHSIDE ISD |
| 246909 | ROUND ROCK ISD |

Accountability Rating

The Texas Education Agency (TEA) annually assigns an A-to-F rating and a corresponding scaled score (1 to 100) to each district and campus based on student assessment results and other accountability measures.

The District received an overall district rating of a “B” along with 8 of their 11 peer districts. The District had an overall score of 88, 2 points higher than the average of their peer group and state average. See Table 1 in Appendix B for overall score ratings for each of the peer districts.

Figure 2. Accountability Rating Comparison

| | District Rating (A-F) | District Score (1-100) | Peer Districts Average Score (1-100) |
|--------------|-----------------------|------------------------|--------------------------------------|
| Rating/Score | B | 88 | 86 |

Source: TEA 2022 Ratings (2021-22)

The District has 123 campuses. Of the campuses in the District, 40 received an A rating and 51 received a B rating. There were no campuses that received an F accountability rating. There were no campuses that were required to implement a campus turnaround plan.

Figure 3. Accountability Rating by Campus Level

| | Elementary/ Secondary | Elementary | Middle School | High School |
|--------------------|--------------------------|------------|---------------|-------------|
| A | 1 | 32 | 1 | 6 |
| B | 0 | 37 | 7 | 7 |
| C | 0 | 6 | 5 | 3 |
| D | 0 | 0 | 0 | 0 |
| F | 0 | 0 | 0 | 0 |
| Not Rated | 3 | 0 | 0 | 5 |
| Not Rated: SB 1365 | 0 | 5 | 5 | 0 |

Source: TEA 2022 Ratings (2021-22)

Campuses that received an F accountability rating:
None

Campuses that are required to implement a campus turnaround plan:
None

Financial Rating

The State of Texas’ school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

The School Financial Integrity Rating System of Texas (FIRST) holds school districts accountable for the quality of their financial management practices. The rating is based on five critical indicators as well as minimum number of points for an additional ten indicators. Beginning with 2015-2016 Rating (based on the 2014-2015 financial data), the Texas Education Agency moved from a “Pass/Fail” system and began assigning a letter rating. The ratings and corresponding points are shown below:

| <u>Rating</u> | <u>Points</u> |
|-----------------------------|---------------|
| A = Superior | 90-100 |
| B = Above Standard | 80-89 |
| C = Meet Standards | 60-79 |
| F = Substandard Achievement | Less than 60 |

The District has earned a Superior rating of “A” from the FIRST for the 2022-23 school year. The District has also received a Superior rating every year since 2015-16. **Based on the preliminary scores the district will receive an “A” rating for 2023-24.**

| Figure 4. FIRST Rating | District Rating (A-F) |
|------------------------|-----------------------|
| Rating | A |

Source: TEA FIRST Ratings (2022-23)

Student Information

Every student is served differently in public schools based on their unique characteristics. Such data is captured by the Texas Education Agency on an annual basis. Figure 5 provides student counts for five select student characteristics, which are described below:

Economically Disadvantaged – This term, while not explicitly defined in statute, can be used interchangeably with educationally disadvantaged, according to the Texas Education Agency (TEA). Educationally disadvantaged is defined by the Texas Education Code (TEC) §5.001(4) as a student who is “eligible to participate in the national free or reduced-price lunch program”.

- **English Learners** – TEC §29.052 refers to Emergency Bilingual students as those who are in the process of acquiring English and have a primary language other than English as Limited English Proficient (LEP). TEA guidance states that the term English Learners can be used interchangeably with Emergent Bilingual.
- **Special Education** – Federal and state law both offer definitions of special education students. Federal regulations define a “child with a disability” under 34 CFR, §300.8(a). State statute defines special education eligibility under TEC §29.003 or the Texas Administrative Code §89.1040.
- **Bilingual/ESL Education** – The Texas Education Code §29.055 describes students enrolled in a bilingual education program as those students in a “full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students enrolled in the program and for carefully structured and sequenced mastery of the English language skills.” Students enrolled in an English as a Second Language (ESL) program receive “intensive instruction in English from teachers trained in recognizing and dealing with language differences.”
- **Career and Technical Education** – Students enrolled in State-approved Career and Technology Education (CTE) programs. Specific eligibility criteria for CTE are included in section 5 of the Student Attendance Accounting Handbook.

The District classified 50.2 percent of their total student population as economically disadvantaged. The District’s peer district average shows that 57.7 percent of students were characterized as economically disadvantaged. Both the District’s and their peer districts’ economically disadvantaged student population were lower the state average of 60.2 percent.

English Learner students at the District equal 31.4 percent of the student population, which is greater than the peer district average of 25.7 percent, but lower than the state average percentage of 24.3.

Special Education students at the District equal 16.4 percent of the student population, which is greater than both the peer district average of 13.9 percent and the state average of 14.0 percent.

Bilingual/ESL Education students at the District equal 34.5 percent of the student population, which is greater than both the peer district average of 22.0 percent and the state average percentage of 19.9.

Career and Technical Education students in the District equal 25.8 percent of the student population, which is slightly lower than their peers and state average.

