



AUSTIN

Independent School District

BUDGET FY2023

Governmental Funds
Adopted June 24, 2022



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

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www.austinisd.org

**Austin Independent School District
Official Budget FY2023**

Awards and Acknowledgements
ASBO-Meritorious Budget Award

Table of Contents

AWARDS & ACKNOWLEDGMENTS

ASBO-Meritorious Budget Award

OFFICIAL BUDGET FY2023

Mission Statement	11
Executive Summary.....	13
Organizational.....	62
Financial.....	127
Informational	163
Glossary	209

Executive Summary

District Address and Officials	14
Letter from Dr. Anthony Mays, Interim Superintendent of Schools.....	15
Introduction to Austin ISD’s Budget Process: Strategic, Engaging, and Transparent	16
Austin ISD 2020-2025 Strategic Plan	16
Strategic Plan Framework	17
Board Budget Parameters	18
Budget Policies and Development Procedures.....	19
Budget Transparency and Engagement	21
COVID-19 Updates	21
Elementary & Secondary School Emergency Relief (ESSER)	21
FY2023 Budget Initiatives	22
Pathways in Technology Early College High Schools (P-TECH).....	22
Safety and Security	23
Pre-Kindergarten	24
Multilingual Education	24
Academic Initiatives	25
Elementary Master Schedule Redesign.....	25
Organizational Structure	26
Budget Analysis.....	27
Financial Structure & Basis for Accounting	27
Fund Structure Diagram	28
Account Code Structure.....	28
General Fund: Where the Money Comes From.....	29
Local Revenue.....	30
Overview of the ADOPTED Budget.....	30

Food Service Fund.....	36
Debt Service Fund.....	38
What is Chapter 49 - Options for Local Revenue Levels in Excess of Entitlement?.....	40
Budget Challenges and Impacts.....	41
Limited Resource Capacity to Support a Diverse Student Population	41
Higher Accountability Standards-Less Resources	41
2017 Bond	42
2022 Bond	42
Long-range Planning Committee (LPC)	43
Facilities Needs	43
Technology Initiative.....	44
Social Security.....	45
The Impact of Local Revenue in Excess of Entitlement (Chapter 49).....	45
Human Capital.....	46
Professional Pathways for Teachers (PPFT).....	47
Facts about Austin ISD.....	48
Our Student Investment When Compared to Our Urban Peers	49
How Attendance Affects State Revenue	53
Tax Rates	54
Property Values	57
Average Home Value Analysis.....	58
How Taxable Values Affect Local Revenue	59
What This Means for Austin ISD	61
Going Forward.....	61
Finance & Chapter 49.....	61

Organizational	
School Districts in the Surrounding Area	63
Austin ISD District Boundaries.....	64
Overview of Austin Independent School District.....	65
2022-23 School Calendar	67
Organizational Structure	68
Organizational Chart.....	69
Austin ISD Mission Statement & Vision.....	70
Austin ISD Strategic Plan	71
Strategic Plan Framework	72
Budget Initiatives	73
Pathways in Technology Early College High Schools (P-TECH).....	73
Safety and Security	75
Austin ISD Police	75

<u>Emergency Notifications</u>	76
<u>Bus Safety</u>	77
<u>Emergency Operations</u>	77
<u>Life Safety</u>	77
<u>Pre-Kindergarten</u>	79
<u>Multilingual Education</u>	81
<u>Academic Initiatives</u>	82
<u>Elementary Master Schedule Redesign</u>	82
<u>Budget Development</u>	83
<u>Budget Development Process</u>	84
<u>Budget Administration and Management Process</u>	86
<u>Budget Policies & Development Process</u>	88
<u>Budget Analysis</u>	89
<u>Fund Structure Diagram</u>	90
<u>Account Code Structure</u>	90
<u>Significant Financial Policies & Procedures</u>	108
<u>Measurement Focus</u>	108
<u>Cash Management</u>	108
<u>Debt Management</u>	109
<u>Objectives of Budgeting</u>	109
<u>Fund Balance Reserves</u>	110
<u>Risk Management</u>	111
<u>Independent Audit & Financial Reporting</u>	111
<u>Financial Structure & Basis for Accounting</u>	112
<u>Sustaining Local Revenue Sources</u>	118
<u>Resource Development and Partnership Support</u>	118
<u>Transportation Department</u>	126

Financial

<u>Financial Overview</u>	128
<u>Budget Analysis</u>	128
<u>What is Chapter 49 – Options for Local Revenue in Excess of Entitlement?</u>	129
<u>Major Funds</u>	130
<u>Governmental Funds</u>	132
<u>General Fund</u>	140
<u>General Fund: Where the Money Comes From</u>	140
<u>Local Funding</u>	140
<u>State Funding</u>	140
<u>Federal Funding</u>	140
<u>Debt Service Fund</u>	143

Food Service Funds.....	145
Purpose of the Food Service Fund	145
Revenue	145
Expenditures	145
FY2023 Student Meals	145
Comparison to Prior Year	146
Debt & Capital Projects Funds	149
Bonds and Bond Taxes	149
Bond Issues on New Debt	149
Elections	149
Propositions.....	150
Refunding Bonds Authority.....	150
Authorized Unissued Bonds	150
2017 Bond Program.....	153
Community Bond Oversight Committee.....	154
2022 Bond Program.....	155
ESSER & Individual Funds	156
Elementary & Secondary School Emergency Relief (ESSER).....	156
Individual Funds	160
Other Fund Types	162

Informational

Taxable Value Information	164
Impact of Tax Levy on Single Family Residence	167
Average Home Value Analysis.....	167
Student Information.....	167
Staffing.....	168
Bond Initiative Projects	170
Academic Measures.....	202
Academic Performance.....	202
Federal (AYP) Graduation Rates.....	203
SAT	204
ACT	205
Graduation and Dropout Rates	206
Turnover Rates for Teachers.....	207
Food Service Meal Productivity.....	208

Glossary

Glossary	210
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Austin Independent School District | List of Tables

Executive Summary

Table No.	Title	Page
1.	<u>Milestones of the Budget Process</u>	20
2.	<u>The Code Structure</u>	29
3.	<u>Major Funds Statement of Revenues, Expenditures and Changes in Fund Balance</u>	32
4.	<u>Major Funds Combined Statement of Revenue and Expenditures</u>	33
5.	<u>Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance</u>	34
6.	<u>General Fund Statement of Revenues, Expenditures by Function and Changes in Fund Balance</u>	35
7.	<u>Food Service Fund Statement of Revenues, Expenditures by Function and Changes Fund Balance</u>	37
8.	<u>Debt Service Fund Statement of Revenues, Expenditures by Function and Changes Fund Balance</u>	39
9.	<u>Expenditure Budget for Three Primary Funds and Chapter 49 Payments</u>	40
10.	<u>Breakdown of Each Dollar</u>	41
11.	<u>M&O Tax Collections Subject to Chapter 49</u>	46
12.	<u>Student Ethnicity Percentages</u>	49
13.	<u>Operating Expenditures per Pupil</u>	50
14.	<u>TXSmartSchools.org Rating Comparison to Urban Peers</u>	52
15.	<u>Student Enrollment History and Projections</u>	53
16.	<u>Adopted Budget Expenditures & Tax Rate for M&O and I&S</u>	54
17.	<u>Austin Area School District Property Tax Rates</u>	55
18.	<u>Tax Rate History</u>	56
19.	<u>Property Tax Calendar</u>	57
20.	<u>Analysis of Tax Burden per Travis Central Appraisal District</u>	58
21.	<u>Net Taxable Value Projection</u>	59
22.	<u>Staffing History</u>	60

Organizational

23.	<u>Enrollment History</u>	65
24.	<u>Student Ethnicity Percentages</u>	66
25.	<u>Pathways in Technology Early College High Schools (P-TECH) Programs</u>	74
26.	<u>Security & Monitoring</u>	78
27.	<u>Pre-Kindergarten</u>	80
28.	<u>Pre-Kindergarten Tuition Revenue</u>	80
29.	<u>Multilingual Programs</u>	81
30.	<u>Milestones of the Budget Process</u>	85
31.	<u>The Code Structure</u>	91
32.	<u>Function/Program Intent Code Matrix</u>	107
33.	<u>Grants & Donations through OID and Austin Ed Fund</u>	119

34. Transportation Revenue..... 126

Financial

35. Breakdown of Each Dollar 129

36. Major Funds Statement of Revenues, Expenditures and Changes in Fund Balance 131

37. Major Funds Combined Statement of Revenue and Expenditures 132

38. Governmental Funds Combined Statement of Revenues and Expenditures 133

39. Governmental Funds Revenue and Expenditure Adopted Budget 134

40. Governmental Funds Expenditure Adopted Budget..... 135

41. Governmental Funds Revenue by Source, Expenditures by Function and Object..... 136

42. Revenue Sources..... 141

43. General Fund Adopted Budget by Object Code 141

44. General Fund Comb. Statement of Revenues, Expenditures by Function and Changes in Fund Balance.... 142

45. Debt Service Fund Statement of Revenues and Expenditures by Object..... 143

46. Debt Service Fund Statement of Revenues and Expenditures by Function and Object 144

47. Food Service Fund Statement of Revenues and Expenditures by Object 147

48. Food Service Fund Statement of Revenues and Expenditures by Function and Object..... 148

49. Capital Projects Fund Statement of Revenues and Expenditures by Object 151

50. Capital Projects Fund Statement of Revenues and Expenditures by Function and Object..... 152

51. ESSER I..... 157

52. ESSER II 158

53. ESSER III 159

54. Individual Funds Combined Statement of Revenues and Expenditures 160

55. Special Revenue Funds Awarded..... 161

56. Budget Percentage of District Budget by All Fund Types 162

Informational

57. Net Taxable Value History and Projections..... 164

58. Appraised Value and Net Taxable Value Comparison..... 165

59. Total Tax Levy 166

60. Analysis of Tax Burden per Travis Central Appraisal District..... 167

61. Student Enrollment History and Projections..... 168

62. Staffing History..... 169

63. 2004 Bond Authorization..... 172

64. 2008 Bond Authorization..... 174

65. 2013 Bond Authorization..... 175

66. 2017 Bond Authorization..... 176

67. Bond Summary..... 176

68. Outstanding Debt Service..... 177

69. Unlimited Tax School Building Bonds Taxable, Series 2008 Bond Amortization 178

70. <u>Unlimited Tax Refunding Bonds, Series 2010B Bond Amortization</u>	179
71. <u>Unlimited Tax Refunding Bonds, Series 2014A Bond Amortization</u>	180
72. <u>Unlimited Tax Refunding Bonds, Series 2014B Bond Amortization</u>	180
73. <u>Unlimited Tax Refunding Bonds, Series 2015A Bond Amortization</u>	181
74. <u>Unlimited Tax Refunding Bonds, Series 2015B Bond Amortization</u>	181
75. <u>Unlimited Tax School Building Taxable Bonds, 2015 Bond Amortization</u>	182
76. <u>Unlimited Tax Refunding Bonds, Series 2016A Bond Amortization</u>	183
77. <u>Unlimited Tax Refunding Bonds, Series 2016B Bond Amortization</u>	185
78. <u>Unlimited Tax Refunding Bonds, Series 2016C Bond Amortization</u>	185
79. <u>Unlimited Tax School Building and Refunding Bonds, Series 2017 Bond Amortization</u>	186
80. <u>Unlimited Tax School Building and Refunding Bonds, Series 2019 Bond Amortization</u>	188
81. <u>Unlimited Tax Refunding Bonds, Series 2020 "Final Numbers" Bond Amortization</u>	190
82. <u>Unlimited Tax Refunding Bonds, Series 2021 Bond Amortization</u>	192
83. <u>Unlimited Tax Refunding Bonds, Series 2022A Bond Amortization</u>	194
84. <u>Unlimited Tax Refunding Bonds, Series 2022B Bond Amortization</u>	196
85. <u>Unlimited Tax Refunding Bonds, Series 2022C Bond Amortization</u>	198
86. <u>Unlimited Tax Refunding Bonds, Series 2022D Bond Amortization</u>	199
87. <u>Unlimited Tax Refunding Bonds, Series 2022E Bond Amortization</u>	201
88. <u>Accountability Ratings Overall Summary</u>	202
89. <u>Austin ISD Federal Graduation Rates</u>	203
90. <u>SAT Results</u>	204
91. <u>ACT Results</u>	205
92. <u>Graduation Rates</u>	206
93. <u>Drop Out Rates</u>	207
94. <u>Turnover Rate for Teachers</u>	207
95. <u>Food Service Productivity</u>	208



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 2020–2021.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal
President

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

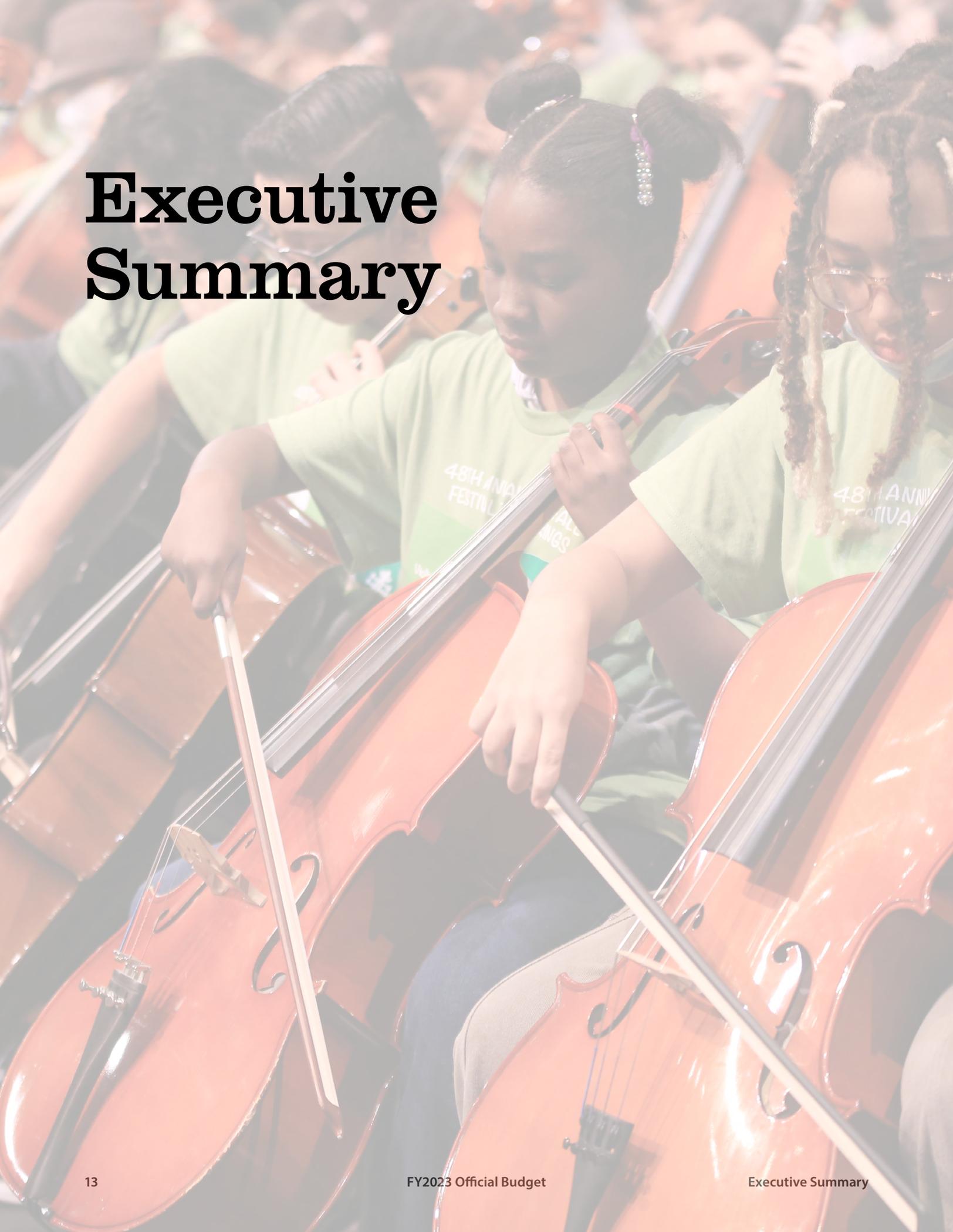
David J. Lewis
Executive Director

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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A photograph of a group of young girls playing cellos. They are wearing green t-shirts with the text "48TH ANNUAL FESTIVAL" and "ALL SINGS" visible. The girls are focused on their instruments, and the background is slightly blurred, showing other participants. The overall tone is warm and educational.

Executive Summary

Austin Independent School District

Administrative Office

4000 S IH 35 Frontage Rd
Austin, Texas 78704

Board of Trustees

(at Budget Adoption)

Geronimo M. Rodriguez, Jr.	President	District 6
Yasmin Wagner	Vice President	District 7
Arati Singh	Secretary	At-Large Position 9
LaTisha Anderson	Member	District 1
Ofelia Maldonado Zapata	Member	District 2
Kevin Foster	Member	District 3
Kristin Ashy	Member	District 4
Lynn Boswell	Member	District 5
Noelita Lugo	Member	At-Large Position 8

Administrative Officials

(at Budget Adoption)

Anthony Mays, Ph.D., Interim Superintendent
Toni Cordova, Chief of Staff
Jacob Reach, Ph.D., Chief Governmental Relations & Board Services Officer
Eduardo Ramos, Chief Financial Officer
Matias Segura, Chief Operations Officer
Leslie Stephens, Chief Human Capital Officer
Elizabeth Casas, Chief Academics & School Leadership Officer
Jason Stanford, Chief Communications Officer
Sean Brinkman, Chief Technology Officer

Officials Issuing Report

(at Budget Adoption)

Eduardo Ramos, Chief Financial Officer
Katrina Montgomery, Assistant Superintendent of Financial Services
Adriana Cedillo, Director of Budget & Planning



Dear AISD Community,

I am happy to present this adopted budget for the FY2022-23 school year that focuses on our three priorities: safety and stability, culture and climate, and better student outcomes – all without dipping into cash reserves for the first time in seven years.

Balancing our budget was not achieved without struggle. We reduced spending by \$33.8 million over the previous school year by eliminating almost 600 positions, making it possible to increase compensation by \$21.05 million. This included an increase to the minimum wage to \$16 hr. for Classified employees (NIS, IS, AUX paygrades), \$1,000 base pay increase for Teachers & Librarians, 2% salary increase (based on mid-point) for Teachers & Librarians, and an increase of the hourly wage to \$21/hour for Bus Drivers.

The adopted budget also includes an estimated decrease in the overall tax rate by 6.5 cents due to current state funding and property tax relief calculations as a result of an 18 percent growth in overall taxable property values.

We did all this while still sending an estimated \$845.9 million back to the state in the form of recapture in FY2023 - an increase of \$136.5 million from FY2022 adopted budget, by far the most of any school district in Texas. The anticipated increase is based on an estimated property tax values growth, as well as the loss of enrollment.

We can build a future in which we prepare every student with the knowledge and skill to thrive in college, career, and life, but it takes a balanced budget to provide a stable foundation. We can become the highest-paying district in Central Texas, but only if we are spending money responsibly. This balanced budget sets us on a solid path to that future.

Anthony Mays, Ed.D.

Interim Superintendent of Schools

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

Austin ISD 2020-2025 Strategic Plan

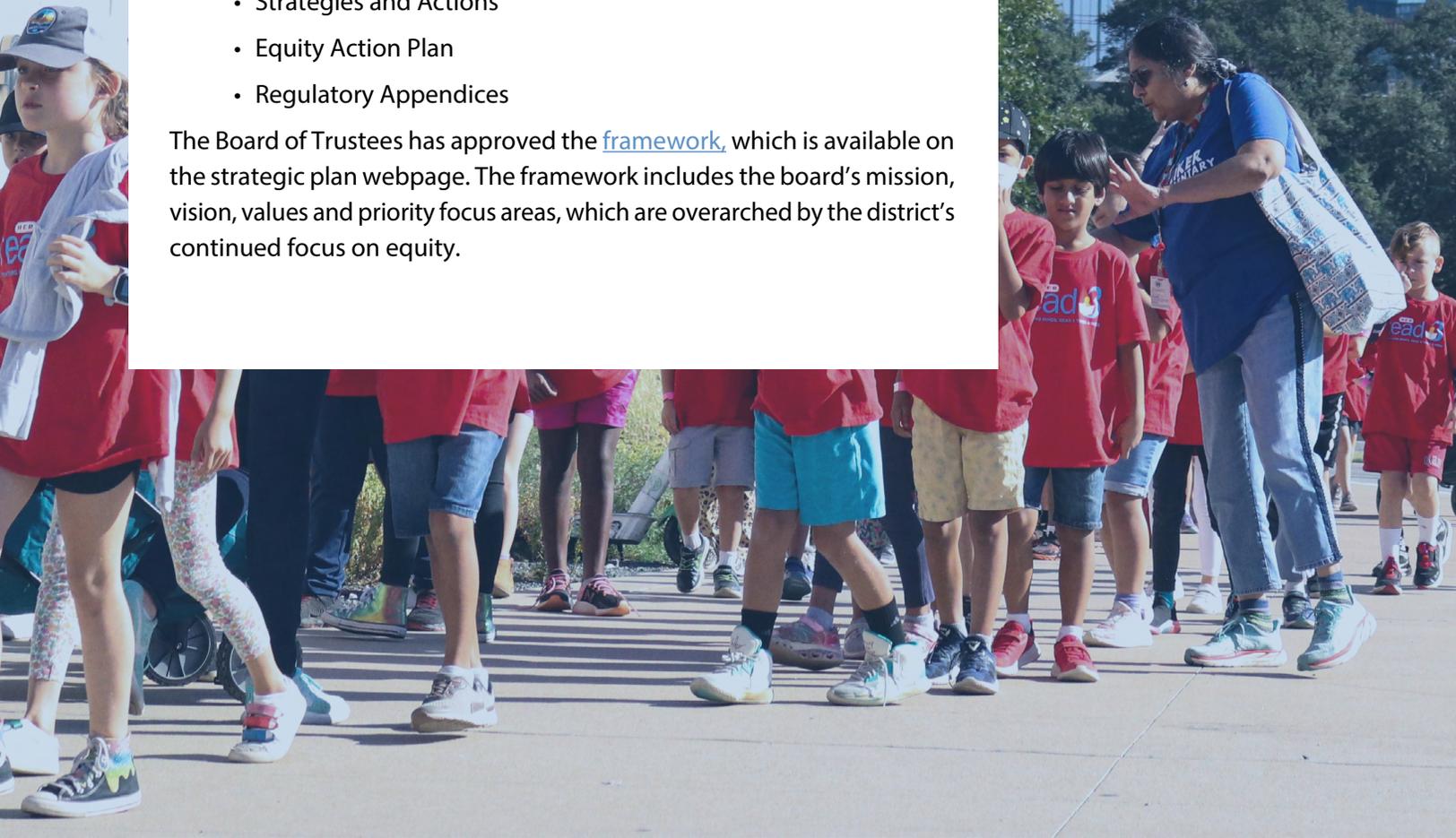
Austin ISD maintains a dedicated [strategic plan webpage](#) where progress on the development of the strategic plan can be monitored.

Austin ISD policy requires that the district have a strategic plan; and state law requires each district to have an improvement plan. Austin ISD 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 Austin ISD with focus and direction and position the district to make continued progress into the future.

The District's strategic planning consists of five chief components:

- Strategic Plan Framework
- Goals and Scorecard
- Strategies and Actions
- Equity Action Plan
- 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.



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 & Achievement	Teacher & Employee Well-Being	Culture of Respect / Customer Service	Fiscal Steward & Prioritization
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Equity

AISD: Every Child, Every Day

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 framework. 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.

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 & Scorecard.
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 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. 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 February.

In April, the Superintendent and CFO present 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 and CFO present 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 93.7 percent of total revenue within General Funds in FY2022-23. A small percentage change in TCAD appraisal value estimates can create a material change in the amount of revenue Austin ISD expects to receive. Any material change in the certified property values would cause the district to amend the budget after adoption. In September, the Board adopts the tax rate after receiving the certified property values.

Table 1 | Austin Independent School District

Milestones of the FY2022-23 Budget Process	
July 2021	<ul style="list-style-type: none"> • Start of Fiscal Year
September 2021	<ul style="list-style-type: none"> • Board Adoption of the Budget Development Calendar
October 2021	<ul style="list-style-type: none"> • PEIMS Fall Student Enrollment Snapshot • Budget Planning Workshop and release of Central Departments for next Fiscal Year
December 2021	<ul style="list-style-type: none"> • Receive Central Department Budgets for next Fiscal Year • Collect Campus Staffing Guidelines, Student Projections/Allocations for next Fiscal Year
January 2022	<ul style="list-style-type: none"> • Budget Planning Workshop and release of Campus Budgets for next Fiscal Year
February 2022	<ul style="list-style-type: none"> • Fiscal Forecast Board Presentation
March 2022	<ul style="list-style-type: none"> • Receive Campus Budgets for next Fiscal Year
April 2022	<ul style="list-style-type: none"> • Preliminary Budget Board Presentation • Travis County Appraisal District (TCAD) release of Preliminary Property Values
May 2022	<ul style="list-style-type: none"> • Recommended Budget Board Presentation
June 2022	<ul style="list-style-type: none"> • Public Notification of Proposed Tax Rate and Board Voting Meeting for Budget Adoption • Board Adoption of next Fiscal Year’s Budget • End of Fiscal Year
July 2022	<ul style="list-style-type: none"> • Travis County Appraisal District (TCAD) release of Certified Property Values
September 2022	<ul style="list-style-type: none"> • Board Adoption of current Fiscal Year’s Tax Rate

[Texas Education Code \(TEC\)](#), sections 44.001-44.006, establish the legal basis for school district budget development. The district’s budget for next fiscal year must be prepared by a date set by the State Board of Education; and adopted by the end of the current fiscal year. 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.

The current Fiscal Year’s Budget Development Calendar, preparing the next fiscal year budget, is adopted by the Board of Trustees in September. The adopted calendar is available on Austin ISD’s website at <https://www.austinisd.org/budget>.

Budget 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 can review and examine 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 2022-23 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 on June 23, 2022. The budget was officially adopted in the early hours of June 24, 2022.

Austin ISD'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.

Austin ISD'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).

Austin ISD's finance and budget teams continue to 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.

COVID-19 Updates

COVID-19 has changed how Austin ISD 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.

As Austin ISD continues to operate within the school year, information regarding COVID-19 continues to be updated on the [district website](#) and [COVID-19 Dashboard](#).

Elementary & Secondary School Emergency Relief (ESSER)

The [Elementary and Secondary Emergency Education Relief \(ESSER\) Fund](#) is provided through federal stimulus bills to address the impact that COVID-19 has had and continue to have on schools.

Austin ISD submitted an application for ESSER III on July 26, 2021, for \$155 million in one-time federal funding to address needs caused by the COVID-19 pandemic. On September 1, 2021, Austin ISD has submitted an application for ESSER II for \$69 million in one-time federal funding.

Funds can be used to cover expenses that were incurred starting March 13, 2020, and that may continue to arise through September 30, 2024, to cover expenses such as:

- Supporting teachers with the training, resources, and coaching to accelerate student learning.
- Rigorous Instructional Materials such as library materials, field trips, and Social Emotional Learning services designed to help teachers, schools, and parents re-engage students.
- More time for learning, including tutoring and enrichment opportunities in the summer and after school.
- Empower parents as a child's first teacher through additional counseling services, parent leadership training, and wrap-around and community partnerships.
- Other supports such as facility improvements (HVAC, ventilation, cleaning/PPE) and new technology.



FY2023 Budget Initiatives

Pathways in Technology Early College High Schools (P-Tech)

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.

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.

Safety and Security

Austin ISD 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:

Austin ISD Police

The Austin ISD Police Department was established in 1986 to assist the school district with the safety and security of students, staff, and community stakeholders. In 2008, Austin ISD Police became a recognized police department in best practices by the Texas Police Chiefs Association and has since maintained recognized status of its 173 best practices in policies and procedures.

Currently Austin ISD Police consists of 76 uniformed officers and 75 civilian employees and unarmed security staff that support the Districts' educational goals by providing law enforcement and security support services. The Department's duties and responsibilities are immeasurable and contribute to the District's overall success 24/7, 365 days a year.

Emergency Notifications

School Messenger is one of Austin ISD'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 Austin ISD schools to send important phone, e-mail or text notifications informing necessary stakeholders of a campus emergency.

Bus Safety

This fall, the district participated in National School Bus Safety Week Oct. 17-21. Austin ISD'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.

Emergency Operations

Emergency Management 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.

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.

Pre-Kindergarten

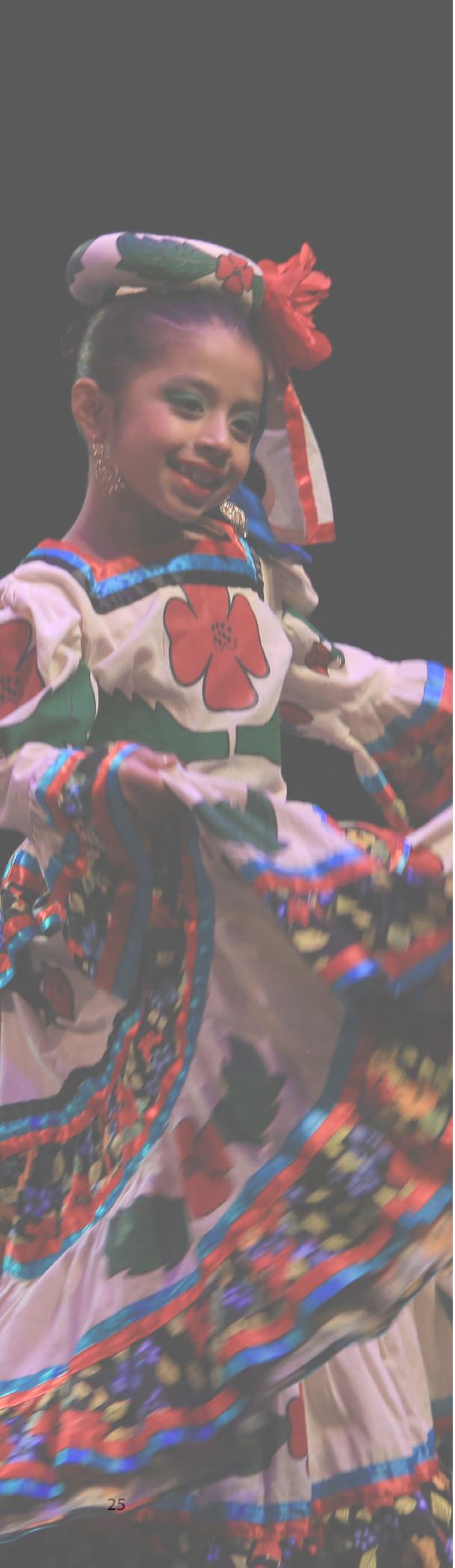
Pre-Kindergarten is a special program for eligible 3- and 4-year-old students. The Pre-K program is designed to meet the needs of a child's early years, which are a period of rapid growth. It is during this period that key concepts are developed that directly correlate to a student's future academic success.

