



AUSTIN
Independent School District

BUDGET FY2021

Governmental Funds Adopted June 22, 2020



4000 S. IH-35 Frontage Rd.
Austin, Texas • Travis County • 78704

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www.austinisd.org

**Austin Independent School District
Official Budget FY2021**

Awards and Acknowledgements

ASBO-Meritorious Budget Award

GFOA-Best Practices in School Budgeting (pending)



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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 2019–2020.

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



A handwritten signature in black ink, reading 'Claire Hertz'. The signature is written in a cursive style and is positioned above a horizontal line.

Claire Hertz, SFO
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director

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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Executive Summary



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
Kristin Ashy	Member	District 2
Yasmin Wagner	Member	District 3
Jayne Mathias	Member	District 4
Arati Singh	Member	District 7
Ann Teich	Member	At-Large, Position 9

Administrative Officials

(at Budget Adoption)

Paul Cruz, Ph.D., Superintendent
Jacob Reach, Ph.D., Chief of Staff
Nicole Conley, Chief of Business & Operations/CFO
Fernando Medina, Ph.D., Chief Human Capital Officer
Michelle Cavazos, Chief Officer of Academics

Officials Issuing Report

(at Budget Adoption)

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



Dear AISD Community,

I am pleased to present this fiscally responsible preliminary budget for the FY2020–21 school year. The budget solidifies our priorities as we continue to reinvent the urban education experience in Austin.

The academic, social and emotional success of AISD students is our top priority, and we are preparing students for college, career and life every day. Graduation rates continue to be above 90% and outpace the state and national averages. AISD continues to be the largest No Place for Hate district in the nation, providing respect for all students, families and staff. We are a social and emotional learning-focused district, developing in our students the 6 Cs - Collaboration, Communication, Creativity, Cultural Proficiency, Connections and Critical Thinking.

We believe that all AISD students will thrive in exemplary schools. That is why we are investing in a coherent, comprehensive and sustainable school improvement model to ensure that all schools exceed state standards.

Having all students reading on grade level by third grade is essential. That's why we are committed to investing in Certified Academic Language Therapists for our campuses and professional development for all K-2 teachers to support our evidence-based literacy design.

Students excel with exceptional teachers. That is why we are investing in competitive compensation (salary and benefits) to select, develop and retain engaged, passionate and effective teachers for our campuses.

With priorities focused on equity, through the continued reinvention of the urban school experience, we know that we can make the Austin that we love today even better for the future. Focusing on our district priorities is important, and I am #AISDProud to say that this budget reflects those priorities.

Paul Cruz, Ph.D.
Superintendent

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

Austin ISD 2020-2025 Strategic Plan

AISD is in the process of developing a new strategic plan for 2020-25. AISD maintains a dedicated strategic plan webpage, www.austinisd.org/strategic-plan, where progress on the development of the strategic plan can be monitored.

AISD policy requires that the district have a strategic plan. And, state law requires each district to have an improvement plan. AISD acknowledges that strategic planning is a recognized best practice in accelerating an organization and keeping it on an upward trajectory. The strategic plan will provide the AISD with focus and direction and position the district to make continued progress into the future.

The strategic plan consists of four chief components:

- Framework
- Scorecard
- Action plan and
- Regulatory appendices.

The Board of Trustees has approved the [framework](#), which is available on the strategic plan webpage. The framework includes the board's mission, vision, values and priority focus areas, which are overarched by the district's continued focus on equity, as shown on the page opposite.

The board also has approved the scorecard, which is available on the strategic plan webpage. The scorecard includes performance indicators, targets, and performance data. The board will regularly review the scorecard to monitor performance. The board will revise the scorecard as needed to ensure alignment with the framework.

The action plan is in development and will include strategies and detailed action steps that align with and implement the priority focus areas of the frame-

work. The superintendent and district administration are charged with developing, monitoring and maintaining the action plan. When completed, it will be included on the strategic plan website.

The regulatory appendices are components required by the state in district improvement plans. They include the integrated continuous improvement plan, use of state compensatory education and external grant funding, equitable access roadmap, pregnancy related services, priority for service action plan for migrant students, and district policy on freedom from discrimination, harassment and retaliation. The district's planning team is charged with providing the regulatory appendices. When completed, they will be included on the strategic plan website.

Moving forward, the strategic plan will inform the aligned development of the district budget, campus improvement plans, departmental and program plans, and the agendas of the Board of Trustees and district advisory committees. In addition, all components of the strategic plan will be regularly reviewed to ensure that the district remains responsive to any significant environmental changes.

Strategic Plan Framework

Approved by the Board of Trustees on June 22, 2020

Mission

We prepare every student with the knowledge and skills to thrive in college, career, and life.

Vision

We are Austin's home for inclusive learning: high expectations for all children, high outcomes for every student.

Values

In our interactions with students, families, community stakeholders and each other, we commit to:

- **Caring** for every child to be **healthy, safe, engaged, supported, and challenged.**
- **Educational equity**, to ensure every child receives what is needed to develop to their full potential.
- **Innovation** and **academic excellence** to inspire the next generation of leaders, civically engaged citizens, creative and critical thinkers, and lifelong learners.
- Valuing **diversity, inclusion** and **meaningful engagement** of all voices as we collaborate to improve the common good.
- A **culture of respect, transparency, and data-informed decision making** to build trusting relationships with each other and those we serve.
- **Engaging** our employees and inviting their **collaboration** to make AISD a great place to work.
- **Aligning resources** to student needs, to be strategic stewards of financial and human capacities to achieve our vision and mission.

Priority Focus Areas

Student Well-Being and Achievement	Teacher & Employee Well-Being	Culture of Respect/ Customer Service	Fiscal Stewardship and Prioritization
EQUITY			

AISD: Every Child, Every Day

FY2021 Board Budget Parameters

- 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.
- 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.
- 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. Onetime solutions, including the use of fund balance reserves will be considered with caution and appropriately factored into out-year budget shortfalls.
- 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.
- 5** The budget will prioritize investments that are aligned with our strategic goals as outlined in the Strategic Plan:
- 6** All students will perform at or above grade level.
- 7** Achievement gaps among student groups will be eliminated.
- 8** All students will graduate ready for college, career and life in a globally competitive economy.
- 9** All schools will meet or exceed state accountability standards, and the district will meet federal standards and exceed state standards.
- 10** 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.
- 11** 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.
- 12** The budget process must be transparent and include sufficient opportunity for community engagement and feedback.
- 13** 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.
- 14** Budgeted assumptions for staffing ratios must meet state standards, unless a waiver is sought from the state.
- 15** 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 approves the budget assumptions, 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.

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 91.4 percent of total revenue within General Funds. 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 FY2020-21 Budget Process	
Dec 2019	<ul style="list-style-type: none">• Board Reviews Assumptions, All Staffing Guidelines, Enrollment Projections, and Fund Balance Condition
Feb 2020	<ul style="list-style-type: none">• FY2021-2023 Fiscal Forecast with Projected Revenue and Expenditures for FY2021 and Local Option Exemptions
Apr/May 2020	<ul style="list-style-type: none">• Travis Central Appraisal District provides Preliminary Appraisal Values• Superintendent presents the FY2020-21 Preliminary Budget to the Board, Public and Media
June 2020	<ul style="list-style-type: none">• Superintendent presents the FY2020-21 Recommended Budget to the Board, Public and Media• Board Conducts Public Hearing on Proposed Budget and Tax Rate• Board Adopts the FY2020-21 Budget
Jul 2020	<ul style="list-style-type: none">• Travis Central Appraisal District (TCAD) Certifies Appraisal Values
Sept 2020	<ul style="list-style-type: none">• Board Adopts the FY2020-21 Tax Rate

[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, the public is able to review and scrutinize the preliminary budget before the district’s Board of Trustees adopts a final budget.

The budget process kicks off in October with department budget workshops followed by campus workshops in January. The preliminary budget provides a first glance of the investment plan for the 2020–21 school year. It evolves as the budget process advances and presents opportunities for input from parents, students, community members, teachers and team members and other key stakeholders. Information from school communities is incorporated into the final recommended budget. This year, the administration presented to budget to the Board of Trustees for action in June 2020.

During the past decade, the district's Budget and Finance Advisory Committee has provided guidance and counsel on budget and finance matters. In the past, BFAC has met regularly, working with team members 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, which has informed how the budget has developed during the past decade.

AISD's budget development has become an integrated, districtwide 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.

Evaluating for Effectiveness and Efficiency to Drive Budgetary Decisions

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

AISD's budget team is nationally recognized—and honored, earning numerous awards during the past decade. The team has regularly been recognized by the Government Finance Officers Association, which presents one of the longest-running awards. This association has discontinued the Distinguished Budget Presentation Award, moved to an award called Best Practices in School Budgeting. This award examines goals, plans, outcomes and other practices. This award helps school districts take different approaches to budget objectives and items (i.e. academic return on investment).

AISD's budget and research and evaluation teams have worked with the District Management Group to help evaluate budget practices to ensure the district continues to remain in alignment with Government Finance Officers Association and the Association of School Business Officials International.

Legislature and House Bill 3

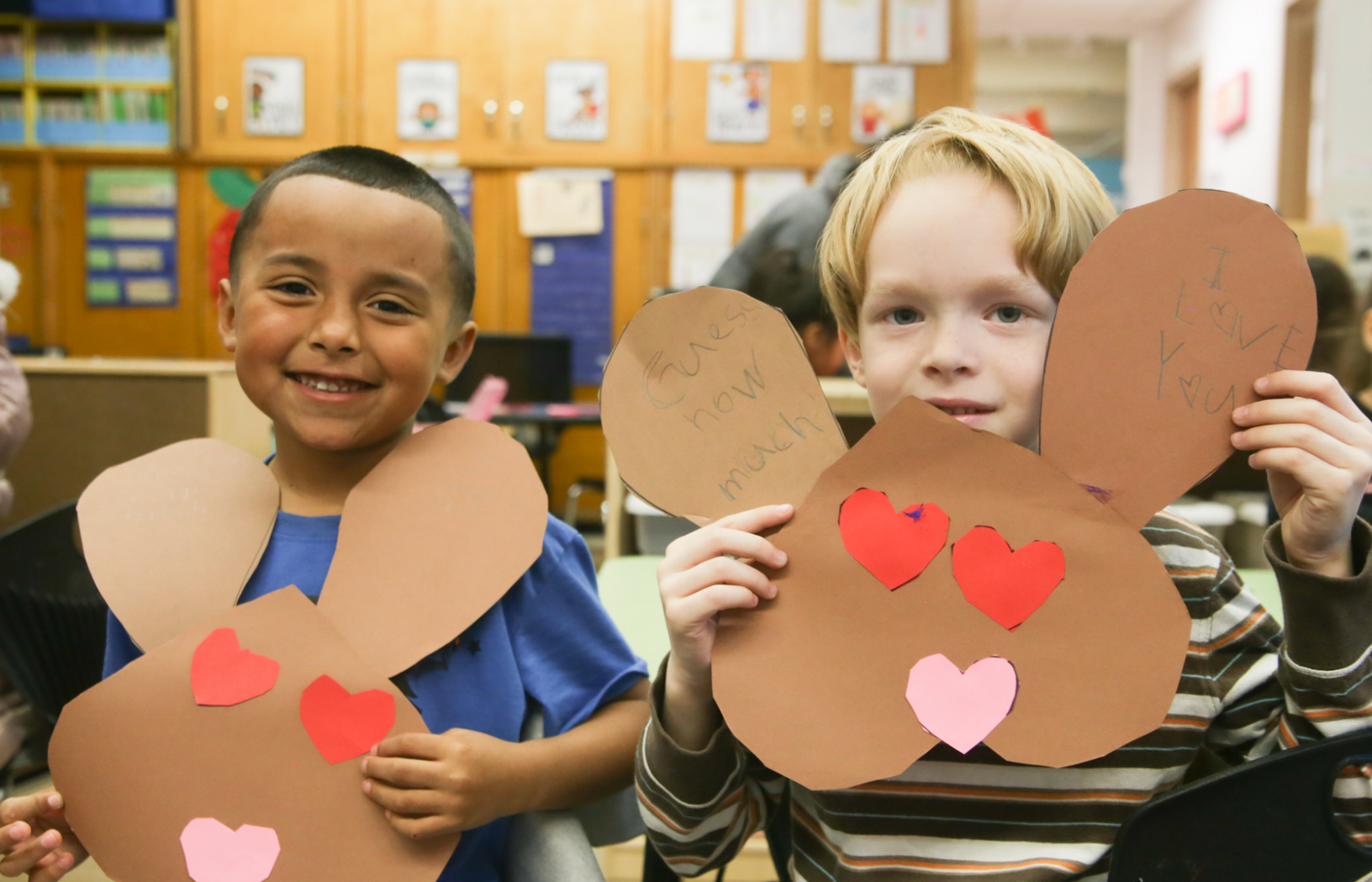
The 86th legislative session, which adjourned May 27, 2019, was one of the most education-centered sessions in decades. Nicole Conley, Chief Business and Operations Officer through August 2020, was appointed by the Speaker of the House to serve on the Texas Commission on Public School Finance, whose work culminated in an historic \$11.6 billion investment into public education and property tax relief for the biennium. For more information, please visit www.austinisd.org/legislature.

COVID-19 Updates

COVID-19 has changed how AISD and all school districts operate, but our goal remains the same: ensure all students have what they need to succeed in college, career and life.

AISD's investments in response to COVID-19 include:

- Distance Learning Platforms / Software
- Chromebooks / iPads / Hotspots / Hardware
- Translation Services
- Deep Cleaning
- PPE Supplies
- Meal / Technology Delivery
- Related Wages (overtime & repurposed salaries)



FY2021 Budget Initiatives

Social and Emotional Learning (SEL)

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.

- Our annual [SEL Symposium](#) went virtual this summer on June 11. We were thrilled to be able to host 987 attendees this year. That's over 2x previous year's

attendance! If you didn't get the opportunity to participate, resources provided by the facilitators of the live, synchronous sessions can be found via the [Symposium site](#).

- Throughout summer and moving into the start of the school year, CPI & SEL are continuing to work together to offer the employee self-care circles and collaborate to define what equity-centered SEL looks like in our district.
- Counseling and SEL have collaborated to align lessons designed for teachers and counselors for the start of the school year. Educators can easily access these lessons and use them over the course of the first 12 weeks of school. And, we are also supporting academics by providing guidance in incorporating the 3 signature practices into lessons for all levels and academic topics that are being built into their offerings.
- Another successful Responsive Classroom

training was held for teachers across the district. This summer's session was held virtually.

- We participated in a large capacity with the Leadership Academy, AISD EDU and reopening district-wide professional learnings. Namely the SEL 101 and 3 Signature Practices courses are required for all teachers.
- Our [SEL At-Home](#) site was recently updated, which now links off to the [Mindful AISD](#) site. James continues to provide the daily mindful moments via YouTube and [Twitter](#).
- Finally, our SEL specialists are supporting campus leaders and providing professional learnings for campus staff on a variety of topics. Many of the conversations/prof learning being offered lean into the [CASEL provided Renew, Reunite and Thrive Roadmap](#), which addresses both the pandemic and equity.

For more information, please visit: <https://www.austinisd.org/sel>





Pathways in Technology Early College High Schools (P-Tech) & Career Launch Programs

Pathways in Technology Early College High Schools (P-TECH) is an open-enrollment program that provides students with work-based education. P-TECH offers college coursework for students to earn an Associate degree and/or industry certifications.

P-TECH programs:

- Provide students in grade 9 through 14 the opportunity to complete a course of study that combines high school and post-secondary courses.
- Within six years, enable students to earn a high school diploma, an associate degree, a two-year post-secondary certificate or industry certification, and complete work-based training.
- Allow students to gain work experience through an internship, apprenticeship, or other job training programs.
- Partner with Texas Institutions of Higher Education (IHEs) and regional businesses and industries, giving students access to post-secondary education and workforce training opportunities.

Current P-TECH and Career Launch programs

- *Akins ECHS*: Real Estate and Ready, Set, Teach
- *Crockett ECHS*: Construction Trades
- *LBJ*: Health Sciences
- *Navarro*: Computer Technology



Early College High Schools (ECHS) are innovative high schools that allow students least likely to attend college an opportunity to earn a high school diploma and 60 college credit hours toward an Associate degree.

Early College High Schools:

- provide dual credit at no cost to students
- provide textbooks and materials at no cost to students
- provide transportation at no cost to the students
- offer rigorous instruction and accelerated courses
- provide academic and social support services to help students succeed
- increase college readiness, and
- reduce barriers to college access.

Grade Eligibility: 9th- 12

Early College High School Locations

- Akins ECHS
- Crockett ECHS
- Eastside Memorial ECHS
- LBJ ECHS
- Navarro ECHS
- Northeast ECHS
- Travis ECHS

Safety and Security

AISD is dedicated to ensuring the safety and security of every student and staff member in the district. Families and team members should feel secure in knowing that safety is our number one priority. Please review the resources that help keep our school community safe, well-informed, and thriving in the classroom.

Here are some resources available to staff and students:

AISD Police

The AISD Police Department was established in 1986 to assist the school district with the safety and security of students, staff, and community stakeholders. In 2008, AISD Police became a recognized police department in best practices by the Texas Police Chiefs Association and has since maintained recognized status of its 166 best practices in policies and procedures.

Currently AISD Police consists of 88 uniformed officers and 29 civilian employees that support the Districts' educational goals by providing law enforcement and life safety support services. The Department's duties and responsibilities are immeasurable and contribute to the District's overall success 24/7, 365 days a year. Some of the departments roles and responsibilities are listed below:

- *Assigned School Resource Officers* provide school based uniformed police services at secondary schools (middle and high school). Their purpose is to maintain the safety and security of the campuses. This is accomplished by working closely with school administrators and staff in order to mitigate school violence, property damage, and dangerous adolescent behavior. SROs establish positive interactions with students by assuming various roles, including mentor, mediator, and educator. Officers are also trained in stopping an active shooter which has become a significant concern at schools across the country. Officers work closely with the Austin Police Department in addressing community emergencies that effect our campus operations by initiating school safety procedures, like lockdowns, keeping active threats away from the schools.
- *Daytime Uniformed Patrol Division* are staffed with officers who support elementary schools with various issues, including traffic control and enforcement. Officers maintain strong working relationships with school administrators in order to address legal issues of child custody, family violence, or child abuse that is reported or observed at the school. Officers also maintain daily patrols to prevent trespassers such as estranged parents or unknown strangers. Patrol Officers work close with the Austin Police Department in addressing community emergencies that effect our campus operations by initiating school safety procedures, like lockdowns, keeping active threats away from the schools.
- *Overnight Uniformed Patrol Division* is staffed with officers who respond and assist after normal business hours to any police related incidents reported from a residence or campus. Overnight patrol protects the over 120 District facilities by providing law enforcement patrols to ensure all schools are free of any interruptions for next day class readiness. Overnight officers respond to burglary alarms, suspicious activity incidents, and initiate investigations of threats against our campuses prior to the start of the school day.
- *Mental Health Unit* supports the growing number of students experiencing daily stressors. Officers provide training to various departments in the District as well as maintain city partnerships in an effort to better serve students struggling with mental health. Officers provide support with the Go Guardian platform by assisting with welfare concerns on students in mental health crisis on or off campus.
- *Criminal Investigation Unit* comprises of Detectives who investigate major crimes and assist Uniformed Officers on any investigation. Detectives work in cooperation with other law enforcement partners, like the Austin Police

Department and Travis County Sheriff's Office, and various prosecuting court attorneys.

- *Juvenile Gang Intervention Unit* mitigates adolescent behaviors that manifest in students participating in gang activity. Detectives work in cooperation with schools and juvenile courts in an effort to curtail and prevent gang activity.
- *Provide educational classes* from K-12 to promote positive character building in an effort to mitigate behavioral issues that may manifest into criminal behavior. Presentations are also provided to parents, staff, or community members who request additional knowledge regarding juvenile related issues.
- *K9 Unit* assists in random searches of illegal substances on campuses and facilities. These searches prevent students from further hurting themselves and address any necessary support issues needed by a student.
- *Training Unit* to ensure Officers have the most current practices in school-based law enforcement protocols and monitor state mandates for all Officers.
- *Police Communications*. AISD Police Communications Center receives and dispatches police services 24/7 to our many District properties in order to prevent the loss of life and property. Dispatchers maintain city, county, and state-wide communications with other First Responder partners such as Fire, EMS, or other law enforcement agencies. Some communications are to request assistance from neighboring agencies in welfare concerns of our employees or families.

Life Safety

Comprised of certified technicians who install and maintain school safety systems such as video cameras, fire systems, and access control to prevent the loss of life and property.

Emergency Notifications

School Messenger is one of AISD's most reliable tools for communicating real time information to families and staff members in the event of an emergency. The system allows the District and AISD schools to send

important phone, e-mail or text notifications informing necessary stakeholders of a campus emergency.

Emergency Operations

Emergency Management Bureau is responsible for the mitigation, preparedness, response and recovery programs in the District, and continuously monitors the District's safety procedures to ensure they are efficient, effective, and consistent with best practices in school emergency preparedness.

Staff members at every campus and District facility undergo training to use the Standard Response Protocol Tool Kit to handle emergency situations safely (lockdown, fire, and secure drills). Each campus is responsible for practicing those emergency protocols with students on a regular basis. As a result, students and staff are well versed in how to handle an emergency.

Emergency Management staff conduct stranger awareness audits to ensure schools are utilizing safety measures such as Raptor System so all persons on campus are accounted for.

Emergency Management staff also play an active role in the Austin/Travis County Emergency Operations Center when activated for emergencies such as Hurricane Shelters, major flooding events or large health emergencies. Members serve as a liaison for the District by informing decision makers of daily changes and needs.

Bus Safety

This fall, the district participated in National School Bus Safety Week Oct. 19-23. AISD's transportation team joined school districts and transportation agencies throughout Texas and the nation in celebrating the importance of school bus safety. The transportation department provided staff members and families with tips to keep students safe.



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. AISD provides a half-day kindergarten program for children who turn 3 on or before September 1 of the current school year. Students must also qualify by being either:

- English Language Learners; or
- Economically disadvantaged; or
- Child of active military parent; or
- Child of a member of the armed forces of the United States, including the state military forces or a reserve component of the armed forces, who was injured or killed while serving on active duty
- Child of Star of Texas Award Recipient; or
- Is homeless; or
- Is or ever has been in the conservatorship of the Department of Family and Protective Services (foster care)

In order to increase access to high quality prekindergarten for three and four year olds, AISD provides a Tuition-based PreK program. The program is designed to meet the needs of families who want their children to attend PreK in AISD but do not meet eligibility requirements for an AISD District-supported PreK program. Children who are 3 years old for PK3, or 4 years old for PK4, on or before Sept. 1 of the current school year and who do not qualify for either the Early Childhood Special Education program or the District-supported PreK may enroll in the Tuition-based Pre-K program. AISD Tuition-based programs offer families certified teachers in every classroom who are specifically trained to work with young children. The program provides child-centered, hands-on learning opportunities for the purpose of developing young children academically, physically and socially. Families pay tuition annually, by semester or monthly. The Pre-K4 tuition is \$4,950 annually or \$550 monthly. The Pre-K3 tuition is \$2,475 annually or \$275 monthly.



Multilingual Education

The mission of Austin ISD Multilingual Education is to promote academic excellence by addressing the linguistic, cognitive and affective needs of multilingual learners. The district serves over 22,000 students currently identified as Emergent Bilingual students and nearly 17,000 students who are learning languages other than English.

Key Functions

- 1** Administering research-based bilingual/ESL programs to support Emergent Bilingual Students in compliance with Chapter 89 of the Texas Administrative Code.
- 2** Providing two-way dual language opportunities at the elementary, middle and high school levels.
- 3** Supporting World Languages programs, including secondary LOTE classes and elementary immersion programs
- 4** Assisting families recently arrived in the United States through the International Welcome Center, Refugee Family Support Office and campus-based support.
- 5** Collaborating with other AISD departments to empower ELL students, their families and bilingual/ESL educators.



Academic Initiatives

THRIVE in exemplary schools

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

THRIVE



ALL SCHOOLS
meeting or exceeding
local and state
performance measures

READ



ALL STUDENTS
reading at grade level
by 3rd grade

EXCEL



ALL TEACHERS
knowing we are
investing in more
competitive salaries
and benefits

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

Austin ISD 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 four 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

(at Budget Adoption)

Paul Cruz, Ph.D., Superintendent

Jacob Reach, Ph.D., Chief of Staff

Nicole Conley, Chief of Business & Operations/CFO

Fernando Medina, Ph.D., Chief Human Capital Officer

Michelle Cavazos, Chief Officer of Academics

Budget Analysis

Governmental Funds

Austin ISD's Adopted 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 Proprietary (Internal & Enterprise) Funds and Fiduciary Funds.

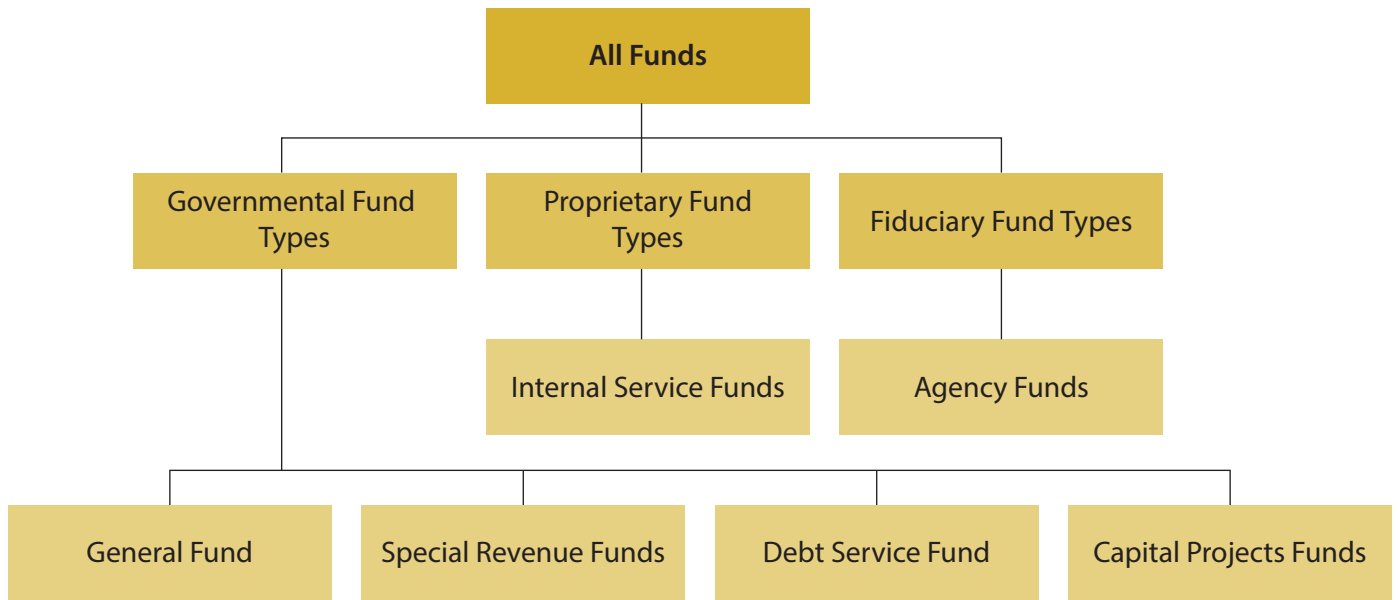
Formal budgetary accounting is employed for all required Governmental Fund Types, as outlined in TEA's Financial Accountability System Resource Guide (FASRG) and is presented on the modified accrual basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). The budget is prepared 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

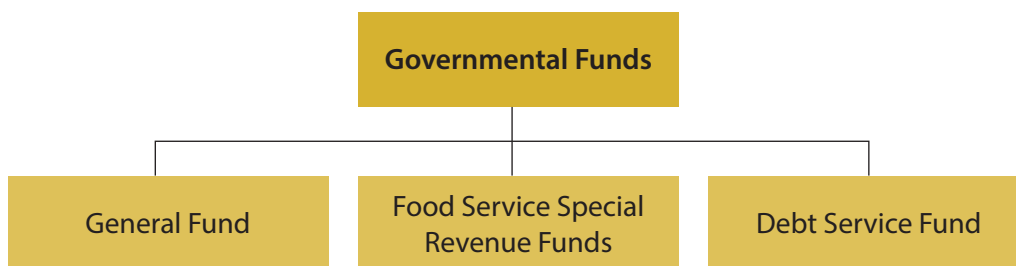


on budgets and financial statements by the same code number and terminology provided in the Account Code section of the TEA Resource Guide. Revenues shall be recorded on a gross basis and shall be classified by fund, source (object code), fiscal year and where fiscal integrity (separate accountability) 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)



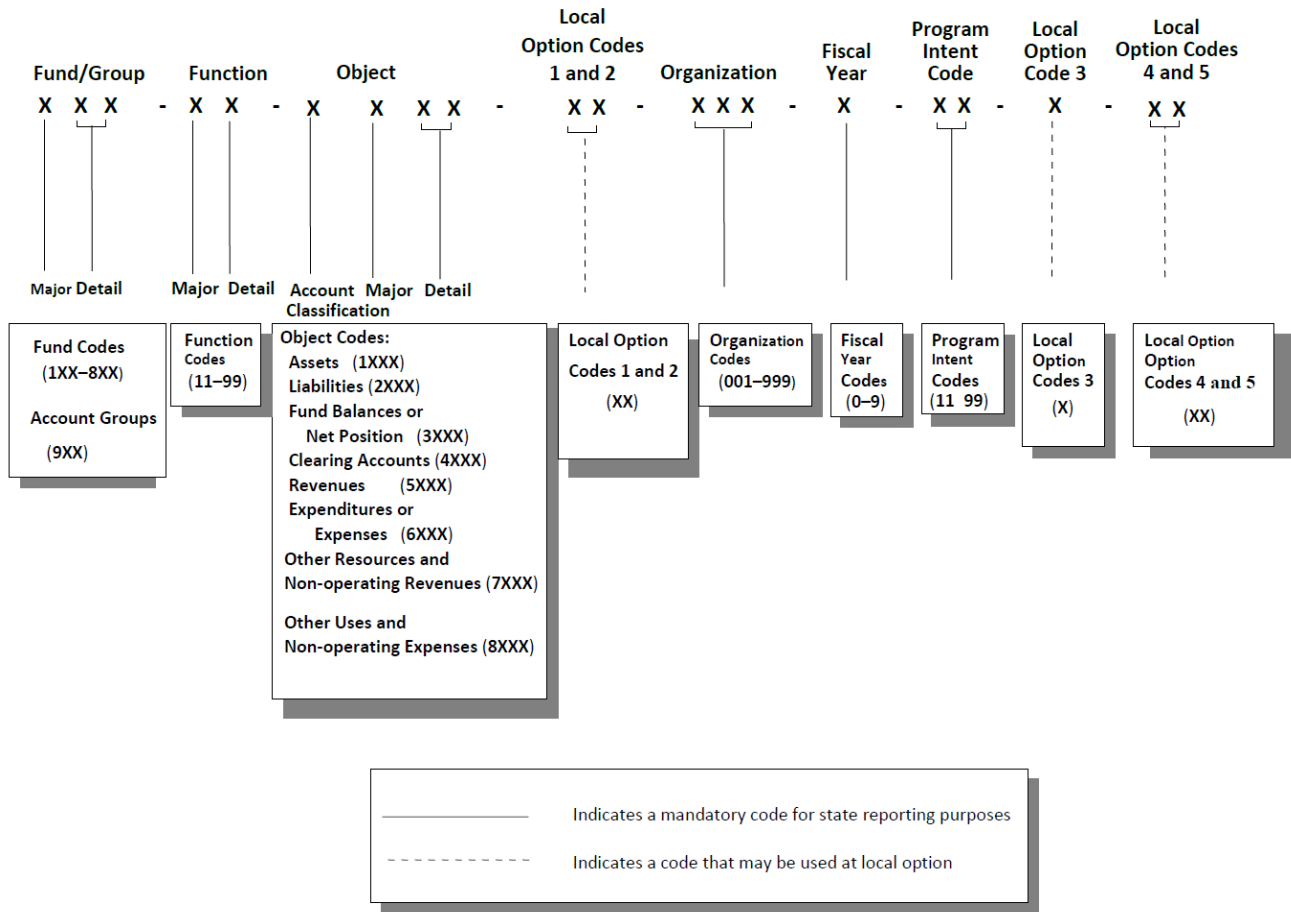
Note 1: The audited financial statements of the School District include all funds as shown in the "All Funds" structure Diagram above; however, Texas Education Agency (TEA) requires only the adoption of the General Fund, Food Service Special Revenue Funds, and Debt Service Fund in June.

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 Austin ISD manages, the largest is the General Fund, 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, insurance recovery, and revenues from building use.

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, levy bases, and other factors.

Federal Funding reflected in the General Fund are earnings from indirect costs 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 in the district's Special Purpose Fund. Special Revenue Funds are approved separately when final grant awards are made.



Local Revenue

The vast majority of Austin ISD's funds come from local sources, primarily from local property tax collections. Local revenue is expected to decrease 1.3 percent or roughly \$17.9 million as a result of property tax values for FY2019-20. However, due to the state's Local Revenue in Excess of Entitlement formula, which essentially caps the amount of revenue the district can receive by equalized wealth level thresholds; it is projected that 46 percent of revenue generated locally will go to the state for redistribution rather than staying in the district in FY2020-21.

Overview of the ADOPTED Budget

FY2021 General Fund total revenue is estimated at \$1.429 billion, with projected expenditures of \$1.476 billion. When compared to the FY2020 Adopted Budget, this represents an increase of \$6.1 million in revenue and a \$57.9 million increase in expenditures. Operational expenditures, excluding Chapter 49 payments, will increase by \$63.7 million when compared to the FY2020 Adopted Budget.

The FY2021 adopted M&O tax rate (for 2020 Tax Year) of \$1.9897 represents a reduction of \$0.0193 (two cents) from the adopted rates for the past year, representing the lowest tax rate adopted in the past 20 years. This reduction is due to the product of the state compression percentage as passed by House Bill 3 of the 86th Texas Legislature in 2019. While the district has lowered its overall tax rate by fourteen cents since 2013, under current State school finance laws, taxpayers may pay more in taxes due to increased valuations and State laws. 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 Austin ISD's liability for Chapter 49 payments, which will represent nearly 46% of all M&O tax revenue collected.

House Bill 3 (HB3) as passed by the 86th Texas Legislature in 2019, will limit the growth in school districts' property tax revenue. Starting in 2021, the state will



limit school districts with property values growing 2.5% or more. Districts' with property value growth greater than the tax year 2020 statewide average of 4.01% will have their tax rates compressed so that the district's local tax collections only increase by 2.5% year over year.

Austin ISD will continue to face challenging times due to increased expenses driven by increasing payments as a result of declining student enrollment and growing property values. With revenue not adequate to compensate the inflationary expense and payments for Chapter 49 increases, Austin ISD is being forced to apply strategies to help offset decreasing fund balances.

The FY2021 Recommended Budget includes \$18.31 million in compensation related increases, including:

- \$500 one-time incentive for classified staff for a total of \$2.15 million;
- 2% cost of living adjustment for a total of \$12.0 million;
- \$600,000 for strategic staffing: teaching hiring schedule compression;
- \$3.56 million for strategic staffing: bilingual and special education stipends.

Other operating increases support the priorities set by the Board of Trustees and include \$62.76 million in investments. The FY2021 Adopted Budget also proposes \$29.82 million in budget decreases. These decreases include central administration, campus and district wide reductions and savings totaling \$22.18 million. Additionally, the district anticipates \$7.63 million in FEMA Reimbursements and Governor's Emergency Education Relief funding related to the COVID-19 pandemic.