Figure 5. Selected Student Characteristics

| | Total Student Population Count | Percentage of Student Population | Peer Districts Average Percentage | State Average Percentage* |
|-------------------------------------|--------------------------------|----------------------------------|-----------------------------------|---------------------------|
| Total Students | 72,830 | 100.0% | 100% | 100% |
| Economically Disadvantaged | 36,573 | 50.2% | 57.7% | 62.2% |
| Emergent Bilingual/English Learners | 22,865 | 31.4% | 25.7% | 24.3% |
| Special Education | 11,924 | 16.4% | 13.9% | 14.0% |
| Bilingual/ESL Education | 25,117 | 34.5% | 22.0% | 19.9% |
| Career & Technology Education** | 18,917 | 25.8% | 26.0% | 26.5% |

Source: PEIMS Standard Reports (2023-24)

*State average includes charter students

**Career & Technology is membership from TAPR (2022-23)

The District had an attendance rate of 90.6 percent in the 2021-22 school year, 1.6 percent lower than the state average.

Figure 6. Attendance Rate

| | District Total | Peer Districts' Average | State Average |
|-----------------|----------------|-------------------------|---------------|
| Attendance Rate | 90.6 | 92.1 | 92.2 |

Source: TAPR Report (2022-23)

Figure 7 displays the District’s enrollment for the last five years. The District’s average annual percentage change is a decrease of 2.6 percent. Since 2019-20, the District’s enrollment has decreased by 8,081 students. Based off the 2024 enrollment projection, the District is expected to have a continued decrease in enrollment.

Figure 7. 5-Year Enrollment

| | |
|----------------------------------|--------|
| 2023-24 | 72,830 |
| 2022-23 | 73,384 |
| 2021-22 | 74,602 |
| 2020-21 | 74,871 |
| 2019-20 | 80,911 |
| Average Annual percentage change | -2.6% |
| 2024 Projection | 70,971 |

Source:PEIMS Standard Reports (2018-19 through 2023-24)

Financial Information – Revenue, Expenditures, Payroll and Fund Balance

Figure 8 below presents the district tax revenue for the 2022-23 school year for the District, the peer district average, and the state average.

The District receives \$13,802 in total revenue per student, which is higher than both their peers and the state, primarily due to the higher yield for golden pennies the district receives.

Figure 8. District Tax Revenue

| | DISTRICT | | PEER DISTRICTS AVERAGE | | STATE AVERAGE* | |
|------------------------------------|-----------------|-------------|------------------------|-------------|-----------------|---------------|
| | Per Student | % of Total | Per Student | % of Total | Per Student | % of Total |
| Local Net M&O Tax Revenue | \$9,112 | 66.0% | \$5,841 | 49.3% | \$5,612 | 44.1% |
| State Revenue | \$646 | 4.7% | \$3,034 | 25.6% | \$3,835 | 30.1% |
| Federal Revenue | \$3,038 | 22.0% | \$2,341 | 19.8% | \$2,559 | 20.1% |
| Other Local / Intermediate Revenue | \$1,006 | 7.3% | \$626 | 5.3% | \$733 | 5.8% |
| TOTAL REVENUE | \$13,802 | 100% | \$11,843 | 100% | \$12,739 | 100.0% |

Source: TEA PEIMS Actual Financial Reports 2022-23

* State average does not include charter districts.

Figure 9 outlines expenditures per student. The District spends \$13,209 in total operating expenditures per student, which is greater than the peer district average of \$11,669 and state average of \$12,352. The District's largest expenditures per student are in instruction, maintenance and operations, and school leadership.

Figure 9. Actual Operating Expenditures

| | DISTRICT | | PEER DISTRICTS AVERAGE | | STATE AVERAGE* | |
|-------------------------------------|-----------------|---------------|------------------------|---------------|-----------------|---------------|
| | Per Student | % of Total | Per Student | % of Total | Per Student | % of Total |
| Instruction | \$6,861 | 51.9% | \$6,812 | 58.4% | \$6,872 | 55.6% |
| Instructional Resources & Media | \$138 | 1.0% | \$119 | 1.0% | \$128 | 1.0% |
| Curriculum & Staff Development | \$310 | 2.3% | \$366 | 3.1% | \$301 | 2.4% |
| Instructional Leadership | \$288 | 2.2% | \$197 | 1.7% | \$218 | 1.8% |
| School Leadership | \$789 | 6.0% | \$638 | 5.5% | \$679 | 5.5% |
| Guidance Counseling | \$556 | 4.2% | \$541 | 4.6% | \$505 | 4.1% |
| Social Work | \$63 | 0.5% | \$59 | 0.5% | \$47 | 0.4% |
| Health | \$133 | 1.0% | \$130 | 1.1% | \$137 | 1.1% |
| Transportation | \$543 | 4.1% | \$347 | 3.0% | \$385 | 3.1% |
| Food Service Operation | \$568 | 4.3% | \$528 | 4.5% | \$631 | 5.1% |
| Extracurricular | \$289 | 2.2% | \$296 | 2.5% | \$400 | 3.2% |
| General Administration | \$407 | 3.1% | \$233 | 2.0% | \$383 | 3.1% |
| Plant Maintenance & Operations | \$1,366 | 10.3% | \$988 | 8.5% | \$1,198 | 9.7% |
| Security & Monitoring | \$150 | 1.1% | \$136 | 1.2% | \$168 | 1.4% |
| Data Processing | \$504 | 3.8% | \$206 | 1.8% | \$235 | 1.9% |
| Community | \$242 | 1.8% | \$73 | 0.6% | \$64 | 0.5% |
| TOTAL Operating Expenditures | \$13,209 | 100.0% | \$11,669 | 100.0% | \$12,352 | 100.0% |

Source: TEA PEIMS Financial Reports 2022-23

* State average does not include charter districts.