Pre-K is an exciting time for students and for parents. For many families, prekindergarten is the introduction into the public-school system. Austin ISD provides a full-day prekindergarten program for all children who turn 4 on or before September 1 of the current school year. Austin ISD provides a half-day kindergarten program for children who turn 3 on or before September 1 of the current school year.

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 20,000 students currently identified as Emergent Bilingual students and nearly 17,000 students who are learning languages other than English.





Academic Initiatives

Elementary Master Schedule Redesign

Austin ISD is focused on high expectations and equally high outcomes for all students with the goal of becoming the premiere Texas school district that is known for the quality of education we provide to each and every student. High expectations and equally high outcomes for all our students are attainable if we provide our teachers with the time to plan for rigorous and aligned instruction by digging deep into understanding our standards, examining student work, and identifying the best next instructional steps in all instructional contexts - whole group, small group, and one-on-one settings.

The elementary master schedule redesign provides opportunities for teachers to work in professional learning communities (PLCs) during the school day with a focus on responding to student achievement data. At its core, the master schedule redesign has the best interests of students at the forefront. The additional time for planning will facilitate the realization of our goal to improve student outcomes for all students.

The elementary master schedule redesign will promote equity by disrupting long-standing practices that have not resulted in substantive planning opportunities for elementary teachers and ensure that all students have the opportunity to be engaged in learning that is the result of deep planning. Teachers often report the need for more time to collaborate with their colleagues and this redesign will provide that time. Ultimately leading to improved academic outcomes for students and increased teacher retention and recruitment at the elementary level.

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 eight chiefs, who oversee various areas of the district's operations, including academics, maintenance & repairs, human resources, communications, finance and technology. The Texas Education Agency provides the district's education accreditation.

Austin ISD Board of Trustees

(at Budget Adoption)



Geronimo M. Rodriguez Jr.,
District 6, PRESIDENT



Jasmin Wagner, District 7,
VICE PRESIDENT



Arati Singh, At-Large
Position 9, SECRETARY



LaTisha Anderson, District 1



Ofelia Zapata, District 2



Kevin Foster, District 3



Kristin Ashy, District 4



Lynn Boswell, District 5



Noelita Lugo, At-Large
Position 8

Administrative Officials

(at Budget Adoption)

Anthony Mays, Ph.D., Interim Superintendent

Toni Cordova, Chief of Staff

Jacob Reach, Ph.D., Chief Governmental Relations & Board Services Officer

Eduardo Ramos, Chief Financial Officer

Matias Segura, Chief Operations Officer

Leslie Stephens, Chief Human Capital Officer

Elizabeth Casas, Chief Academics & School Leadership Officer

Jason Stanford, Chief Communications Officer

Sean Brinkman, Chief Technology Officer

Budget Analysis

Government Funds

Austin ISD's Adopted budget is organized in the following Governmental 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.

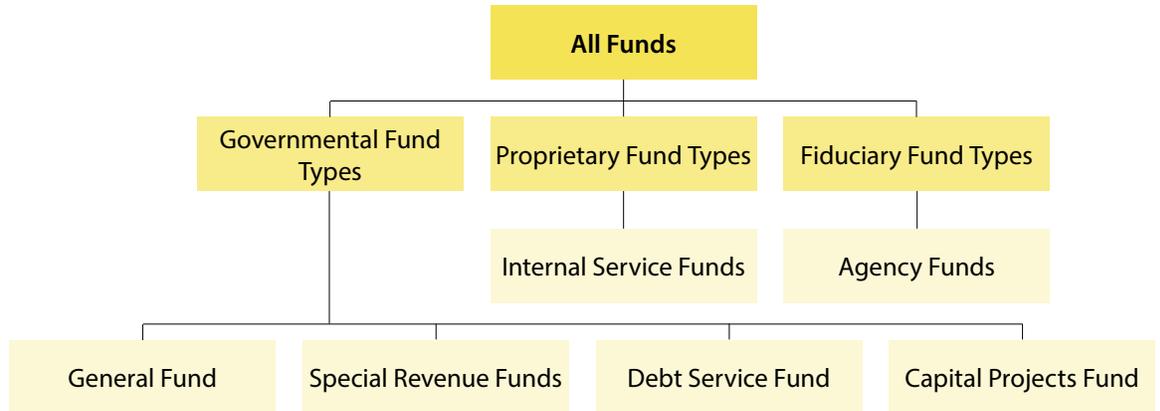
The fund accounting system defines each fund by fiscal period and a self-balancing set of accounts including assets, liabilities, fund equity, revenue and expenditures. There are four major fund groups. The Governmental Funds includes the General Fund, Special Revenue Funds, Debt Service Funds and Capital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

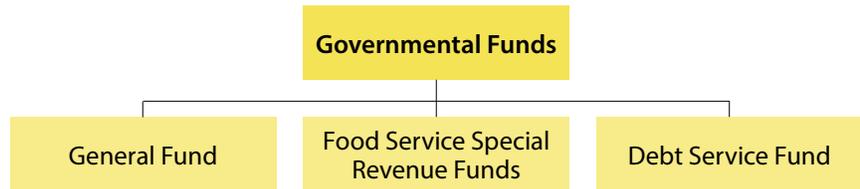
The basis of budgeting and the basis of accounting are maintained on a modified accrual basis as prescribed by GAAP, with revenues being recognized in the accounting period in which they become available and measurable and expenditures being recognized in the accounting period in which the fund liability 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)



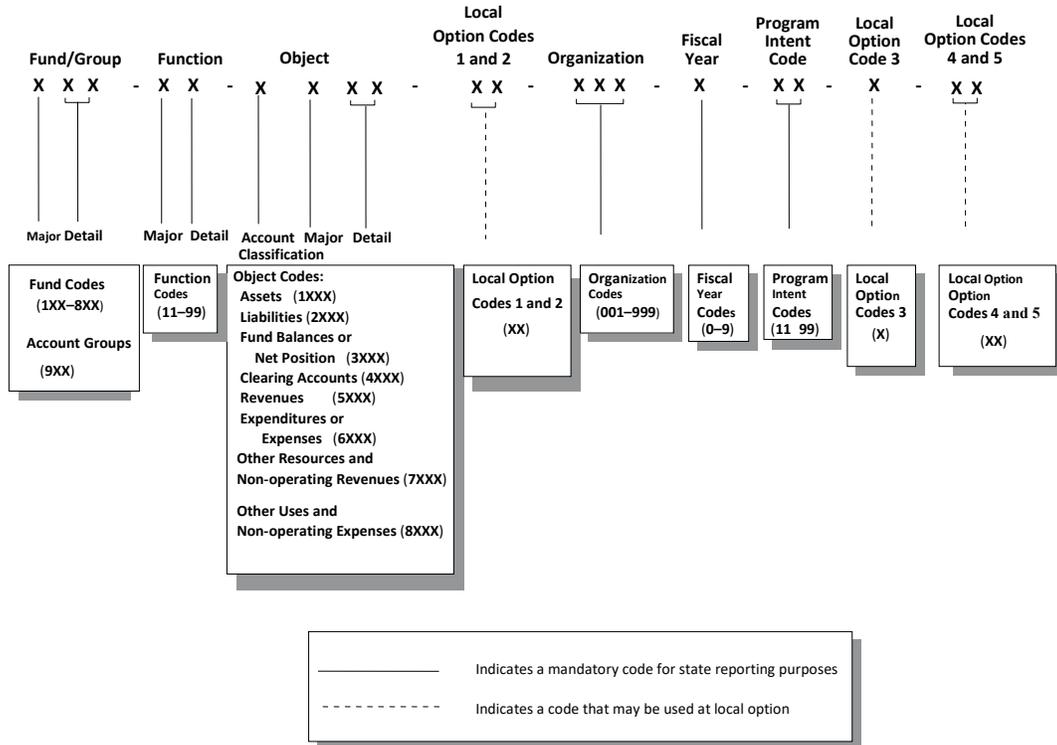
Note 1: The audited financial statements of the School District include all funds as shown in the "All Funds" structure Diagram above; however, Texas Education Agency (TEA) requires only the adoption of the General Fund, Food Service Special Revenue Funds, and Debt Service Fund in June.

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 increase by 8.3 percent or roughly \$120 million as a result of increasing property value growth for Tax Year 2022. 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 54.5 percent of revenue generated locally will go to the state for redistribution rather than staying in the district in FY2022-23.

Overview of the ADOPTED Budget

FY2023 General Fund total revenue is estimated at \$1.655 billion, with projected operating expenditures and Chapter 49 payments total to \$1.681 billion. When compared to the FY2022 Adopted Budget, this represents an increase of \$120 million in revenue and a \$33.76 million decrease in expenditures. Operational expenditures, excluding Chapter 49 payments. In FY2023, Austin ISD's estimated recapture payment is \$845.9 million. This reflects a nearly a 10 percent increase in recapture when compared to payment made in FY2022.

The FY2023 total adopted tax rate (for 2022 Tax Year) of \$0.9966 represents a reduction of \$0.0651 (six and a half cents) from last year's tax rate resulting in an estimated annual savings of nearly \$181 for the average taxable homestead based on the 2022 tax certification data from the Chief Appraiser for a \$100,000 appraised value home. The adopted tax rate of \$0.9966 will fund the 2022-2023 budget and

reflects a \$0.8836 maintenance and operations tax rate and \$0.1130 interest and sinking tax rate. The interest and sinking tax rate remains unchanged from the prior year and will be used for the purpose of providing a sinking fund to be used to pay principal and interest on bonds issued or assumed by the district.

While the district has lowered its overall tax rate, 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 54.5 percent 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 FY2023 Adopted Budget includes a number of investments to support student learning and staff throughout the next year, including:

- \$2.5 million related to Campus funding to address the loss of enrollment; within the per-pupil allocation formula, the new Campus Supplemental Allocation, and the new Elementary Multilingual Allocation.
- \$1.94 million for additional Physical Education Teacher Assistants as part of the Essential Areas restructuring.
- \$21.05 million in compensation related increases; including an increase to the minimum wage to \$16 hr. for Classified employees (NIS, IS, AUX paygrades), \$1,000 base pay increase for Teachers & Librarians, 2% salary increase (based on mid-point) for Teachers & Librarians, and an increase of the hourly wage to \$21/hour for Bus Drivers. *This compensation piece does not include the district's plan for the utilization of ESSER funds related to retention incentives.*

The balanced budget includes the district operating with \$33.8 million less than the 21-22 school year, a reduction of almost 600 employees, and a compensation increase as mentioned above.

The adopted General Fund budget includes \$5 million back into reserves, after the use of ESSER fund reimbursements for COVID related expenditures.

Table 3 | Austin Independent School District

**Major Funds: Statement of Revenues, Expenditures and Changes in Fund Balance
for School Year FY2023 with Comparative Data for Prior Year**

		FY2022	FY2023			
		Major Funds Budget	Governmental Adopted Total	Capital Projects*	Grants*	Total
Revenues						
5700	Local Sources	\$ 1,632,225,424	\$ 1,750,906,568	\$ -	\$ 5,589,611	\$ 1,756,496,179
5800	State Sources	66,938,874	64,521,714		1,624,727	66,146,441
5900	Federal Sources	141,805,276	54,419,261		155,925,452	210,344,713
	Combined Fund Revenue Total	\$ 1,840,969,574	\$ 1,869,847,543	\$ -	\$ 163,139,791	\$ 2,032,987,334
Expenditures						
11	Instruction	\$ 531,105,623	\$ 475,420,165	\$ -	\$ 51,699,051	\$ 527,119,216
12	Instructional Resources & Media Services	11,987,856	10,426,362		918,545	11,344,907
13	Curriculum & Staff Development	40,690,589	12,450,154		20,350,285	32,800,439
21	Instructional Administration	23,858,685	19,604,225		11,510,868	31,115,093
23	School Administration	59,154,050	57,923,798		428,631	58,352,429
31	Guidance & Counseling Services	38,702,151	25,903,436		26,021,945	51,925,381
32	Attendance & Social Work Services	9,160,189	3,340,148		3,921,871	7,262,019
33	Health Services	12,014,855	10,674,552		394,027	11,068,579
34	Student Transportation	38,123,668	38,445,406	852,586	1,617,874	40,915,866
35	Food Services	35,904,408	42,095,847			42,095,847
36	Co-Curricular Activities	15,220,304	18,351,116		2,570,817	20,921,933
41	General Administration	33,599,065	26,778,975		12,699,486	39,478,461
51	Plant Maintenance	97,442,623	85,812,382		2,084,857	87,897,239
52	Security & Monitoring Services	18,462,811	13,573,169	4,023,284	219,874	17,816,327
53	Data Processing Services	50,346,920	18,724,731	22,536,687	19,375,358	60,636,775
61	Community Services	20,049,886	8,008,535		14,665,867	22,674,402
71	Debt Services	163,369,935	175,244,398			175,244,398
81	Facilities Acquisition & Construction	452,163,272	55,961	231,915,255	345,199	232,316,416
91	Contracted Instructional Svcs-Public Schools	709,420,278	845,896,628			845,896,628
93	Payments-Shared Services Arrangements	3,000,000				-
96	Payments to Charter Schools	2,398,000				-
99	Other Intergovernmental Charges	7,009,862	9,117,206			9,117,206
	Combined Fund Expenditure Total	\$ 2,373,185,030	\$ 1,897,847,194	\$ 259,327,812	\$ 168,824,555	\$ 2,325,999,561
	Net Revenue Over (Under)	\$ (532,215,456)	\$ (27,999,651)	\$ (259,327,812)	\$ (5,684,764)	\$ (293,012,227)
Other Sources (Uses)						
7900	Other Resources	\$ 51,000	\$ 250,051,000	\$ -	\$ -	\$ 250,051,000
8900	Other Uses	(245,000)	(250,245,000)			(250,245,000)
	Net Sources Over (Under)	\$ (194,000)	\$ (194,000)	\$ -	\$ -	\$ (194,000)
	Net Change in Fund Balances	\$ (532,409,456)	\$ (28,193,651)	\$ (259,327,812)	\$ (5,684,764)	\$ (293,206,227)
	ESSER II Supplanting	\$ 33,477,786	\$ -	\$ -	\$ -	\$ -
	ESSER III Supplanting	24,500,000	31,212,696			31,212,696
	Adjusted Net Change in Fund Balance	\$ (474,431,670)	\$ 3,019,045	\$ (259,327,812)	\$ (5,684,764)	\$ (261,993,531)
	Beginning Fund Balance (Unaudited)	\$ 394,314,113	\$ 433,047,688	\$ 197,490,544	\$ 16,010,016	\$ 646,548,247
	Ending Fund Balance (Unaudited)	(80,117,557)	436,066,733	(61,837,268)	10,325,252	384,554,716
	Less Assigned Balance	75,452,319	75,452,319			75,452,319
	Less Non Spendable	203,687,640	8,299,371			8,299,371
	Less Restricted	154,338,179	163,916,804		10,325,252	174,242,056
	Ending Funding Balance - Unassigned	\$ (513,595,695)	\$ 188,398,239	\$ (61,837,268)	\$ -	\$ 126,560,970
	Ending Unassigned Fund Balance as a Percent of Operating Budgeted Expenditures (excl. Recapture)	-30.9%	17.9%	-23.8%	0.0%	5.4%

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

FY2023 Revenues, for Major Funds, are estimated to increase by a total of \$192 million against the budgeted total revenue of \$1.84 billion for FY2022; however, operating expenditures are projected to decrease by \$183.7 million. Almost \$61.4 million associated with grants, offset with \$218 million decrease in capital projects and the construction plans. The construction expenses associated with the capital projects fund come from the 2017 bond. Use the following link to find out more about the 2017 Bond Program <https://austinisd2017bond.org/>

Table 4 | Austin Independent School District

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual*	2022-23 Adopted*	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
Revenues								
5700 Local sources	\$ 1,480,222,034	\$ 1,507,986,440	\$ 1,568,456,050	\$ 1,622,909,450	\$ 1,756,496,179	\$ 2,023,945,899	\$ 2,183,273,237	\$ 2,325,997,207
5800 State sources	93,049,843	67,115,791	81,390,132	72,292,435	66,146,441	65,866,042	69,344,985	65,870,830
5900 Federal sources	125,924,276	92,573,375	122,999,550	207,336,755	210,344,713	139,661,575	102,719,269	102,719,269
Total revenue	\$ 1,699,196,152	\$ 1,667,675,606	\$ 1,772,845,732	\$ 1,902,538,640	\$ 2,032,987,334	\$ 2,229,473,517	\$ 2,355,337,492	\$ 2,494,587,307
Expenditures								
6100 Payroll costs	\$ 726,167,651	\$ 765,895,786	\$ 771,131,429	\$ 762,955,275	\$ 826,805,927	\$ 813,929,972	\$ 827,671,525	\$ 859,671,525
6200 Professional and Contracted Services	757,215,724	730,366,748	797,416,819	862,606,101	950,707,878	1,111,955,299	1,226,818,107	1,329,479,755
6300 Supplies and Materials	77,651,061	71,098,585	97,461,429	80,677,725	113,415,572	102,606,571	95,237,071	95,237,071
6400 Other Operating Costs	21,022,214	10,797,245	16,407,135	21,876,114	23,822,042	20,561,007	17,259,972	17,259,972
6500 Debt Service	113,416,117	138,027,825	141,516,344	151,346,763	175,244,398	175,244,398	175,244,398	175,244,398
6600 Capital Outlay	142,868,631	328,302,822	257,719,982	200,179,510	236,003,743	236,003,743	236,003,743	236,003,743
Total Expenditures	\$ 1,838,341,399	\$ 2,044,489,012	\$ 2,081,653,138	\$ 2,079,641,489	\$ 2,325,999,561	\$ 2,460,300,991	\$ 2,578,234,817	\$ 2,712,896,465
Net Revenue Over (Under)	\$ (139,145,246)	\$ (376,813,406)	\$ (308,807,405)	\$ (177,102,849)	\$ (293,012,227)	\$ (230,827,474)	\$ (222,897,325)	\$ (218,309,158)
Other Sources (Uses)								
7900 Other Resources	\$ 712,715,448	\$ 121,426,532	\$ 620,258,010	\$ 1,161,015,283	\$ 250,051,000	\$ 250,051,000	\$ 250,051,000	\$ 250,051,000
8900 Other Uses	(365,000,000)	(89,022,253)	(317,311,942)	(730,594,714)	(250,245,000)	(250,245,000)	(250,245,000)	(250,245,000)
Net Sources over (under)	\$ 347,715,448	\$ 32,404,279	\$ 302,946,067	\$ 430,420,569	\$ (194,000)	\$ (194,000)	\$ (194,000)	\$ (194,000)
Net Change	\$ 208,570,202	\$ (344,409,127)	\$ (5,861,338)	\$ 253,317,720	\$ (293,206,227)	\$ (231,021,474)	\$ (223,091,325)	\$ (218,503,158)
ESSER III Supplanting	\$ -	\$ -	\$ -	\$ -	\$ 31,212,696	\$ 8,400,000	\$ -	\$ -
Adjusted Net Change	\$ 208,570,202	\$ (344,409,127)	\$ (5,861,338)	\$ 253,317,720	\$ (261,993,531)	\$ (222,621,474)	\$ (223,091,325)	\$ (218,503,158)
Beginning Fund Balance (Unaudited)	\$ 534,930,790	\$ 743,500,992	\$ 399,091,865	\$ 393,230,527	\$ 646,548,247	\$ 646,548,247	\$ 384,554,716	\$ 423,926,773
Ending Fund Balance (Unaudited)	\$ 743,500,992	\$ 399,091,865	\$ 393,230,527	\$ 646,548,247	\$ 384,554,716	\$ 423,926,773	\$ 161,463,391	\$ 205,423,615

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.



Table 5 | Austin Independent School District

Government Funds: Statement of Revenues, Expenditures and Changes in Fund Balance
For School Year FY2023 with Comparative Data for Prior Year

	FY2022	FY2023			Governmental Adopted Total
	Governmental Adopted Total	General Fund	Food Service Fund	Debt Service Fund	
Revenues					
5700 Local Sources	\$ 1,621,015,718	\$ 1,572,703,229	\$ 4,238,271	\$ 173,965,068	\$ 1,750,906,568
5800 State Sources	62,863,835	62,635,919	1,410,795	475,000	64,521,714
5900 Federal Sources	49,579,496	19,972,480	34,446,781	-	54,419,261
Combined Fund Revenue Total	<u>\$ 1,733,459,049</u>	<u>\$ 1,655,311,628</u>	<u>\$ 40,095,847</u>	<u>\$ 174,440,068</u>	<u>\$ 1,869,847,543</u>
Expenditures					
11 Instruction	\$ 486,152,383	\$ 475,420,165	\$ -	\$ -	\$ 475,420,165
12 Instructional Resources & Media Services	11,319,481	10,426,362			10,426,362
13 Curriculum & Staff Development	19,574,750	12,450,154			12,450,154
21 Instructional Administration	18,416,450	19,604,225			19,604,225
23 School Administration	56,778,964	57,923,798			57,923,798
31 Guidance & Counseling Services	28,673,214	25,903,436			25,903,436
32 Attendance & Social Work Services	5,806,579	3,340,148			3,340,148
33 Health Services	11,420,218	10,674,552			10,674,552
34 Pupil Transportation	37,199,747	38,445,406			38,445,406
35 Food Services	35,754,408		42,095,847		42,095,847
36 Co-Curricular Activities	15,155,709	18,351,116			18,351,116
41 General Administration	30,334,364	26,778,975			26,778,975
51 Plant Maintenance	91,489,425	85,812,382			85,812,382
52 Security & Monitoring Services	14,133,912	13,573,169			13,573,169
53 Data Processing Services	20,942,307	18,724,731			18,724,731
61 Community Services	8,505,500	8,008,535			8,008,535
71 Debt Services	163,369,935	804,330		174,440,068	175,244,398
81 Facilities Acquisition & Construction	27,343	55,961			55,961
91 Contracted Instructional Svcs-Public Schools	709,420,278	845,896,628			845,896,628
93 Payments-Shared Services Arrangements	3,000,000				-
96 Payments to Charter Schools	2,398,000				-
99 Other Intergovernmental Charges	7,009,862	9,117,206			9,117,206
Combined Fund Expenditure Total	<u>\$ 1,776,882,829</u>	<u>\$ 1,681,311,279</u>	<u>\$ 42,095,847</u>	<u>\$ 174,440,068</u>	<u>\$ 1,897,847,194</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (43,423,780)	\$ (25,999,651)	\$ (2,000,000)	\$ -	\$ (27,999,651)
Other Financing Sources (Uses)					
7900 Other Resources	\$ 51,000	\$ 51,000	\$ -	\$ 250,000,000	\$ 250,051,000
8900 Other Uses	(245,000)	(245,000)		(250,000,000)	(250,245,000)
Total Other Financing Sources (Uses)	<u>\$ (194,000)</u>	<u>\$ (194,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (194,000)</u>
Net Change in Fund Balances	\$ (43,617,780)	\$ (26,193,651)	\$ (2,000,000)	\$ -	\$ (28,193,651)
ESSER II Supplanting	\$ 33,477,786	\$ -	\$ -	\$ -	\$ -
ESSER III Supplanting	\$ 24,500,000	\$ 31,212,696	\$ -	\$ -	\$ 31,212,696
Adjusted Net Change in Fund Balance	\$ 14,360,006	\$ 5,019,045	\$ (2,000,000)	\$ -	\$ 3,019,045
3600 Beginning Fund Balance (Unaudited)	<u>\$ 380,146,162</u>	<u>\$ 259,071,136</u>	<u>\$ 5,957,473</u>	<u>\$ 168,019,079</u>	<u>\$ 433,047,688</u>
3600 Ending Fund Balance (Unaudited)	<u>\$ 394,506,168</u>	<u>\$ 264,090,181</u>	<u>\$ 3,957,473</u>	<u>\$ 168,019,079</u>	<u>\$ 436,066,733</u>
Categories of Ending Fund Balance (Unaudited):					
Assigned	\$ 35,116,000	\$ 75,452,319	\$ -	\$ -	\$ 75,452,319
Non Spendable	494,865	239,623	3,957,473	4,102,275	8,299,371
Restricted	138,432,603	-	-	163,916,804	163,916,804
Unassigned	<u>\$ 220,462,700</u>	<u>\$ 188,398,239</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188,398,239</u>
% Unassigned/Expenditure (Chapter 49 Included)	12.4%	11.2%	0.0%	0.0%	9.9%
% Unassigned/Expenditure (Chapter 49 Excluded)	20.7%	22.6%	0.0%	0.0%	17.9%

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

Table 6 | Austin Independent School District

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

For School Year FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted
Revenues					
5700 Local Sources	\$ 1,322,753,738	\$ 1,341,437,236	\$ 1,403,228,155	\$ 1,452,228,572	\$ 1,572,703,229
5800 State Sources	77,598,882	58,076,608	71,452,865	61,179,525	62,635,919
5900 Federal Sources	38,893,404	22,666,234	43,525,780	21,766,609	19,972,480
Total Revenues	\$ 1,439,246,024	\$ 1,422,180,078	\$ 1,518,206,799	\$ 1,535,174,706	\$ 1,655,311,628
Expenditures by Function					
Current					
11 Instruction	\$ 420,772,523	\$ 450,604,239	\$ 443,047,920	\$ 486,152,383	\$ 475,420,165
12 Instructional Resources & Media Services	10,734,617	10,554,416	10,264,791	11,319,481	10,426,362
13 Curriculum & Staff Development	12,140,936	13,387,332	23,942,900	19,574,750	12,450,154
21 Instructional Administration	14,140,879	13,392,894	14,258,139	18,416,450	19,604,225
23 School Administration	51,930,317	53,617,192	54,505,568	56,778,964	57,923,798
31 Guidance & Counseling Services	24,989,978	25,378,393	28,209,534	28,673,214	25,903,436
32 Attendance & Social Work Services	5,474,673	4,860,205	5,590,809	5,806,579	3,340,148
33 Health Services	8,199,189	8,807,545	8,812,307	11,420,218	10,674,552
34 Pupil Transportation	35,746,128	34,648,095	37,298,741	37,199,747	38,445,406
36 Co-Curricular Activities	17,799,229	17,461,297	16,979,837	15,155,709	18,351,116
41 General Administration	22,177,533	27,423,257	29,149,479	30,334,364	26,778,975
51 Plant Maintenance	83,698,867	82,914,508	88,931,963	91,489,425	85,812,382
52 Security & Monitoring Services	12,734,746	15,164,230	13,517,893	14,133,912	13,573,169
53 Data Processing Services	20,950,229	23,134,935	48,209,049	20,942,307	18,724,731
61 Community Services	7,633,198	7,885,028	8,587,555	8,505,500	8,008,535
71 Debt Services	399,775	460,264	460,264	840,000	804,330
72 Long Term Debt Interest	77,115				
81 Facilities Acquisition & Construction	1,806,471	419,219	624,828	27,343	55,961
91 Chapter 49 Recapture	665,251,676	639,599,384	706,687,156	709,420,278	845,896,628
93 Payments-Shared Services Arrangements	4,080,590			3,000,000	
99 Other Intergovernmental Charges	8,969,462	8,914,007	9,278,751	9,407,862	9,117,206
Total Expenditures	\$ 1,429,708,133	\$ 1,438,626,440	\$ 1,548,357,483	\$ 1,578,598,486	\$ 1,681,311,279
Excess (Deficiency) of Revenues Over Expenditures	\$ 9,537,891	\$ (16,446,361)	\$ (30,150,684)	\$ (43,423,780)	\$ (25,999,651)
Other Financing Sources (Uses)					
7900 Other Resources	\$ -	\$ -	\$ -	\$ 51,000	\$ 51,000
8900 Other Uses	(5,000,000)	(4,064,721)	(2,311,942)	(245,000)	(245,000)
Total Other Financing Sources (Uses)	(5,000,000)	(4,064,721)	(2,311,942)	(194,000)	(194,000)
Net Change in Fund Balances	\$ 4,537,891	\$ (20,511,082)	\$ (32,462,626)	\$ (43,617,780)	\$ (26,193,651)
ESSER II Supplanting	\$ -	\$ -	\$ -	\$ 33,477,786	\$ -
ESSER III Supplanting	\$ -	\$ -	\$ -	\$ 24,500,000	\$ 31,212,696
Adjusted Net Change in Fund Balance	\$ 4,537,891	\$ (20,511,082)	\$ (32,462,626)	\$ 14,360,006	\$ 5,019,045
Beginning Fund Balance (Unaudited)	\$ 301,589,421	\$ 306,127,312	\$ 285,616,229	\$ 253,153,603	\$ 259,071,136
Ending Fund Balance (Unaudited)	\$ 306,127,312	\$ 285,616,229	\$ 253,153,603	\$ 267,513,609	\$ 264,090,181
Ending Fund Balance as a Percent of Operating Expenditures (excluding Chapter 49)	40.0%	35.7%	30.1%	30.8%	31.6%

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.



Food Service Fund

The Food Service budget encompasses year-round meal and snack services to students. For the school year 2021-2022, the district's food service staff prepares and serves approximately 3.85M breakfasts, 6.83M lunches, 275K after-school meals, and 54K after-school snacks, totaling over 11M annual meals at 116 locations throughout the district. Over 22K students start their day with breakfast in the classroom, with hot and cold meal options delivered by Food Service staff. To further expand healthy food access, we have 76 campuses offer free breakfast and lunch to all students under the Community Eligibility Provision (CEP). CEP is a federally funded program that allows poverty schools to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Schools that adopted CEP are reimbursed using a formula based on the percentage of students categorically eligible for free meals based on their participation in other specific means-tested.