FY2021 Revenues, for Major Funds, are estimated to decrease by a total of \$13.46 million against the budgeted total revenue of \$1.7 billion for FY2020; however, operating expenditures are projected to increase by \$323.9 million. Almost \$283 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://austinisd-2017bond.org/>

Table 3 | Austin Independent School District

Major Funds: Statement of Revenues, Expenditures and Changes in Fund Balance
for School Year FY2021 with Comparative Data for Prior Year

	FY2020	FY2021			
	Major Funds Budget	Governmental Adopted Total	Capital Projects	Grants	Total
Revenues					
5700 Local Sources	\$1,510,960,179	\$1,482,157,083	\$458,000	4,358,612	\$1,486,973,695
5800 State Sources	60,148,205	81,992,159		1,419,932	83,412,091
5900 Federal Sources	120,851,156	33,212,993		74,901,205	108,114,198
Combined Fund Revenue Total	\$1,691,959,540	\$1,597,362,235	\$458,000	\$80,679,749	\$1,678,499,984
Expenditures					
11 Instruction	\$500,069,669	\$495,060,102		\$32,214,642	\$527,274,744
12 Instructional Resources & Media Services	11,443,608	11,467,656		289,768	11,757,424
13 Curriculum & Staff Development	30,440,525	16,354,648		14,965,709	31,320,357
21 Instructional Administration	18,715,709	15,557,727		11,860,952	27,418,679
23 School Administration	57,777,793	56,591,132		3,034,766	59,625,898
31 Guidance & Counseling Services	29,958,149	27,710,879		5,225,038	32,935,917
32 Attendance & Social Work Services	6,864,277	3,347,620		2,146,724	5,494,344
33 Health Services	12,521,363	10,864,115		2,739,614	13,603,729
34 Student Transportation	32,465,867	34,164,772	6,712,197		40,876,969
35 Food Services	41,569,928	28,845,473		46,500	28,891,973
36 Co-Curricular Activities	14,713,063	15,930,667		88,160	16,018,827
41 General Administration	24,659,403	27,236,021	35,432	869,423	28,140,876
51 Plant Maintenance	92,695,699	89,909,408	5,618,394	1,109,241	96,637,043
52 Security & Monitoring Services	14,039,235	14,622,706	4,631,044	68,237	19,321,987
53 Data Processing Services	23,034,014	23,386,326	36,031,083	637,689	60,055,098
61 Community Services	12,678,407	11,365,525		4,693,665	16,059,190
71 Debt Services	152,010,234	154,344,707			154,344,707
72 Long Term Debt Interest	65,354				
81 Facilities Acquisition & Construction	497,313,392	300,000	731,815,696	689,621	732,805,317
91 Contracted Instructional Svcs-Public Schools	612,166,160	606,306,741			606,306,741
93 Payments-Shared Services Arrangements	4,124,678	4,165,925			4,165,925
99 Other Intergovernmental Charges	7,225,336	7,435,437			7,435,437
Combined Fund Expenditure Total	\$2,196,551,863	\$1,654,967,587	\$784,843,846	\$80,679,749	\$2,520,491,182
Net Revenue Over (Under)	(\$504,592,323)	(\$57,605,352)	(\$784,385,846)	\$0	(\$841,991,198)
Other Sources (Uses)					
7900 Other Resources	\$501,917,256	\$51,000	\$300,000,000		\$300,051,000
8900 Other Uses	(303,133)	(245,000)			(245,000)
Net Sources Over (Under)	\$501,614,123	(\$194,000)	\$300,000,000	\$0	\$299,806,000
Net Revenue/Sources Over (Under)	(\$2,978,200)	(\$57,799,352)	(\$484,385,846)	\$0	(\$542,185,198)
Beginning Fund Balance (Unaudited)	\$614,634,825	\$453,685,900	(\$17,725,539)	\$2,194,334	\$438,154,695
Ending Fund Balance (Unaudited)	611,656,625	395,886,548	(502,111,385)	2,194,334	(104,030,503)
Less Assigned Balance	20,666,623	35,116,075			35,116,075
Less Non Spendable	1,758,763	494,865			494,865
Less Restricted	138,542,231	138,432,603		2,194,334	140,626,937
Ending Funding Balance - Unassigned	\$450,689,008	\$221,843,005	(\$502,111,385)	\$0	(\$280,268,380)
Ending Unreserved Fund Balance as a Percent of Operating Budgeted Expenditures	23%	13%	-64%	0%	-11%

Table 4 | Austin Independent School District

Major Funds: Combined Statement of Revenue and Expenditures
 Historical and Forecast, 8 Year Total

		All Funds							
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Actual	Actual*	Adopted	Forecast	Forecast	Forecast
Revenues									
5700	Local sources	\$ 1,210,819,825	\$ 1,344,482,463	\$ 1,480,208,772	\$ 1,507,896,358	\$ 1,489,149,976	\$ 1,573,278,331	\$ 1,659,119,741	\$ 1,749,674,040
5800	State sources	74,858,593	68,996,877	81,807,722	61,861,125	83,522,988	89,430,337	94,804,350	100,510,112
5900	Federal sources	112,545,530	114,252,389	125,924,276	82,304,364	114,219,703	85,163,913	81,894,470	78,986,926
	Total revenue	\$ 1,398,223,948	\$ 1,527,731,730	\$ 1,687,940,770	\$ 1,652,061,847	\$ 1,686,892,667	\$ 1,747,872,582	\$ 1,835,818,561	\$ 1,929,171,078
Expenditures									
6100	Payroll costs	\$ 719,982,245	\$ 733,511,112	\$ 725,513,488	\$ 765,893,691	\$ 820,766,577	\$ 839,037,486	\$ 865,034,096	\$ 891,890,023
6200	Professional and Contracted Services	485,501,166	618,559,850	757,049,324	730,226,748	712,354,132	764,762,285	838,679,371	919,977,911
6300	Supplies and Materials	59,753,292	69,567,139	69,056,692	64,286,693	127,453,243	83,937,609	85,278,454	86,654,413
6400	Other Operating Costs	15,182,531	18,134,587	21,022,214	10,797,245	42,549,535	27,254,726	31,540,676	36,758,837
6500	Debt Service	112,780,873	109,239,433	113,416,117	138,027,825	153,929,542	166,976,740	181,129,829	196,482,546
6600	Capital Outlay	80,522,114	114,656,848	142,868,631	327,120,720	671,830,836	264,812,192	264,678,959	264,582,542
	Total Expenditures	\$ 1,473,722,220	\$ 1,663,668,968	\$ 1,828,926,466	\$ 2,036,352,921	\$ 2,528,883,865	\$ 2,146,781,038	\$ 2,266,341,385	\$ 2,396,346,273
	Net Revenue Over (Under)	\$ (75,498,273)	\$ (135,937,238)	\$ (140,985,696)	\$ (384,291,075)	\$ (841,991,198)	\$ (398,908,456)	\$ (430,522,823)	\$ (467,175,194)
Other Sources (Uses)									
7900	Other Resources	\$ 1,013,608,738	\$ 43,552,903	\$ 712,715,448	\$ 121,426,532	\$ 300,051,000	\$ 226,081,006	\$ 226,081,006	\$ 226,081,006
8900	Other Uses	(643,969,033)	(26,300,415)	(365,000,000)	89,022,253	(245,000)	(300,000)	(300,000)	(300,000)
	Net Sources over (under)	\$ 369,639,705	\$ 17,252,487	\$ 347,715,448	\$ 210,448,785	\$ 299,806,000	\$ 225,781,006	\$ 225,781,006	\$ 225,781,006
	Net revenue/sources over (under)	\$ 294,141,432	\$ (118,684,751)	\$ 206,729,752	\$ (173,842,290)	\$ (542,185,198)	\$ (173,127,450)	\$ (204,741,817)	\$ (241,394,188)
	Beginning Fund Balance (Estimated)	\$ 347,383,302	\$ 669,902,244	\$ 551,217,493	\$ 757,947,245	\$ 438,154,695	\$ (104,030,503)	\$ (277,157,953)	\$ (481,899,770)
	Ending Fund Balance (Estimated)	\$ 641,524,734	\$ 551,217,493	\$ 757,947,245	\$ 584,104,956	\$ (104,030,503)	\$ (277,157,953)	\$ (481,899,770)	\$ (723,293,958)

* Unaudited



Table 5 | Austin Independent School District

Governmental Funds: Statement of Revenues, Expenditures and Changes in Fund Balance
for School Year FY2021 with Comparative Data for Prior Year

	FY2020	FY2021			
	Governmental Adopted Total	General Fund	Food Service Fund	Debt Service Fund	Governmental Adopted Total
Revenues					
5700 Local Sources	\$ 1,503,956,760	\$ 1,328,334,992	\$ 802,812	\$ 153,019,279	\$ 1,482,157,083
5800 State Sources	54,698,624	80,307,303	1,234,856	450,000	81,992,159
5900 Federal Sources	57,003,839	20,598,170	12,614,823		33,212,993
Combined Fund Revenue Total	<u>\$ 1,615,659,223</u>	<u>\$ 1,429,240,465</u>	<u>\$ 14,652,491</u>	<u>\$ 153,469,279</u>	<u>\$ 1,597,362,235</u>
Expenditures					
11 Instruction	\$ 471,397,033	\$ 508,820,915	\$ -	\$ -	\$ 508,820,915
12 Instructional Resources & Media Services	11,415,479	11,685,161			11,685,161
13 Curriculum & Staff Development	15,779,471	16,693,784			16,693,784
21 Instructional Administration	13,893,693	15,841,315			15,841,315
23 School Administration	54,146,989	57,845,478			57,845,478
31 Guidance & Counseling Services	27,365,603	28,362,465			28,362,465
32 Attendance & Social Work Services	5,439,550	3,479,076			3,479,076
33 Health Services	10,878,153	10,886,078			10,886,078
34 Pupil Transportation	32,867,844	34,170,509			34,170,509
35 Food Services	40,793,680	3,948,500	24,896,973		28,845,473
36 Co-Curricular Activities	14,697,950	16,045,049			16,045,049
41 General Administration	23,779,454	27,551,404			27,551,404
51 Plant Maintenance	86,955,482	90,939,462			90,939,462
52 Security & Monitoring Services	14,016,087	14,689,359			14,689,359
53 Data Processing Services	22,436,173	23,450,577			23,450,577
61 Community Services	7,977,687	11,408,672			11,408,672
71 Debt Services	152,010,234	875,428		153,469,279	154,344,707
72 Long Term Debt Interest	65,354				-
81 Facilities Acquisition & Construction	15,000	300,000			300,000
91 Contracted Instructional Svcs-Public Schools	612,166,160	606,306,741			606,306,741
93 Payments-Shared Services Arrangements	4,124,678	4,165,925			4,165,925
99 Other Intergovernmental Charges	7,225,336	7,435,437			7,435,437
Combined Fund Expenditure Total	<u>\$ 1,629,447,090</u>	<u>\$ 1,494,901,335</u>	<u>\$ 24,896,973</u>	<u>\$ 153,469,279</u>	<u>\$ 1,673,267,587</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (13,787,867)	\$ (65,660,870)	\$ (10,244,482)	\$ -	\$ (75,905,352)
Other Financing Sources (Uses)					
7900 Other Resources	\$ 51,000	\$ 51,000	\$ -	\$ -	\$ 51,000
8900 Other Uses	(303,133)	(245,000)			(245,000)
Total Other Financing Sources (Uses)	<u>\$ (252,133)</u>	<u>\$ (194,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (194,000)</u>
Projected unspent balances at year-end	\$ 11,061,800	\$ 18,300,000			\$ 18,300,000
Net Change in Fund Balances	\$ (2,978,200)	\$ (47,554,870)	\$ (10,244,482)	\$ -	\$ (57,799,352)
3600 Beginning Fund Balance (Unaudited)	\$ 316,884,154	\$ 314,769,695	\$ 483,602	\$ 138,432,603	\$ 453,685,900
3600 Ending Fund Balance (Unaudited)	<u>\$ 313,905,954</u>	<u>\$ 267,214,825</u>	<u>\$ (9,760,880)</u>	<u>\$ 138,432,603</u>	<u>\$ 395,886,548</u>
Categories of Ending Fund Balance:					
Assigned	\$ 17,350,000	\$ 35,116,000	\$ -	\$ -	\$ 35,116,000
Non Spendable	218,000	494,865			494,865
Restricted				138,432,603	138,432,603
Unassigned	<u>\$ 296,337,954</u>	<u>\$ 231,603,960</u>	<u>\$ (9,760,880)</u>	<u>\$ -</u>	<u>\$ 221,843,080</u>
% Unassigned/Expenditure (Chapter 49 Included)	18.2%	15.5%	-39.2%	0.0%	13.3%
% Unassigned/Expenditure (Chapter 49 Excluded)	29.1%	26.1%	-39.2%	0.0%	20.8%

Table 6 | Austin Independent School District

General Funds: Combined Statement of Revenues, Expenditures by Function, and Changes in Fund Balance
 FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted
Revenues					
5700 Local Sources	\$ 1,082,629,080	\$ 1,200,563,957	\$ 1,322,753,738	\$ 1,346,326,551	\$ 1,328,334,992
5800 State Sources	69,474,950	63,602,481	77,598,882	53,003,972	80,307,303
5900 Federal Sources	28,152,045	30,011,373	38,893,404	23,814,409	20,598,170
Total Revenues	\$ 1,180,256,074	\$ 1,294,177,811	\$ 1,439,246,024	\$ 1,423,144,932	\$ 1,429,240,465
Expenditures by Function					
Current					
11 Instruction	\$ 426,328,325	\$ 426,632,434	\$ 420,772,523	\$ 471,397,033	\$ 508,820,915
12 Instructional Resources & Media Services	10,671,370	10,521,797	10,734,617	11,415,479	11,685,161
13 Curriculum & Staff Development	12,885,853	13,739,123	12,140,936	15,779,471	16,693,784
21 Instructional Administration	17,179,898	14,652,145	14,140,879	13,893,693	15,841,315
23 School Administration	52,697,774	52,590,423	51,930,317	54,146,989	57,845,478
31 Guidance & Counseling Services	23,453,843	24,083,182	24,989,978	27,365,603	28,362,465
32 Attendance & Social Work Services	5,523,827	5,025,371	5,474,673	5,439,550	3,479,076
33 Health Services	5,490,331	8,801,056	8,199,189	10,878,153	10,886,078
34 Pupil Transportation	33,423,778	35,141,216	35,746,128	32,867,844	34,170,509
35 Food Services	-	664,893	-	-	3,948,500
36 Co-Curricular Activities	13,868,740	18,979,211	17,799,229	14,697,950	16,045,049
41 General Administration	20,681,143	22,586,230	22,177,533	23,779,454	27,551,404
51 Plant Maintenance	91,396,368	82,984,069	83,698,867	86,955,482	90,939,462
52 Security & Monitoring Services	11,026,398	11,424,067	12,734,746	14,016,087	14,689,359
53 Data Processing Services	21,548,090	23,061,640	20,950,229	22,436,173	23,450,577
61 Community Services	6,152,638	8,077,798	7,633,198	7,977,687	11,408,672
71 Debt Services	481,862	406,968	399,775	394,911	875,428
72 Long Term Debt Interest	-	89,061	77,115	65,354	-
81 Facilities Acquisition & Construction	7,254,840	1,485,313	1,806,471	15,000	300,000
91 Chapter 49 Recapture	403,324,244	540,290,792	665,251,676	612,166,160	606,306,741
93 Payments-Shared Services Arrangements	2,582,967	3,725,319	4,080,590	4,124,678	4,165,925
99 Other Intergovernmental Charges	5,976,969	6,493,648	8,969,462	7,225,336	7,435,437
Total Expenditures	\$ 1,171,949,258	\$ 1,311,455,756	\$ 1,429,708,133	\$ 1,437,038,087	\$ 1,494,901,335
Excess (Deficiency) of Revenues Over Expenditures	8,306,817	(17,277,945)	9,537,891	(13,893,155)	(65,660,870)
Other Financing Sources (Uses)					
7900 Other Resources	\$ 9,162,069	\$ 137,448	\$ -	\$ 51,000	\$ 51,000
8900 Other Uses	(8,146,697)	-	(5,000,000)	(303,133)	(245,000)
Total Other Financing Sources (Uses)	1,015,373	137,448	(5,000,000)	(252,133)	(194,000)
Net Change in Fund Balances	9,322,189	(17,140,497)	4,537,891	(14,145,288)	(65,854,870)
Beginning Fund Balance (Unaudited)	292,267,018	301,589,208	284,448,711	288,986,602	314,769,695
Projected unspent balances at year-end				11,061,800	18,300,000
Ending Fund Balance (Unaudited)	301,589,208	284,448,711	288,986,602	285,903,114	267,214,825
Ending Fund Balance as a Percent of Operating Expenditures (excluding Chapter 49)	39.2%	36.9%	37.8%	34.7%	30.1%



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 4.1M breakfasts, 6.8M lunches, 588K after school meals and 103K after school snacks, totaling over 11.7M annual meals, at 121 locations throughout the district. Over 25K students start their day with breakfast in the classroom, hot and cold meal options delivered by Food Service staff. To further, expand healthy food access, 83 campuses offer free breakfast and lunch to all students under the Community Eligibility Provision (CEP). CEP provides reimbursements at the free rate per meal for all students at the campus and helps to stabilize eRate and CompEd funding for four years.

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

The United States Department of Agriculture's meal price equity provision allows for a waiver of the requirement to raise meal prices in FY2020-21.

Table 7 | Austin Independent School District

**Food Service Fund: Combined Statement of Revenues, Expenditures by Object,
and Changes in Fund Balance**
FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted
5700 LOCAL REVENUE SOURCES					
5742 Earnings from Investments	\$ 29,051	\$ 87,300	\$ 36,946	\$ 87,300	\$ 5,115
5744 Gifts and Bequests	7,292	10,500	3,800	10,500	-
5749 Other Rev from Local SrCs	845	26	4,006	7,415	-
5751 Paid Food and Beverage	7,904,257	7,754,181	7,332,101	6,395,107	797,697
TOTAL	\$ 7,941,444	\$ 7,852,007	\$ 7,376,852	\$ 6,500,322	\$ 802,812
5800 STATE REVENUE SOURCES					
5829 Other Rev from T.E.A.	\$ 206,881	\$ 200,400	\$ 175,402	\$ 200,400	\$ 200,400
5831 TRS on Behalf Payment	1,553,609	1,008,816	1,108,908	1,008,816	1,034,456
TOTAL	\$ 1,760,490	\$ 1,209,216	\$ 1,284,310	\$ 1,209,216	\$ 1,234,856
5900 FEDERAL REVENUE SOURCES					
5916 Federal Indirect Costs	\$ (1,260,414)	\$ (604,296)	\$ (582,569)	\$ (604,296)	\$ 876,982
5921 School Breakfast Program	7,532,451	7,239,298	8,013,737	9,257,808	2,037,337
5922 National School Lunch Program	19,837,830	18,180,059	18,856,992	20,458,753	4,778,791
5923 USDA Donated Commodities	877,892	1,608,895	1,449,325	1,038,219	379,368
5927 After School Snacks Programs	158,526	88,718	94,319	97,330	15,517
5939 Federal Fm Other TX Agencies	2,743,488	2,870,955	2,601,995	2,941,616	4,526,828
Direct Federal	-	-	-	-	-
TOTAL	\$ 29,889,772	\$ 29,383,629	\$ 30,433,799	\$ 33,189,430	\$ 12,614,823
FOOD SERVICES FUND REVENUE TOTAL	\$ 39,591,706	\$ 38,444,853	\$ 39,094,960	\$ 40,898,968	\$ 14,652,491
EXPENDITURES					
35 Food Services					
6100 Payroll Costs	\$ 23,144,652	\$ 22,313,506	\$ 22,734,425	\$ 23,391,467	\$ 18,384,393
6200 Professional & Contracted Srvc.	599,328	534,598	475,533	563,584	521,402
6300 Supplies & Materials	16,460,065	15,808,321	15,451,328	16,486,799	5,944,695
6400 Other Operating Expenses	22,529	21,218	51,044	53,613	46,483
6600 Capital Outlay	12,058	108,405	500,000	298,217	-
TOTAL	\$ 40,238,631	\$ 38,786,047	\$ 39,212,330	\$ 40,793,680	\$ 24,896,973
TOTAL EXPENDITURES	\$ 40,238,631	\$ 38,786,047	\$ 39,212,330	\$ 40,793,680	\$ 24,896,973
OTHER FINANCING SOURCES (USES)					
7900 Other Resources	\$ -	\$ -	\$ -	\$ -	\$ -
8900 Other Uses	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ - 0	\$ - 0	\$ -
NET SOURCES OVER (UNDER)	\$ (646,925)	\$ (341,194)	\$ (117,370)	\$ 105,288	\$ (10,244,482)
Beginning Fund Balance (Unaudited)	\$ 5,882,607	\$ 5,235,682	\$ 4,894,487	\$ 4,777,117	\$ 483,602
Ending Fund Balance (Unaudited)	\$ 5,235,682	\$ 4,894,487	\$ 4,777,117	\$ 4,882,405	\$ (9,760,880)



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 Chapter 49 payments. The debt service tax rate is projected to remain flat from the FY2019 level of \$0.113 per \$100 of taxable value in FY2021. 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

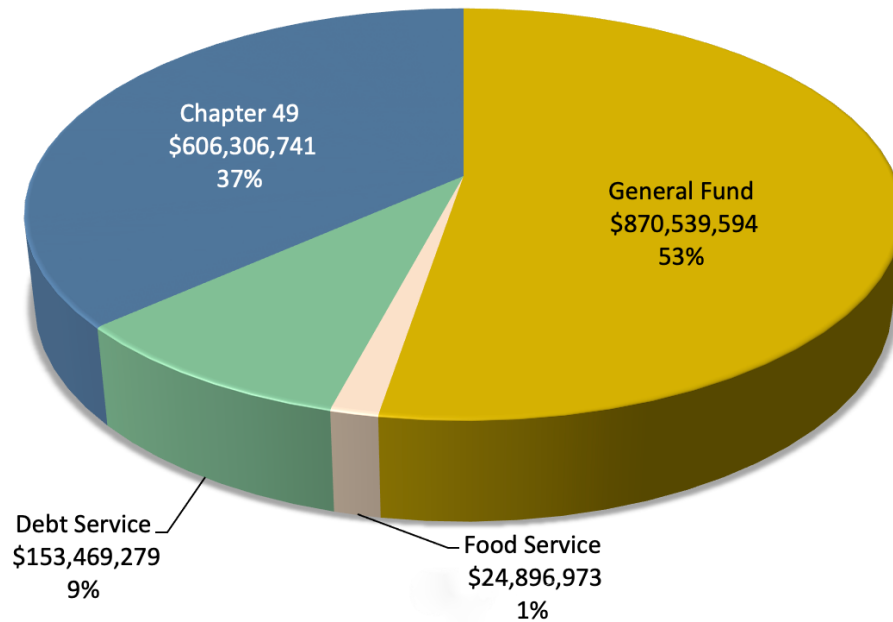
**Debt Service Funds: Combined Statement of Revenues, Expenditures by Function,
and Changes in Fund Balance**

FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted
5700 LOCAL REVENUE SOURCES					
5711 Taxes-Current Year	\$ 110,755,716	\$ 123,261,924	\$ 135,750,519	\$ 124,828,166	\$ 151,169,279
5712 Taxes- Prior Years	(172,752)	(132,638)	(118,017)	342,332	300,000
5719 Penalty & Interest	486,141	466,176	526,278	535,859	550,000
5742 Earnings from Investments	923,995	1,737,310	2,203,283	1,500,000	1,000,000
TOTAL	\$ 111,993,100	\$ 125,332,771	\$ 138,362,064	\$ 127,206,357	\$ 153,019,279
5800 STATE REVENUE SOURCES					
5829 Other Rev from T.E.A.	\$ 1,020,322	\$ 592,081	\$ 932,217	\$ -	\$ 450,000
TOTAL	\$ 1,020,322	\$ 592,081	\$ 932,217	\$ -	\$ 450,000
5900 FEDERAL REVENUE SOURCES					
5946 Building America Bond Subsidy	\$ 917,030	\$ 918,015	\$ -	\$ 984,466	\$ -
TOTAL	\$ 917,030	\$ 918,015	\$ -	\$ 984,466	\$ -
DEBT SERVICE FUND REVENUE TOTAL	\$ 113,930,453	\$ 126,842,867	\$ 139,294,281	\$ 128,190,823	\$ 153,469,279
EXPENDITURES					
71 Debt Service					
6511 Bond Principal	\$ 71,025,285	\$ 65,497,633	\$ 66,897,633	\$ 82,073,533	\$ 98,016,052
6521 Bond Interest	37,128,113	42,675,346	43,372,754	43,367,290	52,703,227
6599 Other Debt Serv Fees	4,145,613	570,424	2,668,838	2,750,000	2,750,000
TOTAL	\$ 112,299,011	\$ 108,743,404	\$ 112,939,226	\$ 128,190,823	\$ 153,469,279
TOTAL EXPENDITURES	\$ 112,299,011	\$ 108,743,404	\$ 112,939,226	\$ 128,190,823	\$ 153,469,279
OTHER FINANCING SOURCES (USES)					
7911 Sale of Bonds	\$ 543,205,000	\$ -	\$ 298,180,000	\$ -	\$ -
7916 Premium/Discount on Bonds	96,241,668	-	38,981,000	-	-
8911 Transfers Out	(365,000,000)	(26,000,000)	(360,000,000)	-	-
8949 Other Uses	(270,822,336)	-	-	-	-
Total Other Financing Sources (Uses)	\$ 3,624,332	\$ (26,000,000)	\$ (22,839,000)	\$ -	\$ -
NET SOURCES OVER (UNDER)	\$ 5,255,774	\$ (7,900,537)	\$ 3,516,055	\$ -	\$ -
Beginning Fund Balance (Unaudited)	\$ 137,670,940	\$ 142,926,713	\$ 135,026,176	\$ 138,542,231	\$ 138,432,603
Ending Fund Balance (Unaudited)	\$ 142,926,713	\$ 135,026,176	\$ 138,542,231	\$ 138,542,231	\$ 138,432,603

Table 9 | Austin Independent School District

Expenditure Budget for Three Primary Funds and Chapter 49 Payments
FY2021 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	665,251,676
FY2020 (Adopted)	612,166,160
FY2021 (Adopted)	606,306,741

The General Fund constitutes the largest portion of the Governmental Funds, representing \$870.5 million or fifty-three percent. Local revenue in excess of entitlement (previously named Recapture), or Chapter 49, constitutes the next largest share at \$606.3 million or thirty-seven percent. The Debt Service Fund represents nine percent and the Food Service Fund represents one percent of the Governmental Funds.

What is Chapter 49 – Options for Local Revenue in Excess of Entitlement

Local Revenue in excess of Entitlement, previously called Recapture, is a function [Texas Education Code Sec. 49](#), which makes provisions for certain school districts to share their local tax revenue with other school districts. These provisions are sometimes referred to as “share the wealth” or “Robin Hood” plan because recaptured funds are redistributed by the school finance system to assist with the financing of public education for all school districts.

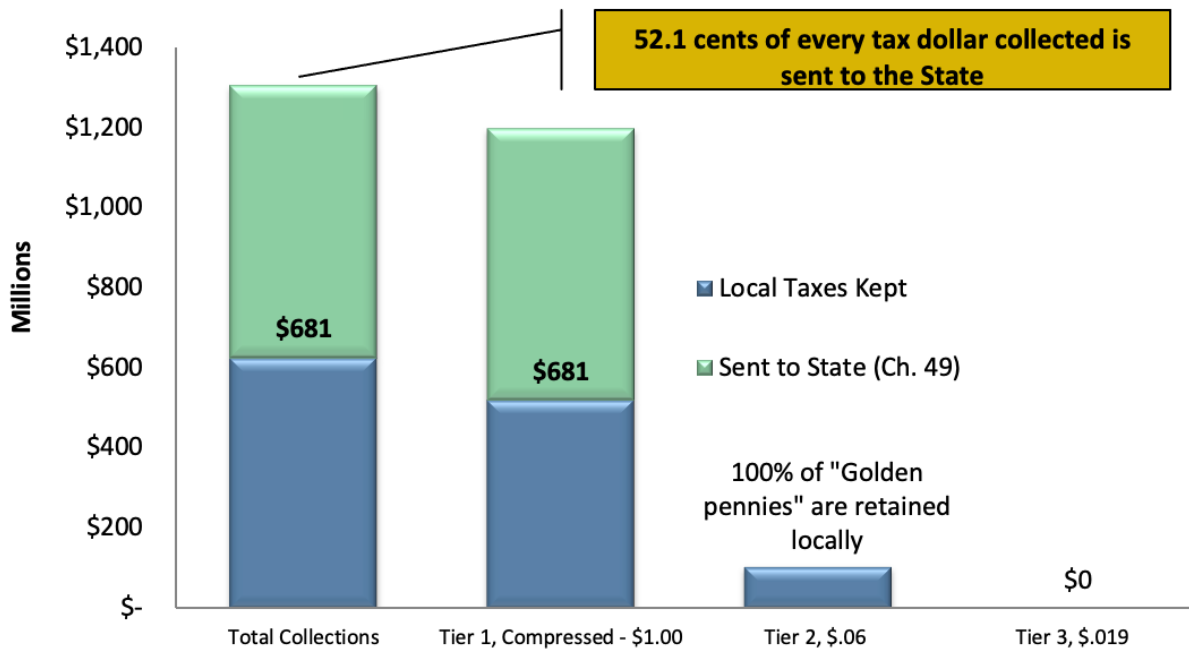
The Chapter 49 provision recaptures local tax dollars from “property-rich” districts and redistributes the funds to “property poor” districts. Under this law, “golden pennies” represent the 6 cents that property rich school districts, like Austin ISD, are allowed to retain in revenue above the one-dollar 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.

In FY2021, nearly 46 percent of all local revenue collected from property taxes will be subject to Chapter 49. Austin ISD anticipates the district will submit \$606.3 million to the state. From FY2007 to FY2021, AISD will have paid the state of Texas close to \$4.0 billion.

Table 10 | Austin Independent School District

Impact of Chapter 49 on Tax Collections

FY2021 Adopted Budget



Budget Challenges

Limited Resource Capacity to Support a Diverse Student Population

It is projected Austin ISD will serve approximately 81,000 students in FY2020-21. After many years of enrollment decline, since FY2012-13, the district is beginning to see little growth in projected student enrollment. The decline of past fiscal years 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 increase by approximately 2,000 students from the FY2019-20 Adopted Budget to the FY2020-21 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 (27%), 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—Fewer Resources

School districts face an ongoing challenge of implementing funding reductions while meeting rising academic expectations. Under [House Bill \(HB\) 5: Foundation of High School Program](#), 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.

2017 Bond

On November 7, 2017, Austin voters passed Austin ISD's bond proposition for \$1,050,984,000 to create 21st century learning spaces for all students and make critical improvements to aging facilities. In addition to creating learning spaces that meet the needs of current and future generations of learners, bond projects also support equitable programming so students across the district can thrive.

More than two years of intensive analysis, planning, and community engagement informed the 2017 Bond. Working with schools, the community, and industry experts, AISD outlined campus needs in its Facility Master Plan, a long-term, strategic plan. To implement the first phase of the 25-year roadmap, the district identified projects for the 2017 Bond Program— taking into consideration approximately 5,000 unique pieces of community feedback from more than 500 engagement opportunities.

Since Austin voters approved the 2017 Bond Program nearly three years ago, the district has started all modernization projects in the program. By Fall 2020, six of the modernized facilities were substantially complete and ready for students, with work ongoing on the remaining 13 campuses. The three modernized or new schools that were completed this fall add capacity for more than 2,400 more students in modernized buildings. In the spring semester of 2021, the district will open the modernized Norman-Sims Elementary School, the modernized Ann Richards School for Young Women Leaders, and the Murchison Middle School 6th grade addition.

Each project also includes many sustainability features, ensuring the facilities will serve the district for years to come by lowering energy and water consumption, improving water quality, and reducing waste. The district also undertook targeted construction projects to address issues such as leaking roofs and deficient air conditioning systems. More details about the bond can be found at: <https://austinisd2017bond.org/>

Facilities and Bond Planning Advisory Committee (FABPAC)

Austin ISD is planning for the modernization of its school facilities, through the recommendations in the 2017 Facilities Master Plan (FMP), which provided the vision for the 2017 Bond Program. This plan was updated in 2019 to include a vision for Athletics & Wellness, Career and Technical Education & Career-connected Learning, and Fine Arts & Creative Learning, as well as a new strategy





to reduce the district's reliance on portables for classrooms. The FMP and subsequent updates will continue to provide the path forward for future bond elections. The district, in conjunction with the community-based FABPAC, is committed to conducting an inclusive and broad engagement process when developing updates to the Facilities Master Plan (FMP) and recommended bond programs.

The Board of Trustees appoints community members to the 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 Facilities 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. A real estate assets plan is in development and feedback by the committee will be part of its work.
- **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. 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.
- **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. 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 Facilities 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 45 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.





On October 28, 2013, the Board of Trustees appointed volunteer citizens to the Community Bond Oversight Committee (CBOC) to ensure that the projects remain faithful to the voter-approved bond program’s scope of work and to monitor and ensure the bond projects are completed on time, with quality and within budget.

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

Technology Initiative

As AISD addresses issues of equity and 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.

Key initiatives underway include:

- Year 2 of Everyone: 1 Chromebook for all high school to use at school and home use
- Year 2 of Sprint \$1 million grant providing home Internet access to hundreds of high school students who would not otherwise have it
- New mobile computers were delivered to all teachers before the start of the 2018-19 school year
- Presentation systems installation 50% complete this summer with all classrooms now having a prior or new presentation system in place.
- Launched new Help Desk work order system (ServiceNow) to streamline operations and improve service.
- Learning Positioning System (BLEND) underway with full access at all campuses and to all parents
- Expanded Principal Dashboards created to inform campus leaders of key student indicators
- Leading transformation of workplace activities during the migration to the district’s New HQ to be more collaborative and customer service oriented while remaining highly cost-effective.
- A digital shift is underway to reduce the need for printed materials as we move to the Southfield building 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
- Reduced expenses for the entire Technology team by >1m for the 2019-20 school year.



- Awarded Verizon Innovative Learning Schools grant valued at more than \$9m to provide 1:1 access with home Internet access at 5 Title I middle schools.

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 Internet of Things (IoT), 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.

Social Security

Austin ISD 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 \$30 million for FY2021 in employer Social Security taxes

within General Funds. 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 Local Revenue in Excess of Entitlement (Chapter 49)

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. As defined by *Chapter 49: Options for Local Revenue Levels in Excess of Entitlement*, under [Texas Education Code](#), this practice attempts to equalize school district spending by recapturing local tax dollars from “property-rich” districts and redistributing funds to “property-poor” districts.

In FY2020, AISD contributed \$515 million more than other paying districts in Region 13. AISD is the single, largest payer into the state finance system. Under Chapter 49, the district will be required to send a

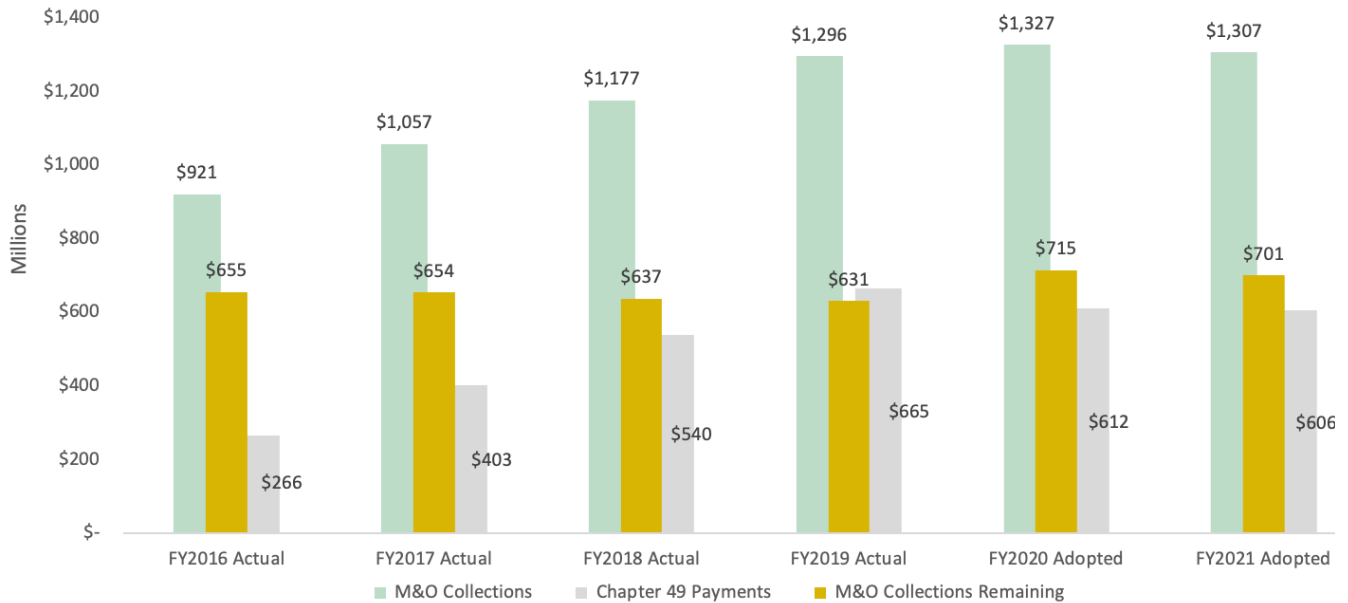


projected \$606 million to the state in FY2021. Even though AISD is considered “property wealthy” under Chapter 49, AISD serves a more diverse student population with costlier educational needs than the typical contributing districts. Over 40 percent of the students that AISD serves meet the federal definition of poverty and are considered economically disadvantaged, and 27 percent have limited English proficiency.

From FY2007 through FY2021, AISD will pay the state over \$4.0 billion in Chapter 49 payments, all of which comes from tax dollars generated in Austin. These payments are projected to become a larger percentage of overall tax collections in future years. FY2020, nearly half of every tax dollar collected went to the state. This number displays a slight decrease in FY2021 with almost 47 percent being given to the state. 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.

Table 11 | Austin Independent School District

M&O Tax Collections Subject to 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 FY2021 budget. The first three priorities are discussed in Budget Initiatives 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 FMP Update process. Additional schools may be identified for a Target Utilization Plan based on established district criteria.

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 students, 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

Teacher Salary with Comparison with LOCAL Districts (Excludes Social Security Tax)						
Rank	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
1	Round Rock	Leander	Leander	Eanes	Hays	Leander
2	Lake Travis	Eanes	Eanes	Leander	Leander	Round Rock
3	Eanes	Round Rock	Round Rock	Lake Travis	Round Rock	Lake Travis
4	Leander	Lake Travis	Lake Travis	San Marcos	Eanes	Hays
5	Pflugerville	San Marcos	San Marcos	Hays	Austin	Del Valle
6	San Marcos	Pflugerville	Pflugerville	Round Rock	Lake Travis	Pflugerville
7	Del Valle	Austin	Austin	Manor	Pflugerville	Austin
8	Manor	Hays	Hays	Pflugerville	Del Valle	Dripping Springs
9	Hays	Manor	Manor	Austin	Dripping Springs	Eanes
10	Austin	Del Valle	Del Valle	Del Valle	Manor	Manor

Teacher Salary with Comparison with URBAN Districts (Excludes Social Security Tax)						
Rank	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
1	Cypress Fairbanks	Cypress Fairbanks	Cypress Fairbanks	Cypress Fairbanks	Cypress Fairbanks	Fort Bend
2	Fort Worth	Fort Worth	Fort Worth	Fort Worth	Fort Bend	Cypress Fairbanks
3	Fort Bend	Fort Bend	Fort Bend	Fort Bend	Fort Worth	Fort Worth
4	Dallas	Northside (SA)	Northside (SA)	Houston	Dallas	Dallas
5	Northside (SA)	Houston	Houston	Northside (SA)	Houston	Northside (SA)
6	Houston	San Antonio	Dallas	San Antonio	Northside (SA)	Houston
7	El Paso	Dallas	San Antonio	El Paso	San Antonio	San Antonio
8	San Antonio	El Paso	El Paso	Dallas	El Paso	El Paso
9	Austin	Austin	Austin	Austin	Austin	Austin



Professional Pathways for Teachers (PPfT)

Professional Pathways for Teachers (PPfT) is a Human Capital System that blends appraisal, compensation, professional learning, and teacher leadership, in an effort to further professionalize teaching and promote continued professional growth for all of our teachers, regardless of their level of experience. Developed through collaboration between Austin Independent School District, Education Austin, and American Federation of Teachers, the PPfT appraisal supports a collaborative campus culture, takes into account multiple measures, and links professional development to teacher needs. This work focuses resources on building the capacity of our teachers through a comprehensive system of supports and rewards with the ultimate goal of growing teachers and students.

As a vetted, comprehensive, and fully developed system, PPfT is designed to:

- Foster open and collaborative campus cultures that focus on instructional growth, supportive and contextual feedback, and the development of individual and school-wide practices that more effectively improve student learning;
- Incorporate multiple measures of teacher effectiveness, including in- and out-of-classroom indicators, student learning growth, and teacher self-reflection;

- Offer professional development that links to evaluation results; and
- Include a compensation component that recognizes years of service, performance, professional learning, and teacher leadership opportunities.

The PPfT System is based on a multi-year analysis of the lessons learned from REACH and a PPfT pilot appraisal 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 linking growth of teachers, growth of students, and compensation in a unique way. Teachers are empowered to choose various optional opportunities 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

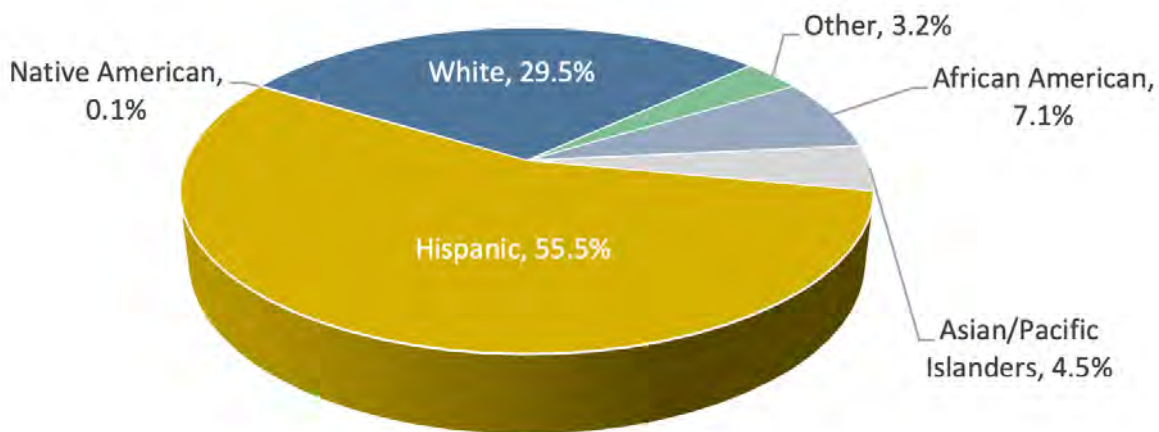
Austin ISD is the fifth largest school district in Texas and the top 40 largest districts in the United States. It serves the City of Austin, Texas, which has an estimated population of 978,908; the Austin-Round Rock Metropolitan Statistical Area (MSA) has a population of over 2.2 million people and 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.

AISSD 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 four 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 approximately 81,000 students for the FY2021 school year. Austin ISD operates 79 elementary schools, 18 middle schools, 14 high schools and 14 special campuses/alternative centers.

Table 12 | Austin Independent School District

Student Ethnicity Percentages					
Ethnicity	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
African American	8.0%	7.8%	7.6%	7.3%	7.1%
Asian/Pacific Islanders	3.8%	3.9%	4.1%	4.3%	4.5%
Hispanic	59.6%	58.8%	58.0%	56.7%	55.5%
Native American	0.2%	0.2%	0.1%	0.1%	0.1%
White	25.8%	26.6%	27.3%	28.5%	29.5%
Other	2.7%	2.7%	2.9%	3.1%	3.2%

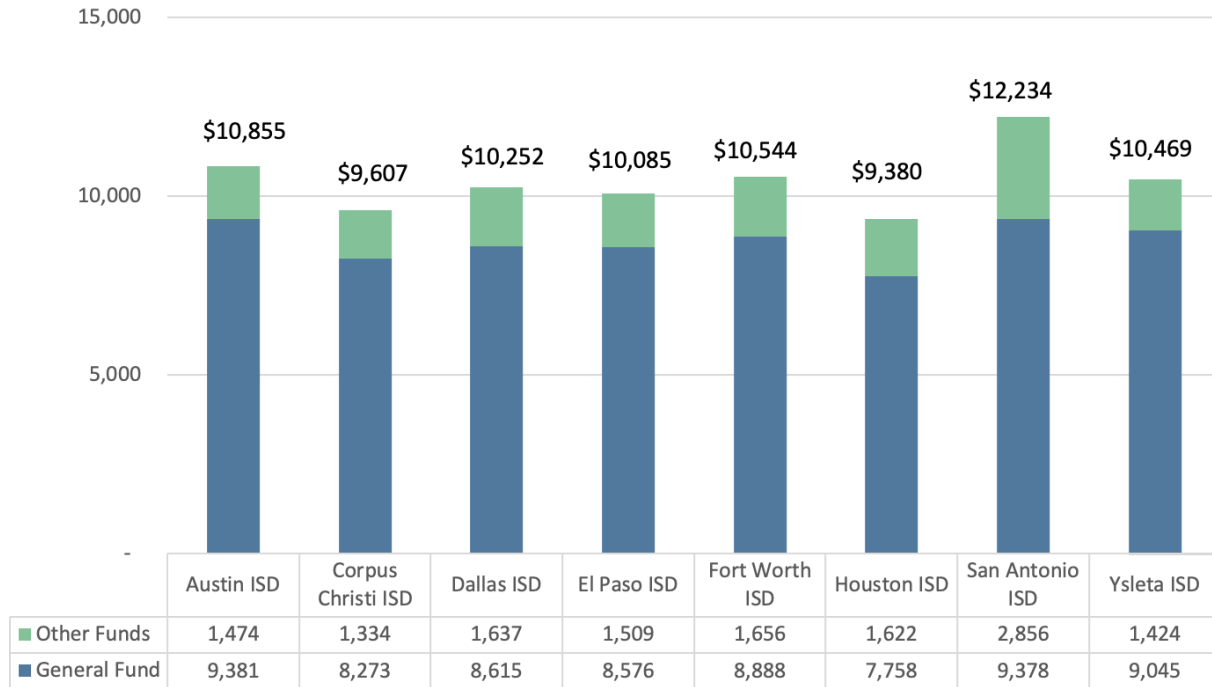


Our Student Investment When Compared to Our Texas Urban Peers

In FY2018-19, the most recent year for which comparable data is available, Austin ISD spent \$10,855 per pupil, which ranks the second highest among urban school districts in Texas. San Antonio ISD had the highest spending at \$12,234 per pupil. As illustrated in the graph below, all eight urban districts spent more than \$9,000 per pupil in FY2018-19. 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 \$29.5 million annually or \$370 per pupil out of General Funds in FY2018-19.