Figure 10 presents the payroll expenditure summary for the District, the peer district average, and the state average.

The average base teacher salary at the District is lower than both their peer district average and the state average, by \$3,992 and \$1,642 respectively. The average administrative base salary and superintendent salary at the District is also lower than the peer district average. Data for the state average of superintendent base salary is comprised of school districts that have enrollments ranging from 24 students to 194,607 students in the 2021-22 school year.

Figure 10. Payroll Expenditure Summary

| | District | Peer Districts Average | State Average |
|---|-----------|------------------------|---------------|
| Payroll as a Percentage of All Operating Expenditures | 79.0% | 83.0% | 78.8% |
| Average Teacher Base Salary | \$60,821 | \$64,813 | \$62,463 |
| Average Administrative Base Salary | \$94,569 | \$96,232 | \$94,609 |
| Superintendent Base Salary | \$315,909 | \$359,943 | \$171,022 |

Source: PEIMS Standard Report (2023-24) and PEIMS Actual Financial Reports (2022-23)

* Only State average for payroll expenditures does not include charter districts. Staffing salary does include charter districts.

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. Within fund balance there are five categories: non-spendable, restricted, committed, assigned and unassigned. The categories are defined by Governmental Accounting Standards Board (GASB) Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions:

- **Non-spendable** fund balance includes funds that cannot be spent because they are not in spendable form, or legally required by contract for a specific future use.
- **Restricted** fund balance includes amounts that can only be spent for specific purposes stipulated by enabling legislation, creditors, grantors, contributors, or other governmental laws and regulations.
- **Committed** fund balance includes amounts that can be used only for the specific purposes determined by constraints imposed by the district’s board of trustees.
- **Assigned** fund balance is fund balance is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

- **Unassigned** fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications above.

The Texas Education Agency evaluates unassigned fund balance by comparing it to three-months (25%) of annual operating expenditures or 75 days of operational expenditures. If the District does not meet goal of three-months, the percentage is shown as less than 100%. Amounts that exceed three months are reflected as percentage greater than 100%.

The District’s unassigned fund balance for the 2022-23 school year totaled \$288.7 million compared to its three-month operating expenditures of \$766.8 million. This trend has remained consistent for the District for the years reviewed.

Figure 11. General Fund Balance

| | Unassigned Fund Balance per Student | Unassigned Fund Balance as Percentage of 3-month Operating Expenditures | Unassigned Fund Balance Amount | 3-Months of Operating Expenditures | Shortfall in 3-month Goal |
|---------|-------------------------------------|---|--------------------------------|------------------------------------|---------------------------|
| 2022-23 | \$3,935 | 150.6% | \$288,732,832 | \$191,701,407 | \$0 |
| 2021-22 | \$2,570 | 102.5% | \$191,712,705 | \$186,975,690 | \$0 |
| 2020-21 | \$3,061 | 110.8% | \$229,183,001 | \$206,868,247 | \$0 |
| 2019-20 | \$2,881 | 120.1% | \$233,080,926 | \$194,090,592 | \$0 |
| 2018-19 | \$3,343 | 144.5% | \$270,476,533 | \$187,126,373 | \$0 |

Source: PEIMS Standard Reports (2023-24); PEIMS Actual Financial Reports (2022-23)

Staffing Information

Figure 12 presents the staff ratios for the District, peer district average, and state average. The District's staffing ratios are similar to the peer district and state average, within a 1 percent range for each staff category.

The District had 0.24 less students per total staff than their peers, and 0.24 fewer students per teacher than their peers. The students per teaching staff at the District is slightly less than the peer district average and the state average.

Figure 12. Staff Ratio Comparisons

| | District | Peer Districts Average | State Average* |
|-----------------------------|----------|------------------------|----------------|
| <u>% of Total Staff</u> | | | |
| Teaching Staff | 49% | 49% | 48% |
| Support Staff | 11% | 12% | 11% |
| Administrative Staff | 4% | 4% | 5% |
| Paraprofessional Staff | 11% | 10% | 11% |
| Auxiliary Staff | 25% | 24% | 25% |
| Students per Total Staff | 6.96 | 7.20 | 7.11 |
| Students per Teaching Staff | 14.30 | 14.54 | 14.75 |

Source: PEIMS Standard Reports (2023-24)

*State average includes charter students.

The District has a teacher turnover rate of 32.0 percent, which is higher than their peer district average of 19.4. The District teacher turnover rate is also higher than the state average of 21.4 percent.

Figure 13. Teacher Turnover Rate

| | District | Peer Districts Average | State Average |
|----------|----------|------------------------|---------------|
| Teachers | 32.0 | 19.4 | 21.4 |

Source: TAPR (2022-23)