The Food Service Department also participates in the Extended National School Lunch Program (NSLP) to serve children enrolled in summer schools.

In 2022-2023, standard NSLP and SBP paid, reduced-price, and free meal reimbursement rates will apply to the school district nutrition program.

Table 7 | Austin Independent School District

Food Service Fund: Combined Statement of Revenues, Expenditures by Object, and Changes in Fund Balance

For School Year FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
5700 LOCAL REVENUE SOURCES					
5742 Earnings from Investments	\$ 36,946	\$ 42,959	\$ 621	\$ 800	\$ 800
5744 Gifts and Bequests	3,800	184,709	1,600		
5749 Other Rev from Local Srcs	4,006	51,138	38,828	4,006	40,500
5751 Paid Food and Beverage	7,332,101	4,917,940	58,011	6,652,405	4,196,971
TOTAL	\$ 7,376,852	\$ 5,196,747	\$ 99,060	\$ 6,657,211	\$ 4,238,271
5800 STATE REVENUE SOURCES					
5829 Other Rev from T.E.A.	\$ 175,402	\$ 169,870	\$ 179,927	\$ 175,402	\$ 180,500
5831 TRS on Behalf Payment	1,108,908	967,147	1,238,278	1,108,908	1,230,295
TOTAL	\$ 1,284,310	\$ 1,137,017	\$ 1,418,205	\$ 1,284,310	\$ 1,410,795
5900 FEDERAL REVENUE SOURCES					
5916 Federal Indirect Costs	\$ (582,569)	\$ (947,906)	\$ (370,412)	\$ (582,569)	\$ (1,382,063)
5921 School Breakfast Program	8,013,737	6,684,018	689,588	8,219,312	6,109,028
5922 National School Lunch Program	18,856,992	15,758,940	1,928,414	16,436,683	18,211,709
5923 USDA Donated Commodities	1,449,325	1,286,414	1,402,334	849,282	10,112,988
5927 After School Snacks Programs	94,319	54,159	13,442	98,309	137,098
5939 Federal Fm Other TX Agencies	2,601,995	3,949,550	20,713,042	2,791,870	1,258,021
TOTAL	\$ 30,433,799	\$ 26,785,175	\$ 24,376,408	\$ 27,812,887	\$ 34,446,781
FOOD SERVICES FUND REVENUE TOTAL	\$ 39,094,960	\$ 33,118,939	\$ 25,893,673	\$ 35,754,408	\$ 40,095,847
EXPENDITURES					
35 Food Services					
6100 Payroll Costs	\$ 22,734,425	\$ 23,532,775	\$ 22,442,557	\$ 22,866,308	\$ 27,727,821
6200 Professional & Contracted Svcs.	475,533	472,276	326,214	332,979	3,005,767
6300 Supplies & Materials	15,451,328	12,753,728	9,484,731	12,426,295	11,288,785
6400 Other Operating Expenses	51,044	85,939	57,194	26,031	73,474
6600 Capital Outlay	500,000	22,850	186,473	102,795	
TOTAL	\$ 39,212,330	\$ 36,867,568	\$ 32,497,169	\$ 35,754,408	\$ 42,095,847
TOTAL EXPENDITURES	\$ 39,212,330	\$ 36,867,568	\$ 32,497,169	\$ 35,754,408	\$ 42,095,847
OTHER FINANCING SOURCES (USES)					
7900 Other Resources	\$ -	\$ 3,723,607	\$ 2,000,000	\$ -	\$ -
8900 Other Uses	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 3,723,607	\$ 2,000,000	\$ -	\$ -
NET SOURCES OVER (UNDER)	\$ (117,370)	\$ (25,022)	\$ (4,603,496)	\$ -	\$ (2,000,000)
Beginning Fund Balance (Unaudited)	\$ 4,869,468	\$ 4,752,098	\$ 4,727,075	\$ 123,579	\$ 5,957,473
Ending Fund Balance (Unaudited)	\$ 4,752,098	\$ 4,727,075	\$ 123,579	\$ 123,579	\$ 3,957,473

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

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 at \$0.113 per \$100 of taxable value in FY2023. 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

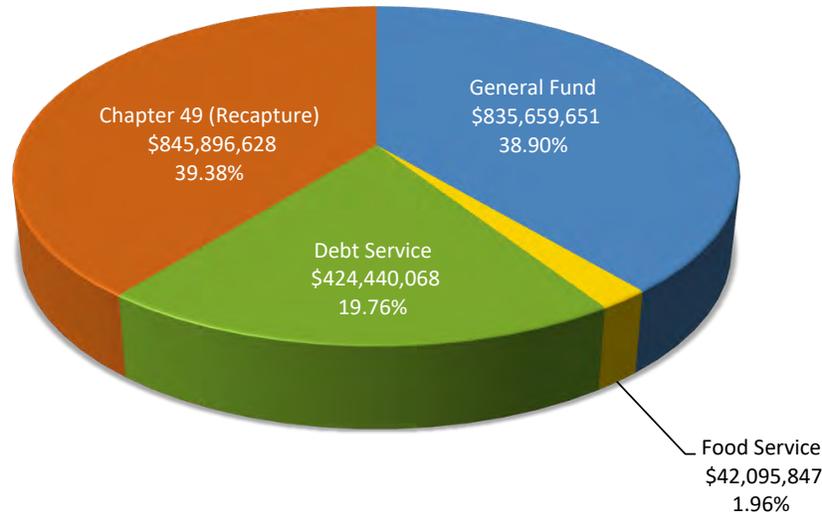
For School Year FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
5700 LOCAL REVENUE SOURCES					
5711 Taxes-Current Year	\$ 135,750,519	\$ 148,111,293	\$ 158,612,575	\$ 160,879,935	\$ 172,465,068
5712 Taxes- Prior Years	(118,017)	(223,139)	(276,411)	300,000	250,000
5719 Penalty & Interest	526,278	543,315	687,322	550,000	750,000
5742 Earnings from Investments	2,203,283	1,873,316	393,785	400,000	500,000
TOTAL	\$ 138,362,064	\$ 150,304,786	\$ 159,417,271	\$ 162,129,935	\$ 173,965,068
5800 STATE REVENUE SOURCES					
5829 Other Rev from T.E.A.	\$ 932,217	\$ 483,442	\$ 466,424	\$ 400,000	\$ 475,000
TOTAL	\$ 932,217	\$ 483,442	\$ 466,424	\$ 400,000	\$ 475,000
5900 FEDERAL REVENUE SOURCES					
5946 Building America Bond Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE FUND REVENUE TOTAL	\$ 139,294,281	\$ 150,788,228	\$ 159,883,695	\$ 162,529,935	\$ 174,440,068
EXPENDITURES					
71 Debt Service					
6511 Bond Principal	\$ 66,897,633	\$ 84,479,556	\$ 85,220,704	\$ 104,485,418	\$ 103,984,965
6521 Bond Interest	43,372,754	51,947,874	53,506,264	55,294,517	67,705,103
6599 Other Debt Serv Fees	2,668,838	1,140,131	2,329,111	2,750,000	2,750,000
TOTAL	\$ 112,939,226	\$ 137,567,561	\$ 141,056,080	\$ 162,529,935	\$ 174,440,068
TOTAL EXPENDITURES	\$ 112,939,226	\$ 137,567,561	\$ 141,056,080	\$ 162,529,935	\$ 174,440,068
OTHER FINANCING SOURCES (USES)					
7911 Sale of Bonds	\$ 298,180,000	\$ 66,590,000	\$ 255,215,000	\$ -	\$ 200,000,000
7916 Premium/Discount on Bonds	38,981,000	4,932,797	46,638,702	-	50,000,000
8911 Transfers Out	(360,000,000)	(12,000,000)	(315,000,000)	-	(25,000,000)
8949 Other Uses	-	(72,957,532)	-	-	(225,000,000)
Total Other Financing Sources (Uses)	\$ (22,839,000)	\$ (13,434,735)	\$ (13,146,298)	\$ -	\$ -
NET SOURCES OVER (UNDER)	\$ 3,516,055	\$ (214,068)	\$ 5,681,316	\$ -	\$ -
Beginning Fund Balance (Unaudited)	\$ 135,026,176	\$ 138,542,231	\$ 138,328,163	\$ 144,009,479	\$ 168,019,079
Ending Fund Balance (Unaudited)	\$ 138,542,231	\$ 138,328,163	\$ 144,009,479	\$ 144,009,479	\$ 168,019,079

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

Table 9 | Austin Independent School District

Expenditure Budget for Three Primary Funds and Chapter 49 Payments
FY2023 Adopted Budget



Chapter 49 Payments

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	639,599,384
FY2021	706,687,156
FY2022 (Adopted)	709,420,278
FY2023 (Adopted)	845,896,628

Local revenue in excess of entitlement (Recapture) constitutes the largest portion of the Board Adopted Governmental Funds, representing \$846 million or thirty-nine percent. The General Fund constitutes the next largest share at \$835.7 million or close to thirty-nine percent. The Debt Service Fund represents nearly twenty percent, and the Food Service Fund represents close to two 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 FY2023, nearly fifty-five percent of all local revenue collected from property taxes is estimated to be subject to Chapter 49. Austin ISD anticipates the district will submit \$846 million to the state. From FY2002 to FY2023, Austin ISD will have paid the state of Texas approximately \$6.0 billion.

Table 10 | Austin Independent School District

FY2023 General Fund Adopted Expenditures: Breakdown of Each Dollar
 FY2023 Adopted Budget



Budget Challenges and Impacts

Limited Resource Capacity to Support a Diverse Student Population

It is projected Austin ISD will serve approximately 75,000 students in FY2022-23. 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. In a conservative approach, the district projects enrollment to increase by less than 1,000 students from the FY2021-22 October enrollment snapshot to the FY2022-23 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. Austin ISD has a diverse student community. It includes children from all economic levels and backgrounds, and supports more than 90 languages, with 11 languages other than English taught in our schools, including Chinese, Japanese and American Sign Language.

Higher Accountability Standards-Less 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 must pass five end-of-course assessments to meet the testing requirements for graduation. Those tests cover Algebra I, English I, English II, Biology and U.S. History. Without additional funding resources and adjustments to the state funding formula, 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, Austin ISD 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. In the fall of 2021, the district delivered eight modernization projects. The projects include Eastside Early College High School, Hill Elementary School Phase I, the Bowie High School athletics building, the Austin High School athletic space, Sánchez Elementary School, Casis Elementary School Phase I (classrooms, cafeteria and gym), Ann Richards School for Young Women Leaders–Phase II (demolition of the old facility and construction of track and field) and Murchison Middle School Phase II (bus loop and other site improvements). Seven projects, including entire modernizations or phases of larger modernization projects, remain in construction

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/>

2022 Bond

Austin ISD's Board of Trustees unanimously approved a Nov. 8, 2022, bond proposal of \$2.44 billion. If approved by a majority of Austin voters, this bond would fund major district improvement projects to provide:

- Security improvements, including secure entry vestibules at every campus;
- Address critical deficiencies, including heating and air conditioning, plumbing, roofing and other chronic maintenance issues;
- 25 modernized schools through full or phased renovations, including eight high schools, five middle schools and 12 elementary schools;
- Athletic improvements at every comprehensive high school, including upgraded turf, restrooms, concessions, lighting and seating;
- Districtwide technology upgrades;
- New buses to ensure 100% of the fleet has air conditioning.

The 2022 bond package is the result of extensive work by the Long-range Planning Committees (LPC) and Bond Steering Committee (BSC), which both include community members, teachers, staff and students. The planning process focused on understanding the district's current challenges—particularly those of underserved and underrepresented communities—with the goal of creating a more equitable future. By using an equity-based decision-making framework, the seven LPCs identified and prioritized a list of strategic projects. The BSC evaluated the proposed strategies along with additional data to recommend a bond package for community feedback, which was ultimately approved by the board of trustees.

More details about the bond can be found at: <https://bond.austinschools.org/>

Long-range Planning Committee (LPC)

For 2022, Austin ISD has shifted away from the more narrowly defined Facilities Master Plan to a Long-range Plan that will take a comprehensive look at the educational experience we provide to all students.

With our strategic plan and academic vision serving as the foundation, the long-range plan will chart a course toward a more equitable distribution of resources, opportunities, and investments to support excellence at every level. The Long-range Plan will provide prioritized goals and strategies that will:

- inform our annual budgeting process;
- help determine which improvements and new facilities are included in our next bond; and ultimately
- benefit students and staff districtwide.

We are collaborating with seven planning committees made up of parents, community members, students, and staff who represent different parts of the community. To do this, each committee is analyzing a different aspect of our students' education: Academics & Career and Technical Education; Athletics; Visual & Performing Arts; Facilities; Safety, Security & Resiliency; Transportation, Food Service & Maintenance; and Technology.

We are using a planning model called Equity by Design to ensure that we are creating the conditions for all students to succeed in our education system. Equity by Design is a planning process used to support equitable decision-making. It involves using data to understand who our education system has historically underserved and why by engaging them throughout the process. The idea is to plan with our communities, not for them.

More details about the LPCs can be found at: <https://www.austinisd.org/advisory-bodies/lpc>

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 Long-range Plan, Bond Strategies, provide a path forward for addressing Austin ISD's

facility needs; and ensures that decisions regarding facilities are seen through an equity lens, prioritizing school communities that have historically been underserved. The Long-range Plan, Bond Strategies are a result of extensive community outreach, particularly those communities who have been underserved by the district, to understand their issues and to identify the root causes of those issues. Goals and Strategies were developed to address these concerns and prioritized using an equity-based decision-making framework.

With Austin ISD'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. The district analyzes the permanent capacity of schools and compares it to actual enrollments to determine utilization rates.

More details about Austin's Long-range Planning efforts can be found at: <https://www.austinisd.org/plans>

Technology Initiative

Austin ISD is currently undergoing a significant and pivotal digital transformation. This transformation is key for Austin ISD to continue its mission to provide a comprehensive high-quality, challenging, and inspiring education. Modern technology systems are a core component of that experience. Technology is integral in facilitating teaching and learning, district operations, and the movement of information throughout the organization. Technology expands the learning experience beyond the classroom by providing access to tools and resources for collaboration, communication, critical thinking, creativity, and cultural proficiency. These skills allow Austin ISD students to be successful today and, in their futures, tomorrow.

Supporting these capabilities requires strategic planning focusing on preparing our students for the world of tomorrow using today's technologies. The strategic planning requires technology to be standardized across the district, simple for students, staff, and families to leverage, and most importantly, secure. Digital security is critical in protecting our students, staff, and families and their information and privacy.

Significant technology initiatives underway:

- Implement a cloud-based district-wide enterprise resource planning system that provides management of all district staff positions and finances.
- Re-implementation of the student information system in the cloud.
- Continuing to support the current district 1:1 model for student devices and learning presentation displays
- Development of a cloud data warehouse
- Launch of a new special education case management system
- Launch of a new multilingual case management system
- Reduction of long-term costs by moving to software as a service (SaaS)
- Exploring and increasing the number of partnerships to provide our students with increased connectivity

The application of technologies for improved student outcomes is a key philosophy of the IT division. We plan on reducing non-strategic and non-value-added services to focus resources on teaching and learning. Austin ISD Technology will continue to search for partnerships with technology leaders in Austin to innovate and provide innovative opportunities for our students.

Social Security

Austin ISD is one of eighteen 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. Austin ISD expects to incur approximately \$29.8 million for FY2022 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)

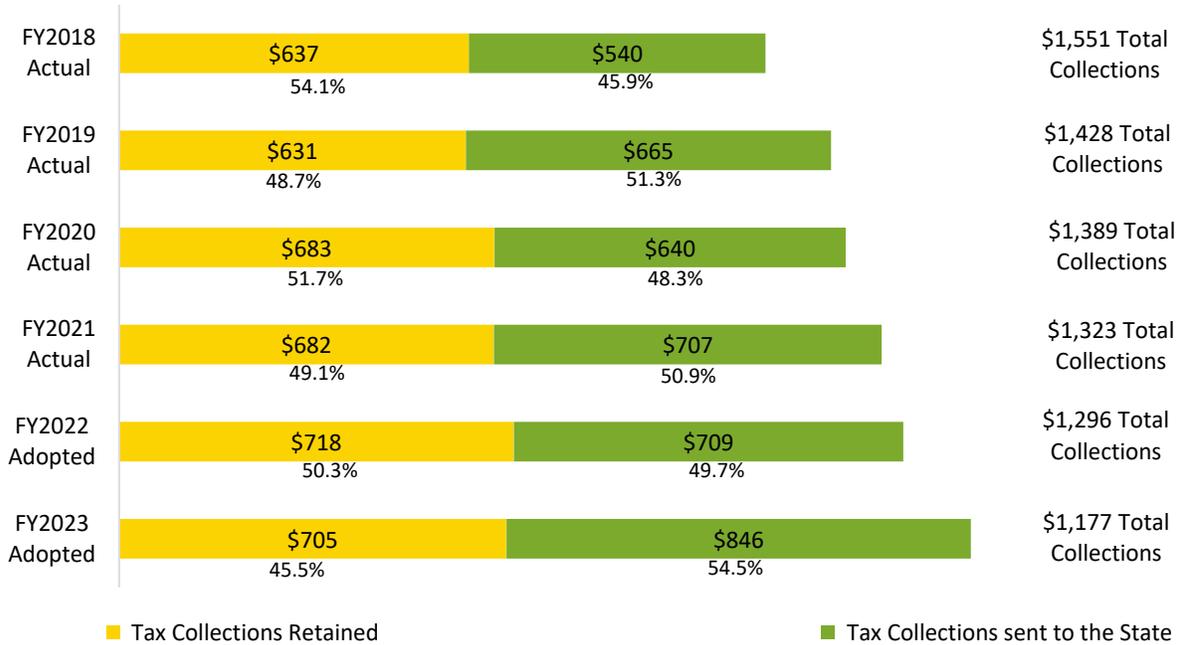
Rising appraisal values come with increases in tax payments for the average homeowner. While there is an assumption that Austin ISD benefits from the increase in revenue from property tax collections, that is not entirely the case. As defined by Chapter 49: Options for Local Revenue Levels in Excess 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 FY2021, Austin ISD paid \$473.4 million more in recapture than other recapture Region 13 Districts combined. Austin ISD is the single, largest payer into the state finance system. Under Chapter 49, the district will be required to send a projected \$846 million to the state in FY2023. Even though Austin ISD is considered "property wealthy" under Chapter 49, the district serves a more diverse student population with costlier educational needs than the typical contributing districts. Over 50 percent of the students that Austin ISD serves meet the federal definition of poverty and are considered economically disadvantaged.

From FY2001 to FY2022, Austin ISD will have paid the state of Texas close to \$6.0 billion in recapture 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. In FY2022, 53 percent of every tax dollar collected went to the state; almost a 3 percent increase from FY2021. FY2023 estimates to send 54 percent or \$846 million of the projected \$1,551 million tax collections back to the state in the form of Recapture payments.

Table 11 | Austin Independent School District

M&O Tax Collections Subject to Chapter 49 (in millions)



Human Capital

The mission of the Office of Human Capital is to fuel the reinvention of the urban educational experience by being the finders, connectors, and keepers of the district’s greatest asset - its team. Student achievement begins with exemplary teaching. That is why the Austin ISD works to recruit, retain, and reward great teachers and administrators. Integrity, knowledge, diversity, and talent of its employees—its human capital—are the district’s most valuable resources. One of the most important jobs is providing teachers, principals, administrators, and other staff members with the support they need to do their best work, because when they succeed, Austin ISD’s students succeed.

Because Austin is one of the most dynamic and competitive marketplaces for talent in Central Texas, the work to recruit, develop and retain top talent has never been more important. Every day, Austin ISD competes with neighboring districts and other urban districts for the best teachers and administrators to serve in its students and do this in an environment of tightly constrained resources at the local and state levels.

While student performance has continuously improved, Austin ISD 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 FY2021 analysis indicates that Austin ISD 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 with Comparison with LOCAL Districts (Excludes Social Security Tax)							
Rank	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
1	Round Rock	Leander	Leander	Eanes	Hays	Leander	Pflugerville
2	Lake Travis	Eanes	Eanes	Leander	Leander	Round Rock	Lake Travis
3	Eanes	Round Rock	Round Rock	Lake Travis	Round Rock	Lake Travis	New Braunfels
4	Leander	Lake Travis	Lake Travis	San Marcos	Eanes	Hays	Hutto
5	Pflugerville	San Marcos	San Marcos	Hays	Austin	Del Valle	Austin
6	San Marcos	Pflugerville	Pflugerville	Round Rock	Lake Travis	Pflugerville	Del Valle
7	Del Valle	Austin	Austin	Manor	Pflugerville	Austin	Leander
8	Manor	Hays	Hays	Pflugerville	Del Valle	Dripping Springs	Lockhart
9	Hays	Manor	Manor	Austin	Dripping Springs	Eanes	Georgetown
10	Austin	Del Valle	Del Valle	Del Valle	Manor	Manor	Round Rock

Teacher Salary with Comparison with Urban Districts (Excludes Social Security Tax)							
Rank	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
1	Cypress Fairbanks	Fort Bend	Cypress Fairbanks				
2	Fort Worth	Fort Worth	Fort Worth	Fort Worth	Fort Bend	Cypress Fairbanks	Fort Bend
3	Fort Bend	Fort Bend	Fort Bend	Fort Bend	Fort Worth	Fort Worth	Fort Worth
4	Dallas	Northside (SA)	Northside (SA)	Houston	Dallas	Dallas	Houston
5	Northside (SA)	Houston	Houston	Northside (SA)	Houston	Northside (SA)	Northside (SA)
6	Houston	San Antonio	Dallas	San Antonio	Northside (SA)	Houston	Dallas
7	El Paso	Dallas	San Antonio	El Paso	San Antonio	San Antonio	El Paso
8	San Antonio	El Paso	El Paso	Dallas	El Paso	El Paso	San Antonio
9	Austin						

Professional Pathways for Teachers (PPfT)

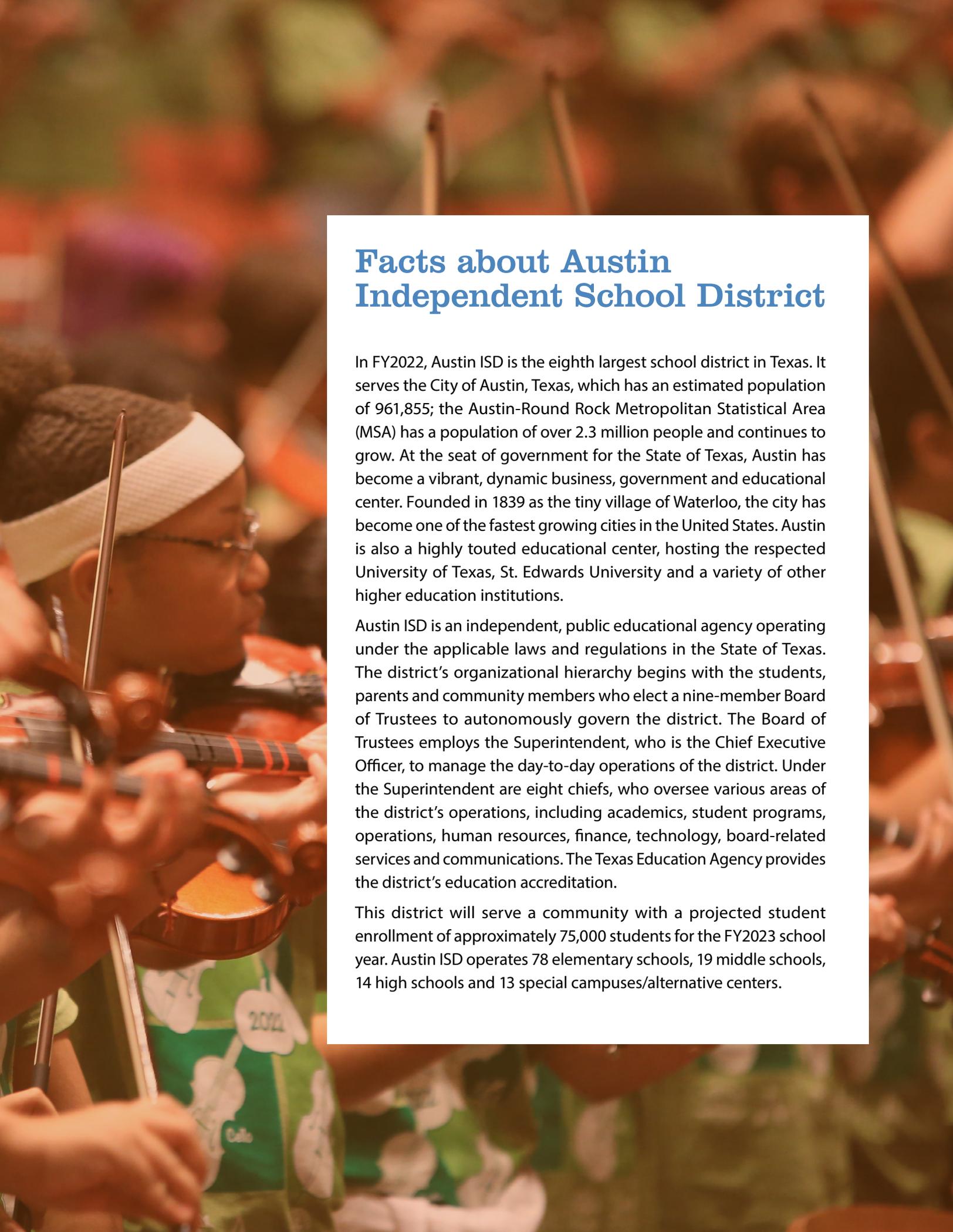
Professional Pathways for Teachers (PPfT) is a Human Capital System that blends teacher appraisal, compensation, professional learning, and leadership, in an effort to further elevate the teaching profession and promote continued growth and development for all teachers, regardless of their level of experience. Professional Pathways for Teachers (PPfT) is the result of the collaboration between Austin ISD, Education Austin and the PPfT Oversight Committee, which consists of teachers and campus administrators.

PPfT focuses on effective instructional practice and continuous professional growth combined through a multi-measure appraisal and compensation system based on best practices in evaluation from across the nation. PPfT was designed to reflect Austin ISD’s values and priorities, and provide clear, timely, and actionable feedback, to identify areas of strength and areas for growth and guide professional learning. 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.

Austin ISD teacher PPfT Compensation is unique in that it differentiates teacher pay based on overall effectiveness rating, the campus a teacher works on, and any optional professional growth and leadership opportunities a teacher chooses to participate in. Austin ISD has incorporated these elements into a system that allows teachers to have ownership of their career development and compensation. PPfT Compensation is designed to financially incent effective instructional practice and continuous professional growth. The PPfT Compensation framework builds the teacher’s base salary through a point system. The points are realized as permanent base-salary increases that may be earned annually.

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

A young girl with glasses and a white headband is playing a violin. She is wearing a green and white patterned shirt. The background is a blurred orchestra of other students playing violins.

Facts about Austin Independent School District

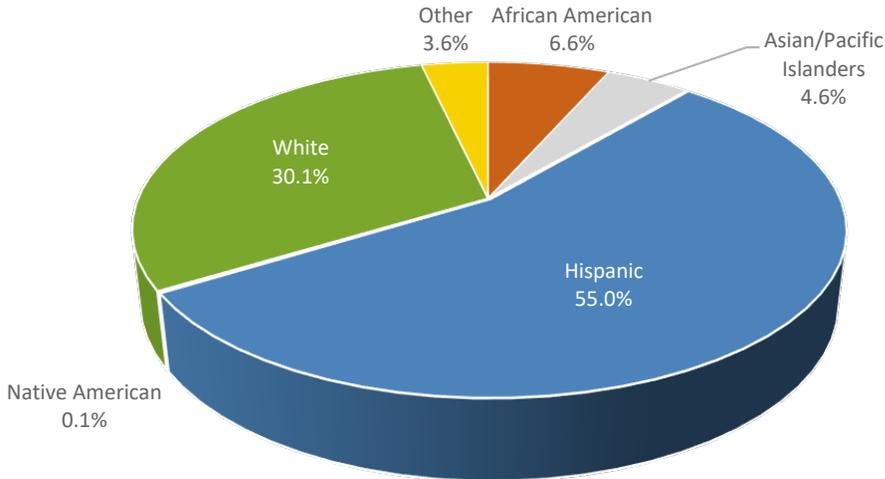
In FY2022, Austin ISD is the eighth largest school district in Texas. It serves the City of Austin, Texas, which has an estimated population of 961,855; the Austin-Round Rock Metropolitan Statistical Area (MSA) has a population of over 2.3 million people and continues to grow. At the seat of government 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.

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 eight chiefs, who oversee various areas of the district's operations, including academics, student programs, operations, human resources, finance, technology, board-related services and communications. The Texas Education Agency provides the district's education accreditation.

This district will serve a community with a projected student enrollment of approximately 75,000 students for the FY2023 school year. Austin ISD operates 78 elementary schools, 19 middle schools, 14 high schools and 13 special campuses/alternative centers.