Table 13 | Austin Independent School District

Operating Expenditures per Pupil FY2019 – 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 ★★★☆☆

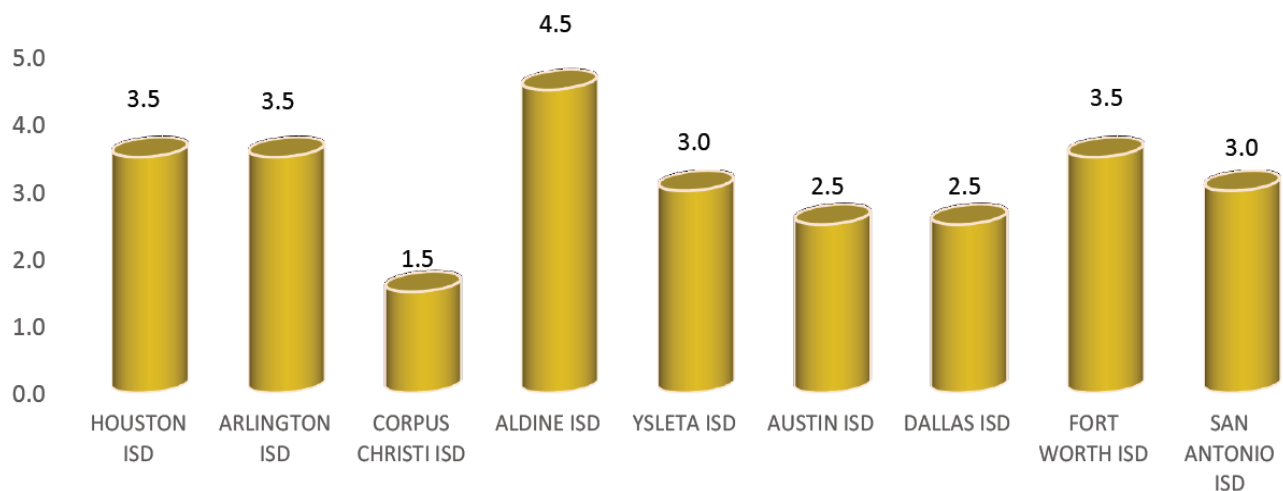
Source: TXSmartSchools.org

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 3.0 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

FY2019 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
2019 Smart Score	3.5	3.5	1.5	4.5	3.0	2.5	2.5	3.5	3.0
Composite Progress Percentile	58	58	34	84	94	14	37	57	65
Spending Index	Low	Low	Very High	Low	Very High	Low	Average	Low	High

*Composite Progress Percentile, Three-year averages are used to get a more stable and persistent measure with less year-to-year volatility.

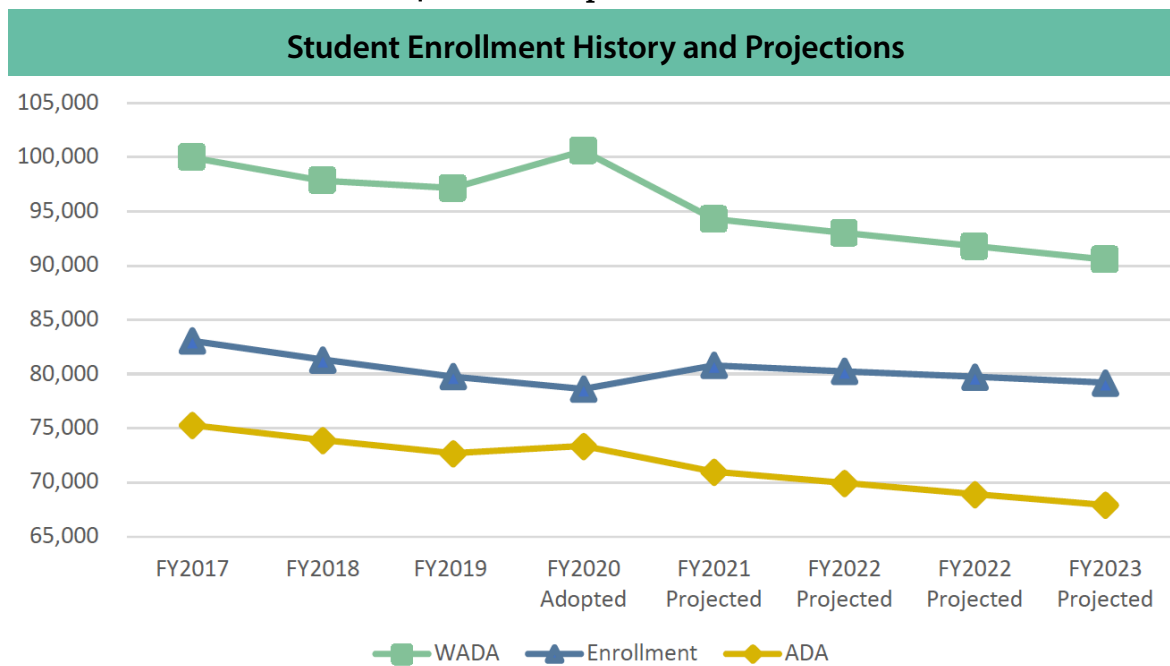
Source: [TXSmartSchool Data](#)

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.

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 following chart reflects historical and projected enrollment from FY2017 to FY2023 in terms of enrollment at the end of the first six-week period, annualized ADA and WADA.

Table 15 | Austin Independent School District



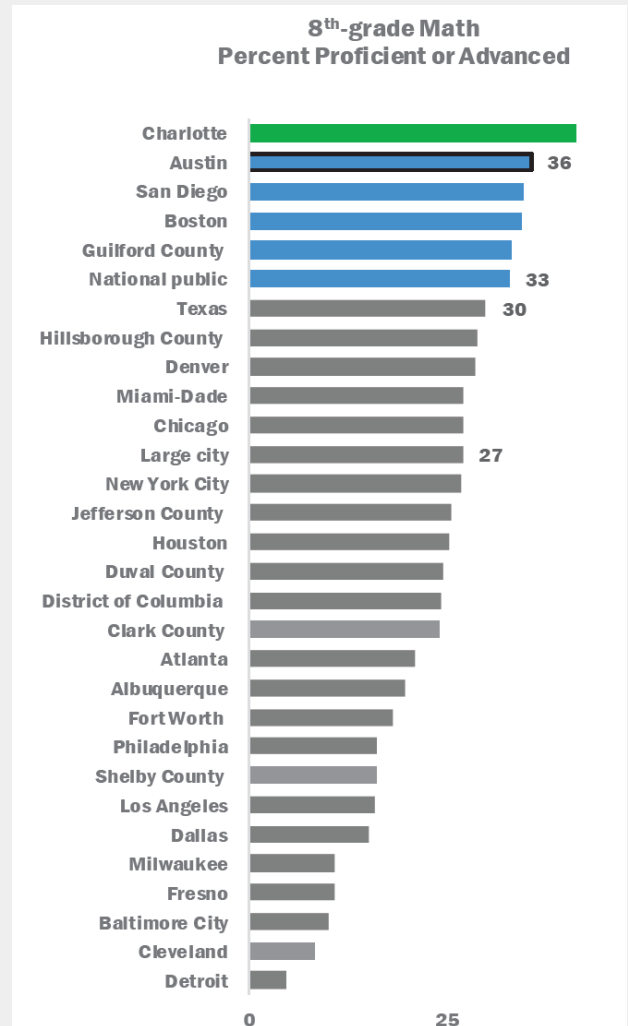
National Assessment of Educational Progress (NAEP)

Since 2005, AISD has participated in NAEP’s Trial Urban District Assessment (TUDA) administration. Results from NAEP, often referred to as the Nation’s Report Card, reflect group-level data on student achievement in various subjects. Representative samples of students from a total of 27 school districts across the United States participated in the 2019 TUDA assessment of fourth- and eighth-grade students in reading and mathematics. The study provides an opportunity to benchmark progress over time as well as compare performance of AISD students to students in other participating urban districts, large U.S. cities, states, and the nation.

In 2019, AISD students continued to perform at or above the proficiency levels of students in other districts in Texas and national public schools. In both fourth-grade reading and fourth-grade math, proficiency levels for AISD students were significantly higher than proficiency levels in other Texas TUDA districts, including Houston, Dallas, and Ft. Worth. No TUDA districts significantly outperformed AISD in fourth-grade math or in fourth-grade reading.

AISD’s eighth-grade students also outperformed most districts in 2019. In eighth-grade math, AISD ranked second among the 27 TUDA districts, and in 8th-grade reading, AISD ranked sixth. AISD proficiency levels in both math and reading were significantly higher than proficiency levels in other Texas TUDA districts.

A more detailed report of the 2019 NAEP results, including longitudinal trends, can be found on the district’s Department of Research and Evaluation [website](#).



Source: National Assessment for Educational Progress Data Explorer

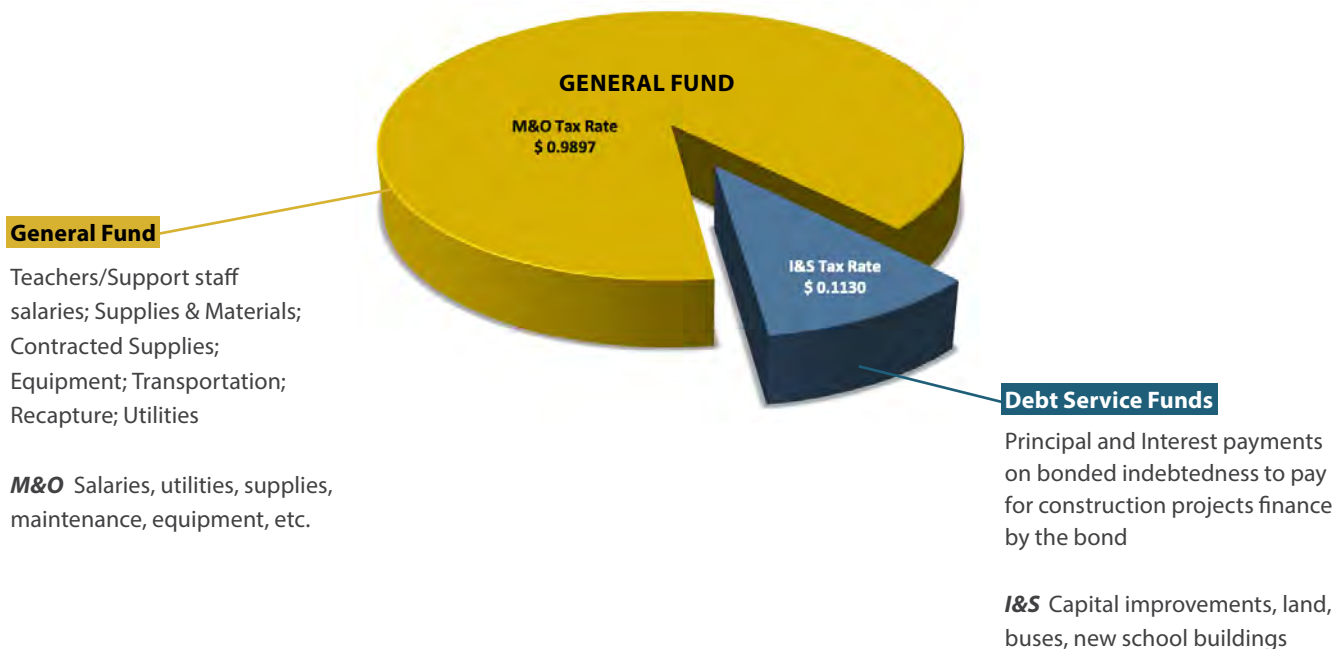
Note: AISD’s proficiency levels were significantly higher than in districts/jurisdictions shown in gray, significantly lower than in districts shown in green, and not significantly different than in districts/jurisdictions shown in blue.

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 FY2021 Adopted Budget assumes a decrease from \$1.009/\$100 of taxable value to \$0.9897/\$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 FY2020 to FY2021. In FY2014, the I&S tax rate was \$0.163 per \$100 of taxable value.

Table 16 | Austin Independent School District

FY2021 Adopted Budget Expenditures and Tax Rate for M&O and I&S



AISD has the lowest combined tax rate for Tax Year 2020, for tax collected in FY2021, when compared to other local school districts in the metro area.

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.

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 FY2021. This is four years of a flat I&S tax rate.

Table 17 | Austin Independent School District

Tax Year 2020 Austin Area School District Property Tax Rate

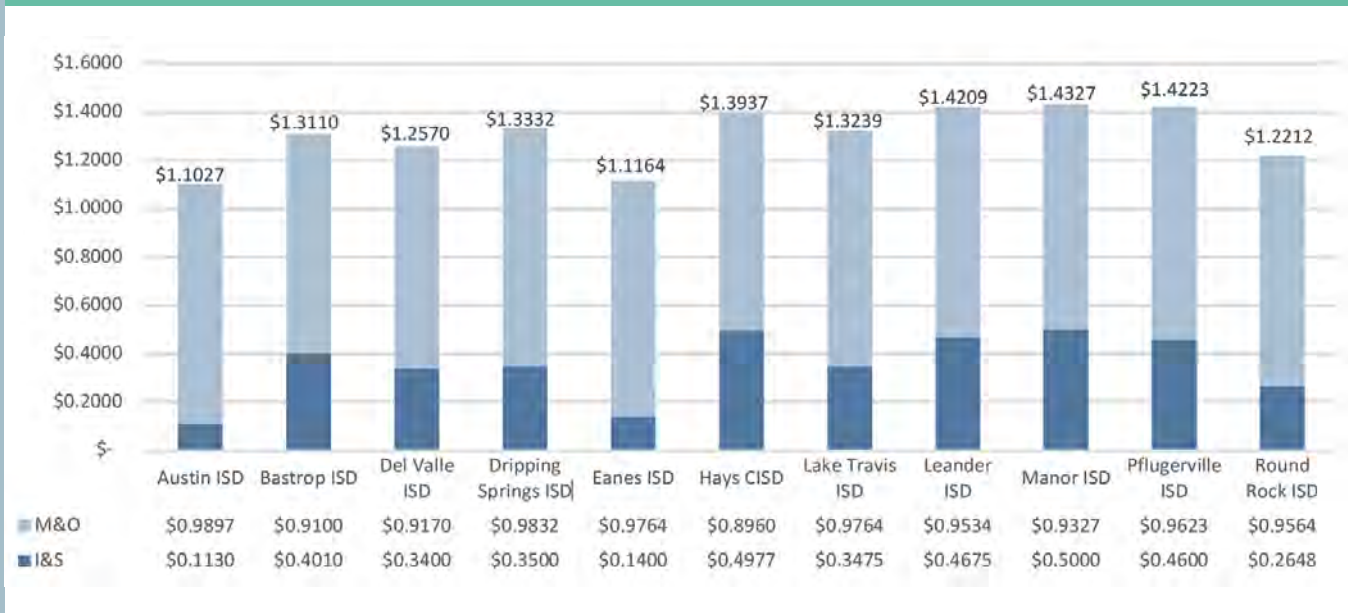


Table 18 | Austin Independent School District

Tax Rate History



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.

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:

- General Residence Homestead Exemption
- Person Age 65 or Older (or Surviving Spouse) Exemption
- Disabled Person (or Surviving Spouse) Exemption

Table 19 | Austin Independent School District

Analysis of Tax Burden per Travis Central Appraisal District (TCAD)					
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Avg Market Value of Residence	\$384,088	\$409,078	\$441,067	\$465,685	\$467,570
Avg Taxable Value	\$328,536	\$357,104	\$387,609	\$417,196	\$431,424
Tax Rate per \$100 Value	1.1920	1.1920	1.1920	1.1220	1.1027
Tax Levy on Avg Residence	\$3,916	\$4,257	\$4,620	\$4,681	\$4,757
Net Increase in Tax Levy	\$339	\$341	\$364	\$61	\$76

Average Home Value Analysis

Average home value increases will add to the 2020 tax year bill and will similarly increase the district’s FY2021 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 \$467,570 (with an average taxable value of \$431,424) in FY2021, increases, when compared to the prior year FY2020 market value of \$465,685 (with an average taxable value of \$417,196). The AISD portion of the tax bill in FY2020 for a home (with a taxable value of \$417,196 was \$4,681) and the AISD portion of the tax bill in FY2021 for the same home (now with a taxable value of \$431,424) will be \$4,757, a difference of \$76 between the two years.

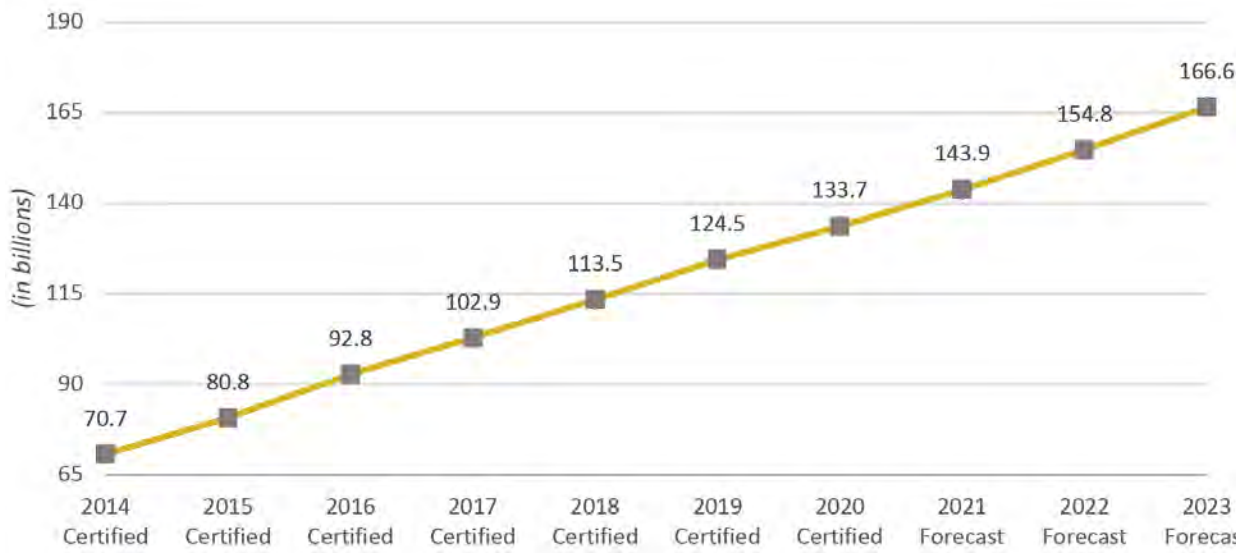
The state limits how much a school district can increase its tax rate from the previous year. Each taxing entity must calculate its rollback rate. The rollback rate is the maximum rate that can be adopted before an automatic rollback election takes place. If the district adopts a tax rate that is higher 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, or until the appraised value is equal to the market value.

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 approximately \$166.6 billion by 2023, if the trend continues.

Table 20 | Austin Independent School District

Net Taxable Value Projection (After Freeze) for Tax Years Travis Central Appraisal District (TCAD)



As with most school districts anywhere in Texas, the annual operating budget is labor intensive with approximately 85% of its budget going toward salary and benefits (excluding Chapter 49 payments). 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 FY2021 will remain unchanged from the FY2020 school year. Elementary class size caps will be as follows: PK4 (19:1), Grades K-4 (22:1), and Grades 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 FY2017 through FY2018, AISD remained consistent with an average of Student/Teacher ratio below 14.3. In FY2019, Teachers decreased by 168 against the student enrollment decrease of 1,559; which generated an increase in the Student/Teacher ratio to 14.42. For budgeted FY2020 and FY2021, the number of teachers and student enrollment fluctuate in a similar trend to one another, thus adjusting the projected Student/Teacher ratio to the original average ratio below 14.3.

Table 21 | Austin Independent School District

Staffing History								
	FY 2017		FY 2018		FY 2019		FY 2020	
	<i>Actual</i>	<i>%</i>	<i>Actual</i>	<i>%</i>	<i>Actual</i>	<i>%</i>	<i>Budgeted</i>	<i>%</i>
Teachers Includes regular elementary, secondary, and special program teachers	5,793	50.6%	5,703	50.1%	5,535	49.9%	5,525	48.3%
Campus Administration Includes principals, assistant principals, and academy directors	360	3.1%	332	2.9%	338	3.0%	344	3.0%
Central Administration Includes superintendent, chiefs, associate/assistant superintendents, executive directors, and directors	30	0.3%	40	0.4%	44	0.4%	44	0.4%
Professional Support Includes counselors, librarians, instructional/curriculum specialists, therapists, assistant directors, supervisors, coordinators, athletic trainers, etc.	1,111	9.7%	1,069	9.4%	1,078	9.7%	1,192	10.4%
Auxiliary Staff Includes non-classroom paraprofessional, bus drivers, hourly employees, and other	3,189	27.9%	3,263	28.7%	3,158	28.5%	3,204	28.0%
Educational Aides Includes regular and special programs paraprofessionals working in classrooms to assist teachers	964	8.4%	972	8.5%	947	8.5%	1,135	9.9%
Total	11,447		11,379		11,099		11,445	
Student Enrollment	82,776		81,346		79,787		78,175	
Staffing Ratios								
Student/Teacher Ratio	14.29		14.26		14.42		14.15	
Student/Total Staff Ratio	7.23		7.15		7.19		6.83	



What This Means for Austin ISD

Going Forward

The 87th legislative session will begin January 12, 2021. The Board will take action on the district's legislative priorities for the 87th legislative session in late summer or early fall 2020. These priorities are used to educate lawmakers and the public about issues of importance to our district during the upcoming legislative session.

While redistricting will be the dominant topic for legislators, sustainable state funding provided under HB 3 last session will be critical for future years.

Finance & Chapter 49

Austin ISD finance and budget staff conservatively estimate an additional \$6 million in new revenue to AISD and potential investment earnings of \$2 million.

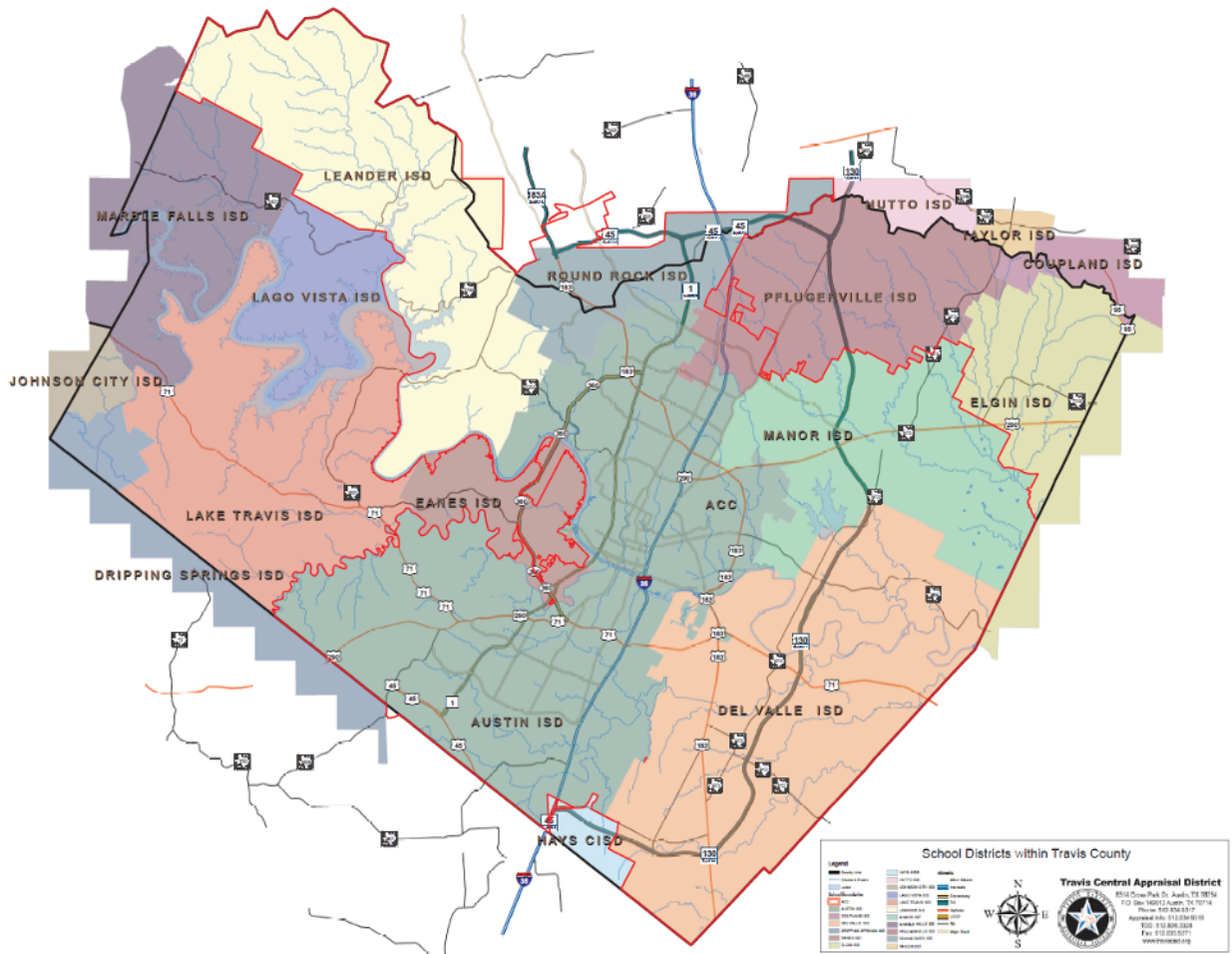
Austin ISD's Chapter 49 payment is estimated to be reduced by \$6 million – still high at \$606.3 million but trending downward rather than upwards. These amounts will vary year to year, depending upon property values and student enrollment. The Commissioner of Education also has broad rule-making authority, 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, 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.

Organizational Section





School Districts in the Surrounding Area

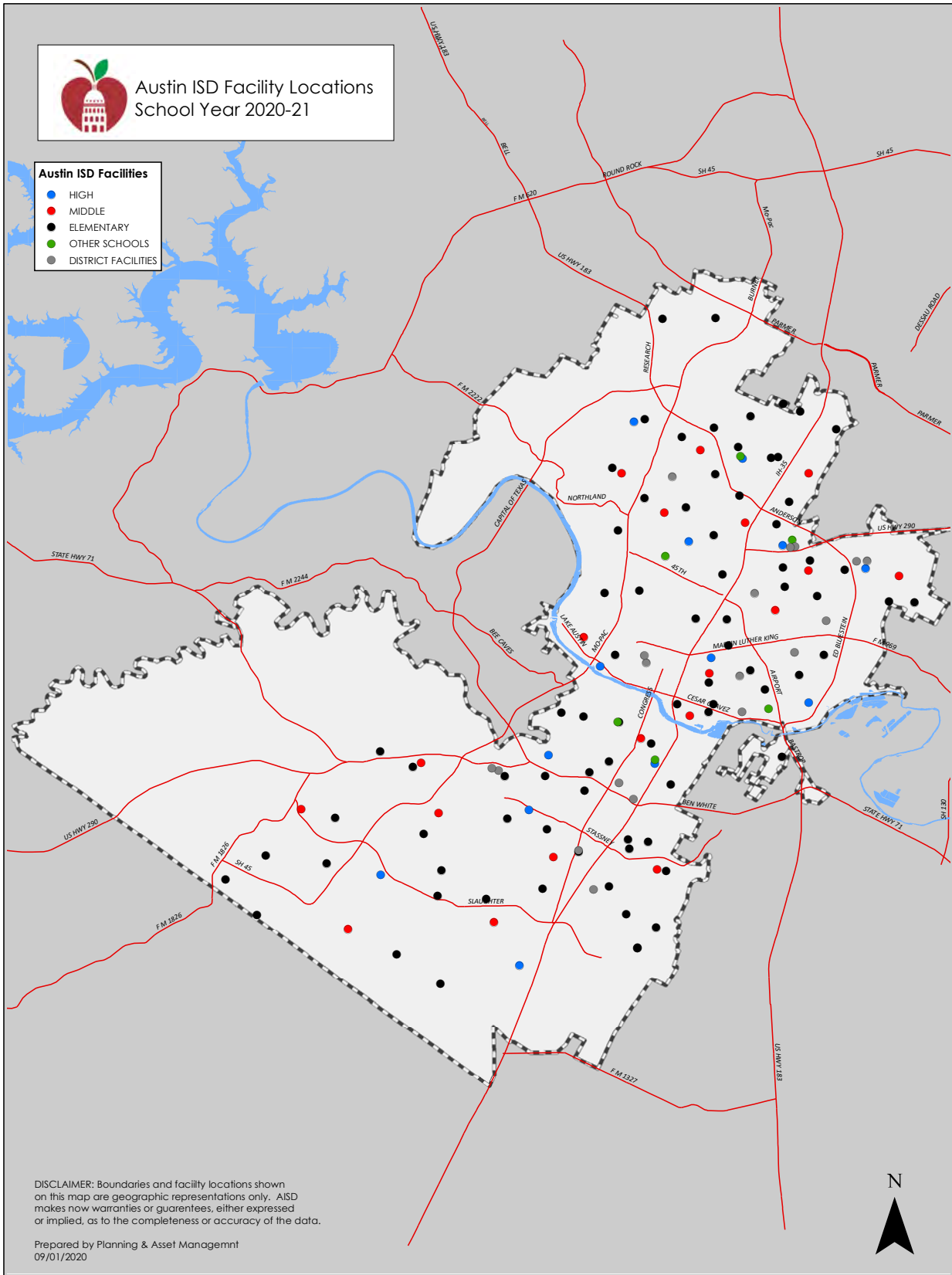
Austin is located within the Travis County of Texas. Travis County comprises multiple school districts including Austin, Del Valle, Eanes, Lago Vista, Lake Travis, Leander, Manor, Round Rock and Pflugerville; Austin School District is the largest one with a student population of approximately 81,000. Statewide, Austin ISD is the fifth largest school district in Texas.

Austin ISD has 111 regular campuses composed of 14 high schools, 18 middle schools and 79 elementary schools. The district has 14 special campuses/alternative centers, for a total of 125 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 Facility Locations School Year 2020-21

- Austin ISD Facilities**
- HIGH
 - MIDDLE
 - ELEMENTARY
 - OTHER SCHOOLS
 - DISTRICT FACILITIES



Overview of Austin Independent School District

Austin ISD is the fifth largest school district in Texas, and serves the City of Austin, Texas, which has an estimation population of approximately 978,908 according to the 2019 U.S. Census Bureau Population Estimates Program (PEP) statistics. The Census Bureau estimates the 2019 Austin Metropolitan Statistical Area (MSA) has a population of 2,227,083 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 FY2021, there will be approximately 81,000 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’sHealthcare 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 50 years.

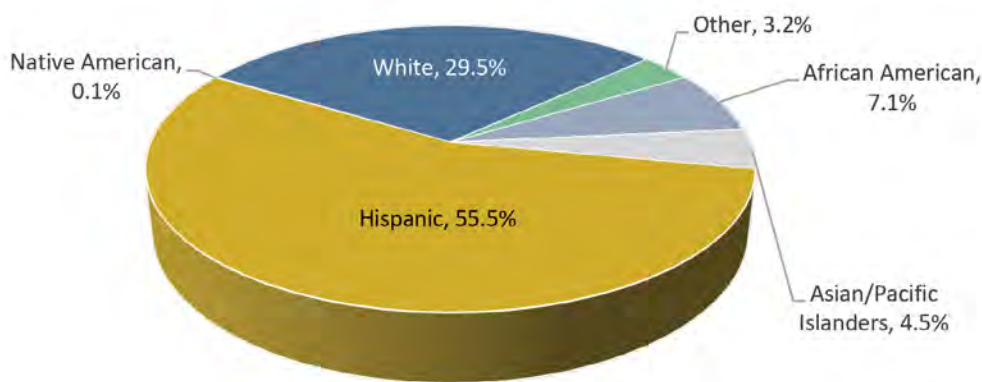
Table 22 | Austin Independent School District

Enrollment History					
Level	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
High	19,941	20,062	21,200	21,507	21,587
Middle	15,828	15,824	15,757	15,831	16,204
Elementary	45,399	44,042	42,482	40,345	41,897
Special Campus	649	662	348	750	728
Total	81,817	80,590	79,787	78,433	80,416

Table 23 | Austin Independent School District

Student Ethnicity Percentages

Ethnicity	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
African American	8.0%	7.8%	7.6%	7.3%	7.1%
Asian/Pacific Islanders	3.8%	3.9%	4.1%	4.3%	4.5%
Hispanic	59.6%	58.8%	58.0%	56.7%	55.5%
Native American	0.2%	0.2%	0.1%	0.1%	0.1%
White	25.8%	26.6%	27.3%	28.5%	29.5%
Other	2.7%	2.7%	2.9%	3.1%	3.2%



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

2020-2021 School Calendar

Grade Reporting Periods



July 2020
6-10 District Closed

August 2020
18-31 Staff Development

September 2020
1 Staff Development
2-4 Planning & Prep
7 Student & Staff Holiday - Labor Day
8 First Day of Classes

November 2020
3 Student Holiday - Staff Development
23-27 Thanksgiving Holiday

December 2020
21 Student Holiday - Staff Development/Professional Learning Exchange Day
22 Winter Break Begins

January 2021
4 Student Holiday - Staff Development/Professional Learning Exchange Day
5 Classes Resume
18 Student & Staff Holiday - Martin Luther King, Jr. Day

February 2021
15 Student Holiday - Staff Development
1st Bad Weather Makeup Day

March 2021
15-19 Spring Break

April 2021
2 Student Holiday - Staff Development
2nd Bad Weather Makeup Day

May 2021
31 Student and Staff Holiday - Memorial Day

June 2021
3 Last Day of Classes
4 Planning & Prep

S	M	T	W	Th	F	S	S	M	T	W	Th	F	S		
July 2020							January 2021								
			1	2	3	4						1	2		
5	6	7	8	9	10	11	3	4	5	6	7	8	9		
12	13	14	15	16	17	18	10	11	12	13	14	15	16		
19	20	21	22	23	24	25	17	18	19	20	21	22	23		
26	27	28	29	30	31		24	25	26	27	28	29	30		
							31								
August 2020							February 2021								
						1		1	2	3	4	5	6		
2	3	4	5	6	7	8	7	8	9	10	11	12	13		
9	10	11	12	13	14	15	14	15+	16	17	18	19	20		
16	17	18	19	20	21	22	21	22	23	24	25	26	27		
23	24	25	26	27	28	29	28								
30	31														
September 2020							March 2021								
		1	2	3	4	5		1	2	3	4	5	6		
6	7	8	9	10	11	12	7	8	9	10	11	12	13		
13	14	15	16	17	18	19	14	15	16	17	18	19	20		
20	21	22	23	24	25	26	21	22	23	24	25	26	27		
27	28	29	30				28	29	30	31					
October 2020							April 2021								
				1	2	3					1	2+	3		
4	5	6	7	8	9	10	4	5	6	7	8	9	10		
11	12	13	14	15	16	17	11	12	13	14	15	16	17		
18	19	20	21	22	23	24	18	19	20	21	22	23	24		
25	26	27	28	29	30	31	25	26	27	28	29	30			
November 2020							May 2021								
1	2	3	4	5	6	7							1		
8	9	10	11	12	13	14	2	3	4	5	6	7	8		
15	16	17	18	19	20	21	9	10	11	12	13	14	15		
22	23	24	25	26	27	28	16	17	18	19	20	21	22		
29	30						23	24	25	26	27	28	29		
							30	31							
December 2020							June 2021								
				1	2	3					1	2	3	4	5
6	7	8	9	10	11	12	6	7	8	9	10	11	12		
13	14	15	16	17	18	19	13	14	15	16	17	18	19		
20	21	22	23	24	25	26	20	21	22	23	24	25	26		
27	28	29	30	31			27	28	29	30					

Legend

 Student/Staff Holiday	 First / Last Day of Classes
 Staff Development/Student Holiday	 Planning & Prep/Student Holiday
 District Closed	 + Bad Weather Make-up Day
 New Teacher Orientation	 } Secondary Grading Period
	 } Elementary Grading Period

2021 High School Graduations					
School	Date	Time	School	Date	Time
Rosedale	May 28	2:00 p.m.	Navarro	June 2	1:00 p.m.
Ann Richards	June 1	10:00 a.m.	Travis	June 2	3:30 p.m.
Eastside	June 1	12:00 p.m.	McCallum	June 2	6:00 p.m.
Northeast	June 1	2:00 p.m.	Akins	June 3	10:00 a.m.
Crockett	June 1	4:30 p.m.	Austin	June 3	1:00 p.m.
Garza	June 1	7:00 p.m.	Anderson	June 3	4:00 p.m.
LASA/LBJ	June 2	10:00 a.m.	Bowie	June 3	7:00 p.m.

Note: Individual campuses may have identified additional professional development days through District of Innovation. Please check campus websites for campus specific calendars.

Revised by the AISD Board of Trustees 09/28/20

For more information about important District dates and events, and religious holidays which may affect student attendance, please check our website www.austinsisd.org

Organizational Structure

Austin ISD 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 four 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

(at Budget Adoption)

Paul Cruz, Ph.D., Superintendent

Jacob Reach, Ph.D., Chief of Staff

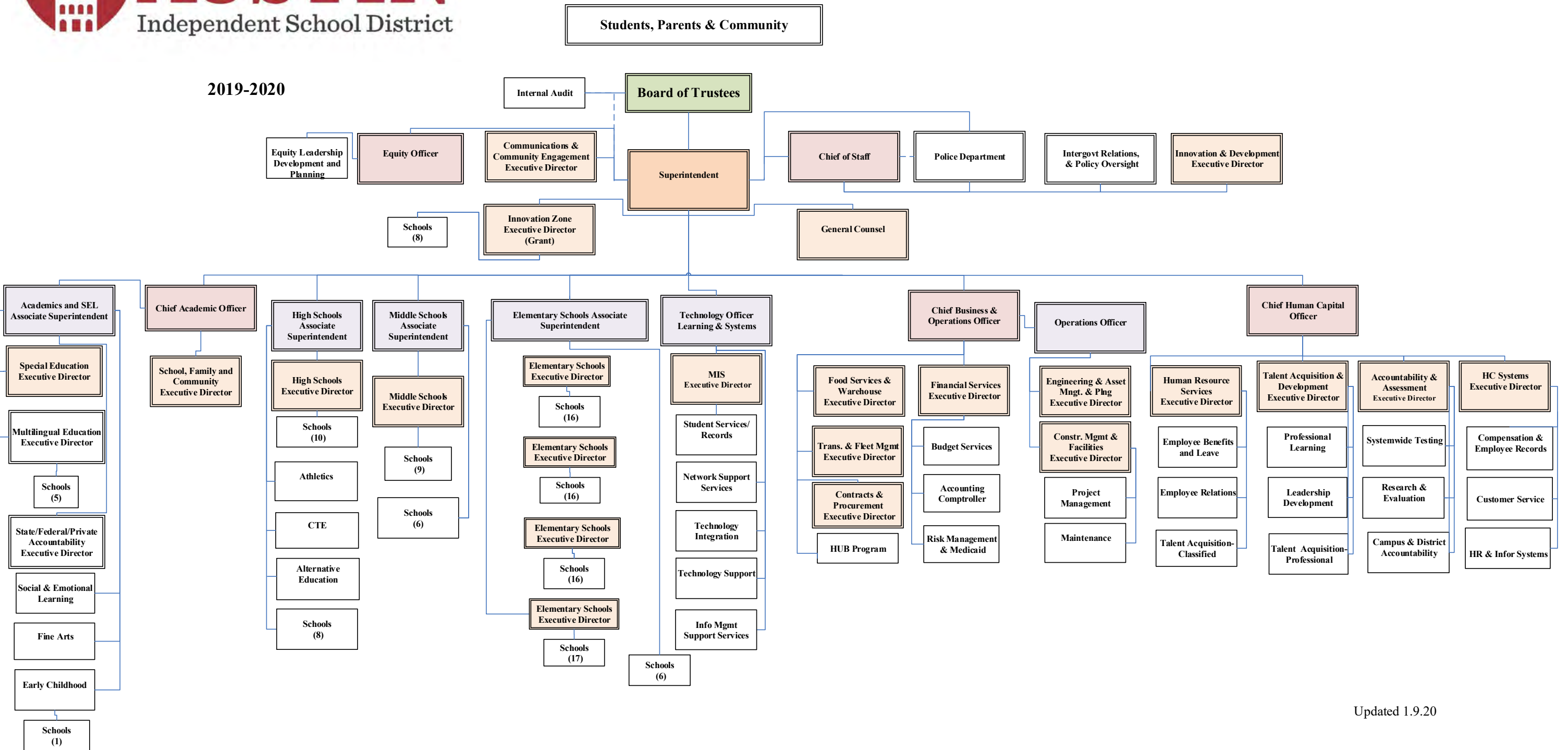
Nicole Conley, Chief of Business & Operations/CFO

Fernando Medina, Ph.D., Chief Human Capital Officer

Michelle Cavazos, Chief Officer of Academics



2019-2020



Updated 1.9.20

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

Core Belief # 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 student

Core Belief # 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

Core Belief # 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

Budget Parameters

- 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.
- 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.
- 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.
- 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.
- 5** The budget will prioritize investments that are aligned with our strategic goals as outlined in the Strategic Plan:
 - All students will perform at or above grade level.
 - Achievement gaps among student groups will be eliminated.
 - All students will graduate ready for college, career and life in a globally competitive economy.
- All schools will meet or exceed state accountability standards, and the district will meet federal standards and exceed state standards.
- 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.
- 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.
- 8** The budget process must be transparent and include sufficient opportunity for community engagement and feedback.
- 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.
- 10** Budgeted assumptions for staffing ratios must meet state standards, unless a waiver is sought from the state.
- 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.

Strategic Plan Framework

Approved by the Board of Trustees on June 22, 2020

Mission

We prepare every student with the knowledge and skills to thrive in college, career, and life.

Vision

We are Austin's home for inclusive learning: high expectations for all children, high outcomes for every student.

Values

In our interactions with students, families, community stakeholders and each other, we commit to:

- **Caring** for every child to be **healthy, safe, engaged, supported, and challenged**.
- **Educational equity**, to ensure every child receives what is needed to develop to their full potential.
- **Innovation** and **academic excellence** to inspire the next generation of leaders, civically engaged citizens, creative and critical thinkers, and lifelong learners.
- Valuing **diversity, inclusion** and **meaningful engagement** of all voices as we collaborate to improve the common good.
- A **culture of respect, transparency, and data-informed decision making** to build trusting relationships with each other and those we serve.
- **Engaging** our employees and inviting their **collaboration** to make AISD a great place to work.
- **Aligning resources** to student needs, to be strategic stewards of financial and human capacities to achieve our vision and mission.