Special Programs

Figure 14. Special Program Characteristics

| | Number of Students Served | Percentage of Enrolled Students Served | Program Budget per Student Served | Program Budget as a Percentage of District Budget | Total Staff for Program | Students Per Total Staff for Program |
|--|---------------------------|--|-----------------------------------|---|-------------------------|--------------------------------------|
| Special Education | 11,924 | 16.4% | \$ 10,738 | 12.6% | 1,808 | 6.6 |
| Bilingual Education | 15,722 | 21.6% | \$ 424 | 0.7% | 0 | 0.0 |
| Migrant Programs | 27 | 0.0% | \$ 0 | 0.0% | 0 | 0.0 |
| Gifted and Talented | 10,005 | 13.7% | \$ 193 | 0.2% | 20 | 500.3 |
| Career and Technical | 18,834 | 26.2% | \$ 1,125 | 2.1% | 227 | 83.0 |
| Athletics and Extracurricular | 72,103 | 100.3% | \$ 256 | 1.8% | 69 | 1,045.0 |
| Alternative Education/Disciplinary Alternative Education | 456 | 0.6% | \$ 6,820 | 0.3% | 3 | 152.0 |
| Juvenile Justice Alternative Education | 146 | 0.2% | \$ 16,451 | 0.2% | 7 | 20.9 |

Source: School District Data

ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

District Financial Information

State and Regional Resources

Reporting

For the year ended June 30, 2023, Whitley Penn, LLP provided an unmodified report on the financial statements in accordance with Generally Accepted Accounting Principles (GAAP). There are three possible opinions: unmodified, modified (e.g., scope limitation or departure from generally accepted accounting principles), or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

The District's financial statements have been reviewed by Whitley Penn, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2023, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP.

Oversight

The Texas Education Agency has not assigned the District a financial-related monitoring/oversight role in the last three years.

Budget Process

| Figure 15. Budget Process | Y/N/NA |
|--|--------|
| Does the district's budget planning process include projections for enrollment and staffing? | Yes |
| Does the district's budget process include monthly and quarterly reviews to determine the status of annual spending? | Yes |
| Does the district use cost allocation procedures to determine campus budgets and cost centers? | Yes |
| Does the district analyze educational costs and student needs to determine campus budgets? | No |

As part of the budget planning process, the District considers projections for enrollment while making future staffing decisions. These projections drive allocations for both personnel and non-personnel budgets for all campuses and departments. Each month, the District reports financial performance data for the General, Debt Service and Food Service funds to the board of trustees. These reports also include year-to-date property tax

collection progress as well as earnings on the District's financial investments. There are several other monthly reports and projections for budget monitoring for district leadership. For campus allocations, the district utilizes approved guidelines and procedures to allocate budgets on a per pupil basis, economically disadvantaged percentage, and special program student participation.

Self-funded Programs

The District currently has three self-funded programs including: Third Base program, Austin ISD Childcare and Austin ISD Concessions. Funds received for these programs are intended to support the costs of these programs' operations.

District Operational Information

Staffing – District provided information

| Figure 16. Compensation System | Y/N/NA |
|---|--------|
| Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used. | Yes |
| Do the district's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors? | Yes |
| Does the district periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data? | Yes |
| Has the district made any internal equity and/or market adjustments to salaries within the past two years? | Yes |

The District currently implements two merit pay systems: Professional Pathways for Teachers (PPfT) and the Teacher Incentive Allotment (TIA). The District's salary ranges include minimum, midpoint, and maximum thresholds to promote compensation equity based on the employee's education, experience, and other relevant factors, similar to the Texas Association of School Boards (TASB) pay structures. The District has historically utilized the Texas Association of School Boards (TASB) salary and market studies to adjust its compensation/salary structures.

Planning

| Figure 17. Operational Information | Y/N/NA |
|---|--------|
| Does the district develop a District Improvement Plan (DIP) annually? | Yes |
| Do all campuses in the district develop a Campus Improvement Plan (CIP) annually? | Yes |
| Does the district have an active and current facilities master plan? If yes, does the district consider these factors to inform the plan: | Yes |
| Does the district use enrollment projections? | Yes |
| Does the district analyze facility capacity? | Yes |
| Does the district evaluate facility condition? | Yes |
| Does the district have an active and current energy management plan? | Yes |
| Does the district maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation? | Yes |

All District campuses are required to develop a Campus Improvement Plan (CIP) on an annual basis, monitored by the District’s Campus and District Accountability Department. The District uses a rolling 10-year student enrollment projection. This is used as one of several data points to establish future capacity needs at each of the district’s facilities. The District also conducts Facility Condition Assessments (FCA) in order to determine which facilities require future improvements or modernization.

Notably, the District has an updated Energy and Water Action Area in which it focuses on the reduction of energy and water consumption and related costs. This includes ensuring equipment is only operated when needed, using energy and water efficiently by improving equipment and systems, and promoting the use of renewable energy and water resources. These efforts will also reduce direct and indirect greenhouse gas emissions. The District determines custodial staffing allocations based on square footage.

District Academic Information

| Figure 18. Academic Information | Y/N/NA |
|--|--------|
| Does the district have a teacher mentoring program? | Yes |
| Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research? | Yes |
| When adopting new programs, does the district define expected results? | Yes |
| Does the district analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs? | Yes |
| Does the district modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results? | Yes |

The District has implemented a mentoring program to support teachers in their first and second years in the teaching profession. As programs are established and evaluated, the District provides annual reports to the board of trustees regarding the programs' operations, results, and needed actions. The District also analyzes student test results to determine which campuses need specific services and support at a district-wide and/or campus level. This enables the District to make modifications to programs and creates opportunities for continuous improvement and growth in academic achievement.