Table 12 | Austin Independent School District

Student Ethnicity Percentages					
Ethnicity	FY2017	FY2018	FY2019	FY2020	FY2021
African American	7.6%	7.3%	7.1%	6.9%	6.6%
Asian/Pacific Islanders	4.1%	4.3%	4.5%	4.4%	4.6%
Hispanic	58.0%	56.7%	55.5%	55.3%	55.0%
Native American	0.1%	0.1%	0.1%	0.1%	0.1%
White	27.3%	28.5%	29.5%	29.8%	30.1%
Other	2.9%	3.1%	3.2%	3.5%	3.6%



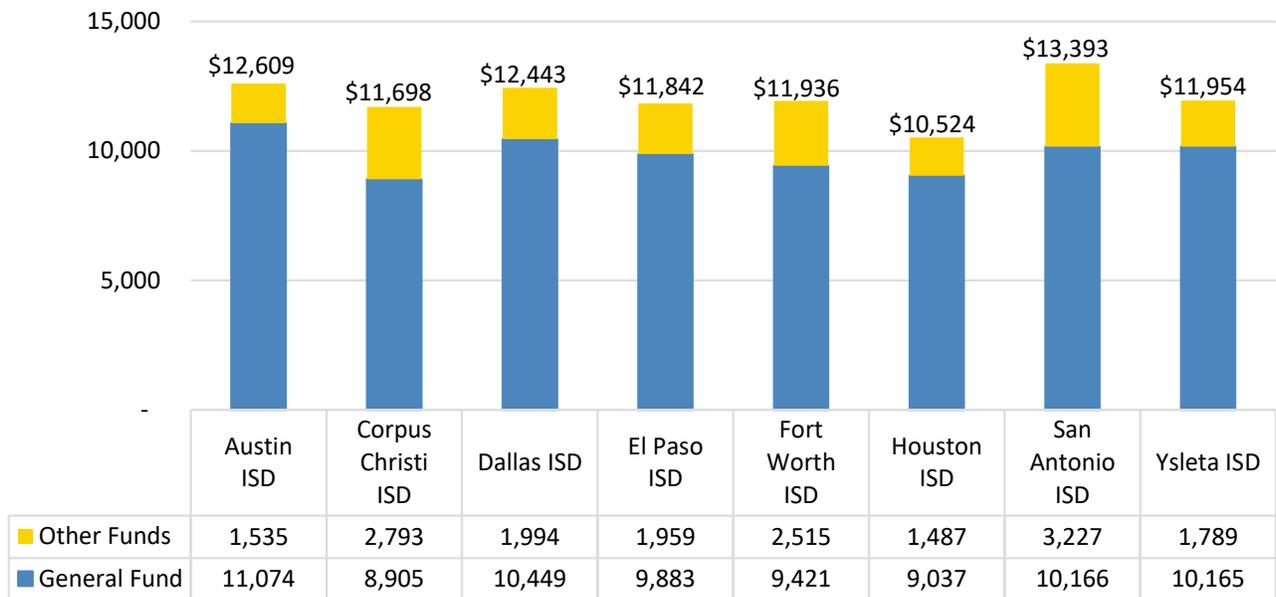
**At the point of publication, the 2022 Texas Academic Performance Report (TAPR) was not released.*

Our Student Investment When Compared to Our Texas Urban Peers

In FY2020-21, the most recent year for which comparable data is available, Austin ISD spent \$12,609 per pupil, which ranks the second highest among urban school districts in Texas. San Antonio ISD had the highest spending at \$13,393 per pupil. As illustrated in the graph below, all eight urban districts spent more than \$10,000 per pupil in FY2020-21. Although Austin ISD’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, Austin ISD is one of the few school districts that contribute to Social Security at a cost of \$32.8 million annually or \$439 per pupil out of General Funds in FY2020-21.

Table 13 | Austin Independent School District

Operating Expenditures per Pupil FY2021 – 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 ★★★★☆

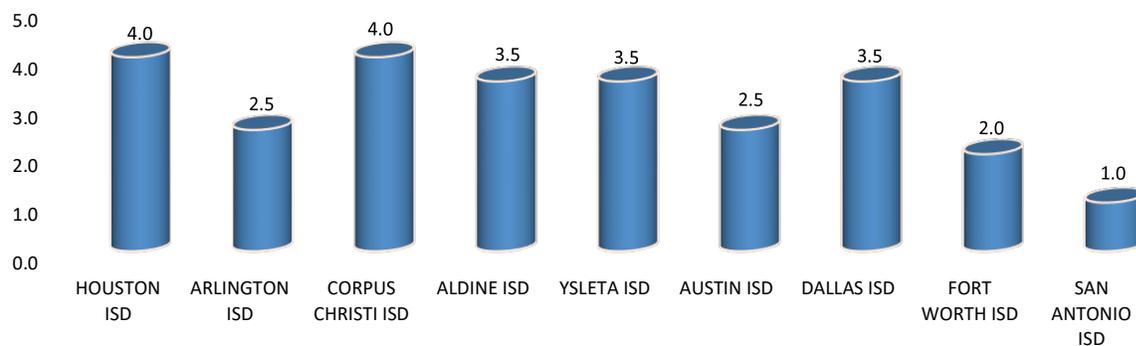
Source: TXSmartSchools.org

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. Austin ISD’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. Austin ISD will continue to move forward so our students can progress toward their goals.



Table 14 | Austin Independent School District

2020 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
2020 Smart Score	4.0	2.5	4.0	3.5	3.5	2.5	3.5	2.0	1.0
Composite Progress Percentile*	49	63	62	49	91	57	76	31	18
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](#)

**At the point of publication, the 2021 Smart Scores were not released.

How Attendance Affects State Revenue

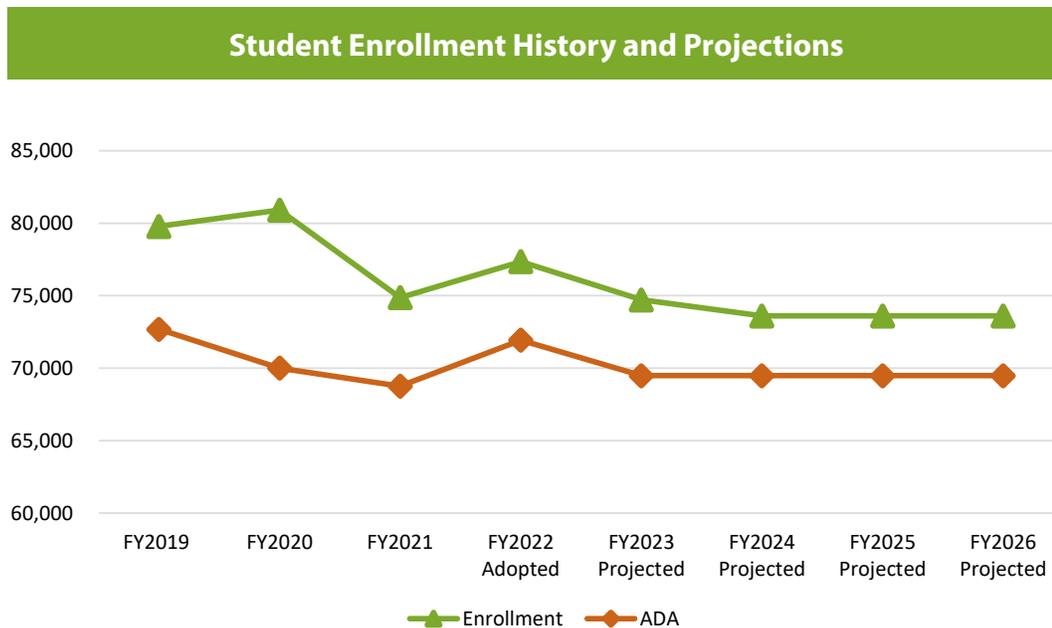
A key factor in generating state revenue to support public education is the district’s number of students in Average Daily Attendance (ADA). In general, increases in ADA mean that the district gets more funding from state and local sources. Closely akin to ADA is WADA (weighted ADA), which adjusts the 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 commissioner of education is exercising his authority under TEC, [§25.081\(b\)](#), to approve a reduction in the minimum number of required 75,600 minutes of operation for all LEAs during the first through fourth six-week attendance reporting periods of the 2021–2022 school year. This will result in an adjustment that will ensure stabilized percentage attendance rates comparable to a more typical school year, rather than the low percentage attendance rates caused by the ongoing COVID-19 pandemic.

The following chart reflects historical and projected enrollment from FY2018 to FY2026 in terms of enrollment at the end of the first six-week period, annualized ADA.

Table 15 | Austin Independent School District



Tax Rates

There are two tax rates set for school districts in Texas. Maintenance and Operation is the rate applied to the tax base to support the general fund budget. Interest and Sinking is the rate applied to the tax base to cover debt service for the bonds approved by taxpayers. The M&O tax rate is subject to recapture, but the I&S tax rate is not.

The total tax rate is a decrease by \$0.0651 when comparing FY2022 to FY2023, representing the lowest tax rate adopted in the past 29 years. It should be noted that a reduction in tax rate from last year does not equal a reduction in taxpayers' liability; Taxpayers could potentially pay more in tax based on the increase in property values.

The current FY2023 Adopted Budget assumes a decrease from \$0.9487/\$100 of taxable value to \$0.8836/\$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 FY2022 to FY2023.

The table below illustrates the structure of the tax rates.

Table 16 | Austin Independent School District

FY2023 Adopted Budget Expenditures & Tax Rate for M&O and I&S

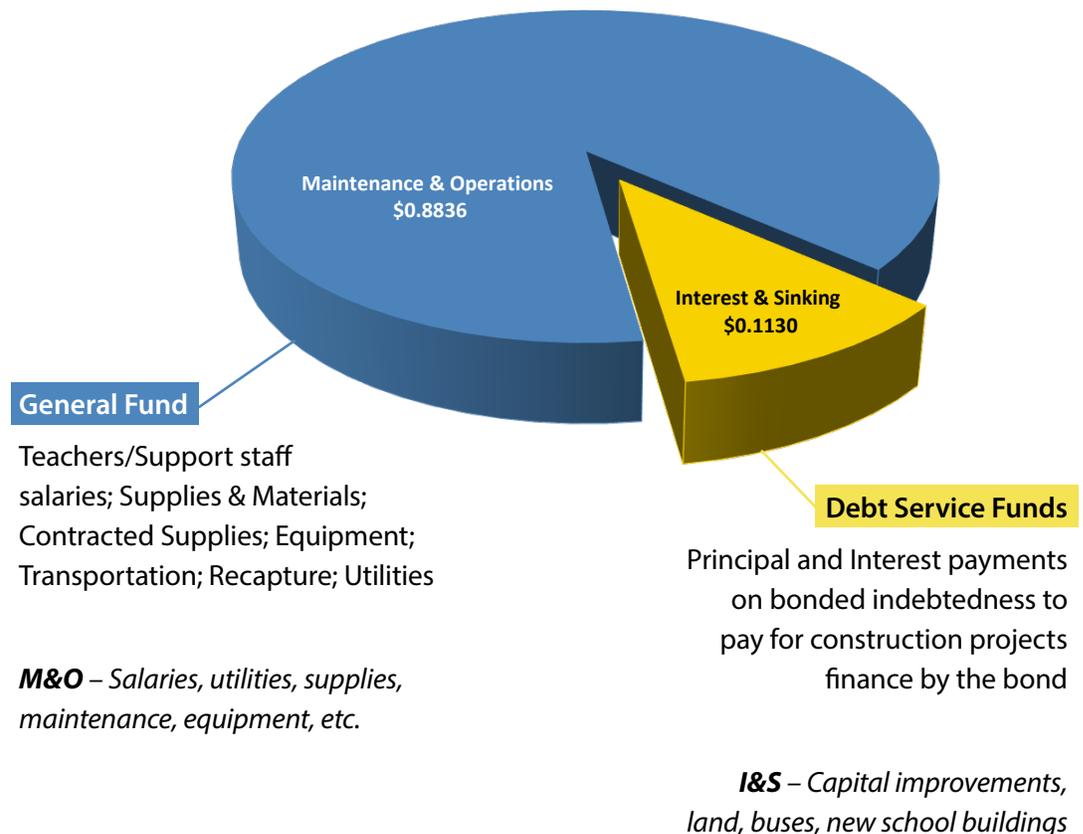
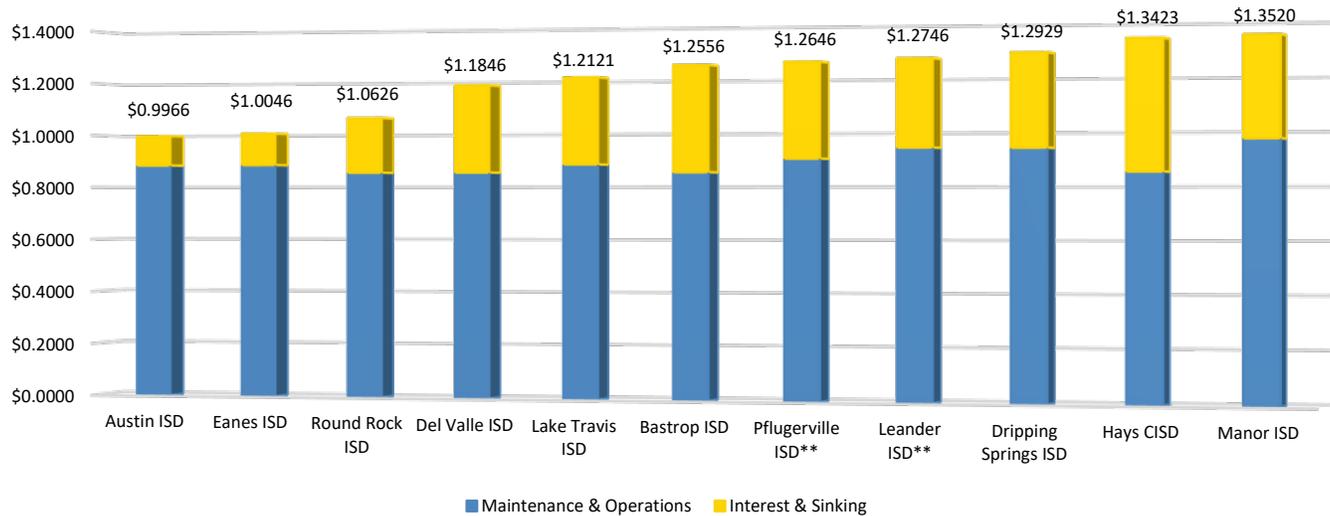




Table 17 | Austin Independent School District

Tax Year 2022 Austin Area School District Property Tax Rate



*-Approval Tax Ratification Election, November 2022

Austin ISD has the lowest combined tax rate for Tax Year 2022, for tax collected in FY2023, when compared to other local school districts in the metro area.

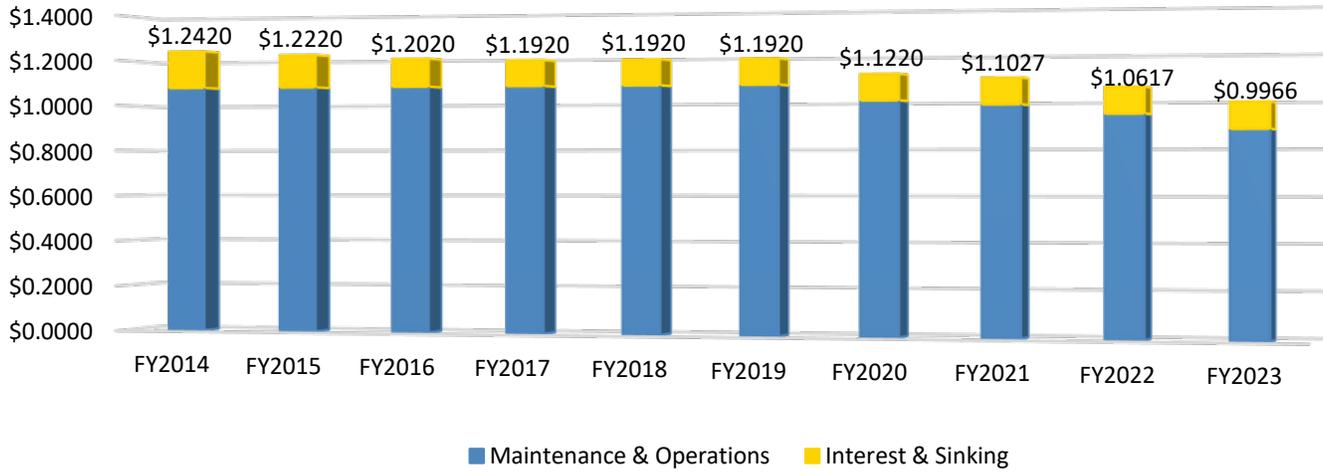
Prior to FY2007, Austin ISD had set the M&O tax rate at \$1.50 for four consecutive years. In 2006, when the legislature implemented HB1, M&O tax rates were compressed to 88.67 percent of previous levels in FY2007, and then again to 66.67 percent in FY2008. The bill also allowed districts to access four 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.

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.

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 FY2023. This is the seventh year of a flat I&S 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.

Table 19 | Austin Independent School District

Property Tax Calendar	
January 1	Property values are set.
Mid-April	Notices of Appraised Value are sent out.
May 15	Deadline to file a protest.
July 25	Certification of appraisal roll.
August/September	Tax rates set.
October	Property tax bills begin to be mailed out.
November	Voter approval elections are held.
January 31	Property tax bill payments due.

Source: [Travis Central Appraisal District](#)

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 20 | Austin Independent School District

Analysis of Tax Burden per Travis Central Appraisal District (TCAD)					
	FY2019	FY2020	FY2021	FY2022	FY2023
Avg Market Value of Residence	\$441,067	\$465,685	\$467,570	\$545,796	\$798,466
Avg Taxable Value	\$387,609	\$417,196	\$431,424	\$472,823	\$512,434
Tax Rate per \$100 Value	1.1920	1.1220	1.1027	1.0617	0.9966
Tax Levy on Average Residence	\$4,620	\$4,681	\$4,757	\$5,020	\$5,107
Net Increase in Tax Levy	\$364	\$61	\$76	\$263	\$87

Source: Travis Central Appraisal District Certified Values

Average Home Value Analysis

Average home value increases will add to the 2022 tax year bill and will similarly increase the district’s FY2023 local property tax collections. Based on the certified values released by the Travis County Appraisal District (TCAD), the average market value for a residential property of \$798,466 (with an average taxable value of \$512,434) in FY2023, increases, when compared to the prior year FY2022 market value of \$545,796 (with an average taxable value of \$472,823). The Austin ISD portion of the tax bill in FY2022 for a home (with a taxable value of \$472,823) was \$5,020 and the Austin ISD portion of the tax bill in FY2023 for the same home (now with a taxable value of \$512,434) will be \$5,107, a difference of \$87 between the two years.

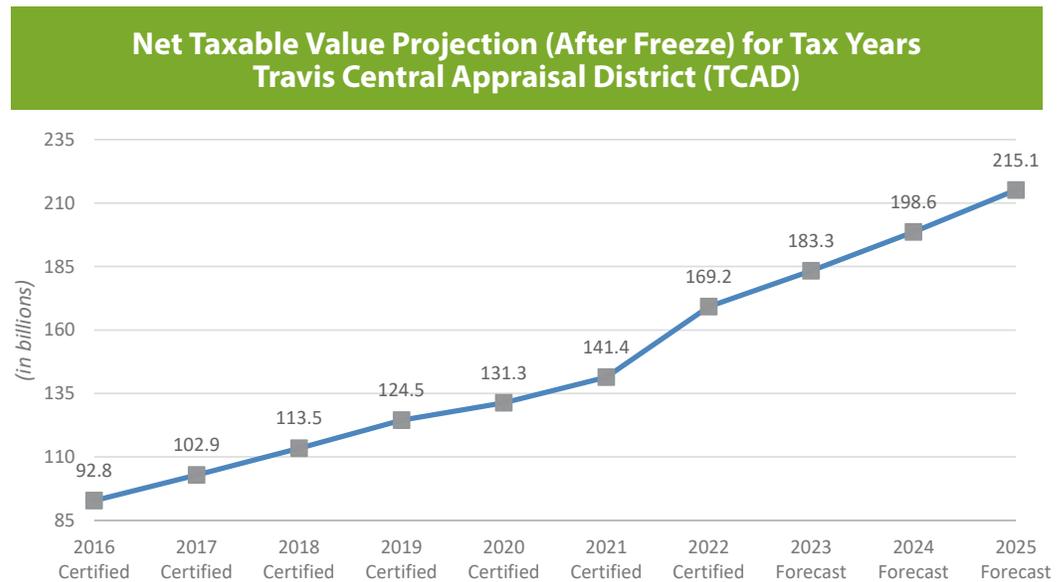
The state limits how much a school district can increase its tax rate from the previous year. Each taxing entity must calculate its voter approval rate. The voter approval rate is the maximum rate that can be adopted before an election takes place. If the district adopts a tax rate that is higher than the voter approval rate, voters can either affirm the proposed higher rate through an election or be reduced to the voter approval rate.



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 \$215.1 billion by 2025, if the trend continues.

Table 21 | Austin Independent School District



As with most school districts anywhere in Texas, the annual operating budget is labor intensive with approximately 87% 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.

FY2022 teacher staffing formulas were revised for FY2023 to contain a lower weighted enrollment percentage for secondary campuses while elementary campuses remained the same with the addition of essential area teachers receiving a new formula. Elementary class size caps will be as follows: PK4 - 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 FY2019 through FY2023, Austin ISD remained consistent with an average of Student/Teacher ratio below 14.3. In FY2021, Teachers increased by 26 against the student enrollment decrease of 5,993; which generated an increase in the Student/Teacher ratio to 13.58. For budgeted FY2022 and FY2023, 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 near 14.0.

Table 22 | Austin Independent School District

Staffing History										
	FY2019		FY2020		FY2021		FY2022		FY2023	
	Actual	%	Actual	%	Actual	%	Budget	%	Budget	%
Teachers (Includes regular elementary, secondary, and special program teachers)	5,535	49.9%	5,477	49.8%	5,503	50.3%	5,530	47.4%	5,259	47.4%
Campus Administration (Includes principals, assistant principals, and academy directors)	338	3.0%	324	2.9%	326	3.0%	362	3.1%	371	3.3%
Central Administration (Includes superintendent, chiefs, associate/assistant superintendents, executive directors, and directors)	44	0.4%	45	0.4%	46	0.4%	53	0.5%	55	0.5%
Professional Support (Includes counselors, librarians, instructional/curriculum specialists, therapists, assistant directors, supervisors, coordinators, athletic trainers, etc.)	1,078	9.7%	1,020	9.3%	1,198	11.0%	1,114	9.5%	1,003	9.0%
Auxiliary Staff (Includes non classroom paraprofessional, bus drivers, hourly employees, and other)	3,158	28.5%	3,210	28.4%	2,847	26.0%	3,182	27.3%	2,918	26.3%
Educational Aides (Includes regular and special programs paraprofessionals working in classrooms to assist teachers)	947	8.5%	1,018	9.3%	1,020	9.3%	1,421	12.2%	1,497	13.5%
Total	11,099		11,004		10,940		11,662		11,104	
Student Enrollment	79,787		80,718		74,725		77,351		75,196	
Student/Teacher Ratio	14.42		14.74		13.58		13.99		14.30	
Student/Teacher Staff Ratio	7.19		7.34		6.83		6.63		6.77	



What This Means for Austin ISD

Going Forward

The Board of Trustees of the Austin ISD have identified their first group of priorities for the 88th Legislature, which will convene in January 2023. The emphasis is on public school funding – an issue in which the district’s community has expressed a deep interest. These priorities focus on funding reforms that will increase the state’s funding for all school districts and lessen the reliance on recapture dollars. The district will work with its community to identify additional legislative priorities for adoption by the Board of Trustees in the fall of 2022.

Finance & Chapter 49

Austin ISD is committed to maintaining a transparent budgeting process. The budget is driven by the Austin ISD strategic plan, which is the product of genuine consensus-building and embodies the vision of the community. The Austin ISD board of trustees established a policy that requires the district to maintain a minimum of 20 percent of operating expenditures in its general fund balance, which is also a driving factor in the budgeting process.

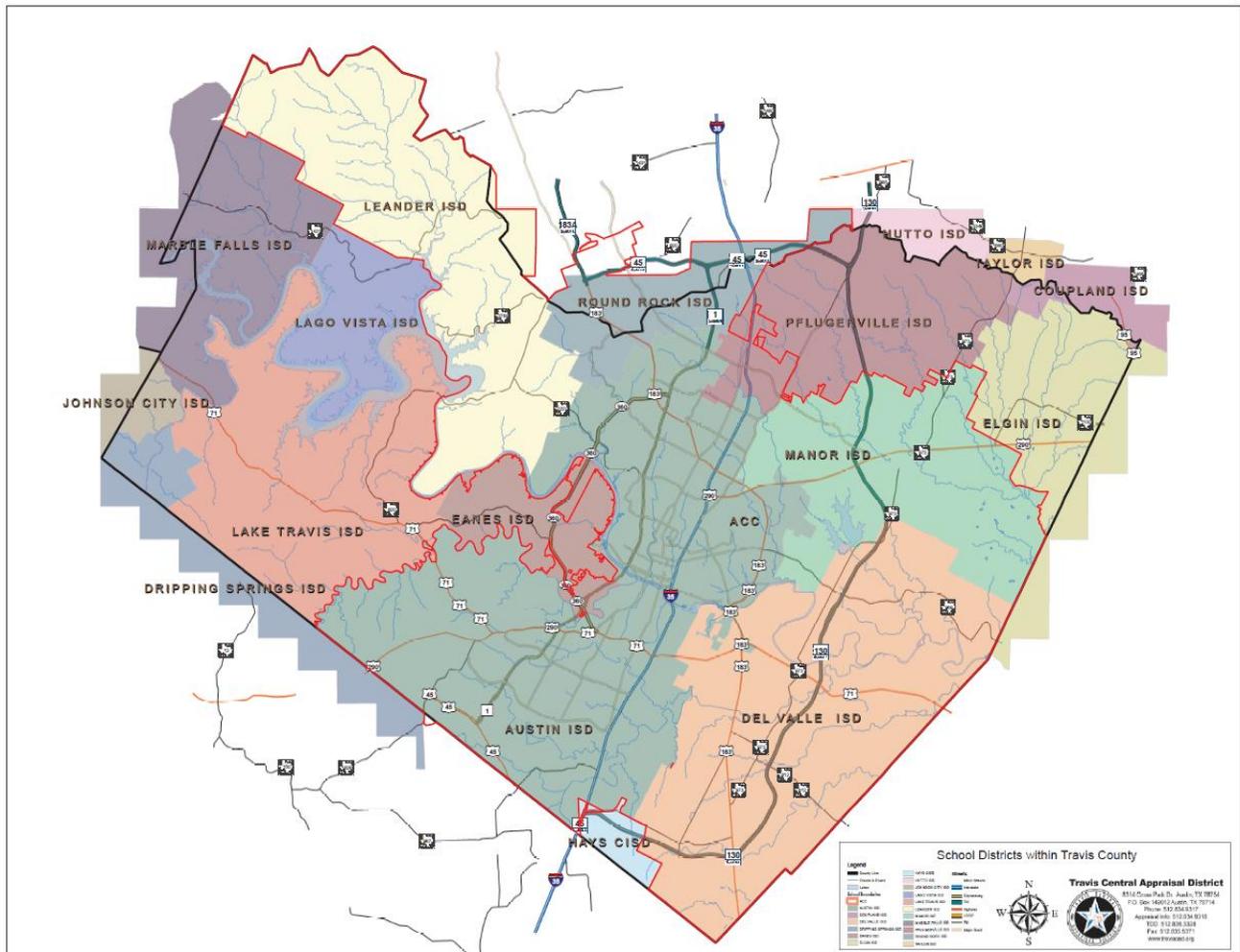
When recapture began in 1994, 34 school districts paid the state \$127 million in recapture. Over time, the state has increased its reliance on local property taxes to fund public education. Today, recapture is the fourth largest revenue source for the state of Texas. In school year 2021-2022, the amount of recapture paid by the 160 recapture districts in Texas will exceed \$3 billion.

Many of the 160 “property wealthy” school districts educate a majority of economically disadvantaged students. Recent property tax appraisals have bumped Austin ISD’s recapture payment to \$855 million. Austin ISD educates nearly 52 percent economically disadvantaged students at schools that support more than 90 languages.

The Austin ISD Board of Trustees supports the original intent of recapture as a system to more equitably fund public education across the state of Texas. The focus of our priorities surrounding recapture is not to eliminate the system, but rather to support significant reforms to a system that is now almost three decades old and no longer working as intended.

Organizational Section

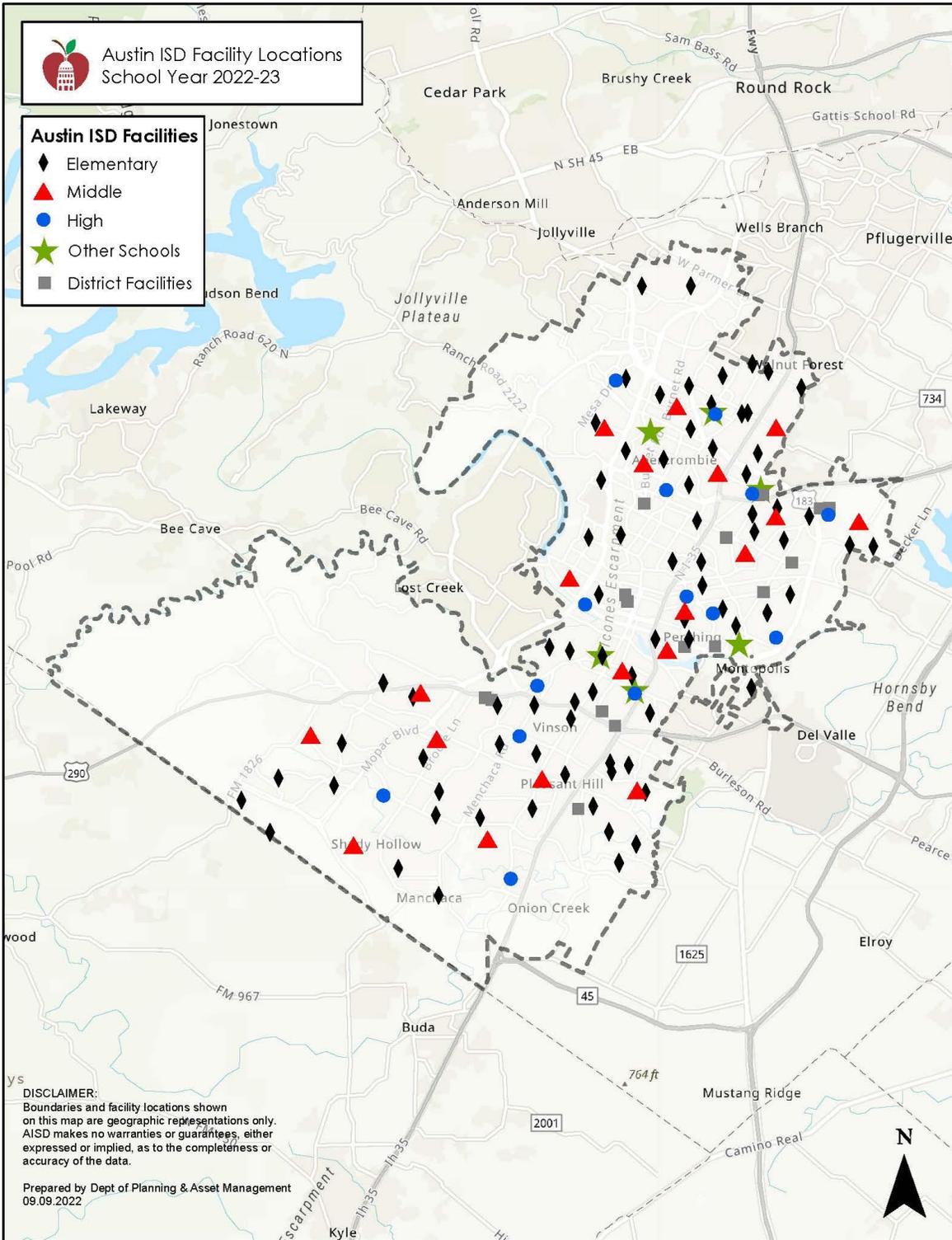




School Districts in the Surrounding Area

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 75,000. Statewide, Austin ISD is the eighth largest school district in Texas in FY2022.