Priority Focus Areas

Student Well-Being and Achievement	Teacher & Employee Well-Being	Culture of Respect/ Customer Service	Fiscal Stewardship and Prioritization
EQUITY			

AISD: Every Child, Every Day

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>

Budget Initiatives

Social and Emotional Learning (SEL)

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.

- Our annual [SEL Symposium](#) went virtual this summer on June 11. We were thrilled to be able to host 987 attendees this year. That's over 2x previous year's attendance! If you didn't get the opportunity to participate, resources provided by the facilitators of the live, synchronous sessions can be found via the [Symposium site](#).
- Throughout summer and moving into the start of the school year, CPI & SEL are continuing to work together to offer the employee self-care circles and collaborate to define what equity-centered SEL looks like in our district.
- Counseling and SEL have collaborated to align lessons designed for teachers and counselors for the start of the school year. Educators can easily access these lessons and use them over the course of the first 12 weeks of school. And, we are also supporting academics by providing guidance in incorporating the 3 signature practices into lessons for all levels and academic topics that are being built into their offerings.
- Another successful Responsive Classroom training was held for teachers across the district. This summer's session was held virtually.
- We participated in a large capacity with the Leadership Academy, AISD EDU and reopening district-wide professional learnings. Namely the SEL 101 and 3 Signature Practices courses are required for all teachers.
- Our [SEL At-Home](#) site was recently updated, which now links off to the [Mindful AISD](#) site. James continues to provide the daily mindful moments via YouTube and [Twitter](#).
- Finally, our SEL specialists are supporting campus leaders and providing professional learnings for campus staff on a variety of topics. Many of the conversations/prof learning being offered lean into the [CASEL provided Renew, Reunite and Thrive Roadmap](#), which addresses both the pandemic and equity.

For more information, please visit: <https://www.austinisd.org/sel>

Table 24 | Austin Independent School District

Social & Emotional Learning (SEL) Expenditures by Fund Type and Function Classification					
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
General Funds	468,402	443,953	1,115,341	529,041	603,253
Instruction	241,886	214,311	230,961	165,804	213,825
Instructional & School Leadership	226,118	227,276	493,476	363,237	389,428
Support Services - Student	-	112	390,905	-	-
Community Services	398	2,254	-	-	-
Special Revenue Funds	1,981,814	2,870,927	2,428,323	5,526,729	3,856,508
Instruction	1,335,944	1,839,691	1,573,429	3,854,053	2,079,610
Instructional & School Leadership	304,103	412,593	333,154	657,210	827,875
Support Services - Student	76,462	141,297	191,232	782,329	863,274
Community Services	265,306	477,347	330,507	233,137	85,749
Total Expenditures	2,450,216	3,314,881	3,543,664	6,055,770	4,459,761



Pathways in Technology Early College High Schools (P-Tech) & Career Launch Programs

Pathways in Technology Early College High Schools (P-TECH) is an open-enrollment program that provides students with work-based education. P-TECH offers college coursework for students to earn an Associate degree and/or industry certifications.

P-TECH programs:

- Provide students in grade 9 through 14 the opportunity to complete a course of study that combines high school and post-secondary courses.
- Within six years, enable students to earn a high school diploma, an associate degree, a two-year post-secondary certificate or industry certification, and complete work-based training.
- Allow students to gain work experience through an internship, apprenticeship, or other job training programs.
- Partner with Texas Institutions of Higher Education (IHEs) and regional businesses and industries, giving students access to post-secondary education and workforce training opportunities.

Early College High Schools (ECHS) are innovative high schools that allow students least likely to attend college an opportunity to earn a high school diploma and 60 college credit hours toward an Associate degree.

Early College High Schools:

- provide dual credit at no cost to students
- provide textbooks and materials at no cost to students
- provide transportation at no cost to the students
- offer rigorous instruction and accelerated courses
- provide academic and social support services to help students succeed
- increase college readiness, and
- reduce barriers to college access.

Grade Eligibility: 9th- 12

Current P-TECH and Career Launch programs

- *Akins ECHS*: Real Estate and Ready, Set, Teach
- *Crockett ECHS*: Construction Trades
- *LBJ*: Health Sciences
- *Navarro*: Computer Technology

Early College High School Locations

- Akins ECHS
- Crockett ECHS
- Eastside Memorial ECHS
- LBJ ECHS
- Navarro ECHS
- Northeast ECHS
- Travis ECHS

Table 25 | Austin Independent School District

**Pathways in Technology Early College High Schools (P-Tech)
& Career Launch Programs**

Expenditures by Fund Type and Function Classification

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
General Funds	1,147,658	2,238,585	1,585,370	1,600,337	1,154,505
Instruction	545,842	1,423,035	882,225	1,133,745	808,996
Instructional & School Leadership	493,404	625,412	366,023	81,583	136,614
Support Services - Student	108,411	190,139	337,122	385,009	208,895
Special Revenue Funds	-	103,992	51,768	110,845	28,373
Instruction	-	62,809	51,319	110,345	28,373
Instructional & School Leadership	-	-	448	-	-
Support Services - Student	-	41,183	-	-	-
Community Services	-	-	-	500	-
Total Expenditures	1,147,658	2,342,577	1,637,138	1,711,182	1,182,878

Safety and Security

AISD is dedicated to ensuring the safety and security of every student and staff member in the district. Families and team members should feel secure in knowing that safety is our number one priority. Please review the resources that help keep our school community safe, well-informed, and thriving in the classroom.

Here are some resources available to staff and students:

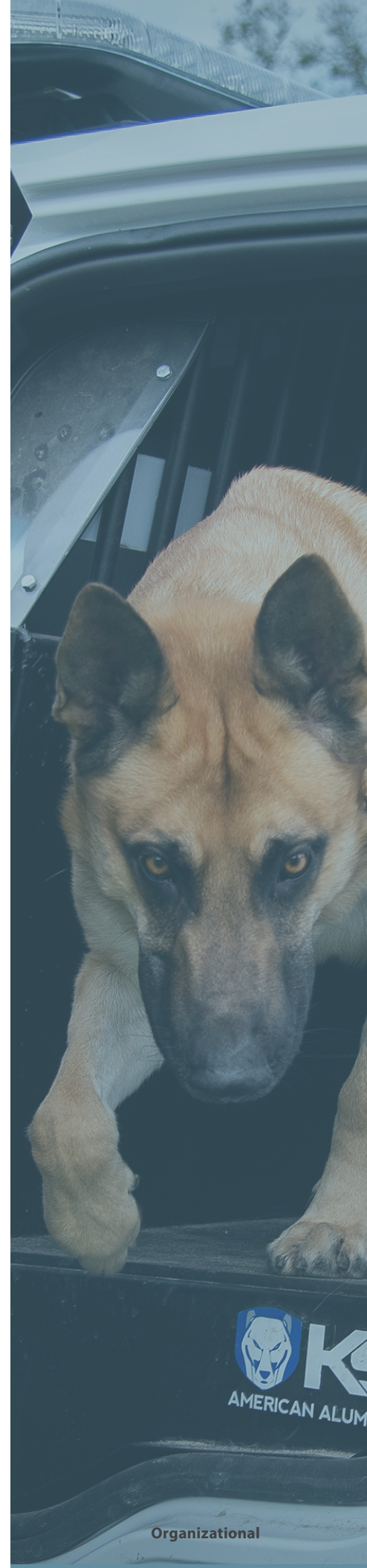
- **AISD Police**
- **Emergency Notifications**
- **Bus Safety**
- **Life Safety**
- **Emergency Operations**

AISD Police

The AISD Police Department was established in 1986 to assist the school district with the safety and security of students, staff, and community stakeholders. In 2008, AISD Police became a recognized police department in best practices by the Texas Police Chiefs Association and has since maintained recognized status of its 166 best practices in policies and procedures.

Currently AISD Police consists of 88 uniformed officers and 29 civilian employees that support the Districts' educational goals by providing law enforcement and life safety support services. The Department's duties and responsibilities are immeasurable and contribute to the District's overall success 24/7, 365 days a year. Some of the departments roles and responsibilities are listed below:

- *Assigned School Resource Officers* provide school based uniformed police services at secondary schools (middle and high school). Their purpose is to maintain the safety and security of the campuses. This is accomplished by working closely with school administrators and staff in order to mitigate school violence, property damage, and dangerous adolescent behavior. SROs establish positive interactions with students by assuming various roles, including mentor, mediator, and educator. Officers are also trained in stopping an active shooter which has become a significant concern at schools across the country. Officers work closely with the Austin Police Department in addressing community emergencies that effect our campus operations by initiating school safety procedures, like lockdowns, keeping active threats away from the schools.
- *Daytime Uniformed Patrol Division* are staffed with officers who support elementary schools with various issues, including traffic control and enforcement. Officers maintain strong working relationships with school administrators in order to address legal issues of child custody, family violence, or child abuse that is reported or observed at the school. Officers also maintain daily patrols to prevent trespassers such as estranged parents or unknown strangers. Patrol Officers work close with the Austin Police Department in addressing community emergencies that effect our



campus operations by initiating school safety procedures, like lockdowns, keeping active threats away from the schools.

- *Overnight Uniformed Patrol Division* is staffed with officers who respond and assist after normal business hours to any police related incidents reported from a residence or campus. Overnight patrol protects the over 120 District facilities by providing law enforcement patrols to ensure all schools are free of any interruptions for next day class readiness. Overnight officers respond to burglary alarms, suspicious activity incidents, and initiate investigations of threats against our campuses prior to the start of the school day.
- *Mental Health Unit* supports the growing number of students experiencing daily stressors. Officers provide training to various departments in the District as well as maintain city partnerships in an effort to better serve students struggling with mental health. Officers provide support with the Go Guardian platform by assisting with welfare concerns on students in mental health crisis on or off campus.
- *Criminal Investigation Unit* comprises of Detectives who investigate major crimes and assist Uniformed Officers on any investigation. Detectives work in cooperation with other law enforcement partners, like the Austin Police Department and Travis County Sheriff's Office, and various prosecuting court attorneys.
- *Juvenile Gang Intervention Unit* mitigates adolescent behaviors that manifest in students participating in gang activity. Detectives work in cooperation with schools and juvenile courts in an effort to curtail and prevent gang activity.
- *Provide educational classes* from K-12 to promote positive character building in an effort to mitigate behavioral issues that may manifest into criminal behavior. Presentations are also provided to parents, staff, or community members who request additional knowledge regarding juvenile related issues.
- *K9 Unit* assists in random searches of illegal substances on campuses and facilities. These searches prevent students from further hurting themselves and address any necessary support issues needed by a student.
- *Training Unit* to ensure Officers have the most current practices in school-based law enforcement protocols and monitor state mandates for all Officers.
- *Police Communications*. AISD Police Communications Center receives and dispatches police services 24/7 to our many District properties in order to prevent the loss of life and property. Dispatchers maintain city, county, and state-wide communications with other First Responder partners such as Fire, EMS, or other law enforcement agencies. Some communications are to request assistance from neighboring agencies in welfare concerns of our employees or families.

Life Safety

Comprised of certified technicians who install and maintain school safety systems such as video cameras, fire systems, and access control to prevent the loss of life and property.

Emergency Notifications

School Messenger is one of AISD's most reliable tools for communicating real time information to families and staff members in the event of an emergency. The system allows the District and AISD schools to send important phone, e-mail or text notifications informing necessary stakeholders of a campus emergency.

Emergency Operations

Emergency Management Bureau is responsible for the mitigation, preparedness, response and recovery programs in the District, and continuously monitors the District's safety procedures to ensure they are efficient, effective, and consistent with best practices in school emergency preparedness.

Staff members at every campus and District facility undergo training to use the Standard Response Protocol Tool Kit to handle emergency situations safely (lockdown, fire, and secure drills). Each campus is responsible for practicing those emergency protocols with students on a regular basis. As a result, students and staff are well versed in how to handle an emergency.

Emergency Management staff conduct stranger awareness audits to ensure schools are utilizing safety measures such as Raptor System so all persons on campus are accounted for.

Emergency Management staff also play an active role in the Austin/Travis County Emergency Operations Center when activated for emergencies such as Hurricane Shelters, major flooding events or large health emergencies. Members serve as a liaison for the District by informing decision makers of daily changes and needs.

Bus Safety

This fall, the district participated in National School Bus Safety Week Oct. 19-23. AISD's transportation team joined school districts and transportation agencies throughout Texas and the nation in celebrating the importance of school bus safety. The transportation department provided staff members and families with tips to keep students safe.



Table 26 | Austin Independent School District

Security & Monitoring					
Expenditures by Fund Type and Function Classification					
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
General Funds	11,026,398	11,424,067	12,734,746	13,917,278	14,622,706
Payroll Costs	10,178,170	10,554,062	10,884,658	12,155,501	12,928,679
Purchase and Contracted Services	79,552	141,721	552,146	943,095	842,184
Supplies & Materials	581,398	439,134	622,986	712,225	610,763
Other Operating Materials	79,221	65,741	82,407	61,600	76,100
Capital Outlay	108,058	223,408	592,549	44,857	164,980
Special Revenue Funds	1,205	14,178	137,680	175,895	68,237
Payroll Costs	1,205	10,134	46,742	76,019	18,299
Purchase and Contracted Services	-	-	49,938	99,876	49,938
Supplies & Materials	-	4,044	41,000	-	-
Capital Projects	560	779,083	264,998	-	-
Purchase and Contracted Services	560	-	-	-	-
Supplies & Materials	-	-	243,515	-	-
Other Operating Materials	-	-	4,440	-	-
Capital Outlay	-	779,083	17,043	-	-
Enterprise Funds	620,566	253,046	384,912	404,251	427,297
Payroll Costs	610,447	243,286	375,799	404,251	427,297
Purchase and Contracted Services	10,119	9,760	9,114	-	-
Fiduciary Funds	2,163	12,064	4,415	-	-
Other Operating Materials	2,163	12,064	4,415	-	-
Total Expenditures	11,650,892	12,482,439	13,526,752	14,497,424	15,118,240

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. AISD provides a half-day kindergarten program for children who turn 3 on or before September 1 of the current school year. Students must also qualify by being either:

- English Language Learners; or
- Economically disadvantaged; or
- Child of active military parent; or
- Child of a member of the armed forces of the United States, including the state military forces or a reserve component of the armed forces, who was injured or killed while serving on active duty
- Child of Star of Texas Award Recipient; or
- Is homeless; or
- Is or ever has been in the conservatorship of the Department of Family and Protective Services (foster care)

In order to increase access to high quality prekindergarten for three and four year olds, AISD provides a Tuition-based PreK program. The program is designed to meet the needs of families who want their children to attend PreK in AISD but do not meet eligibility requirements for an AISD District-supported PreK program. Children who are 3 years old for PK3, or 4 years old for PK4, on or before Sept. 1 of the current school year and who do not qualify for either the Early Childhood Special Education program or the District-supported PreK may enroll in the Tuition-based Pre-K program. AISD Tuition-based programs offer families certified teachers in every classroom who are specifically trained to work with young children. The program provides child-centered, hands-on learning opportunities for the purpose of developing young children academically, physically and socially. Families pay tuition annually, by semester or monthly. The Pre-K4 tuition is \$4,950 annually or \$550 monthly. The Pre-K3 tuition is \$2,475 annually or \$275 monthly.



Table 27 | Austin Independent School District

Pre-Kindergarten					
Expenditures by Fund Type and Function Classification					
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
General Funds	20,552,781	21,521,161	21,413,314	21,074,210	21,848,722
Instruction	19,090,918	20,258,161	20,594,356	20,421,474	21,114,781
Instructional & School Leadership	841,647	687,774	517,683	430,841	401,797
Support Services - Student	195,849	181,828	945	65,284	71,460
Support Services - NonStudent	358,525	321,134	266,135	135,335	260,184
Community Services	65,842	72,264	34,194	21,276	500
Special Revenue Funds	1,223,946	245,675	1,319,753	3,027,628	1,504,316
Instruction	1,223,946	176,334	1,319,753	1,705,873	982,507
Instructional & School Leadership	-	55,241	-	706,320	193,304
Support Services - Student	-	14,100	-	172,944	110,094
Support Services - NonStudent	-	-	-	32,693	6,100
Community Services	-	-	-	409,798	212,311
Total Expenditures	21,776,727	21,766,837	22,733,067	24,101,838	23,353,038

Table 28 | Austin Independent School District

Pre-Kindergarten Tuition Revenue				
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Tuition & Fees	1,666,470	1,938,179	2,162,607	1,789,145

Multilingual Education

The mission of Austin ISD Multilingual Education is to promote academic excellence by addressing the linguistic, cognitive and affective needs of multilingual learners. The district serves over 22,000 students currently identified as Emergent Bilingual students and nearly 17,000 students who are learning languages other than English.

Key Functions

- 1** Administering research-based bilingual/ESL programs to support Emergent Bilingual Students in compliance with Chapter 89 of the Texas Administrative Code.
- 2** Providing two-way dual language opportunities at the elementary, middle and high school levels.
- 3** Supporting World Languages programs, including secondary LOTE classes and elementary immersion programs
- 4** Assisting families recently arrived in the United States through the International Welcome Center, Refugee Family Support Office and campus-based support.
- 5** Collaborating with other AISD departments to empower ELL students, their families and bilingual/ESL educators.

Table 29 | Austin Independent School District

Multilingual Programs					
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
General Funds: Programs	6,949,717	6,239,226	5,778,069	4,464,324	7,501,431
English as Second Language	140,811	61,176	124,649	-	-
Bilingual & Special Language	4,902,525	4,292,633	4,664,249	4,203,800	5,114,016
Dual Language	451,990	388,171	268,819	78,386	2,275,144
Immigrant Student Services	248,262	172,874	168,783	182,138	112,271
Dual Language Expansion	1,206,129	1,324,371	551,569	-	-
Special Revenue Funds: Grants	2,895,070	3,211,427	2,724,057	4,014,707	4,850,615
Head Start	-	-	-	42,000	-
Temporary Assistance for Needy Families	108,843	125,906	62,241	-	-
Title III, Part A - English Language Acquisition and Language Enhancement	2,364,488	2,533,961	1,990,590	3,795,700	4,080,413
Title III, Part A - Immigrant	421,739	544,880	671,225	177,007	770,202
University of Texas Grant	-	6,680	-	-	-
Total Expenditures	9,844,787	9,450,653	8,502,126	8,479,031	12,352,046



Academic Initiatives

THRIVE in exemplary schools

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.

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; 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.

FY2021 Board Budget Parameters

- 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.
- 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.
- 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.
- 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.
- 5** The budget will prioritize investments that are aligned with our strategic goals as outlined in the Strategic Plan:
 - All students will perform at or above grade level.
 - Achievement gaps among student groups will be eliminated.
 - All students will graduate ready for college, career and life in a globally competitive economy.
 - All schools will meet or exceed state accountability standards, and the district will meet federal standards and exceed state standards.
- 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.
- 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.
- 8** The budget process must be transparent and include sufficient opportunity for community engagement and feedback.
- 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.
- 10** Budgeted assumptions for staffing ratios must meet state standards, unless a waiver is sought from the state.
- 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.

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 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 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.

Appropriations for the Capital Projects Fund are not incorporated into the FY2021 Adopted Budget process. 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.

Table 30 | Austin Independent School District

Milestones of the FY2020-21 Budget Process	
Dec 2019	<ul style="list-style-type: none"> • Board Reviews Assumptions, All Staffing Guidelines, Enrollment Projections, and Fund Balance Condition
Feb 2020	<ul style="list-style-type: none"> • FY2021-2023 Fiscal Forecast with Projected Revenue and Expenditures for FY2021 and Local Option Exemptions
Apr/May 2020	<ul style="list-style-type: none"> • Travis Central Appraisal District provides Preliminary Appraisal Values • Superintendent presents the FY2020-21 Preliminary Budget to the Board, Public and Media
June 2020	<ul style="list-style-type: none"> • Superintendent presents the FY2020-21 Recommended Budget to the Board, Public and Media • Board Conducts Public Hearing on Proposed Budget and Tax Rate • Board Adopts the FY2020-21 Budget
Jul 2020	<ul style="list-style-type: none"> • Travis Central Appraisal District (TCAD) Certifies Appraisal Values
Sept 2020	<ul style="list-style-type: none"> • Board Adopts the FY2020-21 Tax Rate

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 (GAAP). 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 Officer and other district administrators use similar expenditure and encumbrance reports to monitor the budget compli-

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

Amending the Budget

Budget amendments occur when a change is made increasing any one of the functional codes spending or increasing revenue object accounts and other resources/uses. These budget changes are usually the result of unexpected levels of expenditures in certain function levels and must be amended in the budget for legal compliance.

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 FY2021 budget must be prepared by June 22nd.
- 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 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.

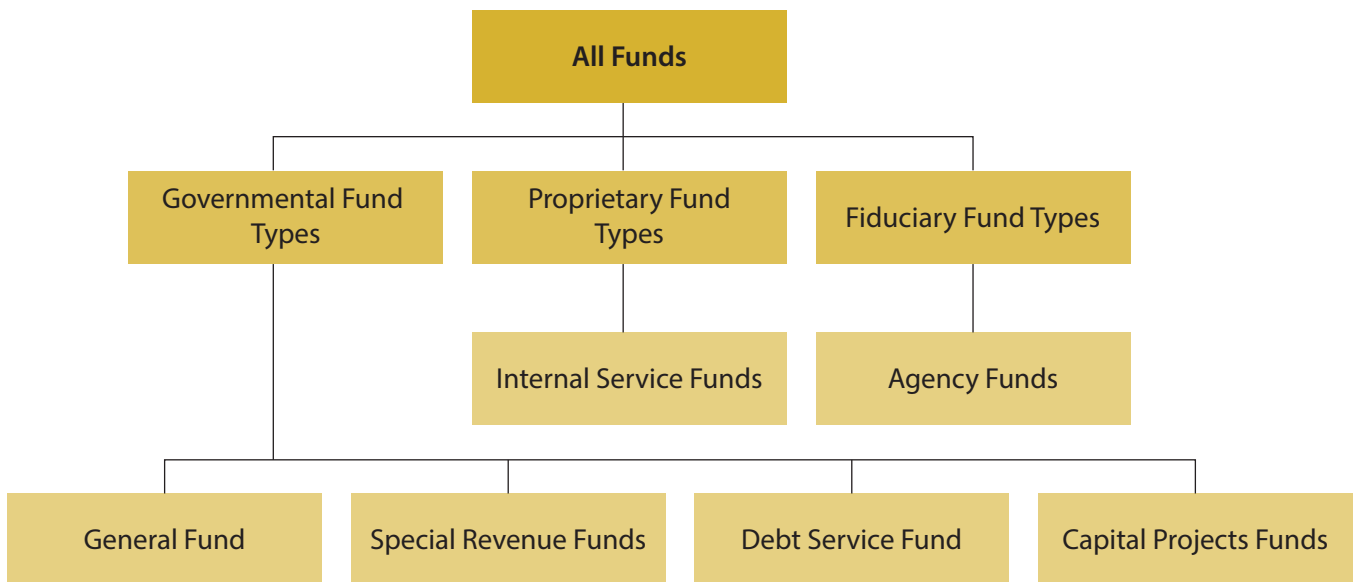
Budget Analysis

Governmental Funds

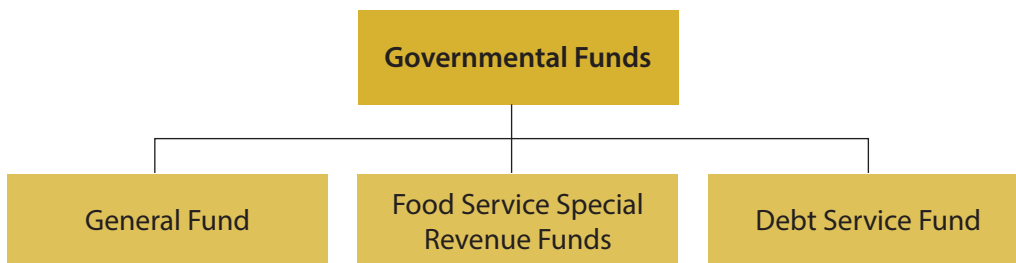
Austin ISD’s Adopted budget is organized in the following fund categories:

- 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)

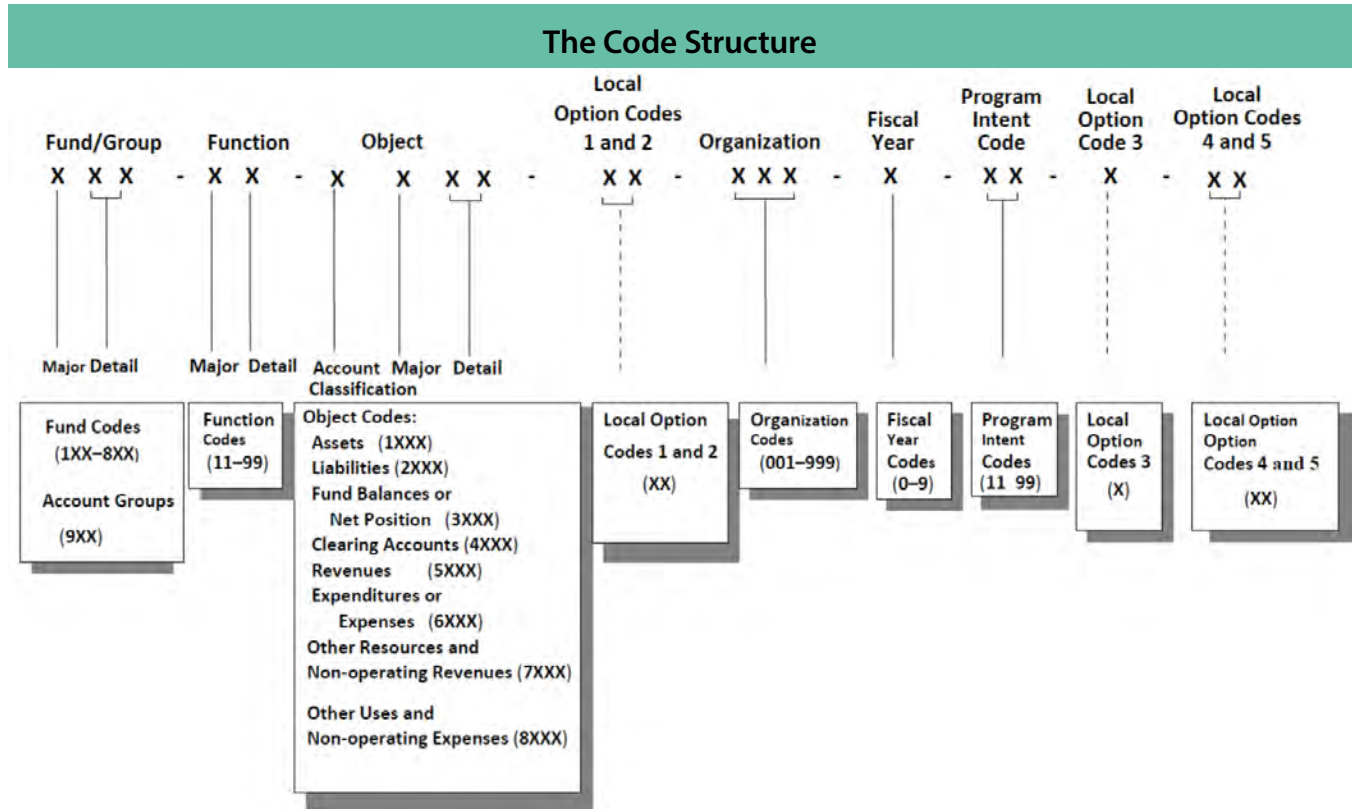


Note 1: The audited financial statements of the School District include all funds as shown in the "All Funds" structure Diagram above; however, Texas Education Agency (TEA) requires only the adoption of the General Fund, Food Service Special Revenue Funds, and Debt Service Fund in June.

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 31 | Austin Independent School District



Fund Codes

Fund Codes	Long Description	TEA Required/Optional
General Fund		
161	Athletics	O
162	Medicaid	O
163	College, Career and Military Readiness (CCMR)	O
164	Career & Technology (CTE)	O
199	General Fund	R
Special Revenue (Federal Programs)		
203	Child Care Development	R
204	Title IV-Safe-Drug Free/SLP	R
205	Head Start/Child Inc	R
206	Title III-B Homeless Children	R
211	Title I-Part A	R
215	Title I-Part D	R
217	Title I-Priority & Focus	O
220	Literacy Civics Education	R
223	ACC-Adult Basic Ed-TANF	R
225	IDEA-B Preschool	R
226	IDEA B Discretionary	R
240	Food Service	R
242	FS Summer Feeding Program	R
244	Voc Ed- Basic Grant	R
255	T.II-A Train/Recruiting	O
258	Public Charter Schools	R
260	Title III-A-Immigrant	O
263	Title III-A Eng Lang Acquist	R
265	21st Century Comm Lrng Center	R
266	ESSER	R
272	TX SchI-Linked/Medicaid Admin	R
274	Gear Up	R
276	TX Title I Priority-ARRA	R
277	Title V-Refugee Entrant Asst	O

Fund Codes *cont'd*

Fund Codes	Long Description	TEA Required/Optional
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Special Revenue (Federal Programs) *cont'd*

278	COMED	O
281	Minor FED	O
287	Misc. FED	O
288	Misc. Fed Set 2	O
289	Federally Funded Special Revenue Funds	R

Special Revenue (Federal Funded SSA)

315	SSA-IDEA-B Discretionary Deaf	R
316	SSA-IDEA-B Deaf	R
317	SSA-IDEA-B Preschool Deaf	R
340	SSA-IDEA-C Early Intv Deaf	R

Special Revenue (State Funded)

385	Visually Impaired	R
392	Non-Ed Community Based Supp	R
393	Texas Successful Schools Prog	R
397	Advanced Placement-APIB	R
404	SSI Community Partnerships	R
410	Instructional Materials Allotment	R
426	TX Educ Excellence Award	R
427	TWC Apprenticeship	O
428	High School Allotment (discontinued 2007/08)	R
224	IDEA-B Formula	R
429	State Funded-Spec Revenue Fnds	R

Special Revenue (State/Locally Funded SSA)

435	State Deaf-RDSPD	R
459	Service to Students with Dysle	R

Fund Codes *cont'd*

Fund Codes	Long Description	TEA Required/Optional
Special Revenue (Local Programs)		
461	Princ & Adm Activity Fund	R
479	Permanent Fund	R
480	Locally Defined Spec Rev Set 1	O
481	RGK Foundation	O
482	M & S Dell Foundation	O
486	Child Inc Local	O
490	Capital Funds	O
493	Online Donations	O
494	Community Ed-City	O
496	Locally Defined Spec Rev Set 2	O
497	Individual Grant	O
498	Austin Pub Educ Fnd	O
499	Locally Funded Spec Revenue	R
Debt Service Funds		
599	Debt Service	R
Capital Projects Funds		
635	Austin ISD: Headquarters Sale/Purchase	O
636	2002 Bond: Part B of G.O. Bond	O
637	2004 Bond: Commercial Paper	O
639	2005B QZA Bond	O
640	2006 Q.Z.A. Bond	O
643	2013 Bond Program	O
641	2008 QZAB Bond	O
644	2017 Bond Program	O
642	2008 Bond Program: Commercial Paper	O
651	2015 QSA Bond - Qual School Co	O

Fund Codes *cont'd*

Fund Codes	Long Description	TEA Required/Optional
Proprietary - Enterprise Funds		
717	Child Care Program	O
720	Third Base Program	O
722	Food Service Concessions	O
Proprietary - Internal Service Funds		
<i>(Not Reported to PEIMS)</i>		
752	Print Shop & Reproduction	R
753	Workers Comp Self Insurance	R
756	Health Self-Insurance Fnd	O
757	Dental Self Ins	O
771	District Police	O
772	Laundry Service-Clifton	O
Fiduciary Fund Types - Other		
805	Barbara Jordan Memorial	O
806	Expendable Trust	O
821	Partnering Contributions	O
826	Youth Orchestra	O
Fiduciary - Investment Trust Funds		
836	Non-Expendable Trust	O
Fiduciary - Agency Funds		
865	Student Activity Fund	R
876	GAATN	O
878	Employee Assistance Prog	O
General Capital Assets & Long-Term Debt		
<i>(Not Reported to PEIMS)</i>		
901	Capital Equipment	R
902	General Long-term Debt	R
903	NonCapital Trackable Equipment	O
999	PCard Holding	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 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.
- 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.

Function Codes *cont'd*

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.

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

Function Codes *cont'd*

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 retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest.

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
R	5711	Taxes, Current Year Levy
R	5712	Taxes, Prior Years
O	5716	Local Indirect Costs
R	5719	Penalties, Interest and Other Tax Revenues
O	5730	Tuition and Fees
R	5739	Tuition and Fees from Local Sources
R	5742	Earnings from Temporary Deposits and Investments
R	5743	Rent
R	5744	Revenue from Foundations, Other Non-Profit Organizations, Gifts and Bequests
R	5745	Insurance Recovery
O	5748	Revenue from City, County
R	5749	Other Revenues from Local Sources
R	5751	Food Service Activity
R	5752	Athletic Activities
R	5754	Interfund service provided and used Interfund Transactions
R	5769	Miscellaneous Revenues from Intermediate Sources

State		Object Description
R	5811	Per Capita Apportionment
R	5812	Foundation School Program Act Entitlements
O	5816	State Indirect Cost
R	5829	State Program Revenues Distributed by Texas Education Agency
R	5831	Teacher Retirement/TRS Care - On-Behalf Payments
R	5839	State Revenues from State of Texas Government Agencies (Other than Texas Education Agency)
R	5849	Shared Services Arrangements - State Revenues

Revenue Object Codes *cont'd*

O=Optional; R=Required

Federal	Object Description
O	5916 Federal Indirect Costs
R	5919 Federal Revenues Distributed Through Government Entities Other than State or Federal Agencies
R	5921 School Breakfast Program
R	5922 National School Lunch Program
R	5923 USDA Donated Commodities
O	5927 After School Snacks Programs
R	5929 Federal Revenues Distributed by Texas Education Agency
R	5931 School Health and Related Services (SHARS)
R	5932 Medicaid Administrative Claiming Program (MAC)
R	5939 Federal Revenues Distributed by State of Texas Government Agencies (Other than Texas Education Agency)
O	5946 Building America Bond Subsidy
O	5949 Federal Revenues Distributed Directly from the Federal Government
R	5952 Shared Services Arrangement - Federal Revenues from Fiscal Agent

Expenditure Object Codes

O=Optional; R=Required

6100	Payroll Costs
R	6112 Substitute for Teachers
O	6116 Substitute for Other Professionals
O	6117 Career Ladder
O	6118 Extra Duty
R	6119 Professional Salaries
O	6121 Overtime
O	6122 Substitute for Support Personnel
O	6125 Part-Time Hourly
R	6129 Support Personnel Salaries
R	6139 Employee Allowance (Travel & Cell Phone Stipend)
R	6141 Social Security / Medicare

Expenditure Object Codes *cont'd*

O=Optional; R=Required

6100 Payroll Costs *cont'd*

R	6142	Group Health and Life Insurance
R	6143	Workers' Compensation
R	6144	Teacher Retirement/TRS Care - On-Behalf Payments
R	6145	Unemployment Compensation
R	6146	Teacher Retirement/TRS Care
O	6148	Salary Adjustments
R	6149	Employee Benefits

6200 Professional & Contracted Services

R	6211	Legal Services
R	6212	Audit Services
R	6213	Tax Appraisal & Collection
R	6219	Professional Services
R	6221	Staff Tuition and Related Fees - Higher Education
R	6222	Student Tuition - Public Schools
R	6223	Student Tuition - Other than to Public Schools
R	6224	Student Attendance Credits (Chapter 49)
R	6229	Tuition and Transfer Payments
R	6239	Education Service Center Services
O	6244	Maint: Furniture & Equipment
O	6245	Maint: Vehicles
O	6246	Maint: Bldg & Grounds
O	6247	Design Fees
O	6248	Test Service
R	6249	Contracted Maintenance and Repair
O	6255	Water, Wastewater, Sanitation
O	6256	Telecommunications
O	6257	Electricity
O	6258	Natural Gas
R	6259	Utilities
O	6264	Rental: Furniture & Equipment

Expenditure Object Codes *cont'd*

O=Optional; R=Required

6200 Professional & Contracted Services *cont'd*

O	6265	Copier Rental
O	6267	Rental: Land & Buildings
R	6269	Rentals - Operating Leases
R	6291	Consulting Services
O	6294	Cont Srvs-Portable Bldg
O	6295	Cont Srvs-Cap Metro
O	6298	Misc Contracted Services
R	6299	Reproduction Services

6300 Supplies & Materials

R	6311	Gasoline and Other Fuels for Vehicles (Including Buses)
O	6315	Vehicle Supplies
R	6319	Supplies for Maintenance and/or Operations
R	6321	Textbooks
R	6329	Reading Materials
R	6339	Testing Materials
R	6341	Food
R	6342	Non-Food
R	6343	Item for Sale
R	6344	USDA Commodities
R	6349	Food Service Supplies
O	6395	Portable Technology<\$500 per Unit
O	6396	Technology Eq \$<5000 Per Unit
O	6397	Software
O	6398	Equip< \$5000 Per Unit
R	6399	General Supplies

Expenditure Object Codes *cont'd*

O=Optional; R=Required

6400 Other Operating Costs *cont'd*

R	6411	Travel and Subsistence - Employee Only
R	6412	Travel and Subsistence - Students
R	6413	Stipends - Non-Employees
O	6418	In-District Travel-Employees
R	6419	Travel and Subsistence - Non-Employees
R	6429	Insurance & Bonding costs
R	6439	Election Costs
R	6449	Depreciation Expense
R	6491	Required Public Notice
R	6492	Payments to Fiscal Agents of Shared Services Arrangements
R	6494	Reclassified Transportation Expenditures/Expenses
R	6495	Professional Dues
R	6496	Route Reimburse
O	6497	Food/Refreshment
O	6498	Field Trips Reimbursement
R	6499	Miscellaneous Operating Costs

6500 Debt Service

R	6511	Bond Principal
R	6513	Long-Term Debt Principal
R	6521	Interest on Bonds
R	6523	Interest on Debt
R	6599	Other Debt Service Fees

6600 Capital Outlay

O	6615	Land Improvement
R	6619	Land Purchase and Improvement
O	6624	Engineering Fees

Expenditure Object Codes *cont'd*

O=Optional; R=Required

	6600	Capital Outlay <i>cont'd</i>
O	6625	Building6 Improvements
O	6626	Geotech Testing
O	6627	City and County Fees
O	6628	Project Management Services
R	6629	Building Purchase, Construction or Improvements
R	6631	Vehicles
O	6635	Furniture
R	6639	Furniture, Equipment and Software
R	6649	Capital Assets - Other - Locally Defined Groupings

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, [Update 16](#) was the latest version of the FASRG. Detailed descriptions of revenues and expenses can be found under “Module 1 Financial Accounting and Reporting (FAR) and FAR Appendices”.

Table 32 | Austin Independent School District

Function/Program Intent Code Matrix												
Function Codes	Program Intent Codes											
	11 Basic Educational Services	21 Gifted and Talented	22 Career & Technology	23 Special Education	24, 26, 28 Accelerated/ Alternative Education	25 Bilingual Education	30 State Comp.Ed.	32, 33, 34, 35 Pre-K	36 Early Education	37 Dyslexia	38 College, Career & Military Readiness	99 Un-distributed
11 Instruction	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
12 Instructional Resource & Media Services				✓	✓	✓	✓	✓	✓	✓		✓
13 Curriculum & Instructional Staff Development		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
21 Instructional Leadership		✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
23 School Leadership		✓	✓	✓	✓	✓	✓	✓			✓	✓
31 Guidance, Counseling and Evaluation Services		✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
32 Social Work Services				✓	✓			✓			✓	✓
33 Health Services				✓	✓	✓	✓	✓				✓
34 Student Transportation		✓	✓	✓	✓	✓	✓	✓			✓	✓
35 Food Services												✓
36 Cocurricular & Extra Curricular 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. Proceeds from the sale of bonds are used for capital projects including the construction and renovation of District campuses and technology and vehicle purchases. 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+). Third-party financial advisors are 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, including the issuance and 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 the rating agencies and the capital markets that AISD is well managed and can be expected to meet its financial 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. Commercial paper is a short-term note with maturities ranging from 1 to 270 days. 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 (\$150M), it issues bonds to fix out the commercial paper to a long-term financing bond.

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 service.
- Financial reporting should demonstrate whether resources were obtained and used in accordance with the entity's legally adopted budget and demonstrating 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 the combined budgeted expenditures of the District General Fund, excluding Chapter 49 expenditures.

Fund balance is the net difference between the assets and liabilities in a governmental funds balance sheet. 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 unassigned 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* Due to the unforeseen events brought up by COVID-19, the amount of revenue received has decreased since March 2020, reducing the Food Service Fund Balance reserves to cover continuing expenses. In the FY2021 school year, revenues exceed expenditures by \$10M.
- *Debt Service Fund* The district maintains a sufficient fund balance to cover the upcoming obligations on the required payment date. In the FY2021 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 (including employee crime), 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 \$700,000 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, stated in [TEC Sec. 44.008](#). 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* Pto 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 Pis 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:

Items	Years
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 Public Education Information Management System (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.
 - ◊ Funds 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 students we serve.

In FY20 (July 1, 2019 - June 30, 2020), OID was responsible for leading and supporting the generation of more than \$15.9 million in philanthropic and competitive grant support made to Austin ISD and the Austin Ed Fund, Austin ISD's 501(c)3 education foundation. Since 2016, OID has generated nearly \$92M in philanthropic support for AISD. Contributions and grants from these sources are not subject to recapture. Additionally, OID supports the over 140 partner organizations that provide over \$50 million in services to Austin ISD students annually.