APPENDIX A – Data Sources

Figure 2. Accountability Rating Comparison

Source: TEA 2022 Ratings (2021-22)

Link: <https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2022-accountability-rating-system>

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2022 Ratings (2021-22)

Link: <https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2022-accountability-rating-system>

Figure 4. School FIRST Rating

Source: TEA 20232 FIRST Ratings (2022-23)

Link: <https://tealprod.tea.state.tx.us/First/forms/Main.aspx>

Figure 5. Selected Student Characteristics

Source: PEIMS Standard Reports (2023-24)

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html>;
<https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html>

NOTE: Beginning in 2020-21, Career & Tech is not available. Career & Tech 2022-23 membership from TAPR (DPETVOCC, Total membership - DPETALLC) is used. State totals include charter students.

Figure 6. Attendance Rate

Source: TAPR (2022-23)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html>

NOTE: DA0AT22R, DA0AT22N, DA0AT22D; State average is from the State Report

Figure 7. 5-Year Enrollment

Source: PEIMS Standard Reports (2018-19 through 2023-24)

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html>

NOTE: Average Annual Percent Change is the average of each year's annual change year over year.

Figure 8. District Tax Revenue

Source: TEA PEIMS Financial Reports 2022-23

Link: <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

| Item | FIELD Name |
|------------------------------|--|
| Local M&O Tax (Retained) | ALL FUNDS-LOCAL TAX REVENUE FROM M&O (excluding recapture) |
| State (Less TRS On-Behalf) | ALL FUNDS-STATE REVENUE (excludes TRS on-behalf) |
| Federal | ALL FUNDS-FEDERAL REVENUE |
| Other Local and Intermediate | ALL FUNDS-OTHER LOCAL & INTERMEDIATE REVENUE |
| TOTAL Revenue | Sum of Above |

Figure 9. District Actual Operating Expenditures

Source: TEA PEIMS Financial Reports 2022-23

Link: <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

| Item | PEIMS Function Code(s) | Field Name |
|---------------------------------|------------------------|---|
| Instruction | 11, 95 | ALL FUNDS-INSTRUCTION + TRANSFER EXPEND-FCT11,95 |
| Instructional Resources & Media | 12 | ALL FUNDS-INSTRUC RESOURCE MEDIA SERVICE EXP, FCT12 |
| Curriculum & Staff Development | 13 | ALL FUNDS-CURRICULUM/STAFF DEVELOPMENT EXP, FCT13 |
| Instructional Leadership | 21 | ALL FUNDS-INSTRUC LEADERSHIP EXPEND, FCT21 |
| School Leadership | 23 | ALL FUNDS-CAMPUS ADMINISTRATION EXPEND, FCT23 |
| Guidance Counseling | 31 | ALL FUNDS-GUIDANCE & COUNSELING SERVICES EXP, FCT31 |
| Social Work | 32 | ALL FUNDS-SOCIAL WORK SERVICES EXP, FCT32 |
| Health | 33 | ALL FUNDS-HEALTH SERVICES EXP, FCT33 |
| Transportation | 34 | ALL FUNDS-TRANSPORTATION EXPENDITURES, FCT34 |
| Food Service Operation | 35 | ALL FUNDS-FOOD SERVICE EXPENDITURES, FCT35 |
| Extracurricular | 36 | ALL FUNDS-EXTRACURRICULAR EXPENDITURES, FCT36 |
| General Administration | 41, 92 | ALL FUNDS-GENERAL ADMINISTRAT EXPEND-FCT41,92 |
| Plant Maintenance & Operations | 51 | ALL FUNDS-PLANT MAINTENANCE/OPERA EXPEND, FCT51 |
| Security & Monitoring | 52 | ALL FUNDS-SECURITY/MONITORING SERVICE EXPEND, FCT52 |
| Data Processing | 53 | ALL FUNDS-DATA PROCESSING SERVICES EXPEND, FCT53 |
| Community | 61 | ALL FUNDS-COMMUNITY SERVICES, FCT61 |

Figure 10. Payroll Expenditure Summary

Source: PEIMS Standard Report (2023-24) and PEIMS Actual Financial Reports (2022-23)

Link: Staff FTE Counts and Salary Reports - <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>
 Payroll Expenditure - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

NOTE: Average Base Salary includes charter districts; Payroll expenditure state totals exclude charter districts.

| Item | FIELD Name |
|------------------------|---|
| Operating Expenditures | ALL FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ |
| Payroll | ALL FUNDS-TOTAL PAYROLL EXPENDITURES |

Figure 11. General Fund Balance

Source: PEIMS Standard Reports (2023-24); PEIMS Actual Financial Reports (2022-23)

Link: Fund Balance - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-single-file-financial-data-downloads>;
 Operating Expenditures - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

Note: Per student amounts are per enrolled student (not membership).

| Item | FIELD Name |
|------------------------------------|---|
| Unreserved/Unassigned Fund Balance | FUND = 199, OBJECT = 3600 |
| Operating Expenditures | GEN FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ |

Figure 12. Staff Ratio Comparisons

Source: PEIMS Standard Reports (2023-24)

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>

Figure 13. Teacher Turnover Rates

Source: TAPR (2022-23)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html>

NOTE: DPSTURNR, DPSTURNN, DPSTURND

Figure 14. Special Program Characteristics

Source: TAPR (2022-23)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html>

Note: Migrant (DPNTMIGC), TOTAL STUDENTS (DPNTALLC), Career & Tech membership (DPETVOCC and DPETALLC)