Austin ISD has 111 regular campuses composed of 14 high schools, 19 middle schools and 78 elementary schools. The district has 13 special campuses/alternative centers, for a total of 124 campuses. The district provides a comprehensive range of educational opportunities appropriate for grade levels pre-kindergarten through twelve. Austin ISD offers a variety of robust educational opportunities at every level to meet each student’s unique learning interests.



Overview of Austin Independent School District

In FY2022, Austin ISD is the eighth largest school district in Texas. It serves the City of Austin, Texas, which has an estimated population of 961,855; the Austin-Round Rock Metropolitan Statistical Area (MSA) has a population of over 2.3 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.

In FY2023, there will be approximately 75,000 students enrolled in Austin ISD and the students are reflective of the diverse population. The boundaries of Austin ISD include most of the City of Austin and much of Travis County. Of the 29 public school districts in the MSA, Austin ISD is the largest, followed by Round Rock, Leander, Pflugerville, Hays, Georgetown, Bastrop, Del Valle, San Marcos, and Eanes. Austin ISD is one of the largest employers in the area. Other large employers include the State of Texas, the University of Texas at Austin, Dell, the City of Austin, the Federal government, the Seton Family of Hospitals, St. David’s Healthcare partnership, IBM Corporation and Freescale Semiconductor.

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

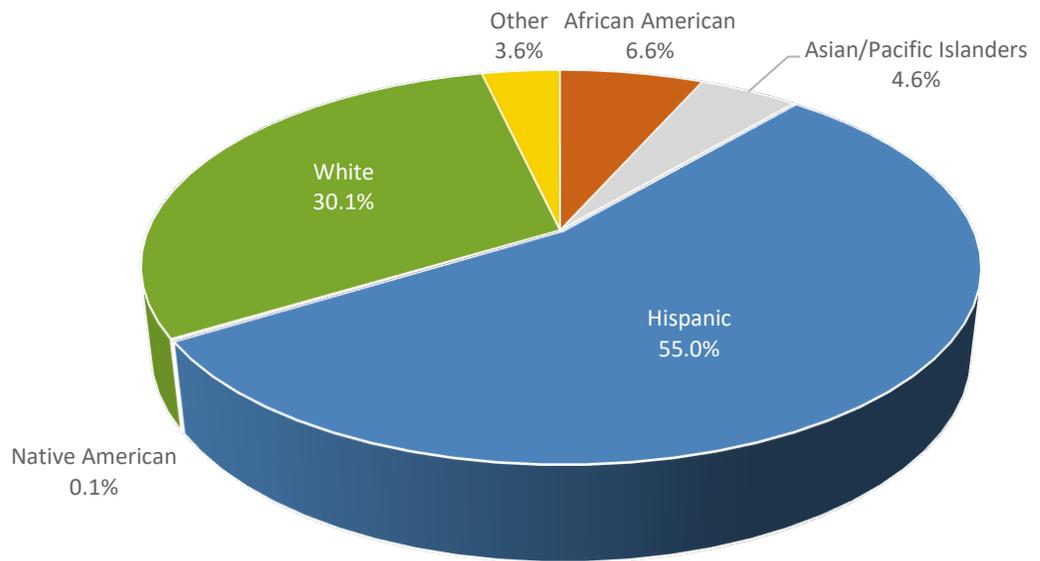
Table 23 | Austin Independent School District

Enrollment History					
Level	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Projected
High	21,200	21,113	21,271	21,298	20,980
Middle	15,757	16,212	15,571	16,225	15,028
Elementary	42,482	42,392	37,200	39,170	38,399
Special Campus	348	1,194	829	720	789
Total	79,787	80,911	74,871	77,413	75,196

Table 24 | Austin Independent School District

Student Ethnicity Percentages					
Ethnicity	FY2017	FY2018	FY2019	FY2020	FY2021
African American	7.6%	7.3%	7.1%	6.9%	6.6%
Asian/Pacific Islanders	4.1%	4.3%	4.5%	4.4%	4.6%
Hispanic	58.0%	56.7%	55.5%	55.3%	55.0%
Native American	0.1%	0.1%	0.1%	0.1%	0.1%
White	27.3%	28.5%	29.5%	29.8%	30.1%
Other	2.9%	3.1%	3.2%	3.5%	3.6%

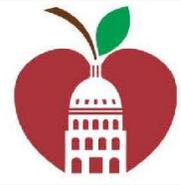
***At the point of publication, the 2022 Texas Academic Performance Report (TAPR) was not released.*



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 2022 - 2023 Calendar



Legend

- Student / Staff Holiday
- Staff Development / Student Holiday
- Teacher Planning / Student Holiday
- District Closed
- New Teacher Orientation
- First Day / Last Day of Classes
- Parent Conference Evenings
- Teacher Planning / Student Early Release
- + Bad Weather Make-up Day
- [] Grading Periods

Important Dates

- July 4** Independence Day Holiday
- July 5-8** District Closed
- August 1-5** New Teacher Orientation
- August 5** District Closed
- August 8-10** Staff Development
- August 11-12** Planning & Prep
- August 15** First Day of Classes
- September 5** Student & Staff Holiday - Labor Day
- September 28-29** Parent Conference Evenings
- October 7** Student Early Release/Teacher Planning
- October 14** Staff Development/Student Holiday
- November 8** Student Holiday - Staff Development
- November 21-25** Fall Break
- December 22-23** PLED Day/Student Holiday
- December 26- January 6** Winter Break
- January 9** Student Holiday - Staff Development
- January 16** Martin Luther King Jr. Day
- February 15-16** Parent Conference Evenings
- February 17** Student Early Release/Teacher Planning
- February 20** Student/Staff Holiday - Bad Weather Day
- March 13-17** Spring Break
- March 31** Cesar Chavez/Dolores Huerta Holiday
- April 7** Student/Staff Holiday - Bad Weather Day
- May 25** Last Day of Classes
- May 26** Staff Development/Teacher Last Day
- May 29** Memorial Day Holiday
- May 30** District Summer Schedule Begins
- June 19** Juneteenth Holiday

July 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20+	21	22	23	24
25	26	27	28			

March 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7+	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2023						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Approved by the AISD Board of Trustees 9/29/2022. For more information about important District dates and events, and religious holidays which may affect student attendance, please check our website www.austinisd.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 eight chiefs, who oversee various areas of the district’s operations, including academics, maintenance & repairs, human resources, communications, finance and technology. The Texas Education Agency provides the district’s education accreditation.

Austin ISD Board of Trustees

(at Budget Adoption)



Geronimo M. Rodriguez Jr.,
District 6, PRESIDENT



Jasmin Wagner, District 7,
VICE PRESIDENT



Arati Singh, At-Large
Position 9, SECRETARY



LaTisha Anderson, District 1



Ofelia Zapata, District 2



Kevin Foster, District 3



Kristin Ashy, District 4



Lynn Boswell, District 5



Noelita Lugo, At-Large
Position 8

Administrative Officials

(at Budget Adoption)

Anthony Mays, Ph.D., Interim Superintendent

Toni Cordova, Chief of Staff

Jacob Reach, Ph.D., Chief Governmental Relations & Board Services Officer

Eduardo Ramos, Chief Financial Officer

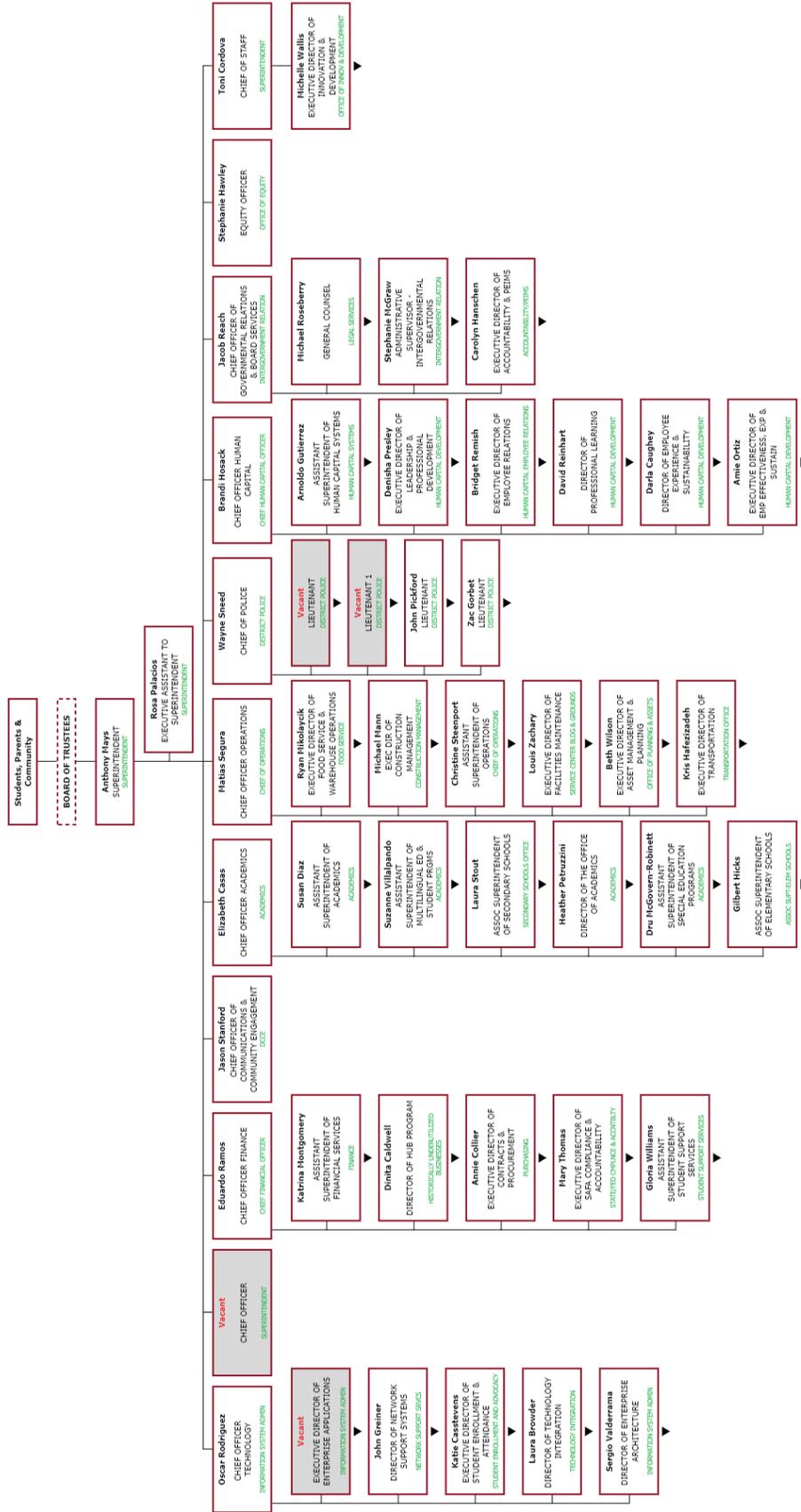
Matias Segura, Chief Operations Officer

Leslie Stephens, Chief Human Capital Officer

Elizabeth Casas, Chief Academics & School Leadership Officer

Jason Stanford, Chief Communications Officer

Sean Brinkman, Chief Technology Officer



As of November 2022

THE AUSTIN INDEPENDENT SCHOOL DISTRICT
MISSION STATEMENT & VISION

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.

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)

Austin ISD Strategic Plan

Strategic Plan 2020-25

Strategic planning is one of the tools Austin ISD uses to provide the district with focus and direction. It consists of the following elements:

Strategic Plan Framework

The Austin ISD Board of Trustees approved the framework for the 2020-25 strategic plan which includes our mission, vision, values and priorities. This provides the high-level strategic direction and is the responsibility of the Board of Trustees.

Goals and Scorecard

The [district's scorecard](#) provides a tool to assess progress. It includes perfect indicators, targets and actual perfect data. The scorecard is created collaboratively between the board and the Superintendent. The board approved the most recent scorecard in December 2021 and regularly reviews progress against scorecard indicators.

Strategies and Actions

The Superintendent and Administration identify [strategies](#) that will guide its work to make progress against the priorities and scorecard indicators. The Administration identifies action steps and conducts ongoing progress monitoring throughout the year.

Equity Action Plan

The [2021 Austin ISD Equity Action Plan](#) will inform the district's overall Strategic Plan 2020–25. The Equity Action Plan is available in English, Arabic, Burmese, Dari, Kinyarwanda, Pashto, Spanish, Swahili and Vietnamese.

Regulatory Appendices

Texas Education Code requires that every school district in the state have a District Improvement Plan, and Austin ISD's policy AE (Local) requires the district to have a strategic plan. In order not to have two plans that accomplish the same purpose, Austin ISD has chosen to have a strategic plan that also satisfies state DIP requirements. The purpose of the appendices is to provide various other components required for DIPs.

The appendices are the responsibility of the superintendent. They include:

- [Title I Equity Plan](#)
- [State Compensatory Education Funding](#)
- [Results Driven Accountability](#)
- [Priority for Service Action Plan for Migrant Students](#)
- [Pregnancy Related Services](#)
- [District Policy on Freedom from Harassment](#)

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
& Achievement

Teacher & Employee
Well-Being

Culture of Respect /
Customer Service

Fiscal Steward
& Prioritization

Equity

AISD: Every Child, Every Day

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

Budget Initiatives

Pathways in Technology Early College High Schools (P-Tech) 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 programs

- Akins ECHS: Real Estate and Ready, Set, Teach
- Crockett ECHS: Construction Trades and Game Design
- Eastside Memorial: Radio, TV, and Film (planning year 2022-23)
- LBJ: Health Sciences and Business Management
- Navarro: Computer Technology
- Northeast: CyberSecurity
- Travis: Hospitality and Tourism

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

Table 25 | Austin Independent School District

Pathways in Technology Early College High Schools (P-Tech) Programs
Expenditures by Fund and Function Classification

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
General Funds	\$ 1,585,370	\$ 1,299,005	\$ 1,967,486	\$ 1,634,323	\$ 1,999,630
Instruction	882,225	607,837	1,175,033	1,000,000	1,095,911
Instructional & School Leadership	366,023	256,493	331,750	463,920	642,786
Support Services - Student	337,122	434,675	460,703	170,403	260,933
Special Revenue Funds	\$ 51,768	\$ 38,168	\$ -	\$ -	\$ -
Instruction	52,954	38,168	-	-	-
Instructional & School Leadership	448	-	-	-	-
Support Services - Student	(1,634)	-	-	-	-
Support Services - NonStudent	-	-	-	-	-
Total Expenditures	\$ 1,637,138	\$ 1,337,173	\$ 1,967,486	\$ 1,634,323	\$ 1,999,630



Safety and Security

Austin ISD 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:

- Austin ISD Police
- Emergency Notifications
- Bus Safety
- Life Safety
- Emergency Operations

Austin ISD Police

The Austin ISD Police Department was established in 1986 to assist the school district with the safety and security of students, staff, and community stakeholders. In 2008, Austin ISD Police became a recognized police department in best practices by the Texas Police Chiefs Association and has since maintained recognized status of its 173 best practices in policies and procedures.

Currently Austin ISD Police consists of 76 uniformed officers and 75 civilian employees and unarmed security staff that support the District's educational goals by providing law enforcement and security 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 department's roles and responsibilities are listed below:

- **Assigned School Resource Officers (SRO)** 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.
- **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.

- **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.
- **Courier Division:** Responsible for the collection, safeguard and delivery of district funds when they have to be transferred between Austin ISD schools/facilities. The Courier Division is also responsible for the delivery of all court and law enforcement related documents throughout Travis County.
- **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.
- **Community Engagement Division** in the Austin ISD Police Department recognizes that one of the most critical components of effective law enforcement is the establishment and maintenance of public trust. Our Community Engagement Division was created to further the Department's goal in building and maintaining lasting meaningful relationships with the students, staff, parents, and community stakeholders we serve on a daily basis. Austin ISD Police hosts many events throughout

the year to promote community engagement and foster healthy relationships with those we serve, including Trunk 'r Treat, Pink Patch Project, Feast for All, and Operation Blue Santa, to name a few.

- **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.** Austin ISD 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.

Emergency Notifications

School Messenger is one of Austin ISD'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 Austin ISD schools to send important phone, e-mail or text notifications informing necessary stakeholders of a campus emergency.



Bus Safety

This fall, the district participated in National School Bus Safety Week Oct. 17-21. Austin ISD'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.

Emergency Operations

Emergency Management 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.

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.

Table 26 | Austin Independent School District

Security & Monitoring
Expenditures by Fund Type and Function Classification

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
General Funds	\$ 12,734,746	\$ 15,164,230	\$ 13,517,893	\$ 14,133,912	\$ 13,573,169
Payroll Costs	10,884,658	11,917,906	11,837,633	12,469,226	12,148,650
Purchase and Contracted Services	552,146	781,893	680,574	837,859	839,253
Supplies & Materials	622,986	1,206,221	551,912	551,908	467,198
Other Operating Materials	82,407	100,278	88,642	109,939	118,068
Capital Outlay	592,549	1,157,931	359,132	164,980	-
Special Revenue Funds	\$ 137,680	\$ 150,320	\$ 126,219	\$ 1,661,004	\$ 293,062
Payroll Costs	46,742	100,382	29,386	87,640	81,062
Purchase and Contracted Services	49,938	49,938	85,688	666,605	99,000
Supplies & Materials	41,000	-	9,450	103,759	113,000
Other Operating Materials	-	-	1,695	3,000	-
Capital Outlay	-	-	-	800,000	-
Capital Projects	\$ 264,998	\$ 599,847	\$ 428,896	\$ 4,202,148	\$ 4,023,283
Purchase and Contracted Services	-	-	3,600	-	-
Supplies & Materials	243,515	444,532	422,499	1,399,128	1,231,628
Other Operating Materials	4,440	-	2,797	-	-
Capital Outlay	17,043	155,315	-	2,803,020	2,791,655
Enterprise Funds	\$ 384,912	\$ 425,218	\$ 281,431	\$ 530,028	\$ -
Payroll Costs	375,799	420,772	281,580	530,028	-
Purchase and Contracted Services	9,114	4,446	(149)	-	-
Fiduciary Funds	\$ 4,415	\$ -	\$ -	\$ -	\$ -
Other Operating Materials	4,415	-	-	-	-
Total Expenditures	\$ 13,526,752	\$ 16,339,615	\$ 14,354,439	\$ 20,527,092	\$ 17,889,514



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. Austin ISD provides a full-day prekindergarten program for all children who turn 4 on or before September 1 of the current school year. Austin ISD 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; or
- 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, Austin ISD provides a Tuition-based PreK program. The program is designed to meet the needs of families who want their children to attend PreK in Austin ISD but do not meet eligibility requirements for an Austin ISD 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 PreK program.

Austin ISD 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 monthly. The Pre-K4 tuition is \$550 a month. The Pre-K3 tuition is \$275 a month.



Table 27 | Austin Independent School District

Pre-Kindergarten					
Expenditures by Fund Type and Function Classification					
	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
General Funds	21,413,314	18,551,345	15,829,651	15,032,286	14,543,520
Instruction	20,594,356	17,869,895	15,335,086	14,310,851	13,999,933
Instructional & School Leadership	517,683	417,114	320,145	402,783	359,633
Support Services - Student	945	33,775	25	70,845	75,583
Support Services - NonStudent	266,135	211,768	157,590	224,880	107,310
Community Services	34,194	18,793	16,805	22,927	1,061
Special Revenue Funds	1,319,753	1,198,146	1,638,383	2,027,903	242,747
Instruction	1,319,753	862,744	1,069,332	1,833,347	186,637
Instructional & School Leadership	-	146,470	201,990	62,679	28,610
Support Services - Student	-	46,410	89,972	67,561	-
Support Services - NonStudent	-	-	6,600	-	-
Community Services	-	142,522	270,489	64,316	27,500
Total Expenditures	22,733,067	19,749,491	17,468,034	17,060,189	14,786,267

Table 28 | Austin Independent School District

Pre-Kindergarten Tuition Revenue					
	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
Revenue	2,162,607	1,789,145	1,309,974	-	58,811

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/English as a Second Language (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 Languages Other than English (LOTE) classes and elementary world language experience classes (FLEX).
4. Assisting families recently arrived in the United States through the International Welcome Center and campus-based support.
5. Collaborating with other Austin ISD departments to empower emergent bilingual students, their families and Dual Language/ESL educators.

Table 29 | Austin Independent School District

Multilingual Program					
	FY2019 Actuals	FY2020 Actual	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
General Fund: Programs	\$10,672,419	\$11,842,993	\$12,456,422	\$9,038,386	\$7,491,857
Bilingual Teacher Certification Stipends	4,894,350	6,421,237	7,820,681	7,348,227	6,122,712
English as Second Language	124,649	49,257	1,008	171,724	162,667
Bilingual & Special Language	4,664,249	4,859,558	4,325,133	1,212,186	1,206,478
Dual Language	268,819	131,338	150,190	176,549	-
Immigrant Student Services	168,783	140,947	123,361	129,700	-
Dual Language Expansion	551,569	240,656	36,049	-	-
Special Revenue Fund: Grant Funds	\$2,661,815	\$1,840,651	\$2,690,337	\$5,096,696	\$3,548,321
Title III, Part A - ELA	1,990,590	1,758,930	2,301,092	4,017,090	2,621,471
Title III, Part A - Immigrant	671,225	81,721	389,245	1,079,606	374,600
ESSER II	-	-	-	-	256,505
ESSER III	-	-	-	-	295,745
Total Expenditures	\$13,334,234	\$13,683,644	\$15,146,759	\$14,135,082	\$11,040,178



Academic Initiatives

Elementary Master Schedule Redesign

Austin ISD is focused on high expectations and equally high outcomes for all students with the goal of becoming the premiere Texas school district that is known for the quality of education we provide to each and every student. High expectations and equally high outcomes for all our students are attainable if we provide our teachers with the time to plan for rigorous and aligned instruction by digging deep into understanding our standards, examining student work, and identifying the best next instructional steps in all instructional contexts - whole group, small group, and one-on-one settings.

The elementary master schedule redesign provides opportunities for teachers to work in professional learning communities (PLCs) during the school day with a focus on responding to student achievement data. At its core, the master schedule redesign has the best interests of students at the forefront. The additional time for planning will facilitate the realization of our goal to improve student outcomes for all students.

Having the time to examine student work and analyze student outcome data through dedicated PLC time, will allow both teachers and principals to fully understand what our students have learned and where there are needs for additional instruction to support student mastery.

In developing the elementary master schedule redesign, there were specific parameters that all elementary principals and their staff worked within. They include:

- Implementing daily physical education (PE) with the potential for a flex day
- Continuing to meet the 450 required planning minutes for teachers within a two-week period
- Including an additional 90 minutes each week for teachers made up of two 45-minute PLC days
- Ensuring a minimum of 180 minutes of music and art for students in a three-week period
- Including opportunities for special education teachers to participate in PLCs

The elementary master schedule redesign will promote equity by disrupting long-standing practices that have not resulted in substantive planning opportunities for elementary teachers and ensure that all students have the opportunity to be engaged in learning that is the result of deep planning. Teachers often report the need for more time to collaborate with their colleagues and this redesign will provide that time. Ultimately leading to improved academic outcomes for students and increased teacher retention and recruitment at the elementary level.

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.

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 & Scorecard.
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

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 Director of Treasury and the Assistant Superintendent of Financial Services. Capital Projects budgets are developed on a multi-year basis and are prepared by the Operations Division.

Review of the campus budgets takes place first with the Campus Advisory Committees (CAC). The campus budgets are then sent to the School Leadership Executive Directors 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 Financial Officer and/or the Superintendent present the preliminary budget to the community and Board of Trustees. Several informational meetings are held within the community and public hearings are conducted between April and June. The recommended budget is approved and adopted 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 FY2023 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 FY2022-23 Budget Process	
July 2021	<ul style="list-style-type: none"> • Start of Fiscal Year
September 2021	<ul style="list-style-type: none"> • Board Adoption of the Budget Development Calendar
October 2021	<ul style="list-style-type: none"> • PEIMS Fall Student Enrollment Snapshot • Budget Planning Workshop and release of Central Departments for next Fiscal Year
December 2021	<ul style="list-style-type: none"> • Receive Central Department Budgets for next Fiscal Year • Collect Campus Staffing Guidelines, Student Projections/Allocations for next Fiscal Year
January 2022	<ul style="list-style-type: none"> • Budget Planning Workshop and release of Campus Budgets for next Fiscal Year
February 2022	<ul style="list-style-type: none"> • Fiscal Forecast Board Presentation
March 2022	<ul style="list-style-type: none"> • Receive Campus Budgets for next Fiscal Year
April 2022	<ul style="list-style-type: none"> • Preliminary Budget Board Presentation • Travis County Appraisal District (TCAD) release of Preliminary Property Values
May 2022	<ul style="list-style-type: none"> • Recommended Budget Board Presentation
June 2022	<ul style="list-style-type: none"> • Public Notification of Proposed Tax Rate and Board Voting Meeting for Budget Adoption • Board Adoption of next Fiscal Year’s Budget • End of Fiscal Year
July 2022	<ul style="list-style-type: none"> • Travis County Appraisal District (TCAD) release of Certified Property Values
September 2022	<ul style="list-style-type: none"> • Board Adoption of current Fiscal Year’s 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 Financial Officer and other district administrators use similar expenditure and encumbrance reports to monitor the budget compliance of programs and funds. Annualized budget summaries which project the impact of current expenditures on year-end results are useful in this effort.

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 finalized by the School Board on a quarterly basis 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. The FY2023 budget was presented to the Board of Trustees on June 23rd, and officially adopted on June 24th after the midnight hour.
- The President of the Board of Trustees must call a public meeting of the Board of Trustees, giving a ten-day 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

Austin ISD complied with all the above requirements for the FY2023 budget process.

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.

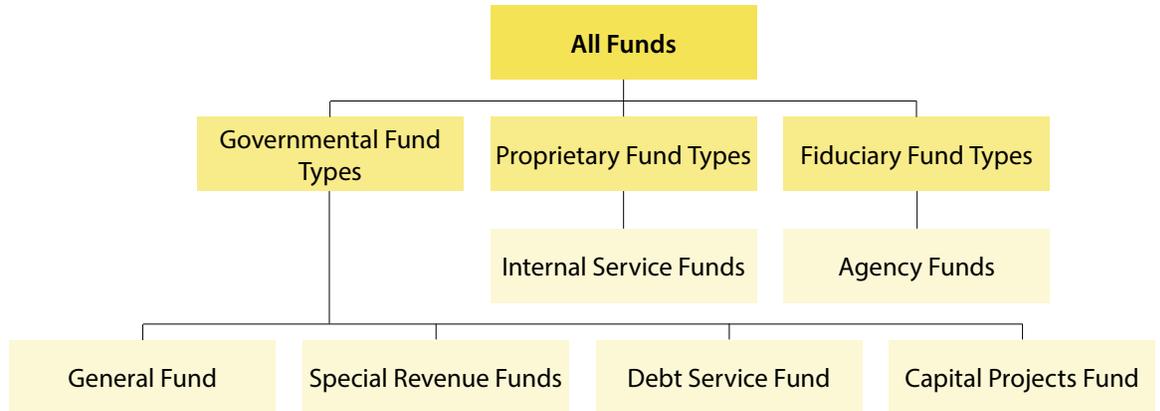
Budget Analysis

Governmental Funds

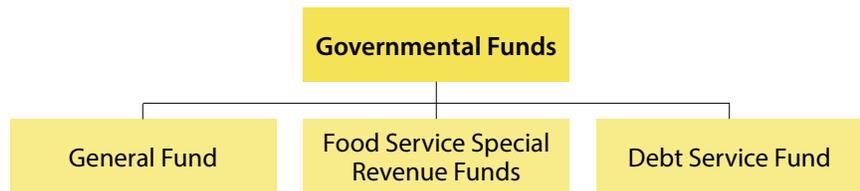
Austin ISD's Adopted budget is organized in the following fund categories:

- 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)



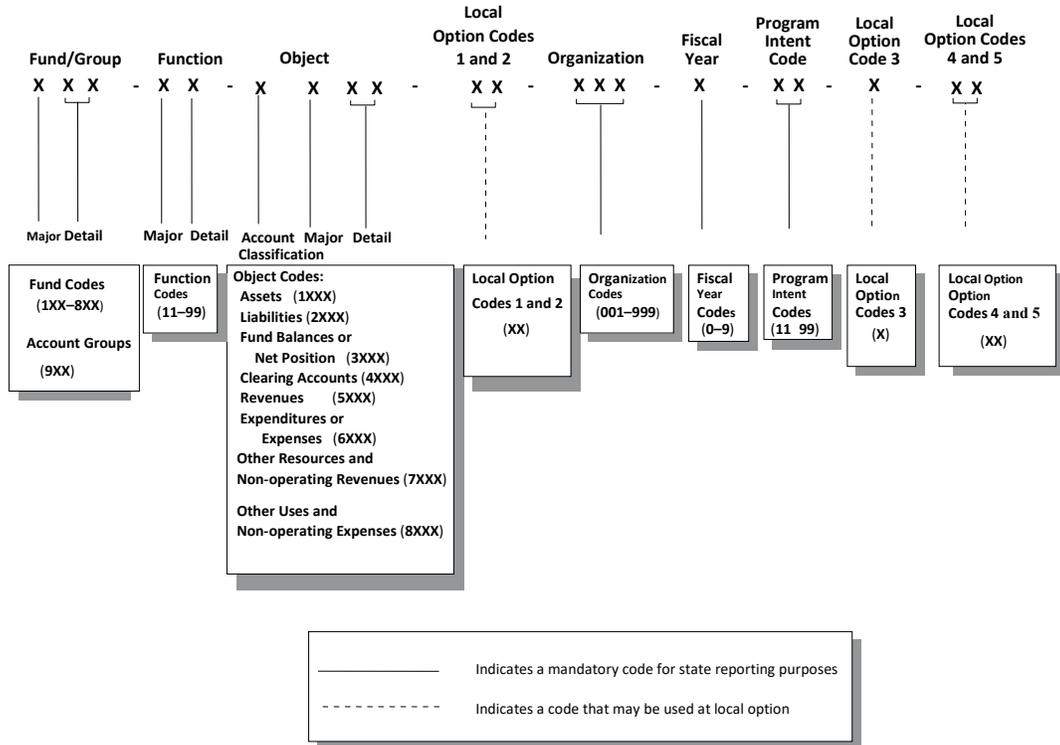
Note 1: The audited financial statements of the School District include all funds as shown in the "All Funds" structure Diagram above; however, Texas Education Agency (TEA) requires only the adoption of the General Fund, Food Service Special Revenue Funds, and Debt Service Fund in June.