AISD Crisis Support Fund

Within days of schools being closed due to the COVID-19 crisis, the Austin Ed Fund together with AISD created the [AISD Crisis Support Fund](#) to support school communities by supplementing access to food services, health programs, and remote learning. From mid-March to June 30, 2020, over \$2.3M was raised, thanks to generous contributions of over 610 donors, including large contributions from the City of Austin, Samsung, H-E-B, Google/Google Fiber, National Instruments, Wells Fargo and the Austin Ed Fund. For more information and contributions made after June 2020, please visit www.austinedfund.org/crisis-support-fund.

Food Services With state and federal reimbursement dollars, beginning March 23rd, AISD began offering curbside meals and meal delivery routes in attendance zones throughout the city, providing up to 8,000-10,000 meals per day to students. The Crisis Support Fund supported the increased costs of this service, including providing over 61,000 meals for caregivers in the first two weeks of the crisis. In early May, the City of Austin passed a resolution to direct approximately \$1.3M through the Coronavirus Aid, Relief, and Economic Security Act to resume

caregiver meal service through the end of June. The meals are prepared by local restaurant partners, including Easy Tiger, Henbit, and Good Work Austin (a collaborative that includes L'Oca d'Oro, Contigo and Colleen's Kitchen), and feature healthy foods that complement the menu served to students.

Telehealth AISD's telehealth provider is offering free or reduced cost telehealth visits for families. In the first week of this service, visits tripled, and over 120 kids per day were utilizing the service. The Fund has provided vouchers for fees for visits for students who are uninsured, ineligible for Medicaid and/or eligible for the free and reduced meal program.

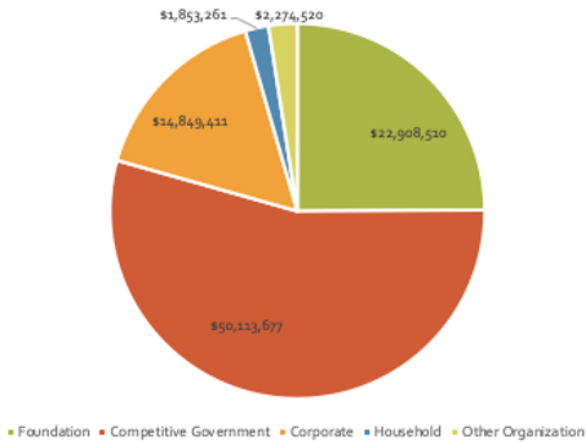
Translation/Interpretation To ensure families whose primary language is not English are able to maintain open lines of communication with district and campus-level staff and receive important updates and information from the district, the Crisis Support Fund has provided funds for on-demand and rapid translation and interpretation services.

Cash Assistance The Crisis Support Fund provided H-E-B gift cards to AISD's frontline workers, including Food Service, Police, Technology and Transportation workers, who have put their lives at risk to provide essential services to the district's students and families.

Devices/Internet Connectivity AISD and the Austin Ed Fund worked quickly in March to set up remote learning access for students. There were immediate needs for our youngest students that the Crisis Support Fund helped fill with philanthropic support, including supporting the initial costs to purchase the district-wide license for SeeSaw (an online learning platform for PK-2nd students) and ~500 tablets for PK-2nd graders.

Teacher Support The Crisis Support Fund supported a teacher recognition campaign culminating in May (Teacher Appreciation Month) that gave every teacher a \$50 gift card to Amazon to support their social and emotional wellbeing and/or to assist in delivery of virtual instruction. We also piloted a special grant opportunity in July 2020 specifically earmarked for AISD campuses to respond to time-sensitive needs for educational enhancement and innovation upon reopening of schools in the fall.

Total Donations through OID and Austin Ed Fund:
FY 2016-FY 2020 : \$91,999,739

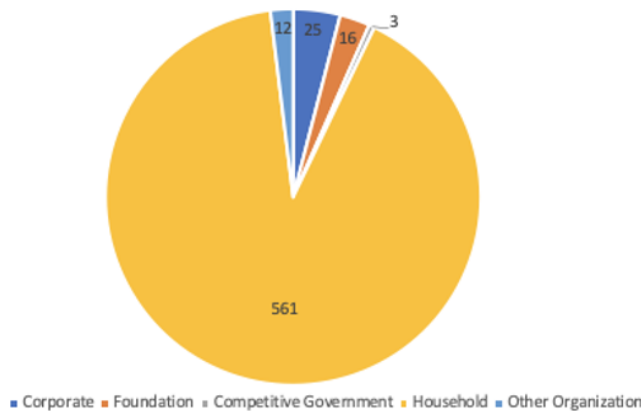


Highlights of Competitive Federal, State/Local, and Private Foundation Grants Awarded in FY2020

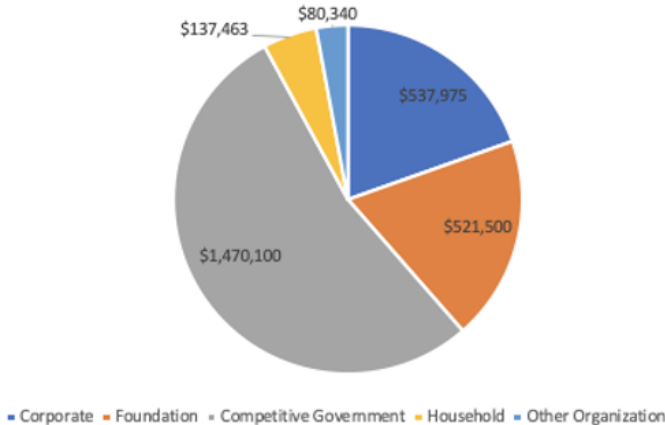
Social and Emotional Learning Public-private partnerships have been the hallmark of Austin ISD’s successful Social and Emotional Learning (SEL) initiative over the last decade. Ongoing support from local family foundations, including Buena Vista, Klein and Tapestry Foundations, continued in FY 2020. Additional funds were awarded from other sources, including:

- The St. David’s Foundation awarded AISD via the Austin Ed Fund \$1,999,955 over two years to strengthen the district’s proactive approach to meeting the needs of all of our students by supporting AISD’s Multi-Tiered System of Supports (MTSS), which is the foundation of student social and emotional health. Grant funds support efforts to deepen the implementation of culturally responsive Social and Emotional Learning (SEL) on campuses, with a focus on secondary campuses; identify and implement practices that optimize the MTSS framework on each campus, including data-informed practices; launch the district-wide Student Equity Council; provide resources to teachers and campus SEL Committees to implement innovative practices that tackle a unique problem of SEL practice; foster cross-campus collaboration; and evaluate our MTSS and SEL implementation efforts.
- Long-time supporter of AISD’s SEL initiative, the NoVo Foundation awarded a three-year, \$450,000 grant to the Austin Ed Fund to engage AISD leaders in a human-centered design process to intentionally (re-)design the district’s multi-tiered social, emotional, behavioral and mental health support services, and define the overarching framework for a contemporary, evidence-based model.
- 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.

Crisis Support Fund - Number of Donations by Type
FY 2020



Crisis Support Fund - \$ Amount, by Type
FY 2020



In FY2020, grants were awarded to expand and deepen the work of the *Cultural Proficiency and Inclusiveness* (CP&I) team in AISD:

- In Fall 2019, AISD was awarded \$775,000 over three years from the U.S. Department of Juvenile Justice and Delinquency Prevention to proactively address youth violence and victimization, disparities in disciplinary referrals and/or involvement with the juvenile justice system, and school performance by implementing a culturally responsive, restorative approach to positive youth identity development, school climate, intervention, and accountability. The project is being implemented at Covington MS, Crockett ECHS, and the Alternative Learning Center and includes multi-tiered prevention and intervention efforts to improve school safety and climate, including the successful transition of students from the ALC back to their home campuses.
- In Fall 2019, the Criminal Justice Division (CJD) of the Governor's Office awarded Austin ISD nearly \$50,000 for students and staff at Crockett Early College High School and O.Henry Middle School to participate in rigorous anti-racist learning with a third-party provider as part of the Race Equity Leadership Electives on these campuses. This project has paved the way to expand this student-led work toward a district-wide Student Equity Council to include representation from all Austin ISD high schools.

Mental Health

- AISD was awarded nearly \$500,000 over three years to provide mental health training to prevent school violence through the U.S. Department of Justice's "STOP School Violence Prevention and Mental Health Training" grant program. AISD is using these funds to provide training to 100 AISD personnel and service providers to become Trust-Based Relational Intervention® (TBRI) Practitioners, enabling them to provide training, coaching, and support in implementation of TBRI practices throughout the district. TBRI Practitioners will provide TBRI training and coaching for teaching and support staff on all campuses and service provider staff and education sessions for students to prevent violence against others.
- The Criminal Justice Division (CJD) of the Governor's Office (through the Edward Byrne Memorial Justice Assistance Grant Program) awarded the Austin ISD Police Department a \$51,076 grant to support a fourth year of specialized, intensive training for district police officers to sensitively and effectively handle mental health needs.

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

Efforts to deepen the PK Partnership (PKP), an innovative SB 1882 agree-



ment between United Way for Greater Austin and AISD, continued through a two-year, \$2M grant awarded by the Texas Education Agency in FY 2020. AISD was awarded additional grants to support improving access to high-quality early learning opportunities in our community, including:

- The federal Office of Head Start of the U.S. Department of Health and Human Services Administration for Children and Families awarded AISD a five-year grant, more than \$1.5 million annually, to provide Head Start services for Travis County. AISD Head Start serves eligible children and their families through full-day Pre-Kindergarten classrooms and wraparound services to support children’s physical health, mental health, oral health, nutrition, and disability needs, as well as parenting instruction and other family engagement activities. Children are categorically eligible if their household income is at or below the federal poverty level or if the child is homeless or in foster care. AISD also continues to partner with Child Inc., the other grantee awarded for the Travis County service area, to serve additional Head Start families on AISD campuses.
- The St. David’s Foundation awarded Austin ISD via the Austin Ed Fund a \$68,529 planning grant to explore a home visiting program, which would use an evidence-based early literacy, parenting, and school readiness model that addresses the achievement gap in kindergarten readiness head-on by providing disconnected, low-income families with young children with the knowledge, skills, and tools they need to build school readiness where it begins: the home. AISD staff explored the viability of a program that would serve 2 to 4-year-olds and their families and leverage our current Families as Partners program and Parent Champions as peer home visitors.

College and Career Readiness

- Michael and Susan Dell Foundation continued to support 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 Pall in service of providing more awareness, exposure and experiences to our students that will prepare them for college, career and life.
- In FY 2020, Texas Education Agency (TEA) supported AISD’s efforts to prepare students for careers in high-demand, high-wage occupations through two competitive grant awards. The Perkins Reserve grant enabled the district to establish approved Certified Nursing Assistant (CNA) certification testing sites at campuses across AISD and helped pay the fees for students to receive this industry-based certification. TEA’s Summer CTE Internship grant enabled 7 students to participate in paid internships with green building partners EcoRise and BLGY to host the remote summer internship program for students from Akins, Austin, Eastside Memorial, LBJ, and McCallum for 30 hours per week for eight weeks as they continue or begin their learning around Green Building.



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, beginning in July 2018 through August 2021. 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, focused 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 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 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 on 14 campuses in the Eastern Crescent of Austin.

Out-of-School Time Learning

- As part of a multi-year agreement, the Andy Roddick Foundation continued to support after-school programming at Hart, Harris, and Pecan Springs Elementary Schools during the 2019-2020 school year. The overall goals of the grant were 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.

- AISD was awarded \$400,000 to participate in the TEA Additional Days School Year (ADSY) Planning and Execution Program Full Year Redesign cohort, which will culminate in plans for a 210-day academic calendar to be piloted beginning in July 2021 at Dawson Elementary School. Funds support financial modeling, modifications to the academic scope and sequence, staff and family engagement, and a district steering committee to consider all operational impacts.

School Improvement / Campus Support

- In Fall 2019, AISD was awarded more than \$900,000 for a one-year grant entitled "Campus-based Case Management to Reduce Chronic Absenteeism," which focuses on reducing chronic absenteeism and truancy on 10 elementary, middle, and high school campuses within the Travis Early College High School's and LBJ Early College High School's attendance areas. To do so, the district utilized Campus-based Case Managers to determine the root causes of chronic absenteeism for each child and work toward identifying solutions for these students and families. Campus-based Case Managers connected students and families with the services they need, including literacy support for students and social services for students and families. Child Study System staff monitored implementation to determine the effects of program activities and identify which practices should be adopted by campuses and/or the district following the grant period.
- AISD was awarded TEA Planning and

Continuation School Action Fund Grants for Travis Graduation Preparatory Academy (GPA) and Joslin Elementary School. Planning grants of nearly \$300,000 for each campus supported identifying the “best fit” school action for those campuses, which were qualified to participate in these grants by being identified for Comprehensive Support by the TEA 2017-18 Accountability Rating. In Spring 2020, both campuses were awarded \$850,000 to support new school models. Funds will be used at the “New Joslin” to support the new instructional model based on the Effective Schools Framework, including the new Foreign Language in Elementary Schools model which incorporates a Mandarin Immersion program. Funds will be used at the “New Graduation Preparatory Academy at Travis” to support personnel to provide instruction, build partnerships, and provide wraparound services for students.

- AISD received an award of \$150,000 for the 2020-2021 Technology Lending Grant Program. Submitted in January 2020, the grant was intended to support the purchase of Chromebooks, bags and software for 7th grade students at Dobie and Webb Middle School to give these students access to online, personalized learning both at school and at home during the school year and over the summer.

School Safety

- In Spring 2020, AISD was awarded over \$1.2M from the 2019-2021 TEA School Safety and Security Grant to support the purchase of ballistic-resistant film for all campuses that have not been or are not planned to be modernized, which is equivalent to up to 102 campuses, with priority on the district’s 73 elementary campuses, then 17 middle and 12 high school campuses.
- In Fall 2020, AISD was awarded a “STOP School Violence Technology and Threat Assessment Solutions for Safer Schools Program” grant from the U.S. Department of Justice. This grant provides AISD \$498,551 over three years to support the development of threat assessment teams at the district and campus levels and the rollout of digital threat assessment documentation and reporting systems within eCST, which will be designed and developed by AISD Information Technology staff and Ontic Technologies. This work supports local policy adopted by the Board of Trustees in response to SB 11, passed by the Texas Legislature in May 2019.
- The Office of Innovation and Development has also supported the development of an AISD Police Department Traffic Safety Program, which will include the launch of the department’s first Motorcycle Traffic Safety Unit. This unit will allow for more visibility of officers in school zones and along bus routes. These officers will





also be tasked with community outreach and education around traffic safety at specific events and on campuses throughout the year. State Farm Companies Foundation and matching gifts from State Farm employees have seeded the program.

Campus Beautification

- In January 2020, AISD was awarded a one-year, \$287,405 Urban Forest Grant from the City of Austin. The award will support the purchase of trees, irrigation and maintenance at LBJ Early College High School and McBee Elementary School. The grant will support the master plan of the LBJ ECHS outdoor space, which has been facilitated by Keep Austin Beautiful over the last several years. The goal is to enhance the school campus as a community asset in order to support the well-being of the communities who utilize it and the long-term sustainability of the site. Grant funds will also support new plantings of a variety of trees at McBee, in an athletics and physical education field behind the school that has little shade despite daily use by students and staff at the school.
- The St. David's Foundation awarded the Austin Ed Fund \$130,320 to create a comprehensive SEL garden that includes a butterfly garden, a bird sanctuary, a chicken coop and vegetable gardens at Reilly Elementary School. The project is a collaboration with the Highland Neighborhood Association, Reilly Elementary and the Austin Ed Fund. The garden will be a sustainable, meditative space and wildlife habitat that encourages healthy self-esteem, curiosity, cooperation and mental well-being through gardening and gardening programs. They will also host a series of workshops in the newly constructed space.

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, sponsorship, and census efforts.

- *Arts:* Austin ISD secured its fourth Collective Impact Grant from the National Endowment for the Arts for \$100,000 to support the implementation of the district's Creative Learning Initiative, a long-standing collective impact model between AISD, the arts non-profit MINDPOP and the City of Austin.
- *Sponsorship:* OID helped facilitate sponsorships for district events, including the annual Back to School Bash, which was modified this year due to COVID-19 into a district-wide distribution of backpacks and supplies for more than 17,000 AISD students.
- *Census:* The United Way for Greater Austin awarded AISD (through the Austin Ed Fund) \$45,000 to ensure that historically undercounted populations such as, young children, highly mobile families, racial and ethnic minorities, low income families, nonnative English speakers and the homeless within AISD's boundaries are counted in the census. With the help of grant funds, AISD utilized trusted community members to address barriers

that may prevent individuals from completing census forms and focused get-out-the-count efforts on families in the “astern crescent” of Austin. The approach was planned and executed jointly by school-level PTA Leaders, Parent Leaders, and Parent Support Specialists. Through these efforts AISD’s goal was to have a more accurate count of the Austin population on the 2020 census and therefore ensure the correct allocation of federal funding for the Austin area over the next ten years.

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 \$27 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 2013, the Austin Ed Fund has awarded more than \$1M to over 200 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 supported the Ed Fund’s grant programs in FY 2020, including the 3M Foundation, AK Reynolds Foundation, Applied Materials Foundation, Bank of America Foundation, Buena Vista Foundation, Klein Family Foundation, Jedel Family Foundation, Samsung, St. David’s Foundation and Tapestry Foundation.
- To learn more about Austin Ed Fund grant programs, visit: <https://austined-fund.org/for-educators/>.
- *Endowment:* Launched in 2017, Austin Ed Fund has an endowment with a current balance of over \$200,000 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.

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.

LivingTree Campus-Based Crowdfunding Platform

LivingTree 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 \$145,000 in support of unique crowdfunding campaigns for specific projects in FY 2020. District campaigns are also eligible to receive contributions. To make a gift today, visit <https://give.living-tree.com/p/austinisd>.

Donors Choose/AISD Partnership

In 2019, Austin ISD became an official partner with www.DonorsChoose.org, the leading website for K-12 educational crowdfunding. Through this partnership, Austin ISD has a [customized landing page](#) where OID can direct donors to teacher created projects within the district. This year, over 1,200 projects were funded through DonorsChoose, resulting in over \$854,000 worth of funded projects that impacted 104 Austin ISD schools.



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.

Each year, over 140 partners provide an estimated \$50 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 support can access a menu of contact points and information on the OID web site at <http://www.austinisd.org/oid/partners>. The department also hosts widely publicized regular 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 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 "strive to provide safe, reliable and professional transportation services for our students according to the parameters set forth by the district's policy and in adherence to applicable state and federal laws". With nearly 23,000 students transported daily on over 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.

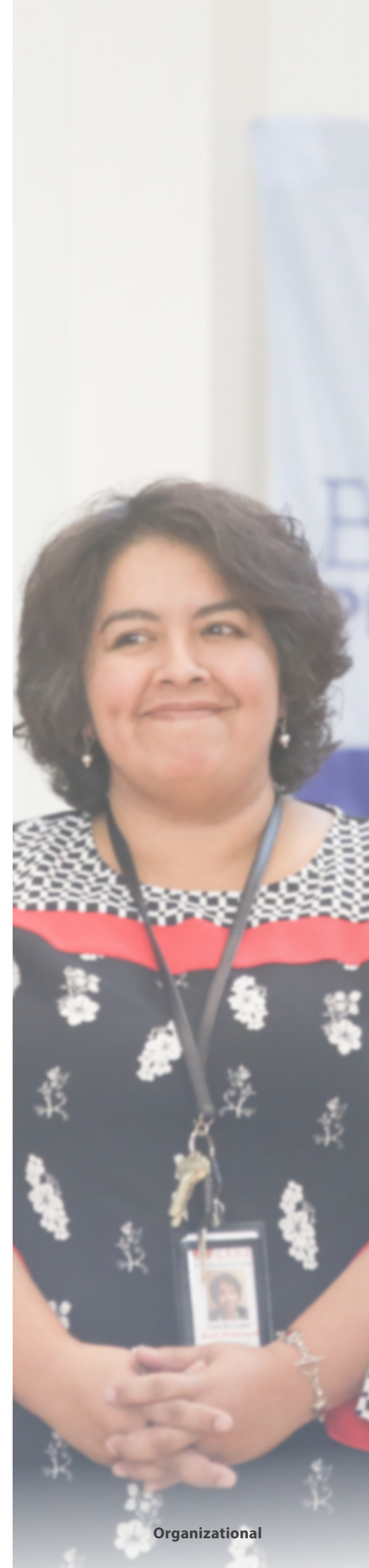
Austin ISD has set up a separate process for civil citations, which may be issued by Austin ISD Police officers resulting from recorded video evidence gained by a camera system mounted on a school bus. Video-based civil citations will only be issued by licensed police officers employed by Austin ISD. The District and the vendor will be solely responsible for administering citations, collecting fines, and holding administrative hearings for appealed cases. District keeps 45% of each citation collected. Our vendor keeps 55% and they provide a turnkey 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 our school buses. 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 (TAC) [TITLE 37, PART 1, 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 33 | Austin Independent School District

Transportation Revenue			
	FY 2018-19	FY 2019-20	Change
Stop Arm	3,157,902	2,208,260	-949,642
Bus Advertising	19,750	16,184	-3,566
Total	3,177,652	2,224,444	-953,208



Financial Section



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) 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; 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 assigned by federal, 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 Chapter 49 – Options for Local Revenue in Excess of Entitlement?

Local Revenue in excess of Entitlement, previously named Recapture, is a function [Texas Education Code Sec. 49](#), which makes provisions for certain school districts to share their local tax revenue with other school districts. These provisions are sometimes referred to as “share the wealth” or “Robin Hood” plan because recaptured funds are redistributed by the school finance system to assist with the financing of public education for all school districts.

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 Austin ISD, 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.

In FY2021, nearly 46 percent of all local revenue collected from property taxes will be subject to Chapter 49. Austin ISD anticipates the district will submit \$606.3 million to the state. From FY2007 to FY2021, AISD will have paid the state of Texas close to \$4.0 billion.

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, 2020, the District reported a (preliminary) liability of \$303 million 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	\$302,775,488
State's proportionate share that is associated with the District	\$402,320,900
Total	\$705,096,388

(At the point of publication, these figures are considered preliminary, due to the closure of FY2020 General Ledger.)

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 Special Revenue Funds to comprise the Major Funds of the District.

For FY2020-21, revenue decreases within in the Governmental Fund's local and federal revenue sources. Expenses expand over \$42 million, excluding Chapter 49 payments, primarily due to increase from Instruction (Function 11) of almost \$32 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 34 | Austin Independent School District

Major Funds: Statement of Revenues, Expenditures and Changes in Fund Balance
For School Year FY2021 with Comparative Data for Prior Year

	FY2020	FY2021			
	Major Funds Budget	Governmental Adopted Total	Capital Projects	Grants	Total
Revenues					
5700 Local Sources	\$1,510,960,179	\$1,482,157,083	\$458,000	4,358,612	\$1,486,973,695
5800 State Sources	60,148,205	81,992,159		1,419,932	83,412,091
5900 Federal Sources	120,851,156	33,212,993		74,901,205	108,114,198
Combined Fund Revenue Total	\$1,691,959,540	\$1,597,362,235	\$458,000	\$80,679,749	\$1,678,499,984
Expenditures					
11 Instruction	\$500,069,669	\$495,060,102		\$32,214,642	\$527,274,744
12 Instructional Resources & Media Services	11,443,608	11,467,656		289,768	11,757,424
13 Curriculum & Staff Development	30,440,525	16,354,648		14,965,709	31,320,357
21 Instructional Administration	18,715,709	15,557,727		11,860,952	27,418,679
23 School Administration	57,777,793	56,591,132		3,034,766	59,625,898
31 Guidance & Counseling Services	29,958,149	27,710,879		5,225,038	32,935,917
32 Attendance & Social Work Services	6,864,277	3,347,620		2,146,724	5,494,344
33 Health Services	12,521,363	10,864,115		2,739,614	13,603,729
34 Student Transportation	32,465,867	34,164,772	6,712,197		40,876,969
35 Food Services	41,569,928	28,845,473		46,500	28,891,973
36 Co-Curricular Activities	14,713,063	15,930,667		88,160	16,018,827
41 General Administration	24,659,403	27,236,021	35,432	869,423	28,140,876
51 Plant Maintenance	92,695,699	89,909,408	5,618,394	1,109,241	96,637,043
52 Security & Monitoring Services	14,039,235	14,622,706	4,631,044	68,237	19,321,987
53 Data Processing Services	23,034,014	23,386,326	36,031,083	637,689	60,055,098
61 Community Services	12,678,407	11,365,525		4,693,665	16,059,190
71 Debt Services	152,010,234	154,344,707			154,344,707
72 Long Term Debt Interest	65,354				
81 Facilities Acquisition & Construction	497,313,392	300,000	731,815,696	689,621	732,805,317
91 Contracted Instructional Svcs-Public Schools	612,166,160	606,306,741			606,306,741
93 Payments-Shared Services Arrangements	4,124,678	4,165,925			4,165,925
99 Other Intergovernmental Charges	7,225,336	7,435,437			7,435,437
Combined Fund Expenditure Total	\$2,196,551,863	\$1,654,967,587	\$784,843,846	\$80,679,749	\$2,520,491,182
Net Revenue Over (Under)	(\$504,592,323)	(\$57,605,352)	(\$784,385,846)	\$0	(\$841,991,198)
Other Sources (Uses)					
7900 Other Resources	\$501,917,256	\$51,000	\$300,000,000		\$300,051,000
8900 Other Uses	(303,133)	(245,000)			(245,000)
Net Sources Over (Under)	\$501,614,123	(\$194,000)	\$300,000,000	\$0	\$299,806,000
Net Revenue/Sources Over (Under)	(\$2,978,200)	(\$57,799,352)	(\$484,385,846)	\$0	(\$542,185,198)
Beginning Fund Balance (Unaudited)	\$614,634,825	\$453,685,900	(\$17,725,539)	\$2,194,334	\$438,154,695
Ending Fund Balance (Unaudited)	611,656,625	395,886,548	(502,111,385)	2,194,334	(104,030,503)
Less Assigned Balance	20,666,623	35,116,075			35,116,075
Less Non Spendable	1,758,763	494,865			494,865
Less Restricted	138,542,231	138,432,603		2,194,334	140,626,937
Ending Funding Balance - Unassigned	\$450,689,008	\$221,843,005	(\$502,111,385)	\$0	(\$280,268,380)
Ending Unreserved Fund Balance as a Percent of Operating Budgeted Expenditures	23%	13%	-64%	0%	-11%

Table 35 | Austin Independent School District

Major Funds
Combined Statement of Revenue and Expenditures Historical and Forecast, 8 Year Total

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual*	2020-21 Adopted	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Revenues								
5700 Local sources	\$ 1,210,819,825	\$ 1,344,482,463	\$ 1,480,208,772	\$ 1,507,896,358	\$ 1,489,149,976	\$ 1,573,278,331	\$ 1,659,119,741	\$ 1,749,674,040
5800 State sources	74,858,593	68,996,877	81,807,722	61,861,125	83,522,988	89,430,337	94,804,350	100,510,112
5900 Federal sources	112,545,530	114,252,389	125,924,276	82,304,364	114,219,703	85,163,913	81,894,470	78,986,926
Total revenue	\$ 1,398,223,948	\$ 1,527,731,730	\$ 1,687,940,770	\$ 1,652,061,847	\$ 1,686,892,667	\$ 1,747,872,582	\$ 1,835,818,561	\$ 1,929,171,078
Expenditures								
6100 Payroll costs	\$ 719,982,245	\$ 733,511,112	\$ 725,513,488	\$ 765,893,691	\$ 820,766,577	\$ 839,037,486	\$ 865,034,096	\$ 891,890,023
6200 Professional and Contracted Services	485,501,166	618,559,850	757,049,324	730,226,748	712,354,132	764,762,285	838,679,371	919,977,911
6300 Supplies and Materials	59,753,292	69,567,139	69,056,692	64,286,693	127,453,243	83,937,609	85,278,454	86,654,413
6400 Other Operating Costs	15,182,531	18,134,587	21,022,214	10,797,245	42,549,535	27,254,726	31,540,676	36,758,837
6500 Debt Service	112,780,873	109,239,433	113,416,117	138,027,825	153,929,542	166,976,740	181,129,829	196,482,546
6600 Capital Outlay	80,522,114	114,656,848	142,868,631	327,120,720	671,830,836	264,812,192	264,678,959	264,582,542
Total Expenditures	\$ 1,473,722,220	\$ 1,663,668,968	\$ 1,828,926,466	\$ 2,036,352,921	\$ 2,528,883,865	\$ 2,146,781,038	\$ 2,266,341,385	\$ 2,396,346,273
Net Revenue Over (Under)	\$ (75,498,273)	\$ (135,937,238)	\$ (140,985,696)	\$ (384,291,075)	\$ (841,991,198)	\$ (398,908,456)	\$ (430,522,823)	\$ (467,175,194)
Other Sources (Uses)								
7900 Other Resources	\$ 1,013,608,738	\$ 43,552,903	\$ 712,715,448	\$ 121,426,532	\$ 300,051,000	\$ 226,081,006	\$ 226,081,006	\$ 226,081,006
8900 Other Uses	(643,969,033)	(26,300,415)	(365,000,000)	89,022,253	(245,000)	(300,000)	(300,000)	(300,000)
Net Sources over (under)	\$ 369,639,705	\$ 17,252,487	\$ 347,715,448	\$ 210,448,785	\$ 299,806,000	\$ 225,781,006	\$ 225,781,006	\$ 225,781,006
Net revenue/sources over (under)	\$ 294,141,432	\$ (118,684,751)	\$ 206,729,752	\$ (173,842,290)	\$ (542,185,198)	\$ (173,127,450)	\$ (204,741,817)	\$ (241,394,188)
Beginning Fund Balance (Estimated)	\$ 347,383,302	\$ 669,902,244	\$ 551,217,493	\$ 757,947,245	\$ 438,154,695	\$ (104,030,503)	\$ (277,157,953)	\$ (481,899,770)
Ending Fund Balance (Estimated)	\$ 641,524,734	\$ 551,217,493	\$ 757,947,245	\$ 584,104,956	\$ (104,030,503)	\$ (277,157,953)	\$ (481,899,770)	\$ (723,293,958)

* Unaudited

Governmental Funds

The total AISD budget for Governmental Funds is \$1.6 billion in revenue and \$1.65 billion in expenditures with a net of approximately (\$194,000) for other sources and uses. Chapter 49 payments are estimated at \$606.31 million, an estimated decrease of approximately \$5.89 million from prior year. This anticipated reduction is based on an estimated 4% reduction in local tax collections due to the COVID-19 pandemic and its economic impact. The operating expenditures for the General Fund are approximately \$867.21 million.

- The FY2021 Adopted Budget for General Fund includes the use of reserves to balance revenue shortfalls by \$47.5 million.
- The FY2021 Adopted Budget for Food Service Fund has approximately \$14.65 million in revenue and approximately \$24.89 million in expenditures; estimated \$10 million use of reserves.
- The FY2021 Adopted Budget for Debt Service Fund has approximately \$153.46 million in revenue and approximately \$153.46 million in expenditures.

The Adopted revenue budget for FY2021 include the administration’s current knowledge of funding expectations related to the uncertainty of the COVID-19 pandemic. Revenue estimates are subject to change based on updates to local tax collections, actual enrollment and attendance data, and updated information and rules established by the Commissioner. Therefore, subsequent budget amendments to modify the budget will be necessary.

As the District faces a declining reserve of fund balance, significant adjustments and monitoring of funds to what the district needs to operate efficiently and effectively will continue to undergo District leadership analysis; such as, viewing the number of vacancy position posted as well as other non-payroll costs.



Table 36 | Austin Independent School District

Governmental Funds
Combined Statement of Revenue and Expenditures Historical and Forecast, 8 Year Total

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual*	2020-21 Adopted	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Revenues								
5700 Local sources	\$ 1,202,563,624	\$ 1,333,748,736	\$ 1,468,492,654	\$ 1,496,858,068	\$ 1,482,157,083	\$ 1,563,530,885	\$ 1,649,372,295	\$ 1,739,926,594
5800 State sources	72,255,762	65,403,778	79,815,408	59,697,067	81,992,159	87,053,711	92,427,724	98,133,486
5900 Federal sources	58,958,847	60,313,017	69,327,202	49,297,667	33,212,993	29,536,606	26,267,163	23,359,619
Total revenue	\$ 1,333,778,233	\$ 1,459,465,532	\$ 1,617,635,265	\$ 1,605,852,802	\$ 1,597,362,235	\$ 1,680,121,203	\$ 1,768,067,183	\$ 1,861,419,699
Expenditures								
6100 Payroll costs	\$ 669,592,815	\$ 683,616,108	\$ 677,073,999	\$ 711,223,464	\$ 761,300,692	\$ 786,465,479	\$ 812,462,089	\$ 839,318,016
6200 Professional and Contracted Services	475,019,683	603,640,135	727,076,241	702,140,432	672,991,891	740,197,718	814,114,804	895,413,344
6300 Supplies and Materials	46,133,624	44,199,931	45,206,996	40,998,897	49,894,324	51,200,952	52,541,797	53,917,756
6400 Other Operating Costs	12,931,769	16,044,546	17,125,130	7,651,942	16,184,882	19,705,158	23,991,108	29,209,269
6500 Debt Service	112,780,873	109,239,433	113,416,117	138,027,825	153,929,542	166,976,740	181,129,829	196,482,546
6600 Capital Outlay	8,028,135	1,944,638	1,961,207	2,748,688	666,256	482,147	348,914	252,498
Total Expenditures	\$ 1,324,486,900	\$ 1,458,684,792	\$ 1,581,859,689	\$ 1,602,791,250	\$ 1,654,967,587	\$ 1,765,028,194	\$ 1,884,588,540	\$ 2,014,593,428
Net Revenue Over (Under)	\$ 9,291,333	\$ 780,740	\$ 35,775,575	\$ 3,061,552	\$ (57,605,352)	\$ (84,906,991)	\$ (116,521,357)	\$ (153,173,729)
Other Sources (Uses)								
7900 Other Resources	\$ 648,608,738	\$ 137,448	\$ 337,161,000	\$ 75,246,404	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
8900 Other Uses	(643,969,033)	(26,300,415)	(365,000,000)	89,022,253	(245,000)	(300,000)	(300,000)	(300,000)
Net Sources over (under)	\$ 4,639,705	\$ (26,162,968)	\$ (27,839,000)	\$ 164,268,657	\$ (194,000)	\$ (249,000)	\$ (249,000)	\$ (249,000)
Net revenue/sources over (under)	\$ 13,931,038	\$ (25,382,228)	\$ 7,936,576	\$ 167,330,210	\$ (57,799,352)	\$ (85,155,991)	\$ (116,770,357)	\$ (153,422,729)
Beginning Fund Balance (Estimated)	\$ 435,820,565	\$ 449,751,603	\$ 424,369,375	\$ 432,305,951	\$ 453,685,900	\$ 395,886,548	\$ 310,730,557	\$ 193,960,200
Ending Fund Balance (Estimated)	\$ 449,751,603	\$ 424,369,375	\$ 432,305,951	\$ 599,636,161	\$ 395,886,548	\$ 310,730,557	\$ 193,960,200	\$ 40,537,471

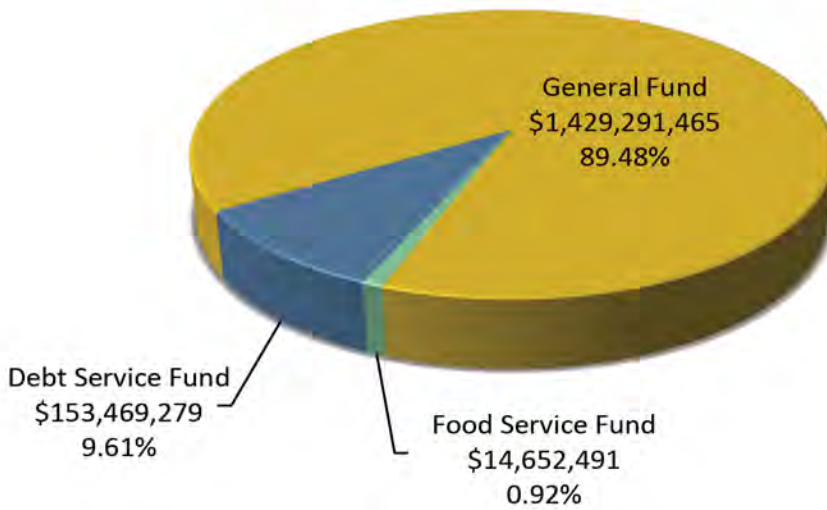
* Unaudited

As illustrated in the following table, the General Fund accounts for 89.5 percent of Governmental Fund revenues and 89.2 percent of total Governmental Fund expenditures for FY2021; the Debt Service Fund accounts for 9.6 percent of the revenues and 9.2 percent of the expenditures, and the Food Services Fund accounts for 1 percent of total revenues and 1.5 percent of the expenditures. Majority of General and Debt Service Fund revenues are generated through local tax collections.

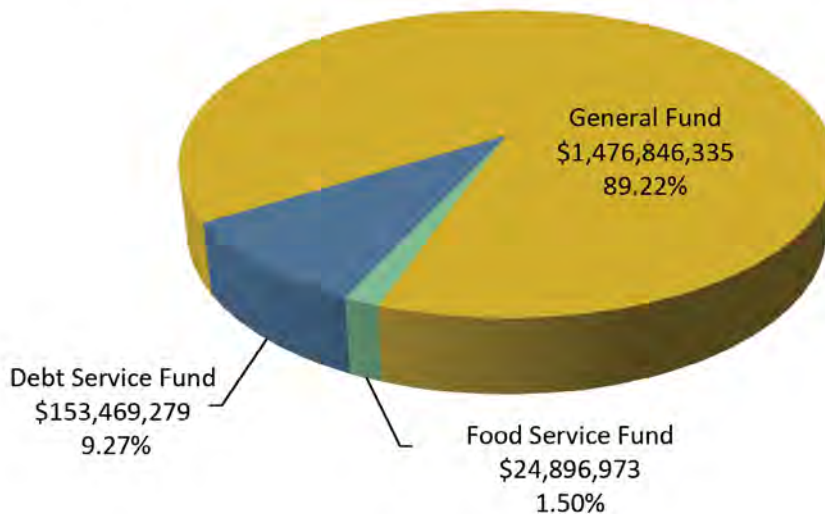
Table 37 | Austin Independent School District

**Governmental Funds Revenue and Expenditure
Adopted Budget for FY2021**

Governmental Funds Revenue Budget



Governmental Funds Expenditure Budget



The previous table did not isolate the Chapter 49 payment the district must pay to the state. As illustrated in the table below, when Chapter 49 payments are taken into consideration, the General Fund still constitutes the largest portion of the Governmental Funds expenditures, representing \$870.5 million or 52.6 percent of the share. Chapter 49 constitutes the next largest share at \$606.3 million or 36.63 percent. The Debt Service Fund represents 9.27 percent and the Food Service Fund represents 1.5 percent of the Governmental Funds.