APPENDIX B – Target and Peer Group Data

Table 1. Accountability Data

| District Name | Rating | Overall Score |
|-----------------------|----------|---------------|
| Austin ISD | B | 88 |
| ALDINE ISD | C | 77 |
| ARLINGTON ISD | B | 85 |
| CYPRESS-FAIRBANKS ISD | A | 90 |
| EL PASO ISD | B | 87 |
| FORT BEND ISD | B | 89 |
| FORT WORTH ISD | B | 81 |
| KATY ISD | A | 91 |
| LEANDER ISD | B | 89 |
| NORTH EAST ISD | B | 89 |
| NORTHSIDE ISD | B | 84 |
| ROUND ROCK ISD | B | 89 |

Table 2. Student Data

| District Name | Enroll. | Eco-Disadv. | English Learners | Special Ed | Bi-Ling | ESL | CTE Enrollment | Atten. Num. | Atten. Denom. | Atten. Rate |
|------------------------------|---------|-------------|------------------|------------|---------|--------|----------------|-------------|---------------|-------------|
| AUSTIN ISD | 72,830 | 36,573 | 22,865 | 11,924 | 15,722 | 9,395 | 18,917 | 9,892,981 | 10,917,438 | 90.6 |
| ALDINE ISD | 57,844 | 53,096 | 27,386 | 6,183 | 9,232 | 10,070 | 20,286 | 8,218,791 | 9,130,415 | 90.0 |
| ARLINGTON ISD | 54,750 | 41,998 | 18,002 | 6,392 | 5,932 | 10,733 | 12,505 | 7,520,525 | 8,257,995 | 91.1 |
| CYPRESS-FAIRBANKS ISD | 118,470 | 71,089 | 24,501 | 15,370 | 4,803 | 15,221 | 30,901 | 15,813,298 | 17,073,250 | 92.6 |
| EL PASO ISD | 49,139 | 36,920 | 18,606 | 6,225 | 10,763 | 7,099 | 15,867 | 7,038,279 | 7,876,792 | 89.4 |
| FORT BEND ISD | 80,206 | 39,729 | 17,417 | 11,273 | 2,414 | 12,921 | 20,317 | 11,353,871 | 12,085,136 | 93.9 |
| FORT WORTH ISD | 71,060 | 58,547 | 29,258 | 9,113 | 9,887 | 13,286 | 20,237 | 10,092,070 | 11,128,229 | 90.7 |
| KATY ISD | 94,785 | 41,654 | 24,211 | 15,473 | 5,135 | 16,119 | 22,436 | 12,889,879 | 13,663,728 | 94.3 |
| LEANDER ISD | 42,593 | 8,537 | 5,852 | 6,340 | 1,572 | 4,566 | 11,288 | 6,146,177 | 6,589,554 | 93.3 |
| NORTH EAST ISD | 57,374 | 29,716 | 11,537 | 8,714 | 6,431 | 5,135 | 14,422 | 8,804,743 | 9,520,659 | 92.5 |
| NORTHSIDE ISD | 101,095 | 52,799 | 13,400 | 16,194 | 5,833 | 5,477 | 21,691 | 14,529,559 | 15,833,010 | 91.8 |
| ROUND ROCK ISD | 46,197 | 12,591 | 8,375 | 6,172 | 2,147 | 5,592 | 13,083 | 6,443,536 | 7,001,783 | 92.0 |

Table 3. Staff Data – Average Base Pay

| District Name | Teacher FTE | Teacher Base Pay | Teacher Average Base Pay | Admin. FTE | Admin. Base Pay | Admin. Average Base Pay | Super. FTE | Super. Base Pay | Super. Average Base Pay |
|------------------------------|-------------|------------------|--------------------------|------------|-----------------|-------------------------|------------|-----------------|-------------------------|
| AUSTIN ISD | 5,092.84 | \$309,749,617 | \$60,821 | 381.49 | \$36,076,945 | \$94,569 | 1.00 | \$315,909 | \$315,909 |
| ALDINE ISD | 3,963.73 | \$259,959,543 | \$65,585 | 380.88 | \$36,698,195 | \$96,350 | 1.00 | \$336,027 | \$336,027 |
| ARLINGTON ISD | 3,917.33 | \$260,025,856 | \$66,378 | 226.05 | \$23,268,836 | \$102,935 | 1.00 | \$310,002 | \$310,002 |
| CYPRESS-FAIRBANKS ISD | 8,050.51 | \$538,362,207 | \$66,873 | 518.04 | \$50,712,653 | \$97,894 | 1.00 | \$536,775 | \$536,775 |
| EL PASO ISD | 3,357.39 | \$200,174,479 | \$59,622 | 257.12 | \$24,040,382 | \$93,498 | 1.00 | \$320,000 | \$320,000 |
| FORT BEND ISD | 4,808.22 | \$321,553,070 | \$65,481 | 404.03 | \$40,294,356 | \$99,731 | 1.00 | \$377,000 | \$377,000 |
| FORT WORTH ISD | 4,910.65 | \$331,596,825 | \$68,965 | 506.84 | \$50,519,713 | \$99,677 | 1.00 | \$337,484 | \$337,484 |
| KATY ISD | 6,761.95 | \$452,355,778 | \$66,897 | 552.47 | \$51,003,398 | \$92,319 | 1.00 | \$384,495 | \$384,495 |
| LEANDER ISD | 3,063.12 | \$185,515,598 | \$60,564 | 221.40 | \$21,047,441 | \$95,066 | 1.00 | \$348,400 | \$348,400 |
| NORTH EAST ISD | 4,152.54 | \$257,104,723 | \$61,915 | 246.96 | \$22,709,921 | \$91,957 | 1.00 | \$309,186 | \$309,186 |
| NORTHSIDE ISD | 6,920.37 | \$442,396,041 | \$63,927 | 312.67 | \$31,088,148 | \$99,427 | 1.00 | \$350,000 | \$350,000 |
| ROUND ROCK ISD | 3,288.62 | \$198,655,369 | \$60,407 | 275.68 | \$24,127,194 | \$87,519 | 1.00 | \$350,000 | \$350,000 |