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

The Code Structure



Austin ISD follows the rules of financial accounting for school districts, charter schools, and education service centers set by the Texas Education Agency (TEA) within the Financial Accountability System Resource Guide (FASRG). At the time of this publication, Update 18 was the latest version of the FASRG.

Fund Types and Codes

A fund is a self-balancing set of accounts that records financial resources and liabilities designated for a distinct purpose. The fund's purpose can be set by the state or federal government or by the district. The following are the standards set by TEA:

(1xx) General Fund: Used to account for all financial resources except those required to be accounted for in another fund.

(2xx, 3xx & 4xx) Special Revenue: Used to account for the proceeds of specific revenue sources, other than trusts for individuals, private organizations, or other governments or major projects. Expenditures are for a specified purpose other than the debt service or capital projects funds.

(479) Permanent Funds: Used to report resources legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the district's programs. Contain financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the district's programs. Permanent funds do not include private-purpose trust funds.

(5xx) Debt Service: Used to account for the accumulation of resources for, and the payment of, general long-term debt, principle, and interest. The financial resources in the debt service fund are restricted, committed, or assigned to expenditures for principal and interest of general long-term debt.

(6xx) Capital Projects: Used to account for financial resources to be used for acquisition or construction of major capital projects. Contain financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including acquisition or construction of capital facilities and other capital assets. The capital project fund excludes capital-related outflows financed

by proprietary funds or assets that are held in trust for individuals, private organizations, or other governments.

(701-749) Enterprise Funds: Report any activity for which the district charges a fee for goods or services to an external user. Enterprise funds are required to be reported for any activity for which a fee is charged to external users for goods or services. GASB Statement No. 34 has made the conditions under which a government uses enterprise funds more restrictive.

(751-799) Internal Service Funds: Used only if the reporting government is the predominant participant in the activity.

(800-810) Other Fiduciary Funds: This group of codes is used to account for assets held by your school district in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units.

(811-829) Private-Purpose Trust Funds: Trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

(836-848) Investment Trust Funds: The external portion of the investment pools reported by the sponsoring governmental entity.

(861-899) Custodial Funds: These funds are held in a custodial capacity by a school district, and they consist of funds that are the property of students or others.

(9xx) General Capital Assets & Long-term Debt Funds: These codes are used to record general capital assets and long-term debt involving governmental activities.

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	O
217	Title I-Priority & Focus	O
218	Javits NAVIGATE	R
220	Literacy Civics Education	R
223	ACC-Adult Basic Ed-TANF	R
224	IDEA-B Formula	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	R
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 I	R
272	TX SchI-Linked/Medicaid Admin	R

Fund Codes *cont'd*

Fund Codes	Long Description	TEA Required/Optional
Special Revenue (Federal Programs) <i>cont'd</i>		
274	Gear Up	R
276	TX Title I Priority-ARRA	R
277	Title V-Refugee Entrant Asst	O
278	COMED	O
279	TCLAS ESSER III	R
281	ESSER II	R
282	ESSER III Elem and Secondary	
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	State Textbook Fund	R
426	TX Educ Excellence Award	R
427	TWC Apprenticeship	O
429	State Funded-Spec Revenue Funds	R

Fund Codes *cont'd*

Fund Codes	Long Description	TEA Required/Optional
Special Revenue (State/Locally Funded SSA)		
435	State Deaf-RDSPD	R
459	Service to Students with Dyslexia	R
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
483	Chapter 313	O
486	Child Inc Local	O
488	Restricted Grants-Non Govt	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 Health & Safety Bond Proposition: 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
641	2008 QZAB Bond	O

Fund Codes *cont'd*

Fund Codes	Long Description	TEA Required/Optional
Capital Projects Funds <i>cont'd</i>		
642	2008 Bond Program: Commercial Paper	O
643	2013 Bond Program	O
644	2017 Bond Program	O
651	2015 QSA Bond - Qual School Co	O
Enterprise Funds		
717	Child Care Program	O
720	Third Base Program	O
722	Food Service Concessions	O
Internal Service Funds (Not Reported to PEIMS)		
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		
805	Barbara Jordan Memorial	O
806	Expendable Trust	O
821	Partnering Contributions	O
826	Youth Orchestra	O
Trust Funds-Non Expendable		
836	Non-Expendable Trust	O

Fund Codes *cont'd*

Fund Codes	Long Description	TEA Required/Optional
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 Code Types

A function represents a general operational area in a school district. It includes a group of related activities. Most school districts use all functions in educating students or organizing the resources to educate students. The following are the standards set by TEA:

(1x) Instruction and Instruction-Related Services:

This function code series is for costs for services that provide direct interaction between staff members and students to achieve student learning; or provide staff members with the appropriate materials or development to achieve student learning.

(2x) Instructional and School Leadership: This function code series is for costs related to managing, directing, supervising, and leading staff members who provide instruction or instruction-related services. This function code series is also for costs related to the general management and leadership of a school campus.

(3x) Student Support Services: This function code series is for costs that directly supports students.

(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.

(5x) Support Services: This function code series is for costs for non-student-based school district support services. That is, support services that do not directly support students. See the 3x function code series for information on costs for student support services.

(6x) Ancillary Services: This function code series

is for costs for school district support services that supplement the operation of the district.

(7x) 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.

(8x) Capital Outlay: 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.

(9x) Intergovernmental Charges: "Intergovernmental" is a classification for circumstances in which one governmental unit transfers resources to another. Examples of intergovernmental charges are the purchase of weighted average daily attendance (WADA) under the TEC, Chapter 49; and payment by one school district to another school district for educating students.

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 TEA)
R 5849	Shared Services Arrangements - State Revenues

Revenue Object Codes

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 TEA)
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

Revenue Object Codes

Revenue is an increase in a school district's current financial resources. School districts must account for a variety of revenues, including property taxes, foundation fund entitlements, user charges, and grants. The following are the standards set by TEA:

(57xx) Local and intermediate sources are those revenues collected from the citizens of the school district's service area and governmental and nongovernmental entities both within and outside the district. Such revenues include, but are not limited to, property taxes, tuition, and interest income.

(58xx) State revenues are those revenues received from the state of Texas, excluding funds passed through the state from the federal government. Such revenues include state grants and FSP funding.

(59xx) Federal revenues are those revenues received from the federal government or its agencies, either directly or through the state. Such revenues are primarily from federal programs.

Expenditure/Expense 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)
O	6141	Social Security / Medicare
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

Expenditure/Expense Object Codes *cont'd*

O=Optional; R=Required

6200 Professional & Contracted Services <i>cont'd</i>		
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
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

Expenditure/Expense Object Codes *cont'd*

O=Optional; R=Required

	6300	Supplies & Materials <i>cont'd</i>
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
	6400	Other Operating Costs
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

Expenditure/Expense Object Codes *cont'd*

O=Optional; R=Required

	6500	Debt Services
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
O	6625	Building 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

Expenditure/Expense Object Codes

An *expenditure* is an outflow of cash, a promise to pay, or other financial resource in return for goods and services that have been received. An *expense* is a decrease in net position resulting from a using up or an outflow of assets in the course of operating your district. The following are the standards set by TEA:

(6xx) Payroll Costs: This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes or approves the working area and usually the equipment and materials needed to perform a task or service. Although an employee may work with more than one supervisor before, during, or after the normal employment hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost.

(62xx) Professional and Contracted Services: The major code series is used to classify expenditures or expenses for services rendered to your district by firms, individuals, and other organizations. This includes services provided by internal service funds, unless the internal service fund is used to account for employee benefits. Internal service fund expenditures or expenses for employee benefits, such as health insurance, are classified to the appropriate code in the 61xx series of codes. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

(63xx) Supplies and Materials: This major classification includes all expenditures or expenses for supplies and materials.

(64xx) Other Operating Costs: This major classification is used for expenditures or expenses for items that are necessary for operating the school district other than the following: payroll costs, professional and contracted services, supplies and materials, debt service, and capital outlay.

(65xx) Debt Service: This major classification includes all expenditures for debt service. All debt service object codes must be used only with function code 71, Debt Service.

(66xx) Capital Outlay: This major classification is used to classify expenditures for capital assets. See [FASRG Module 1](#) section 1.2.4 Capital Assets for capital asset requirements.



Program Intent Code (PIC) Information

Districts must use program intent codes (PICs) to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the instructional content and desired outcome toward which the instructional or other service is directed) determines the PIC, not the demographic makeup of the students served. For state programs:

- state law may determine the intent and the permissible use of allotments and
- the district must consider the limits on the amount of allotments that may be used for indirect costs.

Districts must use PICs in all functions in which a cost is clearly attributable to a specific program intent. The following are the standards set by TEA:

- **(11-89) Basic Services and Enhanced Services:** The term basic services refer to services in which basic instruction (curriculum available to all students) is provided. These services use PICs such as the following:
 - 11, Basic Educational Services
 - 26, Nondisciplinary Alternative Education Programs (AEP)
 - 28, Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services

Enhanced services are services to students who receive more than basic services, such as special education, bilingual/ESL instruction, or gifted and talented education.

- **(91) Athletics and Related Activities:** Athletics and Related Activities is required for payroll costs that use function code 36, Extracurricular Activities; and other function codes attributable to athletics and related activities.

But there are exceptions: the following expenditure object codes use program intent code 99:

- 6112, Salaries or Wages for Substitute Teachers and Other Professionals
- 6144, Teacher Retirement or TRS Care—On-Behalf Payments
- **(99) Undistributed:** All charges that are not readily distributed to PICs are classified using program intent code 99. This code may be used for costs not clearly attributable to a specific program intent.

Table 32 | Austin Independent School District

Function/Program Intent Code Matrix											
Function Codes	Program Intent Code										
	11 Basic Educational Services	21 Gifted and Talented	22 Career & Technology	23 & 33 Special Education	24, 26, 28 Accelerated/Alternative Education	25 Bilingual Education	30 State Comp. Ed	36 Early Education	37 & 43 Dyslexia	38 College, Career & Military Readiness	99 Undistributed
11 Instruction	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
12 Instructional Resource & Media Services				✓	✓	✓	✓	✓	✓		✓
13 Curriculum & Instructional Staff Development		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
21 Instructional Leadership		✓	✓	✓	✓	✓		✓	✓	✓	✓
23 School Leadership		✓	✓	✓	✓	✓	✓			✓	✓
31 Guidance, Counseling and Evaluation		✓	✓	✓	✓	✓	✓		✓	✓	✓
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.

Austin ISD 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 Austin ISD 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. Austin ISD 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. At the end of the 2022 school year, the fund saw an increase in its reserves since the pandemic.
- Debt Service Fund – The district maintains a sufficient fund balance to cover the upcoming obligations on the required payment date. At the end of the 2022 school year, the fund saw an increase in its reserves.

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, privacy and information

security, 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 other risks of loss like cyber, crime, property, flood, etc.
- 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** – to account for proceeds of specific revenue sources (other than trust for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specific purposes. The Food Services Fund is classified as a Special Revenue Fund.
- **Debt Service Funds** – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years.
- **Capital Projects Funds** – to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by Proprietary Funds or in Trust Funds for individuals, private organizations, or other governments). Capital outlay financed from general obligation bond proceeds should be accounted for through a Capital Projects Fund.

- **Proprietary Funds**

- **Enterprise Funds** – to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as Enterprise Funds if any one of the following criteria is met.
 - a.) The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity.
 - b.) Laws or regulations require that the activity's costs of providing services, including capital costs be recovered with fees and charges, rather than with taxes or similar revenues.
 - c.) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

- **Internal Service Funds** – to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal Service Funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an Enterprise Fund.

- **Fiduciary Funds** - To account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Trust and Agency Funds therefore cannot be used to support the district’s own programs.

- **Reporting Capital Assets** - A clear distinction has been made between general capital assets and capital assets of Proprietary and Fiduciary Funds. Capital assets of Proprietary Funds are reported in both the government-wide and fund financial statements. Capital assets of Fiduciary Funds are reported only in the statement of fiduciary net assets. All other capital assets of the governmental unit are general capital assets. They are not reported as assets in Governmental Funds but reported in the governmental activities’ column in the government-wide statement of net assets.

- **Depreciation of Capital Assets** – Capital assets are depreciated over their estimated useful life unless they are either inexhaustible or are infrastructure assets using the modified approach. Inexhaustible assets such as land and land improvements are not depreciated. Depreciation expenses are reported in the government-wide statement of activities; the Proprietary Fund statement of revenues, expenditures and changes in fund net assets; and the statement of changes in fiduciary new assets.

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

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 proves 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 plans, 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.

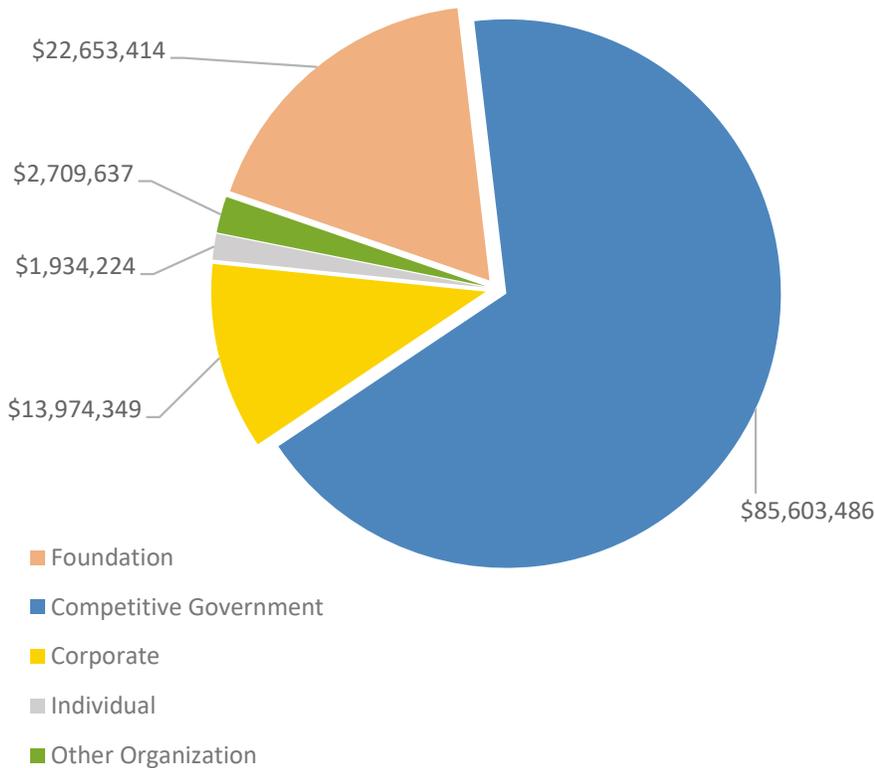
External Resource Development

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 FY2022, OID was responsible for leading and supporting the generation of more than \$19.4 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 2017, OID has generated nearly \$127 million in philanthropic support for Austin ISD. 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.

Table 33 | Austin Independent School District

2017-22 Grants & Donations through OID and Austin Ed Fund



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 2013, the Ed Fund has awarded more than \$1.7 million to over 360 projects that support innovative classroom practices and educational opportunities for economically disadvantaged students at 99 Austin ISD campuses.

Since 2001, the Austin Ed Fund has facilitated over \$43 million to support Austin ISD strategic priorities and initiatives through partnerships with individual donors and private and corporate foundations. To learn more about the impact of the Austin Ed Fund in Austin ISD, see the Ed Fund’s 2021 Annual Report.

Highlights of Competitive Federal, State/Local, and Private Foundation Grants Awarded in FY2022

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, including over \$885,000 in support for FY2022.

- St. David's Foundation awarded the Austin Ed Fund \$753,115 to continue their support of Austin ISD's Social and Emotional Wellness and Systems of Support Department in prototyping the human-centered design process through which Austin ISD is optimizing systems of support for campuses. Funds were intended to provide shared learning experiences in brain science, cultural proficiency and inclusiveness, social and emotional learning, positive behavior interventions, and parent engagement in order to provide consistent support for campus staff.
- The Orsinger Foundation awarded \$100,000 to support the Families as Partners Program on 21 Austin ISD elementary campuses. Funds supported the work of the Families as Partners staff and Parent Support Specialists in three core areas: (1) Parent Education/Development of Parent Champions, (2) Quality Early Childhood Education, and (3) Parent and Child Engagement. Program staff continue to meet regularly with Parent Champions, who in turn meet with parents across their campus, to develop their capabilities, connections, cognitions and confidence and encourage them to be active contributors to their child's learning experience.
- United Way for Greater Austin awarded \$5,000 to support Families as Partners (FAP). This grant supports the current Parent Champion model with four additional Parent Champions. These parent champions collaborate with Austin ISD staff to inspire and support other parents to actively contribute to their children's education. This grant also funds program supplies for the 21 FAP campuses to facilitate parent workshops, enhance programming, and parent engagement events.

Mental Health

Austin ISD was awarded with over \$745,000 in support of mental health and crisis interventions.

- The Office of the Governor awarded Austin ISD \$446,022 through the Truancy Prevention and Intervention Grant to continue the project "Campus-based Case Management to Reduce Chronic Absenteeism" for the third year in a row. Grant funds support Campus-based Case Managers who are licensed social workers who will determine the root causes of chronic absenteeism for children missing more than 30% of school days and work toward identifying solutions for these students and families. In 2021-22 the project focused on LBJ Early College High School, Martin Middle School, Pecan Springs Elementary School, Andrews Elementary School, Harris Elementary School, and Norman-Sims Elementary School.
- Austin ISD was awarded approximately \$50,000 by the Office of the Governor to support Crisis Intervention Training for Austin ISD PD officers as well as officers from other regional law enforcement agencies. Funds brought this training to Austin ISD for two weeks in July 2022 and allowed for up to 50 officers to receive 40 hours of hands-on de-escalation and anti-bias training.
- The Department of Justice, Community Policing Development (CPD) Crisis Intervention Teams awarded Austin ISD a \$248,245 grant to fund two contracted, part-time Licensed Mental Health Professionals (LMHP) to join the Austin ISD Police Department to respond and assess high-risk crisis calls. The goal was for the LMHPs to develop crisis intervention knowledge, quickly respond to crisis calls, increase awareness in school communities, Austin ISD families, and local hospitals; and increase officer skills and abilities when responding to crisis calls. In partnership with the LMHPs, Austin ISD PD will develop and disseminate anti-bias and de-escalation training videos and materials.



Early Childhood

This year, Austin ISD was awarded nearly \$2M in grants to support improving access to high-quality early learning opportunities in our community, including:

- St. David's Foundation awarded Austin ISD through the Austin Ed Fund \$172,602 to support expansion of the Austin ISD Home Visiting Program for 2- and 3-year olds. The program, ParentChild+, is implemented through the Families as Partners peer-to-peer model. Funds will support a second cohort of 28 families to join the first cohort bringing the total families served to 56 in the 22-23 school year. Families selected for the program live in the attendance areas of Guerrero-Thompson, TA Brown, and Andrews Elementary.
- The U.S. Department of Health and Human Services awarded Austin ISD \$1.7 million in continuation funding for Austin ISD's Head Start program. Austin ISD Head Start provides high-quality PreK-3 instruction and wraparound services to 203 children in 12 classrooms on eight campuses.
- Foundation Communities awarded Austin Ed Fund with \$107,137 in support of staffing for PreK3 programs at Andrews and St. Elmo elementaries, which serve children from nearby Foundation Communities sites.
- Texas Mutual awarded Austin ISD \$55,000 through the Austin Ed Fund to fund a Families as Partners (FAP) Home Visiting Parent Support Specialist. This existing position continues to support general FAP activities on 21 Title I elementary campuses, as well as the home visiting program which serves 56 future Austin ISD students, ages 18 months to 4 years, and their primary caregivers. The FAP Parent Support Specialist trains and supervises the 6 Early Learning Specialists that conduct home visits and empower our already amazing caregivers as the first and most important teacher of their child and connect families to their future Austin ISD school community.

College and Career Readiness:

- The Texas Education Agency through the Texas COVID Learning Acceleration Supports (TCLAS) awarded Austin ISD two grants to accelerate student learning with a focus in college and career readiness:
 - TCLAS 9b: Expansion of P-TECH: The Texas Education Agency awarded \$400,000 in support of the expansion of P-TECH at Crockett ECHS and LBJ ECHS.
 - TCLAS 9c: Dual Credit Faculty Expansion: The Texas Education Agency awarded Austin ISD with \$150,000 in support of reimbursements to teachers who pursue credentials necessary to teach dual credit course at CCSR-M campuses.

- Samsung awarded \$28,500 to the Austin Ed Fund to plan for learning opportunities for Austin ISD students to expand awareness of and preparation for careers in the advanced manufacturing field.

Out-of-School Time Learning: Austin ISD was awarded with over \$3M in support of out-of-school learning.

- The Texas Workforce Commission provided Austin ISD with \$2,503,000 to be used for direct relief to child care programs. Austin ISD's child care programs provide full day care for infants and toddlers of Austin ISD staff and families at many campuses.
- The Texas Education Agency through the TCLAS grant program awarded \$501,500 for TCLAS 11: High-Quality Afterschool to support high quality afterschool programs and high impact tutoring in partnership with Austin ISD's ACE program.
- Austin Ed Fund awarded \$88,526 from the Harman-Mayes-Sooch Family Fund to support the Eastside Vertical Team Summer STEM and Robotics Academy. This summer learning experience provides 15-20% of the vertical team's rising 2nd-6th graders with opportunities to engage in rigorous coursework in STEM content areas using problem-based learning (PBL), an instructional methodology designed to immerse students in content through collaboration and inquiry-driven learning in the creation of products and artifacts that demonstrate solutions to real-world problems.

School Improvement / Campus Support

- In recognition of the immense challenges faced by our campuses over the last several years, the St. David's Foundation awarded \$60,000 to support beginning-of-the year gatherings and celebrations to boost morale and allow for informal relationship building, community building among Austin ISD campus communities. Each Austin ISD campus received funds in the form of gift cards to provide maximum flexibility in how principals wish to honor and celebrate their teachers and campus communities and to enable them to more easily combine funds from different sources.
- TEA awarded Austin ISD \$1,358,296 to provide eight campuses with technical assistance and coaching aligned to a prioritized focus area of the Effective Schools Framework (ESF). Participating campuses are Andrews ES, Barrington ES, Burnet MS, Dobie MS, Garcia YMLA, Martin MS, Sadler Means YWLA, and Webb MS.

Food and Nutrition Services

- No Kid Hungry awarded Austin ISD a \$50,000 Texas School Nutrition grant to expand and sustain Breakfast in the Classroom as well as support the district's commitment to providing high-quality, fresh and local foods.





Environmental Sustainability and Outdoor Learning

- The Austin Ed Fund was awarded a \$650,000 Urban Forest Grant from the City of Austin. The award will support the purchase of 550-600 trees, irrigation, and maintenance at 15 Austin ISD campuses that are considered under-forested with a tree canopy of less than 10%. The goal is to increase the equitable distribution of access to nature and enhance the school campus as a community asset in order to support the well-being of the communities who utilize it.
- An additional \$103,131 grant from the City of Austin was awarded to support urban forestry signage at 21 schools and park signage at up to 100 schools, educational materials for students, professional development for teachers and salvaged tree trunk seating for outdoor learning areas at 15 schools.
- Through its first ever Jumpstart Austin Grant, Big Green provided 13 campuses in Austin ISD with \$2,000 each to support outdoor education and school garden projects. The awarded schools serve communities where there is an ongoing financial need.

Educator Quality

- The Texas Education Agency through the Texas COVID Learning Acceleration Supports (TCLAS) awarded Austin ISD two grants to accelerate student

learning with a focus on educator quality:

- TCLAS 4a: Paraprofessional Certification & Education: Funds will provide support for costs associated with tuition and living for paraprofessionals completing a bachelor's degree and/or teacher certification.
- TCLAS 5a: Teacher Resident Stipends: Funds will provide stipends to 45 teacher residents over the course of three years in partnership with Texas A&M University and Texas Tech University.
- TCLAS 5b: Flexible Funding for District Implementation Support: This includes grant funding of \$5,000 per teacher resident per year to be used at Austin ISD's discretion to support the residency and innovative staffing implementation, and is contingent on meeting the requirements for 5a: Teacher Resident Stipends
- The Texas Education Agency awarded Austin ISD a \$700,000 Principal Residency Grant to support 10 principal residents to become Assistant Principal Interns while attending a twelve-month leadership program designed to develop high-quality, diverse and equity-minded leaders. Funds support the full-release salaries of these principal residents along with professional learning and coaching. Residents enroll concurrently in the UT College of Education to earn their Master's degree as well as work toward their administrative certification.



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, physical education and STEM.

- Arts:
 - Austin ISD was awarded \$100,000 from the National Endowment for the Arts. The award provides continued support for the Creative Learning Initiative (CLI), a 10-year old collective impact model between Austin ISD, MINDPOP and the City of Austin, and reduce inequities of access to the arts and creative learning. Funds are intended to be used for a part time staff person and a contract to design, revise and maintain CLI components including professional development workshops, campus planning support, identification and training of facilitators, supporting Creative Teaching Hotline, teacher resources, and more.
- Multilingual Education
 - Qatar Foundation International awarded Austin ISD \$55,248 to support Arabic language instruction on two campuses in SY20-21.
 - Center for Language Education and Cooperation awarded Austin ISD \$30,000 to support a Chinese teacher at LASA.
- Physical Education and Athletics
 - Austin Ed Fund was awarded \$100,000 from the LifeTime Foundation to purchase heart rate monitors for high school students enrolled in Austin ISD's Lifetime Fitness and Wellness course on 12 Austin ISD campuses: Akins, Anderson, Ann Richards, Austin, Bowie, Crockett, Eastside, LBJ, McCallum, Navarro, Northeast, and Travis. The goal is for students to become more aware of their fitness levels, which will help foster healthy habits outside of school and for a lifetime.
- STEM
 - 3M awarded the Austin Ed Fund \$69,000 to support the Austin ISD e-Tech Electrical Pre-Apprenticeship Program. Grant funds enable Austin ISD to enhance the lab space serving its e-tech electrical pre-apprenticeship programs at Travis and Navarro Early College High Schools.
 - Project Lead the Way, Inc. provided \$15,000 to launch the PLTW program at Norman-Sims Elementary School.

Support of Campus Needs

In addition to the support offered to campuses via the Austin Ed Fund Teacher Grant programs, OID helps campus staff find and secure the funding necessary to meet campus needs and goals via our online grants 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 acknowledgements 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 nearly \$130,000 in support of unique crowdfunding campaigns for specific projects in FY 2022. District campaigns are also eligible to receive contributions. To make a gift today, visit <https://give.livingtree.com/p/austinisd>.

Donors Choose/Austin ISD 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. In 2021-22, 1,033 projects were funded through DonorsChoose, resulting in over \$621,000 of funded projects that impacted 105 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 125 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 540 buses, the volume created an opportunity 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 plus \$2500 monthly to pay the overtime of the District officers approving the citations and the fees for the appeal judge. Our vendor keeps 55% and they provide a turnkey operation with the cameras, installations and maintenance paid by them.

Table 34 | Austin Independent School District

Transportation Revenue			
	FY2020-21	FY2021-22*	Change
Stop Arm Revenue	\$634,775	\$1,976,657	\$1,341,882





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 FY2023, nearly fifty-five percent of all local revenue collected from property taxes is estimated to be subject to Chapter 49. Austin ISD anticipates the district will submit \$846 million to the state. The payment will be half of the District’s Adopted Expenditure budget of \$1.68 billion. From FY2002 to FY2023, Austin ISD will have paid the state of Texas approximately \$6.0 billion.

Table 35 | Austin Independent School District

FY2023 General Fund Adopted Expenditures: Breakdown of Each Dollar FY2023 Adopted Budget



The FY2023 Adopted General Fund expenditure budget estimates that 50.3 percent will comprise Austin ISD’s (Chapter 49) Recapture payment. When looking at the General Fund and excluding recapture, Salary Related expenses are at 86.7 percent of the fund. Professional and Contracted Services are at 8.0 percent; Supplies and Materials make up 3.7 percent; and Other Operating Costs come in at 1.7 percent of the General Fund budget.