Table 38 | Austin Independent School District

Governmental Funds Expenditure Adopted Budget for FY2021

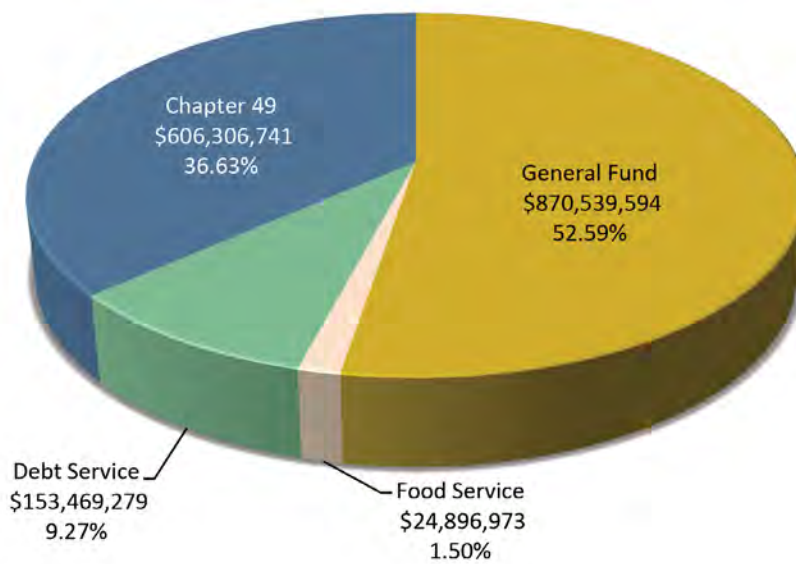


Table 39 | Austin Independent School District

**Governmental Funds: Revenues by Source, Expenditures by Function,
Expenditures by Object**

Combined Statement of Revenue and Expenditures for FY2021

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
5700 LOCAL REVENUE SOURCES							
Taxes- Current Year Levy	\$ 1,168,140,256	\$ 1,300,452,765	\$ 1,432,047,688	\$ 1,475,356,935	\$ 1,458,015,882	\$ (17,341,053)	-1.18%
Taxes- Prior Years	(1,848,158)	(1,528,859)	(1,463,691)	263,361	300,000	36,639	13.91%
Penalty & Interest	4,603,534	4,690,334	5,357,448	3,971,512	5,750,000	1,778,488	44.78%
Tuition & Fees	1,789,981	2,151,249	2,287,441	2,452,774	3,099,653	646,879	26.37%
Athletic Activities	757,467	749,000	812,680	571,239	571,239	-	0.00%
Earnings from Investments	4,163,988	9,163,359	14,734,232	9,887,300	8,005,115	(1,882,185)	-19.04%
Gifts and Bequests	18,122	13,121	3,804	10,500	-	(10,500)	-100.00%
Insurance Recovery	519,570	311,993	168,644	-	-	-	-
Rent Revenues	2,187,141	2,098,682	2,411,592	1,623,120	2,200,000	576,880	35.54%
School Lunches	7,904,257	7,754,181	7,332,101	6,395,107	797,697	(5,597,410)	-87.53%
Other Revenues -Local Sources	14,327,467	7,892,911	4,800,715	3,424,912	3,417,497	(7,415)	-0.22%
TOTAL	\$ 1,202,563,625	\$ 1,333,748,736	\$ 1,468,492,654	\$ 1,503,956,760	\$ 1,482,157,083	\$ (21,799,677)	-1.45%
5800 STATE REVENUE SOURCES							
Per Capita Apportionment	\$ 29,828,939	\$ 15,574,502	\$ 35,935,526	\$ 12,248,267	\$ 33,728,505	\$ 21,480,238	175.37%
Foundation School Program	8,193,752	11,421,571	5,093,647	3,718,173	(4,027,305)	(7,745,478)	-208.31%
State Indirect Costs	-	28,728	58,106	4,000,000	4,000,000	-	0.00%
Other State Revenue	1,227,203	4,559,125	5,188,209	5,156,251	12,756,503	7,600,252	147.40%
TRS on Behalf (Book Entry Only)	33,005,868	33,819,853	33,539,921	29,575,933	35,534,456	5,958,523	20.15%
TOTAL	\$ 72,255,762	\$ 65,403,778	\$ 79,815,408	\$ 54,698,624	\$ 81,992,159	\$ 27,293,535	49.90%
5900 FEDERAL REVENUE SOURCES							
Federal Indirect Costs	\$ 1,370,760	\$ 2,404,386	\$ 1,867,110	\$ 2,368,404	\$ 3,849,682	\$ 1,481,278	62.54%
Federal Revenue Through TEA	247,827	-	-	-	-	-	-
School Breakfast Program	7,532,451	7,239,298	8,013,737	9,257,808	2,037,337	(7,220,471)	-77.99%
National School Lunch Program	19,837,830	18,180,059	18,856,992	20,458,753	4,778,791	(15,679,962)	-76.64%
USDA Donated Commodities	877,892	1,608,895	1,449,325	1,038,219	379,368	(658,851)	-63.46%
After School Snack Program	158,526	88,718	94,319	97,330	15,517	(81,813)	-84.06%
Other Federal Revenues	3,179,706	3,338,296	3,045,593	3,191,658	5,276,870	2,085,212	65.33%
Building America Bond Subsidy	917,030	918,015	921,460	984,466	875,428	(109,038)	-11.08%
School Health & Related Services	24,836,826	26,535,350	35,078,667	19,607,201	16,000,000	(3,607,201)	-18.40%
TOTAL	\$ 58,958,848	\$ 60,313,017	\$ 69,327,202	\$ 57,003,839	\$ 33,212,993	\$ (23,790,846)	-41.74%
GOVERNMENTAL FUND REVENUE TOTAL	\$ 1,333,778,234	\$ 1,459,465,532	\$ 1,617,635,265	\$ 1,615,659,223	\$ 1,597,362,235	\$ (18,296,988)	-1.13%
EXPENDITURES							
11 Instruction							
6100 Payroll Costs	\$ 409,046,164	\$ 411,989,797	\$ 407,010,746	\$ 451,721,058	\$ 483,161,907	\$ 31,440,849	6.96%
6200 Professional & Contracted Svcs.	7,279,268	4,868,941	3,980,626	8,365,020	4,052,606	(4,312,414)	-51.55%
6300 Supplies & Materials	8,166,086	8,105,955	7,688,015	8,850,386	20,137,954	11,287,568	127.54%
6400 Other Operating Expenses	1,768,020	1,618,462	1,819,279	2,260,569	1,283,289	(977,280)	-43.23%
6600 Capital Outlay	68,787	49,279	273,856	200,000	185,159	(14,841)	-7.42%
TOTAL	\$ 426,328,325	\$ 426,632,434	\$ 420,772,523	\$ 471,397,033	\$ 508,820,915	\$ 37,423,882	7.94%
12 Instructional Resource & Media							
6100 Payroll Costs	\$ 9,462,473	\$ 9,493,568	\$ 9,527,433	\$ 10,208,644	\$ 10,394,922	\$ 186,278	1.82%
6200 Professional & Contracted Svcs.	5,723	176,456	263,104	268,481	150,737	(117,744)	-43.86%
6300 Supplies & Materials	1,124,625	761,069	885,950	860,404	1,070,452	210,048	24.41%
6400 Other Operating Expenses	49,441	37,811	47,076	37,950	44,050	6,100	16.07%
6600 Capital Outlay	29,108	52,893	11,055	40,000	25,000	(15,000)	-37.50%
TOTAL	\$ 10,671,370	\$ 10,521,797	\$ 10,734,617	\$ 11,415,479	\$ 11,685,161	\$ 269,682	2.36%
13 Curriculum & Staff Development							
6100 Payroll Costs	\$ 9,850,561	\$ 10,409,132	\$ 9,599,745	\$ 11,525,783	\$ 13,392,092	\$ 1,866,309	16.19%
6200 Professional & Contracted Svcs.	1,230,322	1,826,023	1,310,575	2,150,193	1,869,776	(280,417)	-13.04%
6300 Supplies & Materials	724,329	804,135	536,621	442,180	590,746	148,566	33.60%
6400 Other Operating Expenses	1,080,641	699,833	693,995	1,661,315	841,170	(820,145)	-49.37%
6600 Capital Outlay	-	-	-	-	-	-	0.00%
TOTAL	\$ 12,885,853	\$ 13,739,123	\$ 12,140,936	\$ 15,779,471	\$ 16,693,784	\$ 914,313	5.79%

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
21 Instructional Administration							
6100 Payroll Costs	\$ 12,508,489	\$ 13,184,872	\$ 12,834,372	\$ 12,209,457	\$ 14,223,961	\$ 2,014,504	16.50%
6200 Professional & Contracted Svcs.	1,717,524	572,548	497,872	870,899	718,660	(152,239)	-17.48%
6300 Supplies & Materials	1,809,750	492,819	558,634	509,519	696,189	186,670	36.64%
6400 Other Operating Expenses	1,129,369	344,302	250,001	303,818	202,505	(101,313)	-33.35%
6600 Capital Outlay	14,765	57,604	-	-	-	-	0.00%
TOTAL	\$ 17,179,898	\$ 14,652,145	\$ 14,140,879	\$ 13,893,693	\$ 15,841,315	\$ 1,947,622	14.02%
23 School Administration							
6100 Payroll Costs	\$ 52,187,990	\$ 52,207,272	\$ 51,550,737	\$ 53,317,559	\$ 56,401,369	\$ 3,083,810	5.78%
6200 Professional & Contracted Svcs.	80,095	78,738	53,861	562,542	38,173	(524,369)	-93.21%
6300 Supplies & Materials	318,438	216,751	213,871	193,009	1,315,328	1,122,319	581.49%
6400 Other Operating Expenses	111,251	87,663	111,849	73,879	90,608	16,729	22.64%
6600 Capital Outlay	-	-	-	-	-	-	0.00%
TOTAL	\$ 52,697,774	\$ 52,590,423	\$ 51,930,317	\$ 54,146,989	\$ 57,845,478	\$ 3,698,489	6.83%
31 Guidance and Counseling							
6100 Payroll Costs	\$ 22,552,466	\$ 23,072,970	\$ 24,180,634	\$ 25,273,749	\$ 26,039,257	\$ 765,508	3.03%
6200 Professional & Contracted Svcs.	349,336	524,385	282,807	1,530,857	1,273,661	(257,196)	-16.80%
6300 Supplies & Materials	445,705	422,603	492,849	511,155	1,014,207	503,052	98.41%
6400 Other Operating Expenses	106,336	50,199	33,689	49,842	35,340	(14,502)	-29.10%
6600 Capital Outlay	-	13,025	-	-	-	-	0.00%
TOTAL	\$ 23,453,843	\$ 24,083,182	\$ 24,989,978	\$ 27,365,603	\$ 28,362,465	\$ 996,862	3.64%
32 Social Services							
6100 Payroll Costs	\$ 5,381,823	\$ 4,739,868	\$ 5,245,253	\$ 5,188,132	\$ 5,298,402	\$ 110,270	2.13%
6200 Professional & Contracted Svcs.	41,054	45,090	124,127	144,846	97,242	(47,604)	-32.87%
6300 Supplies & Materials	76,961	176,709	66,377	80,086	(1,944,254)	(2,024,340)	-2527.71%
6400 Other Operating Expenses	23,989	63,703	38,917	26,486	27,686	1,200	4.53%
TOTAL	\$ 5,523,827	\$ 5,025,371	\$ 5,474,673	\$ 5,439,550	\$ 3,479,076	\$ (1,960,474)	-36.04%
33 Health Services							
6100 Payroll Costs	\$ 683,139	\$ 759,306	\$ 773,486	\$ 902,325	\$ 878,702	\$ (23,623)	-2.62%
6200 Professional & Contracted Svcs.	4,685,191	7,933,017	7,325,523	8,215,258	9,942,422	1,727,164	21.02%
6300 Supplies & Materials	121,946	107,655	99,650	60,370	64,954	4,584	7.59%
6400 Other Operating Expenses	55	1,078	530	1,700,200	-	(1,700,200)	0.00%
TOTAL	\$ 5,490,331	\$ 8,801,056	\$ 8,199,189	\$ 10,878,153	\$ 10,886,078	\$ 7,925	0.07%
34 Student Transportation							
6100 Payroll Costs	\$ 28,733,617	\$ 29,781,250	\$ 30,542,894	\$ 28,093,713	\$ 30,128,417	\$ 2,034,704	7.24%
6200 Professional & Contracted Svcs.	426,186	350,379	606,852	658,734	396,737	(261,997)	-39.77%
6300 Supplies & Materials	4,438,253	4,164,331	4,149,970	4,887,897	4,417,855	(470,042)	-9.62%
6400 Other Operating Expenses	(174,278)	845,256	446,412	(772,500)	(772,500)	-	0.00%
6600 Capital Outlay	-	-	-	-	-	-	0.00%
TOTAL	\$ 33,423,778	\$ 35,141,216	\$ 35,746,128	\$ 32,867,844	\$ 34,170,509	\$ 1,302,665	3.96%
35 Food Services							
6100 Payroll Costs	\$ 23,144,652	\$ 22,313,544	\$ 22,734,425	\$ 23,391,467	\$ 20,805,944	\$ (2,585,523)	-11.05%
6200 Professional & Contracted Svcs.	599,328	534,598	475,533	563,584	589,576	25,992	4.61%
6300 Supplies & Materials	16,460,065	15,808,321	15,451,328	16,486,799	7,371,696	(9,115,103)	-55.29%
6400 Other Operating Expenses	22,529	686,073	51,044	53,613	51,132	(2,481)	-4.63%
6600 Capital Outlay	12,058	108,405	500,000	298,217	27,125	(271,092)	-90.90%
TOTAL	\$ 40,238,631	\$ 39,450,940	\$ 39,212,330	\$ 40,793,680	\$ 28,845,473	\$ (11,948,207)	-29.29%
36 Co-Curricular Activities							
6100 Payroll Costs	\$ 9,297,373	\$ 14,307,971	\$ 13,220,487	\$ 10,152,301	\$ 10,656,481	\$ 504,180	4.97%
6200 Professional & Contracted Svcs.	1,573,147	1,607,322	1,640,012	1,563,127	1,561,035	(2,092)	-0.13%
6300 Supplies & Materials	978,237	991,142	1,125,073	1,046,122	1,824,051	777,929	74.36%
6400 Other Operating Expenses	1,971,414	2,051,606	1,813,658	1,914,400	2,003,482	89,082	4.65%
6600 Capital Outlay	48,568	21,170	-	22,000	-	(22,000)	-100.00%
TOTAL	\$ 13,868,740	\$ 18,979,211	\$ 17,799,229	\$ 14,697,950	\$ 16,045,049	\$ 1,347,099	9.17%
41 General Administration							
6100 Payroll Costs	\$ 16,028,122	\$ 17,506,836	\$ 17,582,340	\$ 20,016,874	\$ 21,581,865	\$ 1,564,991	7.82%
6200 Professional & Contracted Svcs.	2,914,697	3,265,879	2,351,568	1,869,417	2,521,934	652,517	34.90%
6300 Supplies & Materials	569,718	444,091	826,241	648,914	1,933,350	1,284,436	197.94%
6400 Other Operating Expenses	1,168,605	1,053,563	1,417,384	1,244,249	1,514,255	270,006	21.70%
6600 Capital Outlay	-	15,446	-	-	-	-	0.00%
TOTAL	\$ 20,681,143	\$ 22,285,815	\$ 22,177,533	\$ 23,779,454	\$ 27,551,404	\$ 3,771,950	15.86%

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
51 Plant Maintenance & Operations							
6100 Payroll Costs	\$ 42,540,696	\$ 44,223,099	\$ 43,401,410	\$ 46,502,766	\$ 49,650,008	\$ 3,147,242	6.77%
6200 Professional & Contracted Svcs.	39,801,252	29,037,626	27,996,969	31,814,013	30,660,098	(1,153,915)	-3.63%
6300 Supplies & Materials	6,366,380	6,562,058	6,019,856	4,736,249	5,712,996	976,747	20.62%
6400 Other Operating Expenses	2,671,265	2,599,653	5,921,251	3,737,854	4,775,368	1,037,514	27.76%
6600 Capital Outlay	16,775	561,633	359,381	164,600	140,992	(23,608)	-14.34%
TOTAL	\$ 91,396,368	\$ 82,984,069	\$ 83,698,867	\$ 86,955,482	\$ 90,939,462	\$ 3,983,980	4.58%
52 Security & Monitoring Services							
6100 Payroll Costs	\$ 10,178,170	\$ 10,554,062	\$ 10,884,658	\$ 12,254,310	\$ 12,995,332	\$ 741,022	6.05%
6200 Professional & Contracted Svcs.	79,552	141,721	552,146	943,095	842,184	(100,911)	-10.70%
6300 Supplies & Materials	581,398	439,134	622,986	712,225	610,763	(101,462)	-14.25%
6400 Other Operating Expenses	79,221	65,741	82,407	61,600	76,100	14,500	23.54%
6600 Capital Outlay	108,058	223,408	592,549	44,857	164,980	120,123	0.00%
TOTAL	\$ 11,026,398	\$ 11,424,067	\$ 12,734,746	\$ 14,016,087	\$ 14,689,359	\$ 673,272	4.80%
53 Data Processing Services							
6100 Payroll Costs	\$ 13,430,864	\$ 13,886,626	\$ 13,344,541	\$ 15,068,352	\$ 16,144,809	\$ 1,076,457	7.14%
6200 Professional & Contracted Svcs.	2,770,161	2,577,048	2,421,465	2,522,710	2,304,437	(218,273)	-8.65%
6300 Supplies & Materials	3,897,816	4,580,447	4,928,235	4,708,148	4,849,628	141,480	3.01%
6400 Other Operating Expenses	125,792	1,963,448	211,168	136,963	151,703	14,740	10.76%
6600 Capital Outlay	1,323,458	54,071	44,819	-	-	-	0.00%
TOTAL	\$ 21,548,090	\$ 23,061,640	\$ 20,950,229	\$ 22,436,173	\$ 23,450,577	\$ 1,014,404	4.52%
61 Community Services							
6100 Payroll Costs	\$ 4,517,187	\$ 5,138,375	\$ 4,586,096	\$ 4,613,601	\$ 6,846,224	\$ 2,232,623	48.39%
6200 Professional & Contracted Svcs.	1,509,556	2,726,084	2,916,577	3,238,846	3,170,435	(68,411)	-2.11%
6300 Supplies & Materials	53,734	122,634	50,659	69,904	158,409	88,505	126.61%
6400 Other Operating Expenses	72,162	90,706	79,866	55,336	1,233,604	1,178,268	2129.30%
TOTAL	\$ 6,152,638	\$ 8,077,798	\$ 7,633,198	\$ 7,977,687	\$ 11,408,672	\$ 3,430,985	43.01%
71 Debt Service							
Misc Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 415,165	415,165	-
Bond Principal	71,025,285	65,497,633	66,897,633	97,508,407	98,016,052	507,645	0.52%
Bond Interest	37,128,113	42,675,346	43,372,754	51,356,916	52,703,227	1,346,311	2.62%
Interest on Debt	-	89,061	-	-	53,372	53,372	-
Debt Service - General Fund	496,029	406,968	399,775	394,911	406,891	11,980	3.03%
Other Debt Serv Fees	4,131,446	570,424	2,668,838	2,750,000	2,750,000	-	0.00%
TOTAL	\$ 112,780,873	\$ 109,239,433	\$ 113,339,002	\$ 152,010,234	\$ 154,344,707	\$ 2,334,473	1.54%
72 Long Term Debt Interest							
Interest on Debt	\$ -	\$ -	\$ 77,115	\$ 65,354	\$ -	\$ (65,354)	-100.00%
TOTAL	\$ -	\$ -	\$ 77,115	\$ 65,354	\$ -	\$ (65,354)	-100.00%
81 Facilities Acquisition & Construction							
6100 Payroll Costs	\$ 49,028	\$ 47,559	\$ 54,740	\$ -	\$ 1,000	\$ 1,000	-
6200 Professional & Contracted Svcs.	656,079	621,114	55,487	-	60,000	60,000	-
6300 Supplies & Materials	185	78	1,490,683	15,000	70,000	55,000	366.67%
6400 Other Operating Expenses	142,990	28,858	26,014	-	46,000	46,000	-
6600 Capital Outlay	6,406,559	787,704	179,546	-	123,000	123,000	-
TOTAL	\$ 7,254,840	\$ 1,485,313	\$ 1,806,471	\$ 15,000	\$ 300,000	\$ 285,000	1900.00%
91 Contracted Svcs Between Public Schools							
6200 Professional & Contracted Svcs.	\$ 403,324,244	\$ 540,290,792	\$ 665,251,676	\$ 612,166,160	\$ 606,306,741	\$ (5,859,419)	-0.96%
TOTAL	\$ 403,324,244	\$ 540,290,792	\$ 665,251,676	\$ 612,166,160	\$ 606,306,741	\$ (5,859,419)	-0.96%
93 Payments For Shared Svcs							
6400 Other Operating Expenses	\$ 2,582,967	\$ 3,725,319	\$ 4,080,590	\$ 4,124,678	\$ 4,165,925	\$ 41,247	1.00%
TOTAL	\$ 2,582,967	\$ 3,725,319	\$ 4,080,590	\$ 4,124,678	\$ 4,165,925	\$ 41,247	1.00%
99 Other Intergovernmental Charges							
6200 Professional & Contracted Svcs.	\$ 5,976,969	\$ 6,493,647	\$ 8,969,462	\$ 7,225,336	\$ 7,435,437	\$ 210,101	2.91%
TOTAL	\$ 5,976,969	\$ 6,493,647	\$ 8,969,462	\$ 7,225,336	\$ 7,435,437	\$ 210,101	2.91%
TOTAL EXPENDITURES	\$ 1,324,486,900	\$ 1,458,684,791	\$ 1,581,859,689	\$ 1,629,447,090	\$ 1,673,267,587	\$ 43,820,497	2.69%

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2021 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
OTHER SOURCES							
7911 Sale of Bonds	\$ 543,205,000	\$ -	\$ 298,180,000	\$ -	\$ -	\$ -	0.00%
7912 Sale of Real Property	54,642	137,448	-	51,000	51,000	-	0.00%
7916 Premium/Discount on Bonds	96,241,668	-	38,981,000	-	-	-	0.00%
7949 Other Resources	9,107,427	-	-	-	-	-	0.00%
TOTAL	\$ 648,608,738	\$ 137,448	\$ 337,161,000	\$ 51,000	\$ 51,000	\$ -	0.00%
OTHER USES							
8911 Operating Transfer Out	\$ 365,000,000	\$ -	\$ 365,000,000	\$ -	\$ -	\$ -	0.00%
8941 Legal Settlement	139,799	300,415	-	303,133	245,000	(58,133)	-19.18%
8949 Other Uses	278,829,234	26,000,000	-	-	-	-	0.00%
TOTAL	\$ 643,969,033	\$ 26,300,415	\$ 365,000,000	\$ 303,133	\$ 245,000	\$ (58,133)	-19.18%
NET SOURCES OVER (UNDER)	\$ 4,639,705	\$ (26,162,968)	\$ (27,839,000)	\$ (252,133)	\$ (194,000)	\$ 58,133	-23.06%
Net Change in Fund Balances	\$ 13,931,039	\$ (25,382,227)	\$ 7,936,576	\$ (14,040,000)	\$ (76,099,352)	\$ (27,971,039)	199.22%
Estimated Unspent balances at year end				11,061,800	18,300,000	7,238,200	0.00%
Beginning Fund Balance (Unaudited)	\$ 435,820,565	\$ 449,751,604	\$ 424,369,378	\$ 432,305,953	\$ 453,685,900	\$ 21,379,947	4.95%
Ending Fund Balance (Unaudited)	\$ 449,751,604	\$ 424,369,378	\$ 432,305,953	\$ 429,327,753	\$ 395,886,548	\$ (33,441,205)	-7.79%
Less Assigned Fund Balance	23,949,919	18,018,831	17,350,000	20,666,623	35,116,075	14,449,452	69.92%
Less Non Spendable	3,503,322	3,333,094	3,677,274	1,758,763	494,865	(1,263,898)	-71.86%
Less Restricted	144,863,427	136,789,594	140,112,720	138,542,231	138,432,603	(109,628)	-0.08%
Ending Fund Balance - Unreserved	\$ 277,434,936	\$ 266,227,859	\$ 271,165,959	\$ 268,360,136	\$ 221,843,005	\$ (46,517,131)	-17.33%
Ending Fund Balance as a % of Total Budget Expenditures	21%	18%	17%	16%	13%		

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 \$1.33 billion, or 92.94 percent, of all available sources of funding for the FY2021 General Fund adopted budget. Of this amount, the largest source of revenue is \$1.3 billion in local property taxes, which is derived from the current and delinquent property tax payments. The FY2021 Adopted Budget predicts a slight decrease of 1.3 percent in total local revenue sources as compared to the prior year FY2020 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 \$80 million, or 5.62 percent, of the FY2021 General Fund adopted budget. State funding is estimated to increase by \$27.3 million, or 51.5 percent from the prior FY2020 Adopted Budget. The FY2021 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 \$20.6 million, or 1.44 percent, of the total revenue of the General Fund adopted budget. Federal revenue is estimated to decrease by approximately \$3.2 million or 13.5 percent from the prior year FY2020 Adopted Budget.

Table 40 | Austin Independent School District

Revenue Sources				
FY2021 with Comparative Data from Prior Year				
Revenue Source	FY2020 Adopted Budget	FY2021 Adopted Budget	\$ Change	% Change
Local Revenue	1,346,326,551	1,328,334,992	(17,991,559)	-1.3%
State Revenue	53,003,972	80,307,303	27,303,331	51.5%
Federal Revenue	23,814,409	20,598,170	(3,216,239)	-13.5%
Total	1,423,144,932	1,429,240,465	6,095,533	0.4%
Less: Recapture	(612,166,160)	(606,306,741)	5,859,419	-1.0%
Operating Revenue	810,978,772	822,933,724	11,954,952	1.5%

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 41 | Austin Independent School District

General Fund: FY2021 Adopted Budget by Object Code Excluding Chapter 49/Recapture

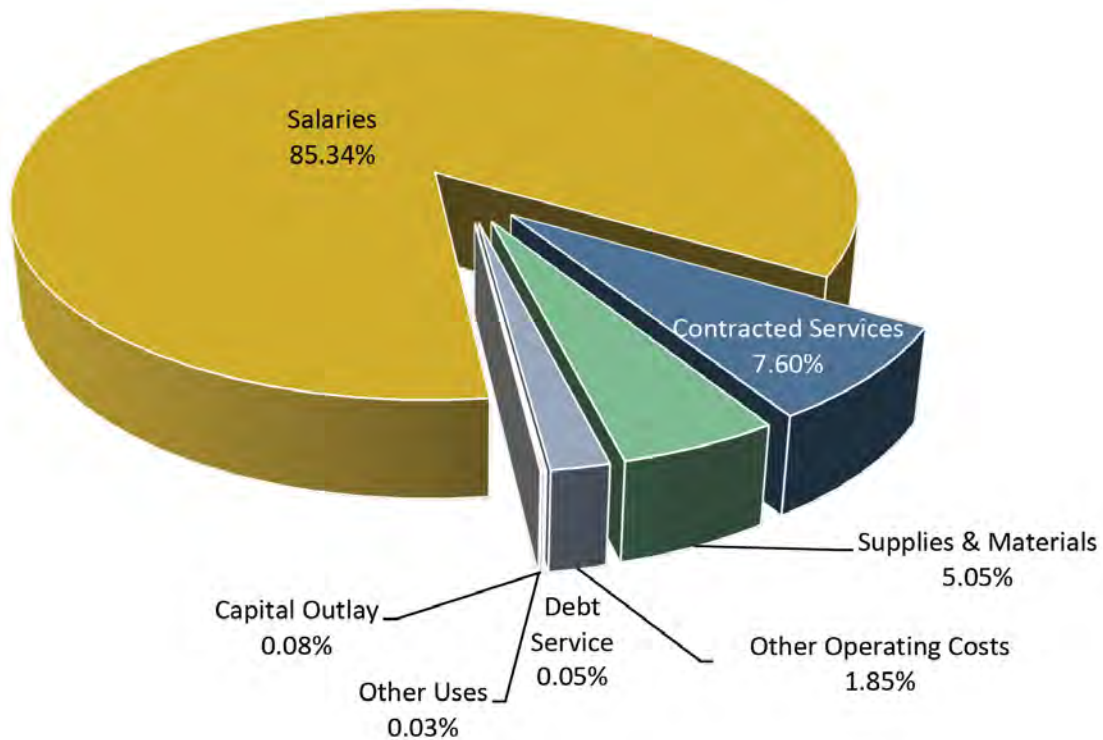


Table 42 | Austin Independent School District

**General Fund :Combined Statement of Revenues, Expenditures by Function,
and Changes in Fund Balance**

For FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted
Revenues					
5700 Local Sources	\$ 1,082,629,080	\$ 1,200,563,957	\$ 1,322,753,738	\$ 1,346,326,551	\$ 1,328,334,992
5800 State Sources	69,474,950	63,602,481	77,598,882	53,003,972	80,307,303
5900 Federal Sources	28,152,045	30,011,373	38,893,404	23,814,409	20,598,170
Total Revenues	\$ 1,180,256,074	\$ 1,294,177,811	\$ 1,439,246,024	\$ 1,423,144,932	\$ 1,429,240,465
Expenditures by Function					
Current					
11 Instruction	\$ 426,328,325	\$ 426,632,434	\$ 420,772,523	\$ 471,397,033	\$ 508,820,915
12 Instructional Resources & Media Services	10,671,370	10,521,797	10,734,617	11,415,479	11,685,161
13 Curriculum & Staff Development	12,885,853	13,739,123	12,140,936	15,779,471	16,693,784
21 Instructional Administration	17,179,898	14,652,145	14,140,879	13,893,693	15,841,315
23 School Administration	52,697,774	52,590,423	51,930,317	54,146,989	57,845,478
31 Guidance & Counseling Services	23,453,843	24,083,182	24,989,978	27,365,603	28,362,465
32 Attendance & Social Work Services	5,523,827	5,025,371	5,474,673	5,439,550	3,479,076
33 Health Services	5,490,331	8,801,056	8,199,189	10,878,153	10,886,078
34 Pupil Transportation	33,423,778	35,141,216	35,746,128	32,867,844	34,170,509
35 Food Services	-	664,893			3,948,500
36 Co-Curricular Activities	13,868,740	18,979,211	17,799,229	14,697,950	16,045,049
41 General Administration	20,681,143	22,586,230	22,177,533	23,779,454	27,551,404
51 Plant Maintenance	91,396,368	82,984,069	83,698,867	86,955,482	90,939,462
52 Security & Monitoring Services	11,026,398	11,424,067	12,734,746	14,016,087	14,689,359
53 Data Processing Services	21,548,090	23,061,640	20,950,229	22,436,173	23,450,577
61 Community Services	6,152,638	8,077,798	7,633,198	7,977,687	11,408,672
71 Debt Services	481,862	406,968	399,775	394,911	875,428
72 Long Term Debt Interest	-	89,061	77,115	65,354	
81 Facilities Acquisition & Construction	7,254,840	1,485,313	1,806,471	15,000	300,000
91 Chapter 49 Recapture	403,324,244	540,290,792	665,251,676	612,166,160	606,306,741
93 Payments-Shared Services Arrangements	2,582,967	3,725,319	4,080,590	4,124,678	4,165,925
99 Other Intergovernmental Charges	5,976,969	6,493,648	8,969,462	7,225,336	7,435,437
Total Expenditures	\$ 1,171,949,258	\$ 1,311,455,756	\$ 1,429,708,133	\$ 1,437,038,087	\$ 1,494,901,335
Excess (Deficiency) of Revenues Over Expenditures	8,306,817	(17,277,945)	9,537,891	(13,893,155)	(65,660,870)
Other Financing Sources (Uses)					
7900 Other Resources	\$ 9,162,069	\$ 137,448	\$ -	\$ 51,000	\$ 51,000
8900 Other Uses	(8,146,697)		(5,000,000)	(303,133)	(245,000)
Total Other Financing Sources (Uses)	1,015,373	137,448	(5,000,000)	(252,133)	(194,000)
Net Change in Fund Balances	9,322,189	(17,140,497)	4,537,891	(14,145,288)	(65,854,870)
Beginning Fund Balance (Unaudited)	292,267,018	301,589,208	284,448,711	288,986,602	314,769,695
Projected unspent balances at year-end				11,061,800	18,300,000
Ending Fund Balance (Unaudited)	301,589,208	284,448,711	288,986,602	285,903,114	267,214,825
Ending Fund Balance as a Percent of Operating Expenditures (excluding Chapter 49)	39.2%	36.9%	37.8%	34.7%	30.1%

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 FY2021 are \$153.5 million and total expenditures and other uses are \$153.5 million. FY2021 Debt Service revenues are projected to increase approximately \$1.8 million, or 1.25 percent, 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 FY2021. This will be the fifth 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. With the continuous flat tax rate, the increase of Local Revenue sources can be recognized as due to the increase of tax collections.

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 43 | Austin Independent School District

Debt Service Fund : Statement of Revenues and Expenditures by Object For FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted
Revenues					
5700 Local Sources	\$ 111,993,100	\$ 125,332,771	\$ 138,362,064	\$ 151,129,887	\$ 153,019,279
5800 Other Rev from T.E.A.	1,020,322	592,081	932,217	485,436	450,000
5900 Federal Sources	917,030	918,015	-	-	-
Total Revenues	\$ 113,930,452	\$ 126,842,867	\$ 139,294,281	\$ 151,615,323	\$ 153,469,279
Expenditures by Object					
6511 Bond Principal	\$ 71,025,285	\$ 65,497,633	\$ 66,897,633	\$ 97,508,407	\$ 98,016,052
6521 Bond Interest	37,128,113	42,675,346	43,372,754	51,356,916	52,703,227
6599 Other Debt Serv Fees	4,145,613	570,424	2,668,838	2,750,000	2,750,000
Total Expenditures	\$ 112,299,011	\$ 108,743,404	\$ 112,939,226	\$ 151,615,323	\$ 153,469,279
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,631,441	\$ 18,099,463	\$ 26,355,055	\$ -	\$ -
Other Financing Sources (Uses)					
7900 Other Resources	\$ 639,446,668	\$ -	\$ 337,161,000	\$ -	\$ -
8900 Other Uses	(635,822,336)	(26,000,000)	(360,000,000)	-	-
Total Other Financing Sources (Uses)	\$ 3,624,332	\$ (26,000,000)	\$ (22,839,000)	\$ -	\$ -
Net Change in Fund Balances	\$ 5,255,773	\$ (7,900,537)	\$ 3,516,055	\$ -	\$ -
Beginning Fund Balance (Unaudited)	\$ 137,670,940	\$ 142,926,713	\$ 135,026,176	\$ 138,542,231	\$ 138,432,603
Ending Fund Balance (Unaudited)	\$ 142,926,713	\$ 135,026,176	\$ 138,542,231	\$ 138,542,231	\$ 138,432,603

Table 44 | Austin Independent School District

Debt Service Fund: Statement of Revenues and Expenditures by Function and Object
For FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted
5700 LOCAL REVENUE SOURCES					
5711 Taxes-Current Year	\$ 110,755,716	\$ 123,261,924	\$ 135,750,519	\$ 124,828,166	\$ 151,169,279
5712 Taxes- Prior Years	(172,752)	(132,638)	(118,017)	342,332	300,000
5719 Penalty & Interest	486,141	466,176	526,278	535,859	550,000
5742 Earnings from Investments	923,995	1,737,310	2,203,283	1,500,000	1,000,000
TOTAL	\$ 111,993,100	\$ 125,332,771	\$ 138,362,064	\$ 127,206,357	\$ 153,019,279
5800 STATE REVENUE SOURCES					
5829 Other Rev from T.E.A.	\$ 1,020,322	\$ 592,081	\$ 932,217	\$ -	\$ 450,000
TOTAL	\$ 1,020,322	\$ 592,081	\$ 932,217	\$ -	\$ 450,000
5900 FEDERAL REVENUE SOURCES					
5946 Building America Bond Subsidy	\$ 917,030	\$ 918,015	\$ -	\$ 984,466	\$ -
TOTAL	\$ 917,030	\$ 918,015	\$ -	\$ 984,466	\$ -
DEBT SERVICE FUND REVENUE TOTAL	\$ 113,930,453	\$ 126,842,867	\$ 139,294,281	\$ 128,190,823	\$ 153,469,279
EXPENDITURES					
71 Debt Service					
6511 Bond Principal	\$ 71,025,285	\$ 65,497,633	\$ 66,897,633	\$ 82,073,533	\$ 98,016,052
6521 Bond Interest	37,128,113	42,675,346	43,372,754	43,367,290	52,703,227
6599 Other Debt Serv Fees	4,145,613	570,424	2,668,838	2,750,000	2,750,000
TOTAL	\$ 112,299,011	\$ 108,743,404	\$ 112,939,226	\$ 128,190,823	\$ 153,469,279
TOTAL EXPENDITURES	\$ 112,299,011	\$ 108,743,404	\$ 112,939,226	\$ 128,190,823	\$ 153,469,279
OTHER FINANCING SOURCES (USES)					
7911 Sale of Bonds	\$ 543,205,000	\$ -	\$ 298,180,000	\$ -	\$ -
7916 Premium/Discount on Bonds	96,241,668	-	38,981,000	-	-
8911 Transfers Out	(365,000,000)	(26,000,000)	(360,000,000)	-	-
8949 Other Uses	(270,822,336)	-	-	-	-
Total Other Financing Sources (Uses)	\$ 3,624,332	\$ (26,000,000)	\$ (22,839,000)	\$ -	\$ -
NET SOURCES OVER (UNDER)	\$ 5,255,774	\$ (7,900,537)	\$ 3,516,055	\$ -	\$ -
Beginning Fund Balance (Unaudited)	\$ 137,670,940	\$ 142,926,713	\$ 135,026,176	\$ 138,542,231	\$ 138,432,603
Ending Fund Balance (Unaudited)	\$ 142,926,713	\$ 135,026,176	\$ 138,542,231	\$ 138,542,231	\$ 138,432,603

Food Service Funds

Purpose of the Food Service Fund

At AISD, our mission is to support the achievement of all students by expanding food access, serving healthy, tasty meals, and providing learning opportunities about nutrition, cultural foodways and the food system. The Food Service Fund accounts for the operation of the district's cafeteria meal program. The Food Service program includes a FY2021 Food Service Fund expenditure budget of \$24.4 million and a Food Service Summer Program budget of \$462,888 for a total of \$24.9 million.

Revenue

Revenue to support the Food Service program is generated from local, state and federal sources. Local sources account for \$802,812 or 5.5 percent of the total FY2021 adopted revenue budget 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 8.4 percent of the total revenue for Food Services. They include direct financial assistance payments from the TEA.

Federal sources account for \$12.6 million or 86.1 percent of the total revenue for Food Services. The National School Lunch Program generates \$4.78 million or 37.9 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 FY2021 school year, the Food Service expenditure budget of \$24.9 million is less than the Food Service revenue budget of \$14.65 million. The Food Service fund is projected to have an ending fund balance of approximately -\$9.76 million, due to the use of reserves to compensate the decline of local revenue sources.

Outlook for FY2021

Lunch prices are projected to remain flat at \$3.00 for elementary lunch and \$3.15 for secondary lunch. Recently, The Texas Department of Agriculture recently announced an extension of current school meal programs through the 2020-21 school year. Through the federally-funded program, all Austin ISD students will receive free school meals through June 3, the last day of school. Austin ISD students participating in on-campus learning will receive free breakfast and lunch in the classroom or socially-distanced cafeteria. Students participating in off-campus, remote learning will receive seven days' worth of free meals at curbside sites located throughout Austin each Thursday. Austin ISD is aware of the area economic conditions and how it impacts many families in Austin, as well as the current health concern due to COVID-19.

Comparison to Prior Year

Total Food Services revenue will decrease approximately \$26.2 million from the prior year. Local sources of revenue are expected to decrease by \$5.7 million. State budgeted funding levels will increase by \$25,640 and Federal revenue will decrease approximately by \$20.6 million from the FY2020 Adopted Budget. Expenditures will decrease \$15.9 million, or almost 39 percent, from the prior year adopted budget.

Table 45 | Austin Independent School District

Food Service Fund Statement of Revenues and Expenditures by Object
For FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted
Revenues					
5700 Local Sources	\$ 7,941,444	\$ 7,852,007	\$ 7,376,852	\$ 6,500,322	\$ 802,812
5800 State Sources	1,760,490	1,209,216	1,284,310	1,209,216	1,234,856
5900 Federal Sources	<u>29,889,772</u>	<u>29,383,629</u>	<u>30,433,799</u>	<u>33,189,430</u>	<u>12,614,823</u>
Total Revenues	\$ 39,591,706	\$ 38,444,853	\$ 39,094,960	\$ 40,898,968	\$ 14,652,491
Expenditures by Object					
6100 Payroll Costs	\$ 23,144,652	\$ 22,313,506	\$ 22,734,425	\$ 23,391,467	\$ 18,384,393
6200 Professional & Contracted Svcs.	599,328	534,598	475,533	563,584	521,402
6300 Supplies & Materials	16,460,065	15,808,321	15,451,328	16,486,799	5,944,695
6400 Other Operating Expenses	22,529	21,218	51,044	53,613	46,483
6600 Capital Outlay	<u>12,058</u>	<u>108,405</u>	<u>500,000</u>	<u>298,217</u>	<u>-</u>
Total Expenditures	\$ 40,238,631	\$ 38,786,047	\$ 39,212,330	\$ 40,793,680	\$ 24,896,973
Excess (Deficiency) of Revenues Over Expenditures	\$ (646,925)	\$ (341,194)	\$ (117,370)	\$ 105,288	\$ (10,244,482)
Other Financing Sources (Uses)					
7900 Other Resources	\$ -	\$ -	\$ -	\$ -	\$ -
8900 Other Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (646,925)	\$ (341,194)	\$ (117,370)	\$ 105,288	\$ (10,244,482)
Beginning Fund Balance (Unaudited)	<u>\$ 5,882,607</u>	<u>\$ 5,235,682</u>	<u>\$ 4,894,487</u>	<u>\$ 4,777,117</u>	<u>\$ 483,602</u>
Ending Fund Balance (Unaudited)	<u>\$ 5,235,682</u>	<u>\$ 4,894,487</u>	<u>\$ 4,777,117</u>	<u>\$ 4,882,405</u>	<u>\$ (9,760,880)</u>

Table 46 | Austin Independent School District

Food Service Fund: Statement of Revenues and Expenditures by Function and Object
For FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted
5700 LOCAL REVENUE SOURCES					
5742 Earnings from Investments	\$ 29,051	\$ 87,300	\$ 36,946	\$ 87,300	\$ 5,115
5744 Gifts and Bequests	7,292	10,500	3,800	10,500	-
5749 Other Rev from Local Srcs	845	26	4,006	7,415	-
5751 Paid Food and Beverage	<u>7,904,257</u>	<u>7,754,181</u>	<u>7,332,101</u>	<u>6,395,107</u>	<u>797,697</u>
TOTAL	\$ 7,941,444	\$ 7,852,007	\$ 7,376,852	\$ 6,500,322	\$ 802,812
5800 STATE REVENUE SOURCES					
5829 Other Rev from T.E.A.	\$ 206,881	\$ 200,400	\$ 175,402	\$ 200,400	\$ 200,400
5831 TRS on Behalf Payment	<u>1,553,609</u>	<u>1,008,816</u>	<u>1,108,908</u>	<u>1,008,816</u>	<u>1,034,456</u>
TOTAL	\$ 1,760,490	\$ 1,209,216	\$ 1,284,310	\$ 1,209,216	\$ 1,234,856
5900 FEDERAL REVENUE SOURCES					
5916 Federal Indirect Costs	\$ (1,260,414)	\$ (604,296)	\$ (582,569)	\$ (604,296)	\$ 876,982
5921 School Breakfast Program	7,532,451	7,239,298	8,013,737	9,257,808	2,037,337
5922 National School Lunch Program	19,837,830	18,180,059	18,856,992	20,458,753	4,778,791
5923 USDA Donated Commodities	877,892	1,608,895	1,449,325	1,038,219	379,368
5927 After School Snacks Programs	158,526	88,718	94,319	97,330	15,517
5939 Federal Fm Other TX Agencies	2,743,488	2,870,955	2,601,995	2,941,616	4,526,828
Direct Federal	-	-	-	-	-
TOTAL	\$ 29,889,772	\$ 29,383,629	\$ 30,433,799	\$ 33,189,430	\$ 12,614,823
FOOD SERVICES FUND REVENUE TOTAL	\$ 39,591,706	\$ 38,444,853	\$ 39,094,960	\$ 40,898,968	\$ 14,652,491
EXPENDITURES					
35 Food Services					
6100 Payroll Costs	\$ 23,144,652	\$ 22,313,506	\$ 22,734,425	\$ 23,391,467	\$ 18,384,393
6200 Professional & Contracted Svcs.	599,328	534,598	475,533	563,584	521,402
6300 Supplies & Materials	16,460,065	15,808,321	15,451,328	16,486,799	5,944,695
6400 Other Operating Expenses	22,529	21,218	51,044	53,613	46,483
6600 Capital Outlay	<u>12,058</u>	<u>108,405</u>	<u>500,000</u>	<u>298,217</u>	<u>-</u>
TOTAL	\$ 40,238,631	\$ 38,786,047	\$ 39,212,330	\$ 40,793,680	\$ 24,896,973
TOTAL EXPENDITURES	\$ 40,238,631	\$ 38,786,047	\$ 39,212,330	\$ 40,793,680	\$ 24,896,973
OTHER FINANCING SOURCES (USES)					
7900 Other Resources	\$ -	\$ -	\$ -	\$ -	\$ -
8900 Other Uses	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ - 0	\$ - 0	\$ -
NET SOURCES OVER (UNDER)	\$ (646,925)	\$ (341,194)	\$ (117,370)	\$ 105,288	\$ (10,244,482)
Beginning Fund Balance (Unaudited)	<u>\$ 5,882,607</u>	<u>\$ 5,235,682</u>	<u>\$ 4,894,487</u>	<u>\$ 4,777,117</u>	<u>\$ 483,602</u>
Ending Fund Balance (Unaudited)	<u>\$ 5,235,682</u>	<u>\$ 4,894,487</u>	<u>\$ 4,777,117</u>	<u>\$ 4,882,405</u>	<u>\$ (9,760,880)</u>

Bond & Capital Projects Funds

Appropriations for the Capital Projects Fund are not incorporated into the FY2021 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)

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:

Sufficient, without limits as to rate or amount, to pay the principal of and interest on said bonds; or

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.