Table 4. Staff Data – Other Staff FTEs and Teacher Turnover

| District Name | Support FTE | Paraprof. FTE | Auxiliary FTE | Total Staff FTE | Teacher Turnover Numerator | Teacher Turnover Denominator | Teacher Turnover Rate |
|------------------------------|-------------|---------------|---------------|-----------------|----------------------------|------------------------------|-----------------------|
| AUSTIN ISD | 1,179.72 | 1,172.09 | 2,638.51 | 10,464.65 | 1,672.8 | 5,227.8 | 32.0 |
| ALDINE ISD | 1,059.39 | 670.67 | 3,109.56 | 9,184.23 | 1,058.3 | 3,942.3 | 26.8 |
| ARLINGTON ISD | 1,114.88 | 944.09 | 1,851.72 | 8,054.07 | 837.4 | 3,923.9 | 21.3 |
| CYPRESS-FAIRBANKS ISD | 1,782.49 | 2,262.57 | 3,720.02 | 16,333.62 | 1,407.2 | 7,682.2 | 18.3 |
| EL PASO ISD | 1,166.54 | 458.51 | 2,027.11 | 7,266.67 | 463.6 | 3,511.7 | 13.2 |
| FORT BEND ISD | 1,258.22 | 1,001.73 | 2,607.78 | 10,182.41 | 1,055.4 | 5,006.0 | 21.1 |
| FORT WORTH ISD | 1,546.58 | 763.69 | 2,247.84 | 9,873.16 | 1,053.4 | 5,069.5 | 20.8 |
| KATY ISD | 1,268.83 | 1,474.74 | 2,910.15 | 12,968.14 | 1,021.8 | 6,080.6 | 16.8 |
| LEANDER ISD | 601.78 | 615.49 | 1,086.91 | 5,588.69 | 653.0 | 2,970.3 | 22.0 |
| NORTH EAST ISD | 975.19 | 796.15 | 2,038.15 | 8,209.00 | 842.4 | 4,001.5 | 21.1 |
| NORTHSIDE ISD | 1,799.49 | 1,206.20 | 3,353.69 | 13,592.42 | 964.2 | 6,792.2 | 14.2 |
| ROUND ROCK ISD | 727.45 | 711.37 | 1,233.02 | 6,236.13 | 822.7 | 3,445.4 | 23.9 |

Table 5. Financial Data – District Revenue

| District Name | Local Tax Revenue (Retained) | State Revenue (less TRS On-Behalf) | Federal Revenue | Other Local Revenue | Total Revenue |
|------------------------------|------------------------------|------------------------------------|-----------------|---------------------|-----------------|
| AUSTIN ISD | \$668,709,799 | \$47,373,327 | \$222,923,278 | \$73,852,872 | \$1,012,859,276 |
| ALDINE ISD | \$241,877,497 | \$350,475,825 | \$309,444,152 | \$29,751,014 | \$931,548,488 |
| ARLINGTON ISD | \$365,946,753 | \$160,725,951 | \$154,842,201 | \$26,619,033 | \$708,133,938 |
| CYPRESS-FAIRBANKS ISD | \$585,981,584 | \$391,541,357 | \$249,830,776 | \$72,613,626 | \$1,299,967,343 |
| EL PASO ISD | \$189,821,819 | \$270,293,357 | \$175,337,808 | \$12,865,107 | \$648,318,091 |
| FORT BEND ISD | \$462,449,688 | \$214,195,036 | \$120,887,917 | \$34,287,419 | \$831,820,060 |
| FORT WORTH ISD | \$485,403,459 | \$237,057,275 | \$223,762,789 | \$61,379,404 | \$1,007,602,927 |
| KATY ISD | \$480,299,415 | \$394,289,975 | \$126,399,338 | \$66,832,795 | \$1,067,821,523 |
| LEANDER ISD | \$335,205,861 | \$35,493,528 | \$38,740,476 | \$36,031,160 | \$445,471,025 |
| NORTH EAST ISD | \$441,065,579 | \$62,432,993 | \$149,402,895 | \$39,902,934 | \$692,804,401 |
| NORTHSIDE ISD | \$627,678,035 | \$218,967,229 | \$225,120,427 | \$69,966,334 | \$1,141,732,025 |
| ROUND ROCK ISD | \$50,387 | \$31,468,759 | \$24,951,385 | \$52,332,467 | \$38,024,290 |