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, 2022, the District reported a (preliminary) liability of \$261.3 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	\$261,315,475
State's proportionate share that is associated with the District	350,104,501
Total	\$611,419,976

(At the point of publication, these figures are considered preliminary, due to the closure of FY2022 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 FY2022-23, revenue increases within in the Governmental Fund's local and federal revenue sources, majority due to the increase of property values. Expenses decrease near \$15.5 million, excluding Chapter 49 payments, as the district moves in toward the direction of a balanced budget adoption while including compensation for its staff.

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 36 | Austin Independent School District

Statement of Revenues, Expenditures and Changes in Fund Balance
For School Year FY2023 with Comparative Data for Prior Year

	FY2022		FY2023			
	Major Funds Budget	Governmental Adopted Total	Capital Projects*	Grants*	Total	
Revenues						
5700 Local Sources	\$ 1,632,225,424	\$ 1,750,906,568	\$ -	\$ 5,589,611	\$ 1,756,496,179	
5800 State Sources	66,938,874	64,521,714		1,624,727	66,146,441	
5900 Federal Sources	141,805,276	54,419,261		155,925,452	210,344,713	
Combined Fund Revenue Total	\$ 1,840,969,574	\$ 1,869,847,543	\$ -	\$ 163,139,791	\$ 2,032,987,334	
Expenditures						
11 Instruction	\$ 531,105,623	\$ 475,420,165	\$ -	\$ 51,699,051	\$ 527,119,216	
12 Instructional Resources & Media Services	11,987,856	10,426,362		918,545	11,344,907	
13 Curriculum & Staff Development	40,690,589	12,450,154		20,350,285	32,800,439	
21 Instructional Administration	23,858,685	19,604,225		11,510,868	31,115,093	
23 School Administration	59,154,050	57,923,798		428,631	58,352,429	
31 Guidance & Counseling Services	38,702,151	25,903,436		26,021,945	51,925,381	
32 Attendance & Social Work Services	9,160,189	3,340,148		3,921,871	7,262,019	
33 Health Services	12,014,855	10,674,552		394,027	11,068,579	
34 Student Transportation	38,123,668	38,445,406	852,586	1,617,874	40,915,866	
35 Food Services	35,904,408	42,095,847			42,095,847	
36 Co-Curricular Activities	15,220,304	18,351,116		2,570,817	20,921,933	
41 General Administration	33,599,065	26,778,975		12,699,486	39,478,461	
51 Plant Maintenance	97,442,623	85,812,382		2,084,857	87,897,239	
52 Security & Monitoring Services	18,462,811	13,573,169	4,023,284	219,874	17,816,327	
53 Data Processing Services	50,346,920	18,724,731	22,536,687	19,375,358	60,636,775	
61 Community Services	20,049,886	8,008,535		14,665,867	22,674,402	
71 Debt Services	163,369,935	175,244,398			175,244,398	
81 Facilities Acquisition & Construction	452,163,272	55,961	231,915,255	345,199	232,316,416	
91 Contracted Instructional Svcs-Public Schools	709,420,278	845,896,628			845,896,628	
93 Payments-Shared Services Arrangements	3,000,000				-	
96 Payments to Charter Schools	2,398,000				-	
99 Other Intergovernmental Charges	7,009,862	9,117,206			9,117,206	
Combined Fund Expenditure Total	\$ 2,373,185,030	\$ 1,897,847,194	\$ 259,327,812	\$ 168,824,555	\$ 2,325,999,561	
Net Revenue Over (Under)	\$ (532,215,456)	\$ (27,999,651)	\$ (259,327,812)	\$ (5,684,764)	\$ (293,012,227)	
Other Sources (Uses)						
7900 Other Resources	\$ 51,000	\$ 250,051,000	\$ -	\$ -	\$ 250,051,000	
8900 Other Uses	(245,000)	(250,245,000)			(250,245,000)	
Net Sources Over (Under)	\$ (194,000)	\$ (194,000)	\$ -	\$ -	\$ (194,000)	
Net Change in Fund Balances	\$ (532,409,456)	\$ (28,193,651)	\$ (259,327,812)	\$ (5,684,764)	\$ (293,206,227)	
ESSER II Supplanting	\$ 33,477,786	\$ -	\$ -	\$ -	\$ -	
ESSER III Supplanting	24,500,000	31,212,696			31,212,696	
Adjusted Net Change in Fund Balance	\$ (474,431,670)	\$ 3,019,045	\$ (259,327,812)	\$ (5,684,764)	\$ (261,993,531)	
Beginning Fund Balance (Unaudited)	\$ 394,314,113	\$ 433,047,688	\$ 197,490,544	\$ 16,010,016	\$ 646,548,247	
Ending Fund Balance (Unaudited)	(80,117,557)	436,066,733	(61,837,268)	10,325,252	384,554,716	
Less Assigned Balance	75,452,319	75,452,319			75,452,319	
Less Non Spendable	203,687,640	8,299,371			8,299,371	
Less Restricted	154,338,179	163,916,804		10,325,252	174,242,056	
Ending Funding Balance - Unassigned	\$ (513,595,695)	\$ 188,398,239	\$ (61,837,268)	\$ -	\$ 126,560,970	
Ending Unassigned Fund Balance as a Percent of Operating Budgeted Expenditures (excl. Recapture)	-30.9%	17.9%	-23.8%	0.0%	5.4%	

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

Table 37 | Austin Independent School District

Major Funds

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual*	2022-23 Adopted*	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
Revenues								
5700 Local sources	\$ 1,480,222,034	\$ 1,507,986,440	\$ 1,568,456,050	\$ 1,622,909,450	\$ 1,756,496,179	\$ 2,023,945,899	\$ 2,183,273,237	\$ 2,325,997,207
5800 State sources	93,049,843	67,115,791	81,390,132	72,292,435	66,146,441	65,866,042	69,344,985	65,870,830
5900 Federal sources	125,924,276	92,573,375	122,999,550	207,336,755	210,344,713	139,661,575	102,719,269	102,719,269
Total revenue	\$ 1,699,196,152	\$ 1,667,675,606	\$ 1,772,845,732	\$ 1,902,538,640	\$ 2,032,987,334	\$ 2,229,473,517	\$ 2,355,337,492	\$ 2,494,587,307
Expenditures								
6100 Payroll costs	\$ 726,167,651	\$ 765,895,786	\$ 771,131,429	\$ 762,955,275	\$ 826,805,927	\$ 813,929,972	\$ 827,671,525	\$ 859,671,525
6200 Professional and Contracted Services	757,215,724	730,366,748	797,416,819	862,606,101	950,707,878	1,111,955,299	1,226,818,107	1,329,479,755
6300 Supplies and Materials	77,651,061	71,098,585	97,461,429	80,677,725	113,415,572	102,606,571	95,237,071	95,237,071
6400 Other Operating Costs	21,022,214	10,797,245	16,407,135	21,876,114	23,822,042	20,561,007	17,259,972	17,259,972
6500 Debt Service	113,416,117	138,027,825	141,516,344	151,346,763	175,244,398	175,244,398	175,244,398	175,244,398
6600 Capital Outlay	142,868,631	328,302,822	257,719,982	200,179,510	236,003,743	236,003,743	236,003,743	236,003,743
Total Expenditures	\$ 1,838,341,399	\$ 2,044,489,012	\$ 2,081,653,138	\$ 2,079,641,489	\$ 2,325,999,561	\$ 2,460,300,991	\$ 2,578,234,817	\$ 2,712,896,465
Net Revenue Over (Under)	\$ (139,145,246)	\$ (376,813,406)	\$ (308,807,405)	\$ (177,102,849)	\$ (293,012,227)	\$ (230,827,474)	\$ (222,897,325)	\$ (218,309,158)
Other Sources (Uses)								
7900 Other Resources	\$ 712,715,448	\$ 121,426,532	\$ 620,258,010	\$ 1,161,015,283	\$ 250,051,000	\$ 250,051,000	\$ 250,051,000	\$ 250,051,000
8900 Other Uses	(365,000,000)	(89,022,253)	(317,311,942)	(730,594,714)	(250,245,000)	(250,245,000)	(250,245,000)	(250,245,000)
Net Sources over (under)	\$ 347,715,448	\$ 32,404,279	\$ 302,946,067	\$ 430,420,569	\$ (194,000)	\$ (194,000)	\$ (194,000)	\$ (194,000)
Net Change	\$ 208,570,202	\$ (344,409,127)	\$ (5,861,338)	\$ 253,317,720	\$ (293,206,227)	\$ (231,021,474)	\$ (223,091,325)	\$ (218,503,158)
ESSER III Supplanting	\$ -	\$ -	\$ -	\$ -	\$ 31,212,696	\$ 8,400,000	\$ -	\$ -
Adjusted Net Change	\$ 208,570,202	\$ (344,409,127)	\$ (5,861,338)	\$ 253,317,720	\$ (261,993,531)	\$ (222,621,474)	\$ (223,091,325)	\$ (218,503,158)
Beginning Fund Balance (Unaudited)	\$ 534,930,790	\$ 743,500,992	\$ 399,091,865	\$ 393,230,527	\$ 646,548,247	\$ 646,548,247	\$ 384,554,716	\$ 423,926,773
Ending Fund Balance (Unaudited)	\$ 743,500,992	\$ 399,091,865	\$ 393,230,527	\$ 646,548,247	\$ 384,554,716	\$ 423,926,773	\$ 161,463,391	\$ 205,423,615

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

Governmental Funds

The total Austin ISD FY2023 budget for Governmental Funds is \$1.8 billion in revenue and \$1.9 billion in expenditures with a net of approximately (\$194,000) for other sources and uses. Chapter 49 payments are estimated at \$845.9 million, an estimated increase of approximately \$136.5 million from prior year. This anticipated increase is based on an estimated 18% increase in property values. The operating expenditures, excluding Recapture, for the General Fund are approximately \$835 million.

- The FY2023 Adopted Budget for General Fund includes the contribution into reserves balance by \$5 million.
- The FY2023 Adopted Budget for Food Service Fund has approximately \$40.1 million in revenue and approximately \$42.1 million in expenditures; estimated \$2 million use of reserves.
- The FY2023 Adopted Budget for Debt Service Fund has approximately \$174.4 million in revenue and approximately \$174.4 million in expenditures.

The Adopted revenue budget for FY2023 include the administration's current knowledge of funding expectations related to the rise in property values. 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 38 | Austin Independent School District

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

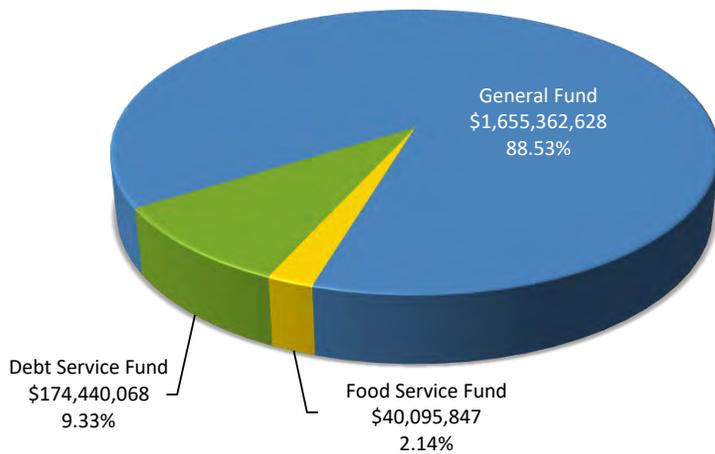
		Governmental Funds							
		2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual*	2022-23 Adopted*	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
Revenues									
5700	Local sources	\$ 1,468,492,654	\$ 1,496,938,768	\$ 1,562,744,485	\$ 1,616,625,334	\$ 1,750,906,568	\$ 2,018,356,288	\$ 2,177,683,626	\$ 2,320,407,596
5800	State sources	79,815,408	59,697,067	73,337,494	66,315,118	64,521,714	64,241,315	67,720,258	64,246,103
5900	Federal sources	69,327,202	49,451,410	67,902,188	148,534,655	54,419,261	54,419,261	54,419,261	54,419,261
	Total revenue	\$ 1,617,635,265	\$ 1,606,087,245	\$ 1,703,984,167	\$ 1,831,475,107	\$ 1,869,847,543	\$ 2,137,016,864	\$ 2,299,823,145	\$ 2,439,072,960
Expenditures									
6100	Payroll costs	\$ 677,073,999	\$ 719,216,486	\$ 726,141,192	\$ 719,792,698	\$ 751,632,228	\$ 778,730,416	\$ 805,730,416	\$ 837,730,416
6200	Professional and Contracted Services	727,076,241	702,140,432	776,013,195	833,925,603	915,382,366	1,085,707,249	1,209,355,057	1,312,016,705
6300	Supplies and Materials	45,206,996	43,276,195	63,118,678	55,799,934	41,963,284	41,963,284	41,963,284	41,963,284
6400	Other Operating Costs	17,125,130	7,651,942	12,476,322	17,684,262	13,156,151	13,156,151	13,156,151	13,156,151
6500	Debt Service	113,416,117	138,027,825	141,516,344	151,346,763	175,244,398	175,244,398	175,244,398	175,244,398
6600	Capital Outlay	1,961,207	2,748,688	2,645,002	3,114,814	468,767	468,767	468,767	468,767
	Total Expenditures	\$ 1,581,859,689	\$ 1,613,061,569	\$ 1,721,910,732	\$ 1,781,664,073	\$ 1,897,847,194	\$ 2,095,270,265	\$ 2,245,918,073	\$ 2,380,579,721
	Net Revenue Over (Under)	\$ 35,775,575	\$ (6,974,324)	\$ (17,926,565)	\$ 49,811,033	\$ (27,999,651)	\$ 41,746,599	\$ 53,905,072	\$ 58,493,239
Other Sources (Uses)									
7900	Other Resources	\$ 337,161,000	\$ 75,246,404	\$ 303,853,702	\$ 734,768,883	\$ 250,051,000	\$ 250,051,000	\$ 250,051,000	\$ 250,051,000
8900	Other Uses	(365,000,000)	(89,022,253)	(317,311,942)	(730,594,714)	(250,245,000)	(250,245,000)	(250,245,000)	(250,245,000)
	Net Sources over (under)	\$ (27,839,000)	\$ (13,775,849)	\$ (13,458,241)	\$ 4,174,168	\$ (194,000)	\$ (194,000)	\$ (194,000)	\$ (194,000)
	Net Change	\$ 7,936,576	\$ (20,750,173)	\$ (31,384,806)	\$ 53,985,202	\$ (28,193,651)	\$ 41,552,599	\$ 53,711,072	\$ 58,299,239
	ESSER III Supplanting	\$ -	\$ -	\$ -	\$ -	\$ 31,212,696	\$ 8,400,000	\$ -	\$ -
	Adjusted Net Change	\$ 7,936,576	\$ (20,750,173)	\$ (31,384,806)	\$ 53,985,202	\$ 3,019,045	\$ 49,952,599	\$ 53,711,072	\$ 58,299,239
	Beginning Fund Balance (Unaudited)	\$ 423,260,889	\$ 431,197,465	\$ 410,447,292	\$ 379,062,486	\$ 433,047,688	\$ 436,066,733	\$ 436,066,733	\$ 486,019,332
	Ending Fund Balance (Unaudited)	\$ 431,197,465	\$ 410,447,292	\$ 379,062,486	\$ 433,047,688	\$ 436,066,733	\$ 486,019,332	\$ 489,777,805	\$ 544,318,571

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

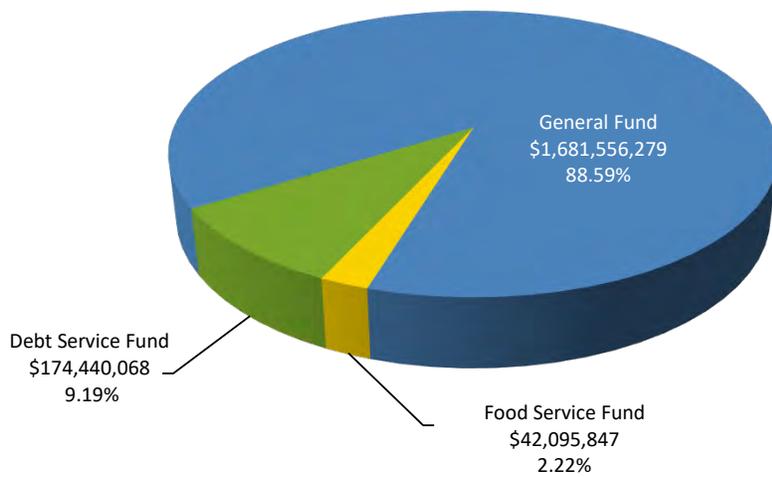
As illustrated in the following table, the General Fund accounts for 88.5 percent of Governmental Fund revenues and 88.6 percent of total Governmental Fund expenditures for FY2023; the Debt Service Fund accounts for 9.3 percent of the revenues and 9.2 percent of the expenditures, and the Food Services Fund accounts for 2.1 percent of total revenues and 2.2 percent of the expenditures. Majority of General and Debt Service Fund revenues are generated through local tax collections.

Table 39 | Austin Independent School District

**Governmental Funds Revenue and Expenditure
Adopted Budget for FY2023**



Governmental Funds Expenditure & Other Uses Budget



The previous table did not isolate the Chapter 49 (Recapture) 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 \$835.6 million or 38.9 percent of the share. Chapter 49 (Recapture) constitutes the next largest share at \$845.9 million or 39.4 percent. The Debt Service Fund represents 19.8 percent, and the Food Service Fund represents 1.9 percent of the Governmental Funds.

Table 40 | Austin Independent School District

**Governmental Funds Revenue and Expenditure
Adopted Budget for FY2023**

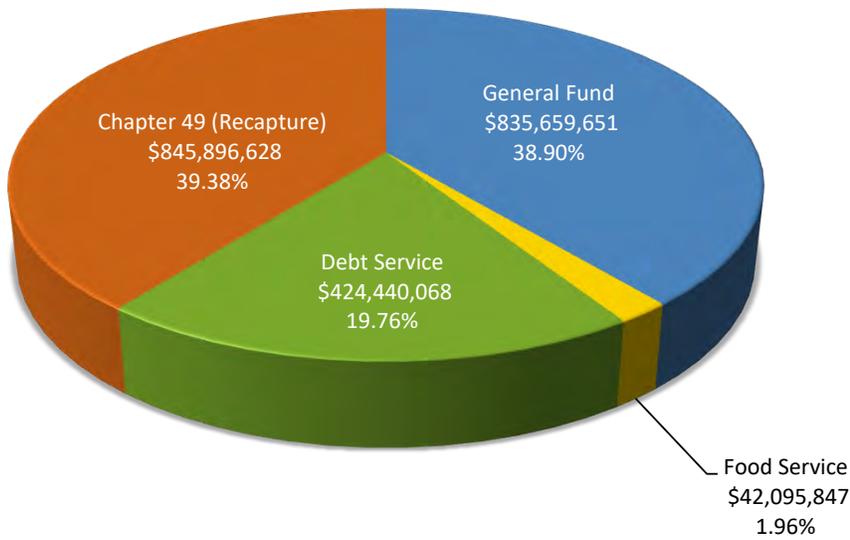


Table 41 | Austin Independent School District

Governmental Funds: Revenues by Source, Expenditures by Function, Expenditures by Object
Combined Statement of Revenue and Expenditures for FY2023

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
5700 LOCAL REVENUE SOURCES							
Taxes- Current Year Levy	\$ 1,432,047,688	\$ 1,471,016,655	\$ 1,547,479,704	\$ 1,588,567,787	\$ 1,723,440,188	\$ 134,872,401	8.49%
Taxes- Prior Years	(1,463,691)	(2,531,312)	(2,399,008)	300,000	250,000	(50,000)	-16.67%
Penalty & Interest	5,357,448	5,400,789	6,730,613	5,350,000	5,739,023	389,023	7.27%
Tuition & Fees	2,287,441	1,858,507	1,563,908	1,000,000	1,877,493	877,493	87.75%
Athletic Activities	812,680	769,114	284,597	517,284	653,848	136,564	26.40%
Earnings from Investments	14,734,232	8,430,449	1,845,896	3,400,800	7,450,404	4,049,604	119.08%
Gifts and Bequests	3,804	184,709	1,600	-	-	-	-
Insurance Recovery	168,644	450,319	2,108,369	11,305,000	-	(11,305,000)	-100.00%
Rent Revenues	2,411,592	1,471,442	341,280	2,050,000	2,554,546	504,546	24.61%
School Lunches	7,332,101	4,917,940	58,011	6,652,405	4,196,971	(2,455,434)	-36.91%
Other Revenues -Local Sources	4,800,715	4,970,156	4,729,517	1,872,442	4,744,095	2,871,653	153.36%
TOTAL	\$ 1,468,492,654	\$ 1,496,938,768	\$ 1,562,744,485	\$ 1,621,015,718	\$ 1,750,906,568	\$ 129,890,850	8.01%
5800 STATE REVENUE SOURCES							
Per Capita Apportionment	\$ 35,935,526	\$ 23,585,161	\$ 35,376,032	\$ 14,617,726	\$ 29,480,964	\$ 14,863,238	101.68%
Foundation School Program	5,093,647	(3,042,161)	(3,309,084)	(3,679,781)	(3,795,045)	(115,264)	3.13%
State Indirect Costs	58,106	37,908	75,863	41,580	50,000	8,420	20.25%
Other State Revenue	5,188,209	1,857,322	646,351	15,575,402	1,655,500	(13,919,902)	-89.37%
TRS on Behalf	33,539,921	37,258,838	40,548,332	36,308,908	37,130,295	821,387	2.26%
TOTAL	\$ 79,815,408	\$ 59,697,067	\$ 73,337,494	\$ 62,863,835	\$ 64,521,714	\$ 1,657,879	2.64%
5900 FEDERAL REVENUE SOURCES							
Federal Indirect Costs	\$ 1,867,110	\$ 1,857,753	\$ 3,803,925	\$ 2,141,229	\$ 1,278,072	\$ (863,157)	-40.31%
School Breakfast Program	8,013,737	6,684,018	689,588	8,219,312	6,109,028	(2,110,284)	-25.67%
National School Lunch Program	18,856,992	15,758,940	1,928,414	16,436,683	18,211,709	1,775,026	10.80%
USDA Donated Commodities	1,449,325	1,286,414	1,402,334	849,282	10,112,988	9,263,706	1090.77%
After School Snack Program	94,319	54,159	13,442	98,309	137,098	38,789	39.46%
Other Federal Revenues	3,045,593	4,660,845	23,333,605	2,994,681	1,441,217	(1,553,464)	-51.87%
Building America Bond Subsidy	921,460	848,721	882,967	840,000	804,330	(35,670)	-4.25%
School Health & Related Services	35,078,667	18,300,559	13,376,381	18,000,000	16,324,819	(1,675,181)	-9.31%
TOTAL	\$ 69,327,202	\$ 49,451,410	\$ 45,430,656	\$ 49,579,496	\$ 54,419,261	\$ 4,839,765	9.76%
GOVERNMENTAL FUND REVENUE TOTAL	\$ 1,617,635,265	\$ 1,606,087,245	\$ 1,681,512,635	\$ 1,733,459,049	\$ 1,869,847,543	\$ 136,388,494	7.87%
EXPENDITURES							
11 Instruction							
6100 Payroll Costs	\$ 407,010,746	\$ 434,061,030	\$ 430,039,793	\$ 477,585,354	\$ 464,409,040	\$ (13,176,314)	-2.76%
6200 Professional & Contracted Svcs.	3,980,626	4,588,995	5,195,523	4,668,860	5,483,055	814,195	17.44%
6300 Supplies & Materials	7,688,015	9,268,995	1,995,594	8,290,583	8,355,468	64,885	0.78%
6400 Other Operating Expenses	1,819,279	2,383,637	(1,531,158)	2,710,060	2,291,835	(418,225)	-15.43%
6600 Capital Outlay	273,856	301,582	206,330	132,611	57,611	(75,000)	-56.56%
TOTAL	\$ 420,772,523	\$ 450,604,239	\$ 435,906,082	\$ 493,387,468	\$ 480,597,009	\$ (12,790,459)	-2.59%
12 Instructional Resource & Media							
6100 Payroll Costs	\$ 9,527,433	\$ 9,742,118	\$ 9,294,128	\$ 10,416,721	\$ 9,661,174	\$ (755,547)	-7.25%
6200 Professional & Contracted Svcs.	263,104	105,399	243,233	152,840	138,135	(14,705)	-9.62%
6300 Supplies & Materials	885,950	671,453	659,049	822,728	705,504	(117,224)	-14.25%
6400 Other Operating Expenses	47,076	35,446	68,381	70,625	33,126	(37,499)	-53.10%
6600 Capital Outlay	11,055	-	-	25,000	-	(25,000)	-100.00%
TOTAL	\$ 10,734,617	\$ 10,554,416	\$ 10,264,791	\$ 11,487,914	\$ 10,537,939	\$ (949,975)	-8.27%
13 Curriculum & Staff Development							
6100 Payroll Costs	\$ 9,599,745	\$ 10,929,222	\$ 21,917,402	\$ 16,058,467	\$ 9,938,113	\$ (6,120,354)	-38.11%
6200 Professional & Contracted Svcs.	1,310,575	1,720,189	1,065,534	1,604,141	1,251,440	(352,701)	-21.99%
6300 Supplies & Materials	536,621	292,181	604,936	1,337,921	489,843	(848,078)	-63.39%
6400 Other Operating Expenses	693,995	445,741	355,029	735,657	841,274	105,617	14.36%
TOTAL	\$ 12,140,936	\$ 13,387,332	\$ 23,942,900	\$ 19,736,186	\$ 12,520,670	\$ (7,215,516)	-36.56%

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
21 Instructional Administration							
6100 Payroll Costs	\$ 12,834,372	\$ 12,465,650	\$ 13,068,526	\$ 16,784,137	\$ 16,903,761	\$ 119,624	0.71%
6200 Professional & Contracted Svcs.	497,872	571,089	423,438	984,167	814,631	(169,536)	-17.23%
6300 Supplies & Materials	558,634	125,308	491,550	1,174,134	1,105,575	(68,559)	-5.84%
6400 Other Operating Expenses	250,001	215,417	271,812	1,169,247	992,903	(176,344)	-15.08%
TOTAL	\$ 14,140,879	\$ 13,377,464	\$ 14,255,326	\$ 20,111,685	\$ 19,816,870	\$ (294,815)	-1.47%
23 School Administration							
6100 Payroll Costs	\$ 51,550,737	\$ 53,365,462	\$ 54,366,817	\$ 57,310,152	\$ 58,107,048	\$ 796,896	1.39%
6200 Professional & Contracted Svcs.	53,861	52,895	(127,044)	57,608	74,965	17,357	30.13%
6300 Supplies & Materials	213,871	149,000	206,530	147,667	171,208	23,541	15.94%
6400 Other Operating Expenses	111,849	47,700	53,691	179,904	231,241	51,337	28.54%
TOTAL	\$ 51,930,317	\$ 53,615,057	\$ 54,499,993	\$ 57,695,331	\$ 58,584,462	\$ 889,131	1.54%
31 Guidance and Counseling							
6100 Payroll Costs	\$ 24,180,634	\$ 24,719,040	\$ 23,842,367	\$ 27,638,911	\$ 24,841,290	\$ (2,797,621)	-10.12%
6200 Professional & Contracted Svcs.	282,807	370,900	3,854,801	923,961	971,789	47,828	5.18%
6300 Supplies & Materials	492,849	250,814	505,926	447,338	278,288	(169,050)	-37.79%
6400 Other Operating Expenses	33,689	31,769	6,441	94,860	104,338	9,478	9.99%
TOTAL	\$ 24,989,978	\$ 25,372,523	\$ 28,209,534	\$ 29,105,070	\$ 26,195,705	\$ (2,909,365)	-10.00%
32 Social Services							
6100 Payroll Costs	\$ 5,245,253	\$ 4,789,726	\$ 5,495,186	\$ 5,753,027	\$ 3,284,109	\$ (2,468,918)	-42.92%
6200 Professional & Contracted Svcs.	124,127	9,073	19,125	39,250	5,400	(33,850)	-86.24%
6300 Supplies & Materials	66,377	33,765	67,919	58,465	22,789	(35,676)	-61.02%
6400 Other Operating Expenses	38,917	27,641	8,579	35,771	66,469	30,698	85.82%
TOTAL	\$ 5,474,673	\$ 4,860,205	\$ 5,590,809	\$ 5,886,513	\$ 3,378,767	\$ (2,507,746)	-42.60%
33 Health Services							
6100 Payroll Costs	\$ 773,486	\$ 863,973	\$ 843,111	\$ 1,258,055	\$ 551,084	\$ (706,971)	-56.20%
6200 Professional & Contracted Svcs.	7,325,523	7,888,912	7,845,923	10,058,830	10,006,389	(52,441)	-0.52%
6300 Supplies & Materials	99,650	54,072	118,068	88,884	91,861	2,977	3.35%
6400 Other Operating Expenses	530	589	5,204	28,123	34,259	6,136	21.82%
TOTAL	\$ 8,199,189	\$ 8,807,545	\$ 8,812,307	\$ 11,433,892	\$ 10,683,593	\$ (750,299)	-6.56%
34 Student Transportation							
6100 Payroll Costs	\$ 30,542,894	\$ 24,646,787	\$ 33,320,459	\$ 31,533,596	\$ 32,989,832	\$ 1,456,236	4.62%
6200 Professional & Contracted Svcs.	606,852	410,886	404,211	402,000	369,066	(32,934)	-8.19%
6300 Supplies & Materials	4,149,970	3,296,278	2,938,517	6,225,500	5,599,014	(626,486)	-10.06%
6400 Other Operating Expenses	446,412	651,178	602,097	(678,566)	(240,121)	438,445	-64.61%
6600 Capital Outlay	-	13,648	33,456	13,000	30,940	17,940	138.00%
TOTAL	\$ 35,746,128	\$ 29,018,777	\$ 37,298,741	\$ 37,495,530	\$ 38,748,731	\$ 1,253,201	3.34%
35 Food Services							
6100 Payroll Costs	\$ 22,734,425	\$ 23,532,775	\$ 22,442,557	\$ 22,866,308	\$ 27,727,821	\$ 4,861,513	21.26%
6200 Professional & Contracted Svcs.	475,533	472,276	326,214	332,979	3,005,767	2,672,788	802.69%
6300 Supplies & Materials	15,451,328	12,753,728	9,484,731	12,426,295	11,288,785	(1,137,510)	-9.15%
6400 Other Operating Expenses	51,044	85,939	57,194	26,031	73,474	47,443	182.26%
6600 Capital Outlay	500,000	22,850	186,473	102,795	-	(102,795)	-100.00%
TOTAL	\$ 39,212,330	\$ 36,867,568	\$ 32,497,169	\$ 35,754,408	\$ 42,095,847	\$ 6,341,439	17.74%
36 Co-Curricular Activities							
6100 Payroll Costs	\$ 13,220,487	\$ 14,171,771	\$ 14,130,370	\$ 10,257,636	\$ 11,970,566	\$ 1,712,930	16.70%
6200 Professional & Contracted Svcs.	1,640,012	908,679	528,109	1,560,321	1,273,306	(287,015)	-18.39%
6300 Supplies & Materials	1,125,073	712,244	1,571,047	1,504,967	3,533,900	2,028,933	134.82%
6400 Other Operating Expenses	1,813,658	1,631,415	688,499	1,940,495	1,596,981	(343,514)	-17.70%
6600 Capital Outlay	-	37,189	61,813	-	20,000	20,000	-
TOTAL	\$ 17,799,229	\$ 17,461,297	\$ 16,979,837	\$ 15,263,419	\$ 18,394,753	\$ 3,131,334	20.52%
41 General Administration							
6100 Payroll Costs	\$ 17,582,340	\$ 23,472,073	\$ 23,683,032	\$ 22,912,513	\$ 20,255,482	\$ (2,657,031)	-11.60%
6200 Professional & Contracted Svcs.	2,351,568	2,163,763	2,545,324	5,405,685	3,886,599	(1,519,086)	-28.10%
6300 Supplies & Materials	826,241	1,157,387	1,498,135	1,122,168	1,244,173	122,005	10.87%
6400 Other Operating Expenses	1,417,384	621,754	1,422,988	1,188,616	1,601,607	412,991	34.75%
6600 Capital Outlay	-	8,280	-	-	22,500	22,500	-
TOTAL	\$ 22,177,533	\$ 27,423,257	\$ 29,149,479	\$ 30,628,982	\$ 27,010,361	\$ (3,618,621)	-11.81%