Table 47 | Austin Independent School District

Capital Projects Fund Statement of Revenues and Expenditures by Object
For FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
Revenues					
5700 Local Sources	\$ 156,513	\$ 2,102,641	\$ 3,613,007	\$ 7,537,392	\$ 458,000
7900 Other Sources	365,000,000	43,415,455	375,554,488	334,180,128	300,000,000
Total Revenues	\$ 365,156,513	\$ 45,518,096	\$ 379,167,495	\$ 341,717,520	\$ 300,458,000
Expenditures by Function					
Current					
34 Pupil Transportation	\$ 3,218,815	\$ 3,758,945	\$ 8,956,862	\$ 12,443,137	\$ 6,712,197
35 Food Service	-	-	122,009	-	-
36 Co-Curricular Activities	-	-	80	-	-
41 General Administration	-	54,677	259,427	544,774	35,432
51 Plant Maintenance	4,335,147	5,523,262	3,878,515	15,671,486	5,618,394
52 Security and Monitoring Services	560	779,083	264,998	5,230,891	4,631,044
53 Data Processing Services	5,415,190	13,907,822	15,910,423	36,332,883	36,031,083
81 Facilities Acquisition & Construction	71,977,834	114,821,435	150,981,965	1,080,780,816	731,815,696
Total Expenditures	\$ 84,947,546	\$ 138,845,224	\$ 180,374,278	\$ 1,151,003,987	\$ 784,843,846
Excess (Deficiency) of Revenues Over Expenditures	\$ 280,208,967	\$ (93,327,128)	\$ 198,793,216	\$ (809,286,467)	\$ (484,385,846)
Other Financing (Uses)					
8900 Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 280,208,967	\$ (93,327,128)	\$ 198,793,216	\$ (809,286,467)	\$ (484,385,846)
Beginning Fund Balance (Unaudited)	\$ (91,209,532)	\$ 188,999,435	\$ 95,672,307	\$ 294,465,523	\$ (17,725,539)
Ending Fund Balance (Unaudited)	\$ 188,999,435	\$ 95,672,307	\$ 294,465,523	\$ (514,820,944)	\$ (502,111,385)



Table 48 | Austin Independent School District

Capital Projects Fund Statement of Revenues and Expenditures by Function and Object
For FY2021 with Comparative Data for Prior Years

	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
Revenues					
Local Sources	\$ 156,513	\$ 2,102,641	\$ 3,613,007	\$ 7,537,392	\$ 458,000
Other Sources	365,000,000	43,415,455	375,554,488	334,180,128	300,000,000
Total Revenues	\$ 365,156,513	\$ 45,518,096	\$ 379,167,495	\$ 341,717,520	\$ 300,458,000
Expenditures by Function & Object					
34 Pupil Transportation					
6300 Supplies & Materials	156,167	1,328,898	427,155	210,000	210,000
6400 Other Operating Costs	800	-	3,200	1,800	1,000
6600 Capital Outlay	3,061,848	2,430,047	8,526,507	12,231,337	6,501,197
Subtotal	\$ 3,218,815	\$ 3,758,945	\$ 8,956,862	\$ 12,443,137	\$ 6,712,197
35 Food Service					
6300 Supplies & Materials	\$ -	\$ -	\$ 122,009	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 122,009	\$ -	\$ -
36 Co-Curricular Activities					
6400 Other Operating Costs	\$ -	\$ -	\$ 80	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 80	\$ -	\$ -
41 General Administration					
6100 Payroll Costs	\$ -	\$ 54,677	\$ 259,427	\$ 544,774	\$ 35,432
Subtotal	\$ -	\$ 54,677	\$ 259,427	\$ 544,774	\$ 35,432
51 Plant Maintenance					
6100 Payroll Costs	\$ 2,463,462	\$ 2,403,825	\$ 1,960,710	\$ 3,877,315	\$ 378,793
6200 Purchase and Contracted Services	162,220	212,556	736,781	2,330,086	5,000
6300 Supplies & Materials	1,507,771	2,378,837	945,777	9,074,317	5,234,601
6400 Other Operating Costs	-	(7,547)	-	351,917	-
6600 Capital Outlay	201,694	535,591	235,247	37,851	-
Subtotal	\$ 4,335,147	\$ 5,523,262	\$ 3,878,515	\$ 15,671,486	\$ 5,618,394
52 Security and Monitoring Services					
6200 Purchase and Contracted Services	\$ 560	\$ -	\$ -	\$ -	\$ -
6300 Supplies & Materials	-	-	243,515	2,272,556	1,828,024
6400 Other Operating Costs	-	-	4,440	-	-
6600 Capital Outlay	-	779,083	17,043	2,958,335	2,803,020
Subtotal	\$ 560	\$ 779,083	\$ 264,998	\$ 5,230,891	\$ 4,631,044
53 Data Processing Services					
6200 Purchase and Contracted Services	945,383	836,194	629,125	254,461	473,361
6300 Supplies & Materials	3,349,946	13,064,054	15,002,388	35,904,825	35,305,643
6400 Other Operating Costs	-	7,573	5,252	122,632	2,079
6600 Capital Outlay	1,119,862	-	273,658	50,965	250,000
Subtotal	\$ 5,415,190	\$ 13,907,822	\$ 15,910,423	\$ 36,332,883	\$ 36,031,083
81 Facilities Acquisition & Construction					
6100 Payroll Costs	\$ 502,354	\$ 845,934	\$ 944,899	\$ 1,085,508	\$ 25,815
6200 Purchase and Contracted Services	3,044,128	4,456,143	15,207,017	42,487,906	25,923,595
6300 Supplies & Materials	981,040	689,866	1,554,919	29,573,262	22,610,043
6400 Other Operating Costs	385,337	378,602	1,911,438	40,181,569	22,372,652
6600 Capital Outlay	67,064,975	108,450,890	131,363,692	967,452,571	660,883,591
Subtotal	\$ 71,977,834	\$ 114,821,435	\$ 150,981,965	\$ 1,080,780,816	\$ 731,815,696
Total Expenditures	\$ 84,947,546	\$ 138,845,224	\$ 180,374,278	\$ 1,151,003,987	\$ 784,843,846
Excess (Deficiency) of Revenues Over Expenditures	\$ 280,208,967	\$ (93,327,128)	\$ 198,793,216	\$ (809,286,467)	\$ (484,385,846)
Other Financing (Uses)					
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 280,208,967	\$ (93,327,128)	\$ 198,793,216	\$ (809,286,467)	\$ (484,385,846)
Beginning Fund Balance (Unaudited)	\$ (91,209,532)	\$ 188,999,435	\$ 95,672,307	\$ 294,465,523	\$ (17,725,539)
Ending Fund Balance (Unaudited)	\$ 188,999,435	\$ 95,672,307	\$ 294,465,523	\$ (514,820,944)	\$ (502,111,385)

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

On November 7, 2017, Austin voters passed Austin ISD's bond proposition for \$1,050,984,000 to create 21st-century learning spaces for all students and make critical improvements to aging facilities. In addition to creating learning spaces that meet the needs of current and future generations of learners, bond projects also support equitable programming so students across the district can thrive.

More than two years of intensive analysis, planning, and community engagement informed the 2017 Bond. Working with schools, the community, and industry experts, AISD outlined campus needs in its Facility Master Plan, a long-term, strategic plan. To implement the first phase of the 25-year roadmap, the district identified projects for the 2017 Bond Program— taking into consideration approximately 5,000 unique pieces of community feedback from more than 500 engagement opportunities.

Since Austin voters approved the 2017 Bond Program nearly three years ago, the district has started all modernization projects in the program. By Fall 2020, six of the modernized facilities were substantially complete and ready for students, with work ongoing on the remaining 13 campuses. The three modernized or new schools that were completed this fall add capacity for more than 2,400 more students in modernized buildings. In the spring semester of 2021, the district will open the modernized Norman-Sims Elementary School, the modernized Ann Richards School for Young Women Leaders, and the Murchison Middle School 6th grade addition.

Each project also includes many sustainability features, ensuring the facilities will serve the district for years to come by lowering energy and water consumption, improving water quality, and reducing waste. The district also undertook targeted construction projects to address issues such as leaking roofs and deficient air conditioning systems. More details about the bond can be found at: <https://austinisd2017bond.org/>

Austin ISD has initiated several projects, related to the [2017 Bond Implementation Plan](#), where each facility has a [detailed list of work proposed](#) at each approved location. Bond Status by Location is made available to the public by means of the [Austin ISD Bond & Construction Projects](#). 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 (CBOC)

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 cboc on the AISD website](#).

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 [2019 Facility Master Plan](#) 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.



Individual Funds

Funds for Special Revenue Funds are based on the available funding options the District may apply for within Federal, State and Local sources. With more opportunities, these sources may be considered formula-driven as well as discretionary (competitive) and cannot be assumed as reoccurring. The following chart combines Capital Funds with Special Revenue Funds.

Although revenues are projected to be flat, due to the undetermined awards for Special Revenue Funds, FY2021-22 through forecasted FY2023-24 captures significant increases in Capital Funds for Capital Outlay expenditures due to 2017 Bond projects.

The revenue amounts are greatly impacted by the amount of Federal, State and Local grants awarded to the District; where resources for Capital Projects are considered Other Resources. Austin ISD encourages and is duly appreciative of grants, donations, and bequests from individuals, private businesses, foundations, and community organizations that further the educational mission of the District.

Table 49 | Austin Independent School District

Individual Funds: Combined Statement of Revenue and Expenditures Historical and Forecast, 8 Year Total

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual*	2020-21 Adopted	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Revenues								
5700 Local sources	\$ 8,256,201	\$ 10,733,727	\$ 11,716,118	\$ 11,038,290	\$ 6,992,893	\$ 9,747,446	\$ 9,747,446	\$ 9,747,446
5800 State sources	2,602,831	3,593,099	1,992,314	2,164,057	1,530,829	2,376,626	2,376,626	2,376,626
5900 Federal sources	53,586,683	53,939,372	56,597,074	33,006,697	81,006,710	55,627,307	55,627,307	55,627,307
Total revenue	\$ 64,445,715	\$ 68,266,198	\$ 70,305,505	\$ 46,209,044	\$ 89,530,432	\$ 67,751,379	\$ 67,751,379	\$ 67,751,379
Expenditures								
6100 Payroll costs	\$ 50,389,430	\$ 49,895,004	\$ 48,439,489	\$ 54,670,226	\$ 59,465,885	\$ 52,572,007	\$ 52,572,007	\$ 52,572,007
6200 Professional and Contracted Services	10,481,483	14,919,715	29,973,083	28,086,316	39,362,241	24,564,568	24,564,568	24,564,568
6300 Supplies and Materials	13,619,668	25,367,208	23,849,696	23,287,795	77,558,919	32,736,657	32,736,657	32,736,657
6400 Other Operating Costs	2,250,761	2,090,040	3,897,084	3,145,302	26,364,653	7,549,568	7,549,568	7,549,568
6600 Capital Outlay	72,493,978	112,712,209	140,907,425	324,372,032	671,164,580	264,330,045	264,330,045	264,330,045
Total Expenditures	\$ 149,235,320	\$ 204,984,176	\$ 247,066,777	\$ 433,561,671	\$ 873,916,278	\$ 381,752,845	\$ 381,752,845	\$ 381,752,845
Net Revenue Over (Under)	\$ (84,789,606)	\$ (136,717,978)	\$ (176,761,272)	\$ (387,352,627)	\$ (784,385,846)	\$ (314,001,466)	\$ (314,001,466)	\$ (314,001,466)
Other Sources (Uses)								
7900 Other Resources	\$ 365,000,000	\$ 43,415,455	\$ 375,554,448	\$ 46,180,128	\$ 300,000,000	\$ 226,030,006	\$ 226,030,006	\$ 226,030,006
8900 Other Uses	-	-	-	-	-	-	-	-
Net Sources over (under)	\$ 365,000,000	\$ 43,415,455	\$ 375,554,448	\$ 46,180,128	\$ 300,000,000	\$ 226,030,006	\$ 226,030,006	\$ 226,030,006
Net revenue/other sources over (under)	\$ 280,210,394	\$ (93,302,523)	\$ 198,793,176	\$ (341,172,499)	\$ (484,385,846)	\$ (87,971,460)	\$ (87,971,460)	\$ (87,971,460)
Beginning Fund Balance (Estimated)	\$ (60,059,753)	\$ 220,150,641	\$ 126,848,118	\$ 325,641,294	\$ (15,531,205)	\$ (499,917,051)	\$ (587,888,511)	\$ (675,859,970)
Ending Fund Balance (Estimated)	\$ 220,150,641	\$ 126,848,118	\$ 325,641,294	\$ (15,531,205)	\$ (499,917,051)	\$ (587,888,511)	\$ (675,859,970)	\$ (763,831,430)

* Unaudited

Special Revenue Funds

Special revenue funds are governmental funds used to account for revenue sources that are legally restricted to specific purposes. These sources do not include expendable trusts and major capital projects. These funds utilize the modified accrual basis of accounting.

Federal Grant Funds

Special Revenue Funds awarded to Austin ISD from Federal Sources. Most grants under those three major federal programs are formula funded, federal grants may also be discretionary.

State Grant Funds

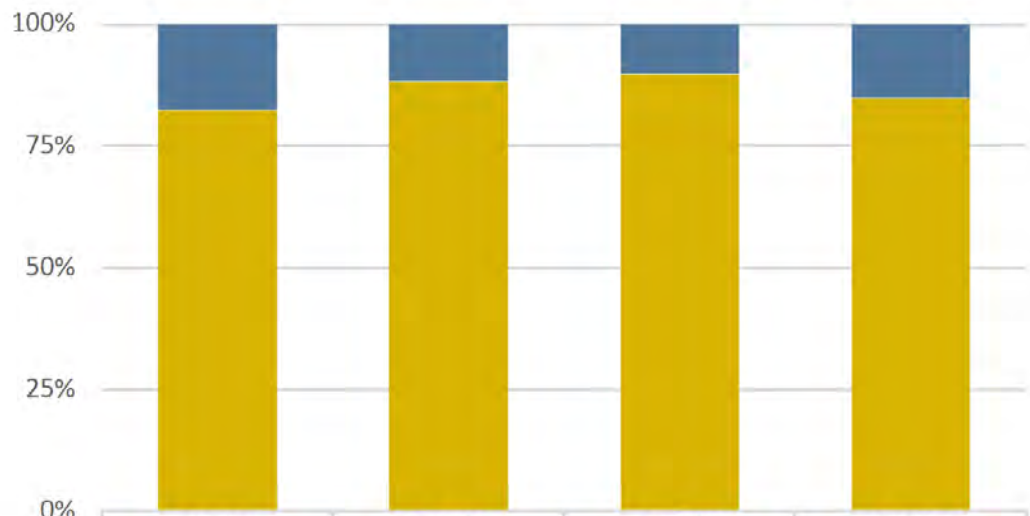
State-funded grants are authorized by legislation passed by the Texas Legislature. They may be either formula or discretionary grants.

Local Grant Funds

Special Revenue Funds awarded to Austin ISD from Local Programs, such as: campus activity funds; or grants from local businesses or organizations that require that the funds be expended for a specific purpose.

Table 50 | Austin Independent School District

Special Revenue Funds Awarded in FY2017-2020



	FY2017	FY2018	FY2019	FY2020
Local Special Revenue Funds	13,491,705	8,869,662	7,103,454	10,773,805
State Special Revenue Funds	167,811	171,015	143,608	122,764
Federal Special Revenue Funds	63,350,976	67,580,241	63,451,247	60,837,980

Special Revenue Funds are assigned based on the funding source (Local, State and Federal) of the award, in alignment with TEA reporting guidelines. Federal and State awards are restricted and must be assigned a Special Revenue Fund. Local awards and donations must meet need the following requirements to be assigned a Special Revenue Fund:

- Funds are restricted or require reporting to grantor; and
- The award is over \$10,000.

If the local award does not need these requirements, the funds awarded to AISD are placed in an Agency Fund with no spending restrictions.



Each assigned Special Revenue Fund is subjected to specific treatment based on the award stipulations; such as, use, reporting, and award term. All those with unstated end terms will have access to their unspent funds until the funds have been expended. Any that have a set end term will abide by the award agreement and follow the stated process to return funds back to the grantor, if applicable.

Other Fund Types

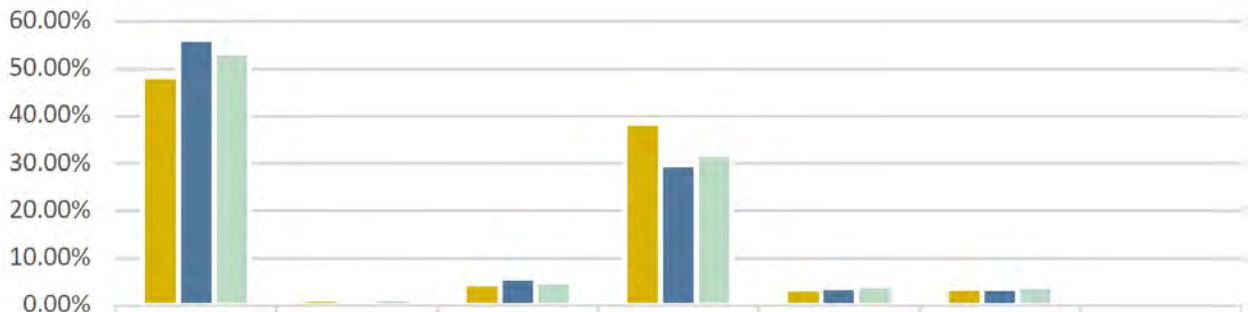
Austin ISD operates and maintains a variety of funds, apart from Governmental Funds (General, Food Service and Debt Service), Capital Projects and Special Revenue Funds, previously mentioned in earlier sections. As reflected in the next table, AISD functions within both Proprietary and Fiduciary Fund types, as well.

Enterprise and Internal Service resources are considered Proprietary Funds, where these specific funds account for the district's ongoing organizations and activities in which net income and capital maintenance are measured. Enterprise Funds are to report any activity for which a fee is charged to external users for goods or services. Internal Service Funds 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. AISD board are not required to approve a budget for Proprietary Funds, and these funds are not subjected to TEA reporting, and are not required for PEIMS reporting for non-payroll expenditures.

Fiduciary Funds are used 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. These assets can include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust and Agency Funds therefore cannot be used to support the district's own programs.

Table 51 | Austin Independent School District

Budget Percentage of District Budget by All Fund Types



	General Funds	Food Service Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	Special Revenue Funds	Fiduciary Funds
■ FY2020	48.27%	1.36%	4.63%	38.39%	3.43%	3.61%	0.31%
■ FY2021	56.17%	0.94%	5.79%	29.63%	3.69%	3.60%	0.18%
■ 5-year Average	53.33%	1.44%	5.03%	31.85%	4.07%	3.95%	0.32%

Informational Section



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. FY2020 collections for current property taxes in are based on a 98.26% 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 at 7.6 percent. The largest growth was in Tax Year 2016 when the amended certified taxable value increased 14.9 percent and the smallest was in Tax Year 2010 when the taxable property value decreased 2.6 percent. The amended net taxable property value for the Austin ISD Tax Year 2020 will increase by \$9.2 billion or 7.4 percent over Tax Year 2019. Future year forecasts through Tax Year 2023 indicate property tax values will continue to increase with an annual average growth rate of approximately 7.6 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 52 | Austin Independent School District

Net Taxable Value History and Projections for Tax Years

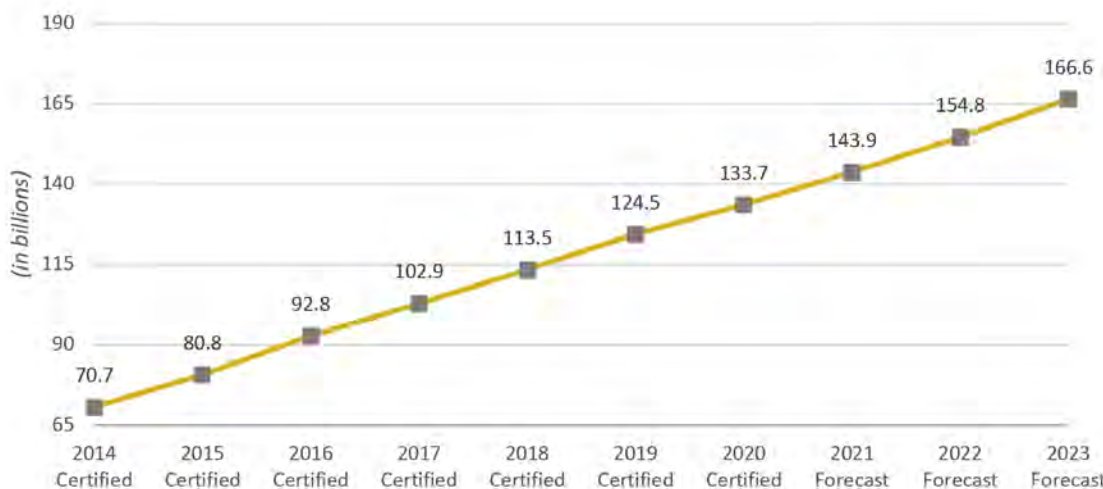


Table 53 | Austin Independent School District

Appraised Value and Net Taxable Value Comparison				
Tax Year as of Jan 1	Appraised Value	Net Taxable Value	Net Taxable \$ Change	Net Taxable % Change
2010 Certified	70,797,440,448	56,280,681,272	(1,514,015,065)	-2.6%
2011 Certified	72,636,016,994	57,049,975,797	769,294,525	1.4%
2012 Certified	74,940,151,561	59,125,146,601	2,075,170,804	3.6%
2013 Certified	80,618,954,089	63,275,878,683	4,150,732,082	7.0%
2014 Certified	92,155,621,698	70,719,623,166	7,443,744,483	11.8%
2015 Certified	108,851,682,907	80,770,937,077	10,051,313,911	14.2%
2016 Certified	125,577,190,818	92,798,498,394	12,027,561,317	14.9%
2017 Certified	138,500,794,997	102,886,182,363	10,087,683,969	10.9%
2018 Certified	151,515,609,503	113,465,423,299	10,579,240,936	10.3%
2019 Certified	165,938,382,924	124,516,448,276	11,051,024,977	9.7%
2020 Certified	177,038,913,265	133,695,065,669	9,178,617,393	7.4%

The FY2020 tax levy is calculated from the net taxable value at a 98.26% 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 FY2021 will decrease to \$0.9897 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 FY2021 will be \$1.1027. The taxable value divided by 100 then multiplied by the tax rate will provide the property tax rate.

Table 54 | Austin Independent School District

Total Tax Levy					
Tax Year as of Jan 1	2016	2017	2018	2019	2020
Taxable Values					
Net Taxable Value (before freeze)	\$ 101,804,902,262	\$ 113,205,814,685	\$ 125,100,984,932	\$ 137,332,803,525	\$ 147,295,441,417
Less: Freeze Taxable Value	\$ (9,001,844,182)	\$ (10,319,359,822)	\$ (11,635,501,454)	\$ (12,815,674,262)	\$ (13,570,582,651)
Other Adjustments	\$ (4,559,686)	\$ (272,500)	\$ (60,179)	\$ (680,987)	\$ (29,793,097)
Net Taxable Value (after freeze)	\$ 92,798,498,394	\$ 102,886,182,363	\$ 113,465,423,299	\$ 124,516,448,276	\$ 133,695,065,669
Increase (Decrease) Over Prior Year	\$ 12,027,561,317	\$ 10,087,683,969	\$ 10,579,240,936	\$ 11,051,024,977	\$ 9,178,617,393
% Increase (Decrease) Over Prior Year	14.9%	10.9%	10.3%	9.7%	7.4%
Net Taxable Levy	\$ 1,106,158,101	\$ 1,226,403,294	\$ 1,352,507,846	\$ 1,397,074,550	\$ 1,474,255,489
Freeze Ceiling Taxes	\$ 63,869,854	\$ 72,441,955	\$ 80,851,665	\$ 88,270,674	\$ 95,214,813
Total Levy	\$ 1,170,027,954	\$ 1,298,845,249	\$ 1,433,359,511	\$ 1,485,345,224	\$ 1,569,470,302
% Actual Collections to Levy	98.7%	98.8%	98.79%	98.26%	99.00%
Tax Rates					
Local Maintenance	1.079	1.0790	1.0790	1.0090	0.9897
Debt Service	0.113	0.1130	0.1130	0.1130	0.1130
Total	1.192	1.1920	1.1920	1.1220	1.1027
Budgeted Tax Levies					
Local Maintenance	\$ 1,045,342,434	\$ 1,161,137,578	\$ 1,281,779,458	\$ 1,312,509,553	\$ 1,394,551,293
Debt Service	\$ 109,475,158	\$ 121,601,989	\$ 134,236,403	\$ 146,990,664	\$ 159,224,306
Total	\$ 1,154,817,591	\$ 1,282,739,568	\$ 1,416,015,861	\$ 1,459,500,217	\$ 1,553,775,599



Impact of Tax Levy on Single Family Residence

Table 55 | Austin Independent School District

Analysis of Tax Burden per Travis Central Appraisal District (TCAD)					
	FY2017	FY2018	FY2019	FY2020	FY2021
Avg Market Value of Residence	\$384,088	\$409,078	\$441,067	\$465,685	\$467,570
Avg Taxable Value	\$328,536	\$357,104	\$387,609	\$417,196	\$431,424
Tax Rate per \$100 Value	1.1920	1.1920	1.1920	1.1220	1.1027
Tax Levy on Average Residence	\$3,916	\$4,257	\$4,620	\$4,681	\$4,757
Net Increase in Tax Levy	\$339	\$341	\$364	\$61	\$76

Average Home Value Analysis

Average home value increases will add to the 2020 tax year bill and will similarly increase the district’s FY2021 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 \$467,570 (with an average taxable value of \$431,424) in FY2021, increases, when compared to the prior year FY2020 market value of \$465,685 (with an average taxable value of \$417,196). The AISD portion of the tax bill in FY2020 for a home (with a taxable value of \$417,196) was \$4,681 and the AISD portion of the tax bill in FY2021 for the same home (now with a taxable value of \$431,424) will be \$4,757, a difference of \$76 between the two years.

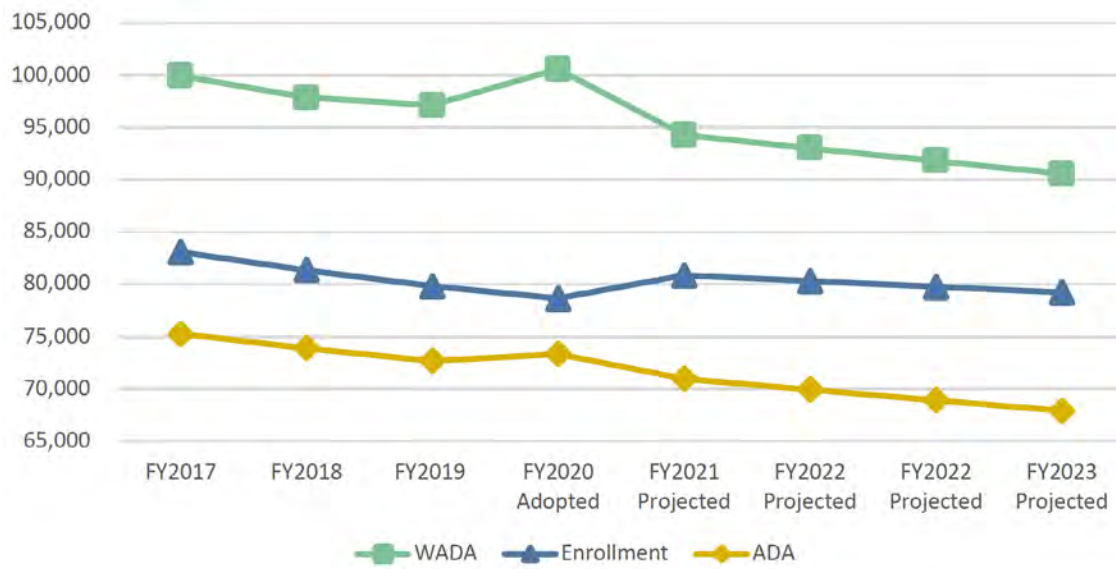
The state limits how much a school district can increase its tax rate from the previous year. Each taxing entity must calculate its rollback rate. The rollback rate is the maximum rate that can be adopted before an automatic rollback election takes place. If the district adopts a tax rate that is higher 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, or until the appraised value is equal to the market value.

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. One of the significant reasons behind the protentional decline is due to the increase in housing property values, as parents and families move outside of Austin ISD’s boundaries to neighboring districts. The below table presents actual student enrollment history for three years and projections for the next four years.

Table 56 | 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 85% of its budget going toward salary and benefits (excluding Chapter 49 payments). 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 FY2021 will remain unchanged from the FY2020 school year. Elementary class size caps will be as follows: PK4 (19:1), Grades K-4 (22:1), and Grades 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 FY2017 through FY2018, AISD remained consistent with an average of Student/Teacher ratio below 14.3. In FY2019, Teachers decreased by 168 against the student enrollment decrease of 1,559; which generated an increase in the Student/Teacher ratio to 14.42. For budgeted FY2020 and FY2021, the number of teachers and student enrollment fluctuate in a similar trend to one another, thus adjusting the projected Student/Teacher ratio to the original average ratio below 14.3.



Table 57 | Austin Independent School District

Staffing History								
	FY2017		FY2018		FY2019		FY2020	
	Actual	%	Actual	%	Actual	%	Budgeted	%
Teachers Includes regular elementary, secondary, and special program teachers	5,793	50.6%	5,703	50.1%	5,535	49.9%	5,525	48.3%
Campus Administration Includes principals, assistant principals, and academy directors	360	3.1%	332	2.9%	338	3.0%	344	3.0%
Central Administration Includes superintendent, chiefs, associate/assistant superintendents, executive directors, and directors	30	0.3%	40	0.4%	44	0.4%	44	0.4%
Professional Support Includes counselors, librarians, instructional/curriculum specialists, therapists, assistant directors, supervisors, coordinators, athletic trainers, etc.	1,111	9.7%	1,069	9.4%	1,078	9.7%	1,192	10.4%
Auxiliary Staff Includes non-classroom paraprofessional, bus drivers, hourly employees, and other	3,189	27.9%	3,263	28.7%	3,158	28.5%	3,204	28.0%
Educational Aides Includes regular and special programs paraprofessionals working in classrooms to assist teachers	964	8.4%	972	8.5%	947	8.5%	1,135	9.9%
Total	11,447		11,379		11,099		11,445	
Student Enrollment	82,776		81,346		79,787		78,175	
Staffing Ratios								
Student/Teacher Ratio	14.29		14.26		14.42		14.15	
Student/Total Staff Ratio	7.23		7.15		7.19		6.83	

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)

Austin ISD is planning for the modernization of its school facilities, through the recommendations in the 2017 Facilities Master Plan (FMP), which provided the vision for the 2017 Bond Program. This plan was updated in 2019 to include a vision for Athletics & Wellness, Career and Technical Education & Career-connected Learning, and Fine Arts & Creative Learning, as well as a new strategy to reduce the district's reliance on portables for classrooms. The FMP and subsequent updates will continue to provide the path forward for future bond elections. The district, in conjunction with the community-based FABPAC, is committed to conducting an inclusive and broad engagement process when developing updates to the Facilities Master Plan (FMP) and recommended bond programs.

The Board of Trustees appoints community members to the 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 Facilities 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. A real estate assets plan is in development and feedback by the committee will be part of its work.
- **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. 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.
- **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. 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>.

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



Table 58 | Austin Independent School District

2004 Bond Authorization					
Prop	Purpose	Amount Authorized	Amount Previously Issued (as adjusted)	Amount Being Issued	Remaining Amount Authorized
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
Totals		\$511,526,616	\$509,770,137		\$1,756,479

*Proposition 2 includes \$2,442,131 of QZAB funding
Proposition 5 was reduced by \$8,000,00.*

Table 59 | Austin Independent School District

2008 Bond Authorization					
Prop	Purpose	Amount Authorized	Amount Previously Issued (as adjusted)	Amount Being Issued	Remaining Amount Authorized
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	\$73,204,296		\$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	\$80,948,752		\$1,051,248
Totals		\$343,717,819	\$341,666,109		\$2,051,710

As Amended and Restated on August 11, 2008

Table 60 | Austin Independent School District

2013 Bond Authorization					
Prop	Purpose	Amount Authorized	Amount Previously Issued (as adjusted)	Amount Being Issued	Remaining Amount Authorized
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 facilities services, and the purchase of new school buses.	\$140,566,000	\$112,720,000	\$10,000,000	\$17,846,000
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	\$10,000,000	\$18,807,000
Totals		\$489,731,000	\$433,078,000	\$20,000,000	\$36,653,000

Table 61 | Austin Independent School District

2017 Bond Authorization					
Prop	Purpose	Amount Authorized	Amount Previously Issued (as adjusted)	Amount Being Issued	Remaining Amount Authorized
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	\$366,500,000	\$280,000,000	\$404,484,000
Totals		\$1,050,984,000	\$366,500,000	\$280,000,000	\$404,484,000

Table 62 | Austin Independent School District

Bond Summary			
Bond Authorization	Total Authorization	Total Unused Authorization	Total Issued
2004	\$511,526,616	\$1,756,479	\$509,770,137
2008	\$343,717,819	\$2,051,710	\$341,666,109
2013	\$489,731,000	\$36,653,000	\$453,078,000
2017	\$1,050,984,000	\$404,484,000	\$646,500,000
Totals	\$2,395,959,435	\$444,945,189	\$1,951,014,246

As of June 30, 2020

Table 63 | Austin Independent School District

Outstanding Debt Service			
Bond	Principal	Interest	Total
Unlimited Tax School Building Bonds Taxable, Series 2005B (QZABS)	\$0.00	\$0.00	\$0.00
Unlimited Tax School Building Bonds Taxable, Series 2008 (QZABS)	\$610,532.72	\$0.00	\$610,532.72
Unlimited Tax School Building Bonds Taxable, Series 2006 (QZABS)	\$427,204.75	\$0.00	\$427,204.75
Unlimited Tax Refunding Bonds, Series 2011	\$2,835,000.00	\$70,875.00	\$2,905,875.00
Unlimited Tax QSCB Taxable Series 2015 (TCBs)	\$15,260,654.75	\$0.00	\$15,260,654.75
Unlimited Tax Refunding Bonds, Series 2016C	\$43,620,000.00	\$19,497,125.00	\$63,117,125.00
Unlimited Tax Refunding Bonds, Series 2014A	\$23,120,000.00	\$7,395,281.25	\$30,515,281.25
Unlimited Tax Refunding Bonds Taxable, Series 2010B (DS - BABs)	\$55,610,000.00	\$24,612,097.12	\$80,222,097.12
Unlimited Tax Refunding Bonds, Series 2013A	\$7,075,000.00	\$348,975.00	\$7,423,975.00
Unlimited Tax Refunding Bonds, Series 2015A	\$56,425,000.00	\$21,629,737.50	\$78,054,737.50
Unlimited Tax Refunding Bonds, Series 2016A	\$63,020,000.00	\$26,631,425.00	\$89,651,425.00
Unlimited Tax Refunding Bonds Series 2014B	\$69,360,000.00	\$13,171,750.00	\$82,531,750.00
Unlimited Tax Refunding Bonds, Series 2015B	\$84,150,000.00	\$32,191,500.00	\$116,341,500.00
Unlimited Tax Refunding Bonds, Series 2016B	\$164,070,000.00	\$66,318,025.00	\$230,388,025.00
Unlimited Tax School Building and Refunding Bonds, Series 2017	\$161,725,000.00	\$71,676,450.00	\$233,401,450.00
Unlimited Tax School Building and Refunding Bonds, Series 2019	\$298,180,000.00	\$140,543,475.00	\$438,723,475.00
Unlimited Tax Refunding Bonds, Taxable Series 2020	\$66,590,000.00	\$20,286,686.55	\$86,876,686.55
Total	\$1,112,078,392.22	\$444,373,402.42	\$1,556,451,794.64

Table 64 | Austin Independent School District

U/L Tax Sch Blds Taxable (QZAB), Series 2005

Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
	0	0	0	0

Table 65 | Austin Independent School District

U/L Tax Sch Blds Taxable (QZAB), Series 2006

Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
02/08/2021	427,204.75		427,204.75	
06/30/2021				427,204.75
	427,204.75	-	427,204.75	427,204.75

Table 66 | Austin Independent School District

U/L Tax Sch Blds Taxable (QZAB), Series 2008

Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
03/24/2021	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
	610,532.72	-	610,532.72	610,532.72

Table 67 | Austin Independent School District

U/L Tax Ref Bds Taxable Ser 2010B (Direct Subsidy - Build America Bds)

Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2020	2,765,000.00	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	2,835,000.00	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	2,910,000.00	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	2,985,000.00	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	3,070,000.00	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	3,155,000.00	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	3,250,000.00	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	3,360,000.00	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	3,470,000.00	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	3,590,000.00	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	3,710,000.00	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	3,830,000.00	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	3,965,000.00	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	4,100,000.00	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	4,235,000.00	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	4,380,000.00	114,777.90	4,494,777.90	
06/30/2036				4,494,777.90
	55,610,000.00	24,612,097.12	80,222,097.12	80,222,097.12

Table 68 | Austin Independent School District

ULT Ref Bds, Series 2011				
Bond Amortization as of June 30, 2020				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2020	2,835,000.00	70,875.00	2,905,875.00	
06/30/2021				2,905,875.00
	2,835,000.00	70,875.00	2,905,875.00	2,905,875.00

Table 69 | Austin Independent School District

ULT Ref Bonds, Series 2013A				
Bond Amortization as of June 30, 2020				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2020	3,460,000	168,225	3,628,225	
02/01/2021		90,375	90,375	
06/30/2021				3,718,600
08/01/2021	3,615,000	90,375	3,705,375	
06/30/2022				3,705,375
	7,075,000	348,975	7,423,975	7,423,975



Table 70 | Austin Independent School District

U/L Tax Ref Bds Ser 2014A Bond Amortization as of June 30, 2020				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2020	2,195,000.00	489,106.25	2,684,106.25	
02/01/2021		434,231.25	434,231.25	
06/30/2021				3,118,337.50
08/01/2021	2,305,000.00	434,231.25	2,739,231.25	
02/01/2022		376,606.25	376,606.25	
06/30/2022				3,115,837.50
08/01/2022	2,425,000.00	376,606.25	2,801,606.25	
02/01/2023		349,325.00	349,325.00	
06/30/2023				3,150,931.25
08/01/2023	2,480,000.00	349,325.00	2,829,325.00	
02/01/2024		287,325.00	287,325.00	
06/30/2024				3,116,650.00
08/01/2024	2,605,000.00	287,325.00	2,892,325.00	
02/01/2025		222,200.00	222,200.00	
06/30/2025				3,114,525.00
08/01/2025		222,200.00	222,200.00	
02/01/2026		222,200.00	222,200.00	
06/30/2026				444,400.00
08/01/2026		222,200.00	222,200.00	
02/01/2027		222,200.00	222,200.00	
06/30/2027				444,400.00
08/01/2027		222,200.00	222,200.00	
02/01/2028		222,200.00	222,200.00	
06/30/2028				444,400.00
08/01/2028		222,200.00	222,200.00	
02/01/2029		222,200.00	222,200.00	
06/30/2029				444,400.00
08/01/2029		222,200.00	222,200.00	
02/01/2030		222,200.00	222,200.00	
06/30/2030				444,400.00
08/01/2030		222,200.00	222,200.00	
02/01/2031		222,200.00	222,200.00	
06/30/2031				444,400.00
08/01/2031		222,200.00	222,200.00	
02/01/2032		222,200.00	222,200.00	
06/30/2032				444,400.00
08/01/2032	3,560,000.00	222,200.00	3,782,200.00	
02/01/2033		151,000.00	151,000.00	
06/30/2033				3,933,200.00
08/01/2033	3,700,000.00	151,000.00	3,851,000.00	
02/01/2034		77,000.00	77,000.00	
06/30/2034				3,928,000.00