Table 6. Financial Data – All Funds Operating Expenditures

| District Name | 11 + 95 | 12 | 13 | 21 | 23 | 31 | 32 | 33 | 34 |
|-----------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| AUSTIN ISD | \$503,508,565 | \$10,142,288 | \$22,775,856 | \$21,159,883 | \$57,896,277 | \$40,815,267 | \$4,650,434 | \$9,780,737 | \$39,848,475 |
| ALDINE ISD | \$458,812,129 | \$1,731,167 | \$29,481,446 | \$17,634,813 | \$48,301,198 | \$36,003,800 | \$4,264,721 | \$7,383,958 | \$39,583,870 |
| ARLINGTON ISD | \$385,303,880 | \$8,140,829 | \$18,082,027 | \$19,267,412 | \$34,881,784 | \$35,321,156 | \$4,471,611 | \$7,564,459 | \$16,445,150 |
| CYPRESS-FAIRBANKS ISD | \$8,161,367 | \$8,161,367 | \$32,431,849 | \$14,289,134 | \$56,582,598 | \$57,066,941 | \$1,360,589 | \$14,700,915 | \$45,127,190 |
| EL PASO ISD | \$374,761,505 | \$7,522,420 | \$25,370,306 | \$7,735,461 | \$40,889,171 | \$30,049,211 | \$4,881,344 | \$7,656,389 | \$14,295,046 |
| FORT BEND ISD | \$477,066,497 | \$8,630,336 | \$22,258,667 | \$21,436,462 | \$51,184,677 | \$43,009,771 | \$3,273,830 | \$11,092,886 | \$25,161,881 |
| FORT WORTH ISD | \$549,168,312 | \$13,329,561 | \$56,296,554 | \$22,032,510 | \$54,644,544 | \$51,229,085 | \$10,151,435 | \$10,815,747 | \$21,541,905 |
| KATY ISD | \$661,765,185 | \$10,677,808 | \$22,006,063 | \$9,751,181 | \$55,694,558 | \$53,905,324 | \$1,382,947 | \$10,633,334 | \$26,246,319 |
| LEANDER ISD | \$265,080,321 | \$4,551,544 | \$10,090,962 | \$4,346,386 | \$23,640,819 | \$23,139,660 | \$1,557,851 | \$4,021,616 | \$12,404,415 |
| NORTH EAST ISD | \$388,368,358 | \$8,701,528 | \$23,203,932 | \$8,497,198 | \$38,775,382 | \$24,684,582 | \$6,201,807 | \$8,580,281 | \$17,073,086 |
| NORTHSIDE ISD | \$649,505,830 | \$13,921,784 | \$25,108,552 | \$21,460,146 | \$59,738,980 | \$44,293,066 | \$6,524,948 | \$12,817,265 | \$37,417,189 |
| ROUND ROCK ISD | \$292,410,489 | \$7,671,434 | \$21,372,777 | \$7,541,648 | \$33,236,215 | \$23,272,741 | \$2,202,498 | \$5,851,383 | \$15,118,105 |

Table 7. Financial Data – All Funds Operating Expenditures (cont.)

| District Name | 35 | 36 | 41+92 | 51 | 52 | 53 | 61 | TOTAL |
|-----------------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|-----------------|
| AUSTIN ISD | \$41,645,984 | \$21,210,351 | \$29,891,829 | \$100,249,764 | \$10,992,238 | \$36,980,228 | \$17,746,733 | \$969,294,909 |
| ALDINE ISD | \$44,669,010 | \$11,749,008 | \$18,796,936 | \$63,146,334 | \$10,758,631 | \$11,448,109 | \$2,975,889 | \$806,741,019 |
| ARLINGTON ISD | \$32,728,123 | \$17,015,266 | \$15,500,114 | \$56,975,923 | \$10,325,650 | \$12,605,852 | \$3,048,605 | \$677,677,841 |
| CYPRESS-FAIRBANKS ISD | \$64,977,516 | \$24,791,173 | \$19,770,368 | \$88,389,611 | \$15,501,175 | \$17,595,390 | \$10,901,829 | \$1,283,330,774 |
| EL PASO ISD | \$34,416,996 | \$15,135,872 | \$15,179,146 | \$61,523,745 | \$7,821,263 | \$8,953,710 | \$1,702,601 | \$657,894,186 |
| FORT BEND ISD | \$33,303,866 | \$24,723,934 | \$19,730,943 | \$78,826,790 | \$10,578,588 | \$17,013,397 | \$2,067,311 | \$849,359,836 |
| FORT WORTH ISD | \$39,632,992 | \$21,034,744 | \$24,782,292 | \$90,743,987 | \$14,141,180 | \$29,433,334 | \$12,090,475 | \$1,021,068,657 |
| KATY ISD | \$42,841,059 | \$30,856,619 | \$17,992,341 | \$84,446,582 | \$12,436,404 | \$17,527,966 | \$1,372,896 | \$1,059,536,586 |
| LEANDER ISD | \$12,285,719 | \$15,047,440 | \$8,809,840 | \$35,806,222 | \$2,304,306 | \$7,372,307 | \$2,726,751 | \$433,186,159 |
| NORTH EAST ISD | \$36,164,544 | \$19,654,366 | \$13,048,974 | \$59,422,706 | \$5,948,023 | \$7,179,010 | \$1,043,159 | \$666,546,936 |
| NORTHSIDE ISD | \$53,369,168 | \$35,132,206 | \$16,218,068 | \$102,579,415 | \$10,532,717 | \$22,251,023 | \$14,625,442 | \$1,125,495,799 |
| ROUND ROCK ISD | \$17,561,982 | \$15,747,804 | \$11,714,077 | \$48,571,652 | \$5,928,474 | \$8,986,876 | \$4,407,946 | \$521,596,101 |