08/01/2034	3,850,000.00	77,000.00	3,927,000.00	
06/30/2035				3,927,000.00
	23,120,000.00	7,395,281.25	30,515,281.25	30,515,281.25

Table 71 | Austin Independent School District

U/L Tax Ref Bds Ser 2014B				
Bond Amortization as of June 30, 2020				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2020	9,240,000	1,734,000	10,974,000	
02/01/2021		1,503,000	1,503,000	
06/30/2021				12,477,000
08/01/2021	9,655,000	1,503,000	11,158,000	
02/01/2022		1,261,625	1,261,625	
06/30/2022				12,419,625
08/01/2022	10,095,000	1,261,625	11,356,625	
02/01/2023		1,009,250	1,009,250	
06/30/2023				12,365,875
08/01/2023	10,565,000	1,009,250	11,574,250	
02/01/2024		745,125	745,125	
06/30/2024				12,319,375
08/01/2024	11,065,000	745,125	11,810,125	
02/01/2025		468,500	468,500	
06/30/2025				12,278,625
08/01/2025	4,350,000	468,500	4,818,500	
02/01/2026		359,750	359,750	
06/30/2026				5,178,250
08/01/2026	4,560,000	359,750	4,919,750	
02/01/2027		245,750	245,750	
06/30/2027				5,165,500
08/01/2027	4,795,000	245,750	5,040,750	
02/01/2028		125,875	125,875	
06/30/2028				5,166,625
08/01/2028	5,035,000	125,875	5,160,875	
06/30/2029				5,160,875
	69,360,000	13,171,750	82,531,750	82,531,750

Table 72 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2015A				
Bond Amortization as of June 30, 2020				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2021	2,450,000.00	1,254,387.50	3,704,387.50	
02/01/2021		1,193,137.50	1,193,137.50	
06/30/2021				4,897,525.00

08/01/2021	2,570,000.00	1,193,137.50	3,763,137.50	
02/01/2022		1,128,887.50	1,128,887.50	
06/30/2022				4,892,025.00
08/01/2022	2,700,000.00	1,128,887.50	3,828,887.50	
02/01/2023		1,061,387.50	1,061,387.50	
06/30/2023				4,890,275.00
08/01/2023	2,835,000.00	1,061,387.50	3,896,387.50	
02/01/2024		990,512.50	990,512.50	
06/30/2024				4,886,900.00
08/01/2024	2,975,000.00	990,512.50	3,965,512.50	
02/01/2025		916,137.50	916,137.50	
06/30/2025				4,881,650.00
08/01/2025	3,125,000.00	916,137.50	4,041,137.50	
02/01/2026		838,012.50	838,012.50	
06/30/2026				4,879,150.00
08/01/2026	3,280,000.00	838,012.50	4,118,012.50	
02/01/2027		772,412.50	772,412.50	
06/30/2027				4,890,425.00
08/01/2027	3,410,000.00	772,412.50	4,182,412.50	
02/01/2028		704,212.50	704,212.50	
06/30/2028				4,886,625.00
08/01/2028	3,550,000.00	704,212.50	4,254,212.50	
02/01/2029		648,300.00	648,300.00	
06/30/2029				4,902,512.50
08/01/2029	3,660,000.00	648,300.00	4,308,300.00	
02/01/2030		556,800.00	556,800.00	
06/30/2030				4,865,100.00
08/01/2030	3,845,000.00	556,800.00	4,401,800.00	
02/01/2031		460,675.00	460,675.00	
06/30/2031				4,862,475.00
08/01/2031	4,035,000.00	460,675.00	4,495,675.00	
02/01/2032		359,800.00	359,800.00	
06/30/2032				4,855,475.00
08/01/2032	4,235,000.00	359,800.00	4,594,800.00	
02/01/2033		275,100.00	275,100.00	
06/30/2033				4,869,900.00
08/01/2033	4,405,000.00	275,100.00	4,680,100.00	
02/01/2034		187,000.00	187,000.00	
06/30/2034				4,867,100.00
08/01/2034	4,585,000.00	187,000.00	4,772,000.00	
02/01/2035		95,300.00	95,300.00	
06/30/2035				4,867,300.00
08/01/2035	4,765,000.00	95,300.00	4,860,300.00	
06/30/2036				4,860,300.00
	56,425,000.00	21,629,737.50	78,054,737.50	78,054,737.50

Table 73 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2015B

Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2020	3,310,000	2,103,750	5,413,750	
02/01/2021		2,021,000	2,021,000	
06/30/2021				7,434,750
08/01/2021	3,485,000	2,021,000	5,506,000	
02/01/2022		1,933,875	1,933,875	
06/30/2022				7,439,875
08/01/2022	3,655,000	1,933,875	5,588,875	
02/01/2023		1,842,500	1,842,500	
06/30/2023				7,431,375
08/01/2023	3,805,000	1,842,500	5,647,500	
02/01/2024		1,747,375	1,747,375	
06/30/2024				7,394,875
08/01/2024	3,970,000	1,747,375	5,717,375	
02/01/2025		1,648,125	1,648,125	
06/30/2025				7,365,500
08/01/2025	4,125,000	1,648,125	5,773,125	
02/01/2026		1,545,000	1,545,000	
06/30/2026				7,318,125
08/01/2026	4,300,000	1,545,000	5,845,000	
02/01/2027		1,437,500	1,437,500	
06/30/2027				7,282,500
08/01/2027	12,415,000	1,437,500	13,852,500	
02/01/2028		1,127,125	1,127,125	
06/30/2028				14,979,625
08/01/2028	7,685,000	1,127,125	8,812,125	
02/01/2029		935,000	935,000	
06/30/2029				9,747,125
08/01/2029	13,965,000	935,000	14,900,000	
02/01/2030		585,875	585,875	
06/30/2030				15,485,875
08/01/2030	14,615,000	585,875	15,200,875	
02/01/2031		220,500	220,500	
06/30/2031				15,421,375
08/01/2031	8,820,000	220,500	9,040,500	
06/30/2032				9,040,500
	84,150,000	32,191,500	116,341,500	116,341,500

Table 74 | Austin Independent School District

Unlimited Tax School Building Taxable Bonds (QZAB), Series 2015

Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2020	1,387,332.25		1,387,332.25	
06/30/2021				1,387,332.25
08/01/2021	1,387,332.25		1,387,332.25	
06/30/2022				1,387,332.25
08/01/2022	1,387,332.25		1,387,332.25	
06/30/2023				1,387,332.25
08/01/2023	1,387,332.25		1,387,332.25	
06/30/2024				1,387,332.25
08/01/2024	1,387,332.25		1,387,332.25	
06/30/2025				1,387,332.25
08/01/2025	1,387,332.25		1,387,332.25	
06/30/2026				1,387,332.25
08/01/2026	1,387,332.25		1,387,332.25	
06/30/2027				1,387,332.25
08/01/2027	1,387,332.25		1,387,332.25	
06/30/2028				1,387,332.25
08/01/2028	1,387,332.25		1,387,332.25	
06/30/2029				1,387,332.25
08/01/2029	1,387,332.25		1,387,332.25	
06/30/2030				1,387,332.25
08/01/2030	1,387,332.25		1,387,332.25	
06/30/2031				1,387,332.25
	15,260,654.75	-	15,260,654.75	15,260,654.75

Table 75 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2016A

Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2020	2,475,000	1,441,175	3,916,175	
02/01/2021		1,379,300	1,379,300	
06/30/2021				5,295,475
08/01/2021	2,600,000	1,379,300	3,979,300	
02/01/2022		1,314,300	1,314,300	
06/30/2022				5,293,600
08/01/2022	2,730,000	1,314,300	4,044,300	
02/01/2023		1,246,050	1,246,050	
06/30/2023				5,290,350
08/01/2023	2,865,000	1,246,050	4,111,050	
02/01/2024		1,174,425	1,174,425	

06/30/2024				5,285,475
08/01/2024	36,802	1,174,425	4,184,425	
02/01/2025		1,114,225	1,114,225	
06/30/2025				5,298,650
08/01/2025	3,130,000	1,114,225	4,244,225	
02/01/2026		1,035,975	1,035,975	
06/30/2026				5,280,200
08/01/2026	3,285,000	1,035,975	4,320,975	
02/01/2027		953,850	953,850	
06/30/2027				5,274,825
08/01/2027	3,450,000	953,850	4,403,850	
02/01/2028		867,600	867,600	
06/30/2028				5,271,450
08/01/2028	3,625,000	867,600	4,492,600	
02/01/2029		776,975	776,975	
06/30/2029				5,269,575
08/01/2029	3,805,000	776,975	4,581,975	
02/01/2030		681,850	681,850	
06/30/2030				5,263,825
08/01/2030	3,995,000	681,850	4,676,850	
02/01/2031		581,975	581,975	
06/30/2031				5,258,825
08/01/2031	4,195,000	581,975	4,776,975	
02/01/2032		477,100	477,100	
06/30/2032				5,254,075
08/01/2032	4,405,000	477,100	4,882,100	
02/01/2033		389,000	389,000	
06/30/2033				5,271,100
08/01/2033	4,580,000	389,000	4,969,000	
02/01/2034		297,400	297,400	
06/30/2034				5,266,400
08/01/2034	4,765,000	297,400	5,062,400	
02/01/2035		202,100	202,100	
06/30/2035				5,264,500
08/01/2035	4,955,000	202,100	5,157,100	
02/01/2036		103,000	103,000	
06/30/2036				5,260,100
08/01/2036	5,150,000	103,000	5,253,000	
06/30/2037				5,253,000
	60,046,802	26,631,425	89,651,425	89,651,425

Table 76 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2016B

Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
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
08/01/2022	9,830,000	3,629,125	13,459,125	
02/01/2023		3,383,375	3,383,375	
06/30/2023				16,842,500
08/01/2023	6,570,000	3,383,375	9,953,375	
02/01/2024		3,219,125	3,219,125	
06/30/2024				13,172,500
08/01/2024	10,765,000	3,219,125	13,984,125	
02/01/2025		2,950,000	2,950,000	
06/30/2025				16,934,125
08/01/2025	10,605,000	2,950,000	13,555,000	
02/01/2026		2,684,875	2,684,875	
06/30/2026				16,239,875
08/01/2026	11,125,000	2,684,875	13,809,875	
02/01/2027		2,406,750	2,406,750	
06/30/2027				16,216,625
08/01/2027	11,685,000	2,406,750	14,091,750	
02/01/2028		2,114,625	2,114,625	
06/30/2028				16,206,375
08/01/2028	12,275,000	2,114,625	14,389,625	
02/01/2029		1,807,750	1,807,750	
06/30/2029				16,197,375
08/01/2029	8,730,000	1,807,750	10,537,750	
02/01/2030		1,589,500	1,589,500	
06/30/2030				12,127,250
08/01/2030	13,490,000	1,589,500	15,079,500	
02/01/2031		1,252,250	1,252,250	
06/30/2031				16,331,750
08/01/2031	9,630,000	1,252,250	10,882,250	
02/01/2032		1,011,500	1,011,500	
06/30/2032				11,893,750
08/01/2032	14,830,000	1,011,500	15,841,500	
02/01/2033		714,900	714,900	
06/30/2033				16,556,400
08/01/2033	15,425,000	714,900	16,139,900	
02/01/2034		406,400	406,400	

06/30/2034				16,546,300
08/01/2034	10,835,000	406,400	11,241,400	
02/01/2035		189,700	189,700	
06/30/2035				11,431,100
08/01/2035	4,650,000	189,700	4,839,700	
02/01/2036		96,700	96,700	
06/30/2036				4,936,400
08/01/2036	4,835,000	96,700	4,931,700	
06/30/2037				4,931,700
	164,070,000	66,318,025	230,388,025	230,388,025

Table 77 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2016C
Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
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	19,497,125	63,117,125	63,117,125

Table 78 | Austin Independent School District

Unlimited Tax School Building & Refunding Bonds, Series 2017
Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
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	7,030,000	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
	161,725,000	71,676,450	233,401,450	233,401,450

Table 79 | Austin Independent School District

U/L Tax Sch Bld & Ref Bds Ser 2019				
Bond Amortization as of June 30, 2020				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
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	140,543,475	438,723,475	438,723,475

Table 80 | Austin Independent School District

Unlimited Tax Refunding Bonds, Taxable Series 2020

Bond Amortization as of June 30, 2020

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2020		651,425.35	651,425.35	
02/01/2021		969,062.50	969,062.50	
06/30/2021				1,620,487.85
08/01/2021		969,062.50	969,062.50	
02/01/2022		969,062.50	969,062.50	
06/30/2022				1,938,125.00
08/01/2022	435,000.00	969,062.50	1,404,062.50	
02/01/2023		960,362.50	960,362.50	
06/30/2023				2,364,425.00
08/01/2023	4,210,000.00	960,362.50	5,170,362.50	
02/01/2024		876,162.50	876,162.50	
06/30/2024				6,046,525.00
08/01/2024	510,000.00	876,162.50	1,386,162.50	
02/01/2025		865,962.50	865,962.50	
06/30/2025				2,252,125.00
08/01/2025	3,220,000.00	865,962.50	4,085,962.50	
02/01/2026		801,562.50	801,562.50	
06/30/2026				4,887,525.00
08/01/2026	3,130,000.00	801,562.50	3,931,562.50	
02/01/2027		738,962.50	738,962.50	
06/30/2027				4,670,525.00
08/01/2027	3,260,000.00	738,962.50	3,998,962.50	
02/01/2028		673,762.50	673,762.50	
06/30/2028				4,672,725.00
08/01/2028	3,385,000.00	673,762.50	4,058,762.50	
02/01/2029		606,062.50	606,062.50	
06/30/2029				4,664,825.00
08/01/2029	7,680,000.00	606,062.50	8,286,062.50	
02/01/2030		452,462.50	452,462.50	
06/30/2030				8,738,525.00
08/01/2030	3,660,000.00	452,462.50	4,112,462.50	
02/01/2031		379,262.50	379,262.50	
06/30/2031				4,491,725.00
08/01/2031	8,350,000.00	379,262.50	8,729,262.50	
02/01/2032		303,194.00	303,194.00	
06/30/2032				9,032,456.50
08/01/2032	215,000.00	303,194.00	518,194.00	
02/01/2033		301,127.85	301,127.85	
06/30/2033				819,321.85
08/01/2033	220,000.00	301,127.85	521,127.85	
02/01/2034		298,958.65	298,958.65	
06/30/2034				820,086.50

08/01/2034	5,430,000.00	298,958.65	5,728,958.65	
02/01/2035		244,061.35	244,061.35	
06/30/2035				5,973,020.00
08/01/2035	5,545,000.00	244,061.35	5,789,061.35	
02/01/2036		186,615.15	186,615.15	
06/30/2036				5,975,676.50
08/01/2036	5,660,000.00	186,615.15	5,846,615.15	
02/01/2037		126,562.55	126,562.55	
06/30/2037				5,973,177.70
08/01/2037	5,775,000.00	126,562.55	5,901,562.55	
02/01/2038		64,423.55	64,423.55	
06/30/2038				5,965,986.10
08/01/2038	5,905,000.00	64,423.55	5,969,423.55	
06/30/2039				5,969,424
	66,590,000.00	20,286,686.55	86,876,686.55	86,876,686.55



Academic & District Measures

Academic Performance

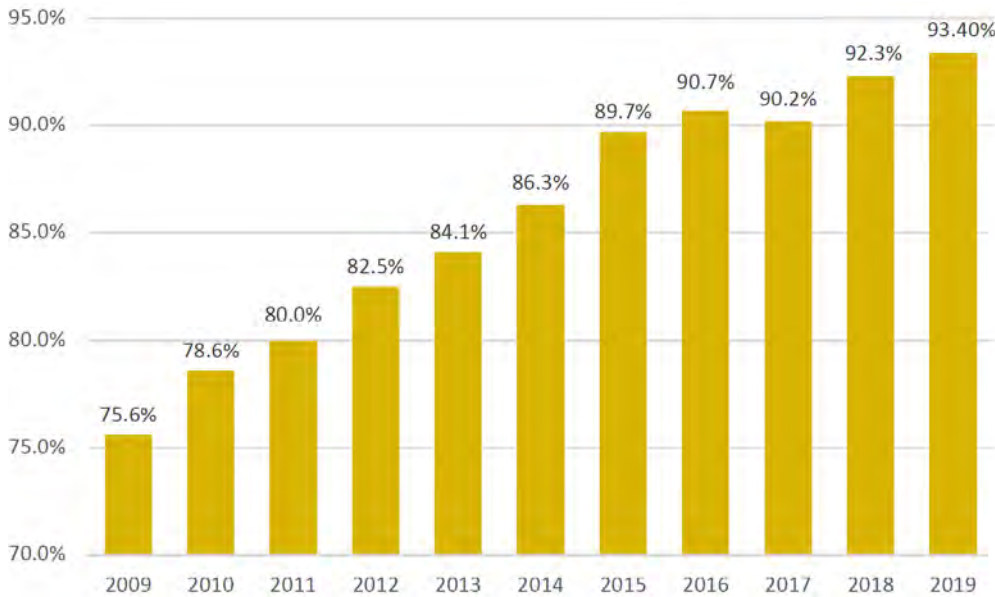
Due to the impact of COVID-19, in March 2020, Governor Greg Abbott used his statutory authority as the governor of Texas to suspend annual academic assessment requirements for the remainder of the 2019–2020 school year. The Texas Education Agency and the United States Department of Education waived federal testing and accountability requirements for the 2019–2020 school year and all State of Texas Assessments of Academic Readiness (STAAR®) administrations scheduled for April, May, and June 2020 were cancelled. All districts and campuses received labels of Not Rated: Declared State of Disaster for 2020.

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 2009 but increased over 15 percentage points from 2009 to 2016, declining half of a percentage point in 2017. The federal graduation rate of the Class of 2019 was 93.4 percent, an increase of 17.8 percentage points since 2009.

Table 81 | Austin Independent School District

Austin ISD Federal Graduation Rates 2009-2019





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. Until 2019, district’s average SAT score exceeded the state and the national averages. In 2020, the district’s average SAT score exceeded the state average but not the national average.

Table 82 | Austin Independent School District

2017-2020 SAT Results – District Averages by Group

Overall AISD Total	2017	2018	2019	2020
Asian	1200	1259	1223	1247
African American	932	933	946	876
Hispanic	1012	1018	990	945
Two or More	1253	1188	1101	1146
White	1234	1242	1123	1187
All Students	1098	1105	1068	1043

Total SAT Score	2017	2018	2019	2020
AISD	1098	1105	1109	1043
State	1019	1032	1022	1010
National	1070	1068	1059	1051

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 2020, the AISD student average composite ACT score (23.0) continued to exceed the state (20.2) and national (20.6) averages.

Table 83 | Austin Independent School District

2018-2020 ACT Results – District Averages by Group

Ethnicity Group	FY2018					FY2019					FY2020				
	English	Math	Reading	Science	Composite	English	Math	Reading	Science	Composite	English	Math	Reading	Science	Composite
American Indian / Alaskan Native	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Asian	26.6	27.2	26.3	26.7	26.9	25.3	26.4	26.0	25.7	26.0	29.4	29.6	29.5	28.9	29.3
Black / African American	16.0	18.0	17.2	18.1	17.5	17.0	18.1	18.9	18.8	18.3	16.5	16.8	17.6	17.8	17.2
Hispanic / Latino	18.9	20.2	20.3	20.2	20.0	18.5	19.6	20.1	19.9	19.7	18.3	19.4	20.3	20.0	19.5
White	27.1	26.1	27.8	26.2	26.9	27.0	26.1	28.1	26.0	26.9	27.2	25.8	28.3	26.2	26.8
Native Hawaiian / Other Pacific Islander	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Two or More Races	24.4	23.6	25.3	23.5	24.4	25.8	24.8	27.8	25.3	26.1	26.3	25.1	27.5	25.2	26.0
All Students	22.3	22.7	23.4	22.8	22.9	22.4	22.7	23.8	22.8	23.0	22.7	22.6	24.0	23.0	23.0

Source: District ACT student level assessment files, 2020



Graduation and Dropout Rates

Austin ISD's Class of 2019 All Students federal graduation rate increased by almost 1.1 percentage point to 93.4%. Gains were made in most student groups, increasing the graduation rate of Economically Disadvantaged students to more than 90 percent. Multiracial students (two or more races) showed the greatest improvement, increasing 4 percentage points to 96.5 percent, followed by English Language Learners (ELLs) students who increased 3 percentage points to 88.7 percent.

Over a five-year period, the achievement gap between the graduation rates of AISD African American and White students has declined significantly, from 19 percentage points in 2009 to 4.7 percentage points in 2019. Similarly, the achievement gap between Hispanic and White students decreased from 21.4 percentage points in 2009 to 3.1 percentage points in 2019.

Table 84 | Austin Independent School District

FY2015-16 through FY2018-19 Graduation Rates				
District by Group				
	2015-16	2016-17	2017-18	2018-19
All Students	90.7%	90.2%	92.3%	93.4%
African American	88.4%	86.2%	90.5%	90.8%
Hispanic	89.0%	88.8%	91.0%	92.4%
White	94.1%	93.3%	94.8%	95.5%
American Indian	100.0%	88.9%	100.0%	100.0%
Asian	94.0%	94.5%	96.2%	93.6%
Pacific Islander	100.0%	100.0%	66.7%	100.0%
Multiracial	89.8%	91.4%	92.5%	96.5%
Special Education	72.8%	67.6%	81.1%	78.5%
Economically Disadvantaged	87.9%	87.8%	89.5%	90.8%
English Language Learner	77.2%	78.1%	85.7%	88.7%

Source: [TEA Completion, Graduation, and Dropouts Data Search](#)

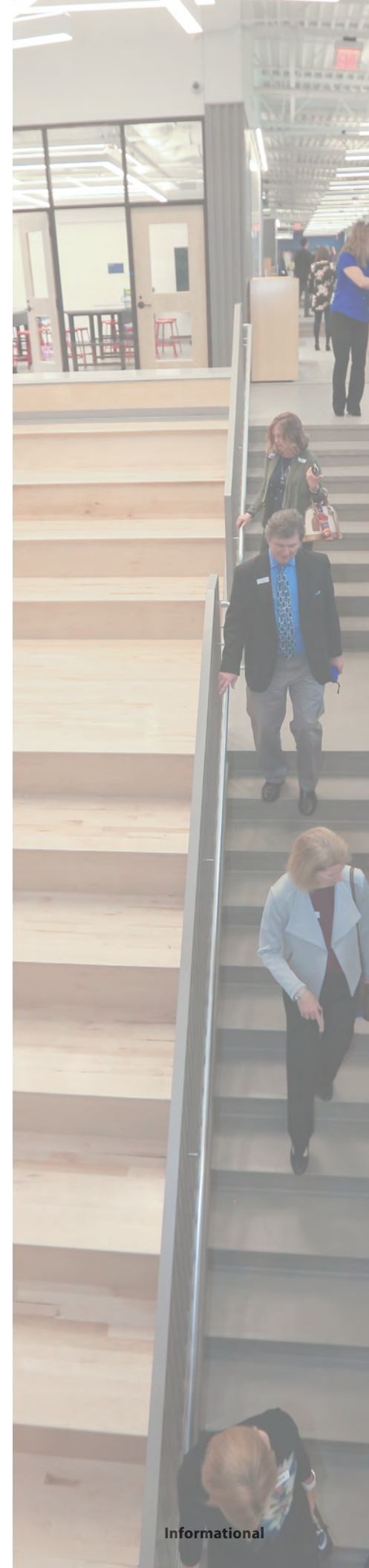




Table 85 | Austin Independent School District

FY2015-16 through FY2018-19 Drop Out Rates
District by Group

	2015-16	2016-17	2017-18	2018-19
All Students	1.0%	0.8%	0.7%	0.7%
African American	1.8%	1.1%	0.8%	1.3%
Hispanic	1.1%	1.0%	1.0%	0.9%
White	0.6%	0.4%	0.3%	0.3%
American Indian	0.0%	0.0%	0.0%	2.4%
Asian	0.5%	0.2%	0.1%	0.1%
Pacific Islander	0.0%	0.0%	0.0%	0.0%
Multiracial	0.7%	0.3%	0.5%	0.2%
Special Education	1.4%	1.1%	1.1%	1.1%
Economically Disadvantaged	1.3%	1.1%	0.9%	1.0%
English Language Learner	1.8%	1.3%	1.3%	1.0%

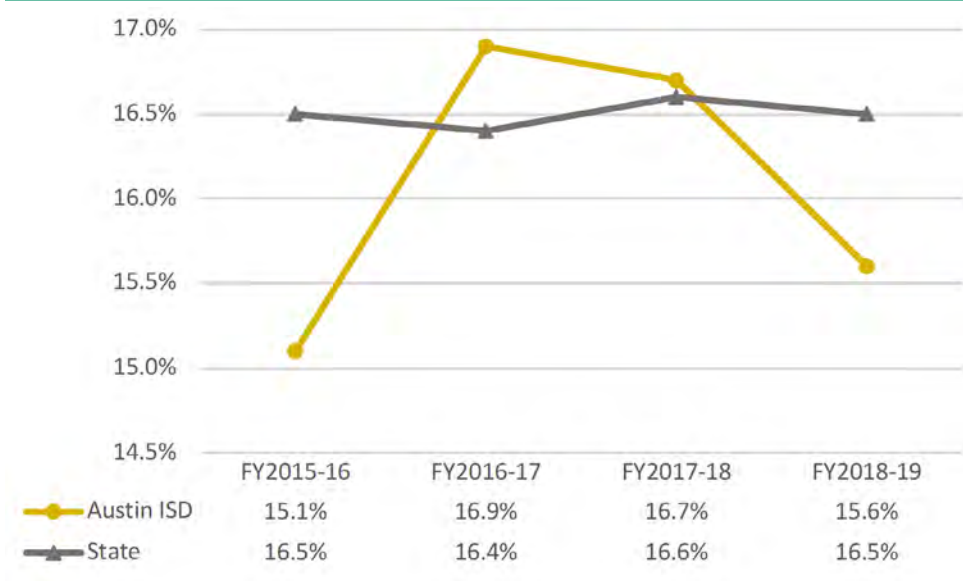
Source: [TEA Completion, Graduation, and Dropouts Data Search](#)

Turnover Rates for Teachers

When comparing to a state level, the Austin Independent School District has an average teacher turnover of 16.1 percent from FY2015-16 to FY2018-19. This is roughly 0.4 percentage points less than the state average of 16.5 percent over the same time.

Table 86 | Austin Independent School District

FY2015-16 through FY2018-19 Turnover Rate for Teachers



Source: TEA Texas Academic Performance Reports (TAPR)

Food Service Meal Productivity

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 87 | Austin Independent School District

Food Service Productivity						
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021 Projected
Charge per lunch to students:						
Full Price - Elementary	\$2.60	\$2.70	\$2.80	\$2.90	\$3.00	\$3.00
Full Price - Secondary	\$2.75	\$2.85	\$2.95	\$3.05	\$3.15	\$3.15
Reduced Priced Meal - All Levels	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
Charge per lunch to adults	\$3.50	\$3.50	\$3.50	\$3.75	\$3.85	\$3.85
Number of days lunch served	177	177	177	174	127	175
Total Number of free lunches served	5,988,748	5,559,506	4,974,702	5,168,583	4,347,925	3,238,025
Average number of free lunches served to students daily	33,835	31,410	28,106	29,705	34,236	18,503
Number of paid lunches served:						
At full price	1,469,979	1,513,223	1,462,118	1,439,905	834,949	246,849
At reduced price	463,597	435,281	392,979	258,840	63,710	18,774
Average number of paid lunches served to pupils daily:						
At full price	8,305	8,549	8,261	8,275	6,574	1,411
At reduced price	2,619	2,459	2,220	1,488	502	107
Number of A la Carte meals (a la carte sales divided by average meal price)	672,918	825,581	770,543	877,500	514,115	-
Total number of lunches served to students daily	8,595,242	8,333,591	7,600,342	7,744,828	5,760,699	3,503,648
Percentage (%) of Total Meals served						
Free Lunches	70%	67%	65%	67%	75%	92%
Paid Lunches at Full Price	17%	18%	19%	19%	14%	7%
Paid Lunches at Reduced Price	5%	5%	5%	3%	1%	1%
A la Carte	8%	10%	10%	11%	9%	0%
Average number of lunches served to students daily (includes free & reduced, full price, a la carte meals)	48,561	47,082	42,940	44,511	45,360	20,021
Number of sites serving lunch (includes special campuses)	121	121	121	121	120	119

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.

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.

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.

ACT. A college entrance examination administered by ACT, Inc. It is designed to test skill levels in English, math, reading, and science reasoning.

ADA. Average Daily Attendance. A calculated figure used in the formula for distributing funding to Texas public school districts. In simplest terms, ADA equals the number of students in attendance each day of the school year divided by the number of days in the school year. The actual calculation, the "Refined ADA," is somewhat more complex. It equals the number of students in attendance each day of a six-week period divided by the number of days in the six-week period – the results for all six-week periods in a school year are then summed and divided by six.

ADMINISTRATIVE EMPLOYEES. Employees are on the administrative pay scale. For example, Associate Superintendents, Principals, Assistant Principals, Directors, Assistant Directors, Instructional Coordinators, etc. These employees are usually on contract.

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.

AISD. Austin Independent School District

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.

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.

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

ASBO. Association of School Business Officials. ASBO International is a professional association that provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

ASF. Available School Fund. A fund primarily made up of revenue generated by the state's fuel tax and by the Permanent School Fund. Each Texas school district is entitled to receive payments from the ASF.

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.

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.

BTO. Basic Table of Organization. Local campus and department budgets.

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.

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. Campus Advisory Councils. A campus-level advisory body required by state law that addresses the concerns of school communities. The purpose of this council is to ensure that the goals and plans of the campus are focused on student learning and have been established with the involvement of parents, community and staff and are reviewed and evaluated annually to improve the performance of students.

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.

CAPR. Campus Administrator Performance Review. An AISD process developed in response to state appraisal standards for principals.

CBOC. Community Bond Oversight Committee. AISD advisory committee assigned to ensure that bond projects remain faithful to the scope of work approved by Austin voters.

CCMR. College, Career and Military Readiness

CEP. Community Eligibility Provision. A federal program that allows qualifying high-poverty districts and schools to offer breakfast and lunch at no cost to students without requiring families to complete an annual household application.

CHAPTER 49. House Bill 3 amended the Education Code to transfer certain sections from Chapter 41 to Chapter 49, and revised formulas used to determine excess local revenue under the FSP by adding Subchapter F, Chapter 48, Education Code, Section 48.257, Local Revenue in Excess of Entitlement. This section of the Texas Education Code (TEC) makes provisions for certain school districts to share their local tax revenue with other school districts. These provisions are sometimes referred to as “share the wealth” or “Robin Hood” plan because recaptured funds are redistributed by the school finance system to assist with the financing of public education for all school districts.

CLASSIFIED EMPLOYEES. Employees are on the classified pay scale. For example, Secretaries, Clerks, Teacher Assistants, Management Assistants, Maintenance Employees, Custodians, Bus Drivers, Mechanics, Groundskeepers, etc. These employees are not on contract.

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.

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.

COVID-19. A string of coronavirus caused by SARS-CoV-2.

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. A district-wide advisory committee required by state law that addresses the concerns of school communities. The purpose of the DAC is to ensure that the goals and plans of the district are focused on student learning and have been established with the involvement of parents, community, business and staff and are reviewed and evaluated annually to improve the performance of students.

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.

DISTANCE LEARNING. Delivery of instruction via any source remote from the classroom.

DMAC. Data Management for Assessment and Curriculum. DMAC offers a variety of proprietary tools and services to Texas educators. DMAC Solutions is a suite of web-based applications to assist educators with assessment and curriculum needs.

ECHS. Early College High School. A program that blends high school and college in a rigorous yet supportive program, compressing the time it takes to complete a high school diploma and the first two years of college.

ECONOMICALLY DISADVANTAGED. Referring to students who are eligible for free or reduced-price lunch or eligible for other public assistance.

ELL. English Language Learners

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. Instruction in English listening, speaking, reading, and composition for teaching English to primary speakers of other languages. Although the teacher is an important model, English is also acquired through peer interaction, the media, and the general environment.

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).

FABPAC. Facilities and Bond Planning Advisory Committee. An advisory body of AISD charged with making recommendations related to the FMP and potential future bond programs.

FASB. Financial Accounting Standards Board

FASRG. Financial Accountability System Resource Guide. An official Texas Education Publication that describes the rules for financial accounting for charter schools, education service centers, and school districts.

FAST. Financial Allocation of Texas. State Comptroller product that measures how spending in every Texas public school district and campus translates to student academic progress.

FCA. Facility Condition Assessment

FCI. Facility Condition Index. Rating system used in facilities planning to assess maintenance and construction needs.

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. An accountability rating for a school district. It is based on the district's overall performance on certain financial measurements, ratios, and other indicators that are established by the commissioner of education.

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, facilities, or equipment that the school district intends to hold or continue to use for a relatively long period of time ("capital assets").

FMP. Facility Master Plan. A long-range plan to address needs for new facilities as well as maintenance and repairs of existing facilities. AISD has committed to developing and implementing an FMP.

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).

FSP. Foundation School Program. The state program that establishes the amount of state and local funding due to school districts under the Texas school finance law.

FTE. Full-Time Equivalent. This term refers to a full-time employee. When calculating the number of staff members employed by a district, for example, two half-time employees would equal one full-time equivalent employee.

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. A positive fund balance equates to a cash reserve.

FY. Fiscal Year.

GAAP. Generally Accepted Accounting Principles. Guidelines for financial accounting used by various public and private entities in the United States, generally known as accounting standards or standard accounting practice.

GAATN. Greater Austin Area Telecommunications Network. A fiber optic network that joins all AISD campuses and other governmental entities.

GASB. Governmental Accounting Standard Board

GENERAL FUND. An account for revenues to finance day-to-day operations of the school district not otherwise specified for or dedicated to particular activities or programs. 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.

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.

HB. House Bill

IDEA. Individuals with Disabilities Education Act. A law ensuring services to children with disabilities throughout the nation. IDEA governs how states and public agencies provide early intervention, special education and related services to eligible infants, toddlers, children and youth with disabilities.

INSTRUCTIONAL MATERIALS ALLOTMENT. The 82nd Texas Legislature passed Senate Bill 6 to create the Instructional Materials Allotment (IMA). This allotment is designed to provide funds for districts to purchase instructional materials. The bill combined the funds that had been set aside for technology in the Technology Allotment with the funds that had been set aside for textbooks.

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). Tax revenues, collected from an applied I&S tax rate, that pay for bonded indebtedness, facilities, and other capital needs of a school district. Under the FSP, IFA and EDA calculations are tied to the I&S tax rate.

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.

LEP. Limited English Proficient Student Success Initiative. An initiative that provides intensive programs of instruction for students with limited English proficiency. It also provides training materials and other resources to assist teachers in developing the expertise required to enable students of LEP to meet state performance standards.

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

LEP. Limited English Proficient. The term usually used in elementary and secondary education for students whose English language skills are insufficient for them to succeed in the regular curriculum. This classification is based on a combination of criteria including a Home Language Survey, language dominance test scores, and English achievement test scores.

MAC. Medicaid Administrative Claiming Program. An advisory committee created jointly by AISD, the City of Austin, and Travis County. The MAC membership consists of representatives of public agencies and community organizations that are supportive of providing mentorship to Austin students.

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

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).

MSA. Metropolitan Statistical Area

MUNICIPAL BOND. Often called a "muni" bond, a debt security issued by school districts and other local governments to fund projects. The bond is a promise to pay back a principal sum (the face value of the bond) by a specified time (the maturity date) plus interest (paid periodically). "General obligation" or "GO" bonds are backed by the issuer's authority to collect taxes. "Revenue" bonds are backed by a project's ability to generate its own revenues (such as a sports stadium).

NSLP. National School Lunch Program. Administered by the U.S. Department of Agriculture to provide nutritionally balanced, low-cost or free lunches to low-income children each school day.

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.

OID. Office of Innovation and Development. AISD office that includes grants management and identification of other funding sources.

OPEB. Other Post-Employment Benefits.

P-TECH. Pathways in Technology Early College High Schools

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

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.

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.

PKP. Pre-Kindergarten Partnership

PPE. Personal Protective Equipment

PREFERRED PROVIDER ORGANIZATION (PPO). A health-care 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.

PRINCIPAL OF BONDS. The face value of bonds.

PROFESSIONAL EMPLOYEES. Employees are on the professional pay scale. For example, Teachers, Librarians, Helping Teachers, Counselors, Associate Psychologists, Attendance Officers, Visiting Teachers, Evaluation Associates, Athletic Trainers, Occupational/Physical Therapists, etc. These employees are usually on contract.

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/NMSQT. Preliminary SAT/National Merit Scholars Qualifying Test. Helps students prepare for the SAT, and to enter the competition for scholarships from the National Merit Scholarship Corporation (NMSC).

PSF. Permanent School Fund. A perpetual trust fund created by the Texas Constitution. PSF earnings go into the ASF. PSF investments include U.S. Treasury bonds, Texas municipal bonds, school district building bonds, and securities.

QZAB. Qualified Zone Academic Bonds. The federal Taxpayer Relief Act of 1997 allows for certain schools, known as Education Zone Academies, to finance the equipping and/or renovating of school facilities on an interest-free basis through the allocation of tax credits.

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.

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.

SAT. Scholastic Aptitude Test. A college entrance examination administered by the College Board. It is designed to test skill levels in math, vocabulary, and reading comprehension.

SB. Senate Bill in legislation

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 6th 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.

SEL. Social Emotional Learning. A field that has emerged from the understandings of the nature of biology, emotions, and intelligence and their relation to success and happiness. Through social and emotional learning, children's emotional intelligence (EQ) is bolstered, giving them an enormous edge in their personal and professional futures.

SERIAL BONDS. A bond whose principal is to be repaid in periodic installments over the life of the issue.

SHAC. School Health Advisory Council. A district-level advisory committee required by state law to address student health issues and concerns.

SHARS. School Health and Related Services. A Medicaid financing program that is a joint effort of TEA and the Texas Health and Human Services Commission (HHSC). SHARS allows local school districts and shared services arrangements to obtain Medicaid reimbursement for certain health-related services provided to students in special education.

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.

SSA. Shared Services Arrangements. An agreement between two or more school districts and/or ESCs to share personnel or services.

STATE AID FOR EDUCATION. Any grant made by a State government for the support of education.

STARR. State of Texas Assessments of Academic Readiness. A series of state-mandated standardized tests given to Texas public school students in grades 3-8 and those enrolled in five specific high school courses. First given in spring 2012, STAAR is based on the state's curriculum standards called the Texas Essential Knowledge and Skills (TEKS).

SUPPLY. A material item of an expendable nature that is consumed, worn out, or deteriorated in use.

TAC. Texas Administrative Code A compilation of all state agency rules in Texas. These rules are collected and published by the Office of the Secretary of State. There are 16 titles in the TAC. Each title represents a subject category, and related agencies are assigned to the appropriate title. State Board of Education and Commissioner of Education Rules are codified in the TAC under Title 19, Education, Part 2, Texas Education Agency. State Board for Educator Certification Rules are codified in the TAC under Title 19, Education, Part 7, State Board for Educator Certification.

TAKS. Texas Assessment of Knowledge and Skills. Criterion-referenced achievement tests designed to measure the extent to which a student has learned and is able to apply the defined knowledge and skills at each tested grade level. The TAKS program was launched in 2003 and was replaced by the STAAR (State of Texas Assessment of Academic Readiness) program beginning in 2012.

TAPR. An annual statistical report produced each fall that contains a wide range of information about student performance, school and district staffing, programs, and student demographics. TAPR replaced the Academic Excellence Indicator System (AEIS) report in the 2012-2013 school year.

TASB. Texas Association of School Boards. Created in 1949, TASB is a voluntary, nonprofit, statewide educational association that serves and represents local Texas school districts.

TASBO. Texas Association of School Business Officials. Established in 1946, TASBO is an independent, not-for-profit professional association dedicated to being a trusted resource for school business and operations in Texas. TASBO is one of the state and province affiliates of the Association of School Business Officials (ASBO) International which serves members from the U.S., Canada, and more than 20 other nations.

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. The Texas agency that provides leadership, guidance, and resources to help schools meet the educational needs of all students. Located in Austin, Texas, TEA is the administrative unit for primary and secondary public education. Under the leadership of the commissioner of education, the agency manages the textbook adoption process, oversees development of the statewide curriculum, administers the statewide assessment program, administers a data collection system on public school students, staff and finances, rates school districts under the statewide accountability system, operates research and information programs, monitors for compliance with federal guidelines and serves as a fiscal agent for the distribution of state and federal funds.

TEC. Texas Education Code. A set of the state statutes (laws) governing public education in Texas. It applies to all educational institutions supported in whole or in part by state tax funds, unless specifically excluded by the code. The TEC directs the goals and framework of public education in Texas. It is established by the Texas Legislature.

TEKS. Texas Essential Knowledge and Skills. State educational standards for what students should know and be able to do from prekindergarten through high school

TITLE I. First title of No Child Left Behind, relating to Improving the Academic Achievement of the Disadvantaged.

TRS. Teacher Retirement System of Texas

TUP. Target Utilization Plan

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.

WADA. The weighted average daily attendance figure used in several state funding formulas to calculate the amount of state and local funds to which a district is entitled



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