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
51 Plant Maintenance & Operations							
6100 Payroll Costs	\$ 43,401,410	\$ 45,948,726	\$ 44,155,976	\$ 49,671,714	\$ 49,811,500	\$ 139,786	0.28%
6200 Professional & Contracted Svcs.	27,996,969	27,533,092	28,677,345	29,201,422	26,230,500	(2,970,922)	-10.17%
6300 Supplies & Materials	6,019,856	5,614,936	10,627,562	7,015,758	4,751,694	(2,264,064)	-32.27%
6400 Other Operating Expenses	5,921,251	967,258	4,257,558	6,156,226	5,197,039	(959,187)	-15.58%
6600 Capital Outlay	359,381	573,199	1,189,599	101,682	337,716	236,034	232.13%
TOTAL	\$ 83,698,867	\$ 80,637,211	\$ 88,908,041	\$ 92,146,802	\$ 86,328,449	\$ (5,818,353)	-6.31%
52 Security & Monitoring Services							
6100 Payroll Costs	\$ 10,884,658	\$ 11,917,906	\$ 11,837,633	\$ 12,912,668	\$ 12,296,421	\$ (616,247)	-4.77%
6200 Professional & Contracted Svcs.	552,146	781,893	680,574	837,859	839,253	1,394	0.17%
6300 Supplies & Materials	622,986	1,206,221	551,912	551,908	467,198	(84,710)	-15.35%
6400 Other Operating Expenses	82,407	100,278	88,642	109,939	118,068	8,129	7.39%
6600 Capital Outlay	592,549	1,157,931	359,132	164,980	-	(164,980)	-100.00%
TOTAL	\$ 12,734,746	\$ 15,164,230	\$ 13,517,893	\$ 14,577,354	\$ 13,720,940	\$ (856,414)	-5.87%
53 Data Processing Services							
6100 Payroll Costs	\$ 13,344,541	\$ 11,872,292	\$ 12,757,183	\$ 14,762,963	\$ 12,597,031	\$ (2,165,932)	-14.67%
6200 Professional & Contracted Svcs.	2,421,465	2,867,841	2,831,972	2,164,885	2,318,674	153,789	7.10%
6300 Supplies & Materials	4,928,235	5,307,510	23,530,025	4,028,523	3,803,610	(224,913)	-5.58%
6400 Other Operating Expenses	211,168	238,015	3,993,179	156,471	153,241	(3,230)	-2.06%
6600 Capital Outlay	44,819	510,586	68,317	27,000	-	(27,000)	-100.00%
TOTAL	\$ 20,950,229	\$ 20,796,243	\$ 43,180,676	\$ 21,139,842	\$ 18,872,556	\$ (2,267,286)	-10.73%
61 Community Services							
6100 Payroll Costs	\$ 4,586,096	\$ 4,667,545	\$ 4,903,943	\$ 4,702,574	\$ 4,231,995	\$ (470,579)	-10.01%
6200 Professional & Contracted Svcs.	2,916,577	3,141,184	3,603,576	3,750,559	3,699,563	(50,996)	-1.36%
6300 Supplies & Materials	50,659	21,936	14,525	62,509	54,374	(8,135)	-13.01%
6400 Other Operating Expenses	79,866	54,362	65,510	57,276	60,417	3,141	5.48%
TOTAL	\$ 7,633,198	\$ 7,885,028	\$ 8,587,555	\$ 8,572,918	\$ 8,046,349	\$ (526,569)	-6.14%
71 Debt Service							
Bond Principal	\$ 66,897,633	\$ 84,479,556	\$ 85,220,704	\$ 104,485,418	\$ 103,984,965	\$ (500,453)	-0.48%
Bond Interest	43,372,754	394,910	406,891	419,236	431,955	12,719	3.03%
Interest on Debt	-	51,947,874	53,506,264	55,294,517	67,705,103	12,410,586	22.44%
Debt Service - General Fund	399,775	65,354	53,372	41,028	28,308	(12,720)	-31.00%
Other Debt Serv Fees	2,668,838	1,140,131	2,329,111	3,129,736	3,094,067	(35,669)	-1.14%
TOTAL	\$ 113,339,002	\$ 138,027,825	\$ 141,516,344	\$ 163,369,935	\$ 175,244,398	\$ 11,874,463	7.27%
72 Long Term Debt Interest							
Interest on Debt	\$ 77,115	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 77,115	\$ -	\$ -	\$ -	\$ -	\$ -	-
81 Facilities Acquisition & Construction							
6100 Payroll Costs	\$ 54,740	\$ 58,679	\$ 42,710	\$ 27,343	\$ 55,961	\$ 28,618	104.66%
6200 Professional & Contracted Svcs.	55,487	39,974	18,619	-	-	-	-
6300 Supplies & Materials	1,490,683	83,069	16,847	-	-	-	-
6400 Other Operating Expenses	26,014	113,804	6,771	-	-	-	-
6600 Capital Outlay	179,546	123,424	539,881	-	-	-	-
TOTAL	\$ 1,806,471	\$ 418,950	\$ 624,828	\$ 27,343	\$ 55,961	\$ 28,618	104.66%
91 Contracted Svcs Between Public Schools							
6200 Professional & Contracted Svcs.	\$ 665,251,676	\$ 639,599,384	\$ 706,687,156	\$ 709,420,278	\$ 845,896,628	\$ 136,476,350	19.24%
TOTAL	\$ 665,251,676	\$ 639,599,384	\$ 706,687,156	\$ 709,420,278	\$ 845,896,628	\$ 136,476,350	19.24%
93 Payments For Shared Svcs							
6400 Other Operating Expenses	\$ 4,080,590	\$ -	\$ -	\$ 3,000,000	\$ -	\$ (3,000,000)	-100.00%
TOTAL	\$ 4,080,590	\$ -	\$ -	\$ 3,000,000	\$ -	\$ (3,000,000)	-100.00%
99 Other Intergovernmental Charges							
6200 Professional & Contracted Svcs.	\$ 8,969,462	\$ 8,914,007	\$ 9,278,751	\$ 9,407,862	\$ 9,117,206	\$ (290,656)	-3.09%
TOTAL	\$ 8,969,462	\$ 8,914,007	\$ 9,278,751	\$ 9,407,862	\$ 9,117,206	\$ (290,656)	-3.09%
TOTAL EXPENDITURES	\$ 1,581,859,689	\$ 1,602,792,558	\$ 1,709,708,211	\$ 1,789,648,732	\$ 1,905,847,194	\$ 116,198,462	6.49%

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
OTHER SOURCES							
7911 Sale of Bonds	\$ 298,180,000	\$ 66,590,000	\$ 255,215,000	\$ -	\$ 200,000,000	\$ 200,000,000	-
7912 Sale of Real Property	-	-	-	51,000	51,000	-	0.00%
7915 Operating Transfer In	-	3,723,607	2,000,000	-	-	-	-
7916 Premium/Discount on Bonds	38,981,000	4,932,797	46,638,702	-	50,000,000	50,000,000	-
TOTAL	\$ 337,161,000	\$ 75,246,404	\$ 303,853,702	\$ 51,000	\$ 250,051,000	\$ 250,000,000	490196.08%
OTHER USES							
8911 Operating Transfer Out	\$ 365,000,000	\$ 15,723,607	\$ 317,000,000	\$ -	\$ 25,000,000	\$ 25,000,000	-
8941 Legal Settlement	-	340,232	311,225	245,000	245,000	-	0.00%
8949 Other Uses	-	72,958,414	718	-	225,000,000	225,000,000	-
TOTAL	\$ 365,000,000	\$ 89,022,253	\$ 317,311,942	\$ 245,000	\$ 250,245,000	\$ 250,000,000	102040.82%
NET SOURCES OVER (UNDER)	\$ (27,839,000)	\$ (13,775,849)	\$ (13,458,241)	\$ (194,000)	\$ (194,000)	\$ -	0.00%
Net Change in Fund Balances	\$ 7,936,576	\$ (10,481,162)	\$ (41,653,817)	\$ (56,383,683)	\$ (36,193,651)	\$ 20,190,032	-35.81%
Estimated Unspent balances at year end	-	-	-	12,765,903	8,000,000	(4,765,903)	-37.33%
ESSER III Supplanting	-	-	-	-	31,212,696	31,212,696	-
Beginning Fund Balance (Unaudited)*	\$ 424,369,378	\$ 432,305,953	\$ 421,824,791	\$ 380,170,975	\$ 433,047,688	\$ 52,876,713	13.91%
Ending Fund Balance (Unaudited)*	\$ 432,305,953	\$ 421,824,791	\$ 380,170,975	\$ 336,553,195	\$ 436,066,733	\$ 99,513,538	29.57%
Less Assigned Fund Balance	17,350,000	20,666,623	35,116,075	35,116,075	75,452,319	40,336,244	114.87%
Less Non Spendable*	3,677,274	1,758,763	494,865	494,865	8,299,371	7,804,506	1577.10%
Less Restricted*	140,112,720	138,542,231	138,432,603	138,432,603	163,916,804	25,484,201	18.41%
Ending Fund Balance - Unreserved*	\$ 271,165,959	\$ 260,857,174	\$ 206,127,432	\$ 162,509,652	\$ 188,398,239	\$ 25,888,587	15.93%
Ending Fund Balance as a % of Total Budget Expenditures	17%	16%	12%	9%	10%		

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

General Fund

General Fund: Where the Money Comes From

Out of the funds that Austin ISD manages, the largest is the General Fund. Austin ISD'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 \$1.5 billion, or 95.01 percent, of all available sources of funding for the FY2023 General Fund adopted budget. Of this amount, the largest source of revenue is \$1.5 billion in local property taxes, which is derived from the current and delinquent property tax payments. The FY2023 Adopted Budget predicts an increase of \$120.5 million or 8.3 percent in total local revenue sources as compared to the prior year FY2022 Adopted Budget; primarily due to the rise of property values.

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 \$62.6 million, or 3.78 percent, of the FY2023 General Fund adopted budget. State funding is estimated to increase by \$1.4 million, or 2.4 percent from the prior FY2022 Adopted Budget. The FY2023 marks another year where Austin ISD will pay more to the state, in the form of Recapture, 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 \$19.9 million, or 1.21 percent, of the total revenue of the General Fund adopted budget. Federal revenue is estimated to decrease by approximately \$1.8 million or 8.2 percent from the prior year FY2022 Adopted Budget.

Table 42 | Austin Independent School District

Revenue Sources
FY2023 with Comparative Data from Prior Year

Revenue Source	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Change	% Change
Local Revenue	\$ 1,452,228,572	\$ 1,572,703,229	\$ 120,474,657	8.3%
State Revenue	61,179,525	62,635,919	1,456,394	2.4%
Federal Revenue	21,766,609	19,972,480	(1,794,129)	-8.2%
Total	\$ 1,535,174,706	\$ 1,655,311,628	\$ 120,136,922	7.8%
<i>Less: Recapture</i>	\$ 709,420,278	\$ 845,896,628	\$ 136,476,350	19.2%
Operating Revenue	\$ 825,754,428	\$ 809,415,000	\$ (16,339,428)	-2.0%

The largest single component of a school district’s operating budget is salary and benefit expenditures. Austin ISD’s payroll expenditures consume approximately 86.6 percent of the General Fund budget for FY2023 when Chapter 49 is excluded.

Table 43 | Austin Independent School District

General Fund
FY2023 Adopted Budget by Object Code, Excluding Chapter 49/Recapture

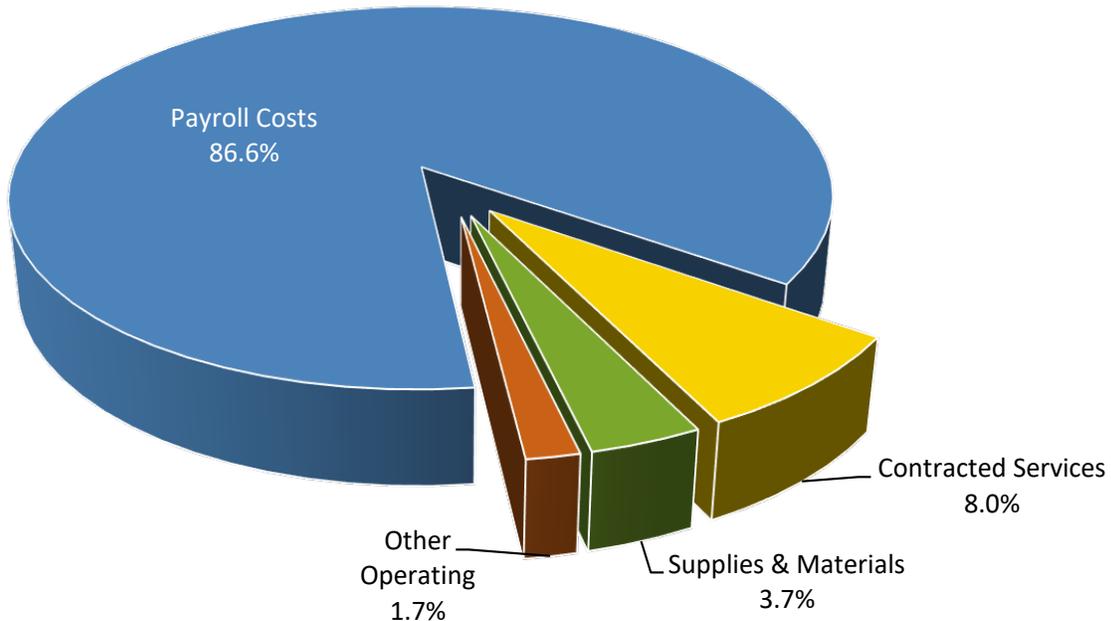


Table 44 | Austin Independent School District

General Fund: Combined Statement of Revenues, Expenditures by Function, and Changes in Fund Balance
For FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted
Revenues					
5700 Local Sources	\$ 1,322,753,738	\$ 1,341,437,236	\$ 1,403,228,155	\$ 1,452,228,572	\$ 1,572,703,229
5800 State Sources	77,598,882	58,076,608	71,452,865	61,179,525	62,635,919
5900 Federal Sources	38,893,404	22,666,234	43,525,780	21,766,609	19,972,480
Total Revenues	\$ 1,439,246,024	\$ 1,422,180,078	\$ 1,518,206,799	\$ 1,535,174,706	\$ 1,655,311,628
Expenditures by Function					
Current					
11 Instruction	\$ 420,772,523	\$ 450,604,239	\$ 443,047,920	\$ 486,152,383	\$ 475,420,165
12 Instructional Resources & Media Services	10,734,617	10,554,416	10,264,791	11,319,481	10,426,362
13 Curriculum & Staff Development	12,140,936	13,387,332	23,942,900	19,574,750	12,450,154
21 Instructional Administration	14,140,879	13,392,894	14,258,139	18,416,450	19,604,225
23 School Administration	51,930,317	53,617,192	54,505,568	56,778,964	57,923,798
31 Guidance & Counseling Services	24,989,978	25,378,393	28,209,534	28,673,214	25,903,436
32 Attendance & Social Work Services	5,474,673	4,860,205	5,590,809	5,806,579	3,340,148
33 Health Services	8,199,189	8,807,545	8,812,307	11,420,218	10,674,552
34 Pupil Transportation	35,746,128	34,648,095	37,298,741	37,199,747	38,445,406
36 Co-Curricular Activities	17,799,229	17,461,297	16,979,837	15,155,709	18,351,116
41 General Administration	22,177,533	27,423,257	29,149,479	30,334,364	26,778,975
51 Plant Maintenance	83,698,867	82,914,508	88,931,963	91,489,425	85,812,382
52 Security & Monitoring Services	12,734,746	15,164,230	13,517,893	14,133,912	13,573,169
53 Data Processing Services	20,950,229	23,134,935	48,209,049	20,942,307	18,724,731
61 Community Services	7,633,198	7,885,028	8,587,555	8,505,500	8,008,535
71 Debt Services	399,775	460,264	460,264	840,000	804,330
72 Long Term Debt Interest	77,115				
81 Facilities Acquisition & Construction	1,806,471	419,219	624,828	27,343	55,961
91 Chapter 49 Recapture	665,251,676	639,599,384	706,687,156	709,420,278	845,896,628
93 Payments-Shared Services Arrangements	4,080,590			3,000,000	
99 Other Intergovernmental Charges	8,969,462	8,914,007	9,278,751	9,407,862	9,117,206
Total Expenditures	\$ 1,429,708,133	\$ 1,438,626,440	\$ 1,548,357,483	\$ 1,578,598,486	\$ 1,681,311,279
Excess (Deficiency) of Revenues Over Expenditures	\$ 9,537,891	\$ (16,446,361)	\$ (30,150,684)	\$ (43,423,780)	\$ (25,999,651)
Other Financing Sources (Uses)					
7900 Other Resources	\$ -	\$ -	\$ -	\$ 51,000	\$ 51,000
8900 Other Uses	(5,000,000)	(4,064,721)	(2,311,942)	(245,000)	(245,000)
Total Other Financing Sources (Uses)	(5,000,000)	(4,064,721)	(2,311,942)	(194,000)	(194,000)
Net Change in Fund Balances	\$ 4,537,891	\$ (20,511,082)	\$ (32,462,626)	\$ (43,617,780)	\$ (26,193,651)
ESSER II Supplanting	\$ -	\$ -	\$ -	\$ 33,477,786	\$ -
ESSER III Supplanting	\$ -	\$ -	\$ -	\$ 24,500,000	\$ 31,212,696
Adjusted Net Change in Fund Balance	\$ 4,537,891	\$ (20,511,082)	\$ (32,462,626)	\$ 14,360,006	\$ 5,019,045
Beginning Fund Balance (Unaudited)	\$ 301,589,421	\$ 306,127,312	\$ 285,616,229	\$ 253,153,603	\$ 259,071,136
Ending Fund Balance (Unaudited)	\$ 306,127,312	\$ 285,616,229	\$ 253,153,603	\$ 267,513,609	\$ 264,090,181
Ending Fund Balance as a Percent of Operating Expenditures (excluding Chapter 49)	40.0%	35.7%	30.1%	30.8%	31.6%

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

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 FY2023 are \$424.4 million and total expenditures and other uses are \$424.4 million. FY2023 Debt Service revenues are projected to increase approximately \$11.9 million, or 7.3 percent, from the prior year adopted total. The debt service tax rate will continue to remain flat from the FY2017 level of \$0.1130 per \$100 of taxable value in FY2023. This will be the sixth year in a row the I&S tax rate stays flat. In FY2014, the I&S tax rate was \$0.1630 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 45 | Austin Independent School District

Debt Service Fund: Statement of Revenues and Expenditures by Object For FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted
Revenues					
5700 Local Sources	\$ 138,362,064	\$ 150,304,786	\$ 159,417,271	\$ 162,129,935	\$ 173,965,068
5800 Other Rev from T.E.A.	932,217	483,442	466,424	400,000	475,000
5900 Federal Sources	-	-	-	-	-
Total Revenues	\$ 139,294,281	\$ 150,788,228	\$ 159,883,695	\$ 162,529,935	\$ 174,440,068
Expenditures by Object					
6511 Bond Principal	\$ 66,897,633	\$ 84,479,556	\$ 85,220,704	\$ 104,485,418	\$ 103,984,965
6521 Bond Interest	43,372,754	51,947,874	53,506,264	55,294,517	67,705,103
6599 Other Debt Serv Fees	2,668,838	1,140,131	2,329,111	2,750,000	2,750,000
Total Expenditures	\$ 112,939,226	\$ 137,567,561	\$ 141,056,080	\$ 162,529,935	\$ 174,440,068
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,355,055	\$ 13,220,667	\$ 18,827,615	\$ -	\$ -
Other Financing Sources (Uses)					
7900 Other Resources	\$ 337,161,000	\$ 71,522,797	\$ 301,853,702	\$ -	\$ 250,000,000
8900 Other Uses	(360,000,000)	(84,957,532)	(315,000,000)	-	(250,000,000)
Total Other Financing Sources (Uses)	\$ (22,839,000)	\$ (13,434,735)	\$ (13,146,298)	\$ -	\$ -
Net Change in Fund Balances	\$ 3,516,055	\$ (214,068)	\$ 5,681,316	\$ -	\$ -
Beginning Fund Balance (Unaudited)	\$ 135,026,176	\$ 138,542,231	\$ 138,328,163	\$ 144,009,479	\$ 168,019,079
Ending Fund Balance (Unaudited)	\$ 138,542,231	\$ 138,328,163	\$ 144,009,479	\$ 144,009,479	\$ 168,019,079

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

Table 46 | Austin Independent School District

Debt Service Fund: Statement of Revenues and Expenditures by Function and Object
For FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
5700 LOCAL REVENUE SOURCES					
5711 Taxes-Current Year	\$ 135,750,519	\$ 148,111,293	\$ 158,612,575	\$ 160,879,935	\$ 172,465,068
5712 Taxes- Prior Years	(118,017)	(223,139)	(276,411)	300,000	250,000
5719 Penalty & Interest	526,278	543,315	687,322	550,000	750,000
5742 Earnings from Investments	2,203,283	1,873,316	393,785	400,000	500,000
TOTAL	\$ 138,362,064	\$ 150,304,786	\$ 159,417,271	\$ 162,129,935	\$ 173,965,068
5800 STATE REVENUE SOURCES					
5829 Other Rev from T.E.A.	\$ 932,217	\$ 483,442	\$ 466,424	\$ 400,000	\$ 475,000
TOTAL	\$ 932,217	\$ 483,442	\$ 466,424	\$ 400,000	\$ 475,000
5900 FEDERAL REVENUE SOURCES					
5946 Building America Bond Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE FUND REVENUE TOTAL	\$ 139,294,281	\$ 150,788,228	\$ 159,883,695	\$ 162,529,935	\$ 174,440,068
EXPENDITURES					
71 Debt Service					
6511 Bond Principal	\$ 66,897,633	\$ 84,479,556	\$ 85,220,704	\$ 104,485,418	\$ 103,984,965
6521 Bond Interest	43,372,754	51,947,874	53,506,264	55,294,517	67,705,103
6599 Other Debt Serv Fees	2,668,838	1,140,131	2,329,111	2,750,000	2,750,000
TOTAL	\$ 112,939,226	\$ 137,567,561	\$ 141,056,080	\$ 162,529,935	\$ 174,440,068
TOTAL EXPENDITURES	\$ 112,939,226	\$ 137,567,561	\$ 141,056,080	\$ 162,529,935	\$ 174,440,068
OTHER FINANCING SOURCES (USES)					
7911 Sale of Bonds	\$ 298,180,000	\$ 66,590,000	\$ 255,215,000	\$ -	\$ 200,000,000
7916 Premium/Discount on Bonds	38,981,000	4,932,797	46,638,702	-	50,000,000
8911 Transfers Out	(360,000,000)	(12,000,000)	(315,000,000)	-	(25,000,000)
8949 Other Uses	-	(72,957,532)	-	-	(225,000,000)
Total Other Financing Sources (Uses)	\$ (22,839,000)	\$ (13,434,735)	\$ (13,146,298)	\$ -	\$ -
NET SOURCES OVER (UNDER)	\$ 3,516,055	\$ (214,068)	\$ 5,681,316	\$ -	\$ -
Beginning Fund Balance (Unaudited)	\$ 135,026,176	\$ 138,542,231	\$ 138,328,163	\$ 144,009,479	\$ 168,019,079
Ending Fund Balance (Unaudited)	\$ 138,542,231	\$ 138,328,163	\$ 144,009,479	\$ 144,009,479	\$ 168,019,079

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

Food Service Funds

Purpose of the Food Service Fund

At Austin ISD, 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 FY2023 Food Service Fund expenditure budget of \$ 41.4 million and a Food Service Summer Program budget of \$672,330 for a total of \$42.1 million.

Revenue

Revenue to support the Food Service program is generated from local, state and federal sources. Local sources account for \$4.2 million or 10.6 percent of the total FY2023 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 \$1.4 million or 3.5 percent of the total revenue for Food Services. They include direct financial assistance payments from the TEA.

Federal sources account for \$34.4 million or 85.9 percent of the total revenue for Food Services. The National School Lunch Program generates \$33.7 million or 98.0 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 FY2023 school year, the Food Service expenditure budget of \$42.1 million is more than the Food Service revenue budget of \$40.1 million. The Food Service fund is projected to have an ending fund balance of approximately 3.9 million, due to the use of reserves to compensate the decline of local revenue sources and addressing board approved compensation for staff.

FY2023 Student Meals

The Department of Agriculture pandemic-related waivers that allowed districts to provide free meals for all students expired at the end of the 2021-22 school year. For the 2022-23 school year, all Austin ISD students will dine at school using their meal status - free, reduced-price, or paid. Lunch prices are projected to be \$3.15 for elementary lunch and \$3.25 for secondary lunch.

Students automatically receive free school breakfast and lunch through any of the following programs:

- Enrollment at one of the 76 Austin ISD schools participating in the Community Eligibility Provision (CEP) program.
- The student is directly certified through state-funded benefits such as the Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF). Apply at www.yourtexasbenefits.com.
- The student is directly certified through foster care; migrant, homeless, or runaway programs; or Head Start or Early Head Start programs.
 - Caregivers must complete the required district paperwork with their campus in order for students to automatically qualify for free meals through these programs.

If an enrolled student (pre-K [tuition and non-tuition based] through 12th grade), does not qualify through any of the programs above, families are encouraged to complete a household meal benefits application to determine eligibility for free or reduced-price meals. Austin ISD follows the Texas Department of Agriculture income guidelines to determine if a student is eligible for free or reduced-price meals.

Students not eligible for free or reduced-price meals may purchase healthy, tasty school breakfast and lunch meals at a minimal cost.

For the School year 2022-2023, the Child Nutrition Program has shifted back to operating the standard National School Lunch Program (NSLP) and School Breakfast Program (SBP). Austin ISD Food Services also operate the CACFP at-risk and NSLP Afterschool Snack program as requested and by the standard regulations for those programs.

The Food services are federally funded through the Texas Department of Agriculture and reimbursed by the Standard NSLP and SBP, paid, reduced-price, and free meal reimbursement rates. Austin ISD continues to provide free breakfast and lunch for all students at 76 schools through the Community Eligibility Provision (CEP) program. Students at schools not participating in the CEP may purchase meals, and the price is charged according to their meal status. Lunch prices are \$3.15 for elementary and \$3.25 for secondary schools.

Comparison to Prior Year

Total Food Services revenue will increase approximately \$14.2 million from the prior year. Local sources of revenue are expected to increase by \$4.1 million. State budgeted funding levels will decrease by \$7,410 and Federal revenue will increase approximately by \$10.1 million from the FY2022 Adopted Budget. Expenditures will decrease \$9.6 million, or almost 29.5 percent, from the prior year adopted budget.

Table 47 | Austin Independent School District

Food Service Fund: Statement of Revenues and Expenditures by Object
For FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
Revenues					
5700 Local Sources	\$ 7,376,852	\$ 5,196,747	\$ 99,060	\$ 6,657,211	\$ 4,238,271
5800 State Sources	1,284,310	1,137,017	1,418,205	1,284,310	1,410,795
5900 Federal Sources	30,433,799	26,785,175	24,376,408	27,812,887	34,446,781
Total Revenues	\$ 39,094,960	\$ 33,118,939	\$ 25,893,673	\$ 35,754,408	\$ 40,095,847
Expenditures by Object					
6100 Payroll Costs	\$ 22,734,425	\$ 23,532,775	\$ 22,442,557	\$ 22,866,308	\$ 27,727,821
6200 Professional & Contracted Svcs.	475,533	472,276	326,214	332,979	3,005,767
6300 Supplies & Materials	15,451,328	12,753,728	9,484,731	12,426,295	11,288,785
6400 Other Operating Expenses	51,044	85,939	57,194	26,031	73,474
6600 Capital Outlay	500,000	22,850	186,473	102,795	-
Total Expenditures	\$ 39,212,330	\$ 36,867,568	\$ 32,497,169	\$ 35,754,408	\$ 42,095,847
Excess (Deficiency) of Revenues Over Expenditures	\$ (117,370)	\$ (3,748,629)	\$ (6,603,496)	\$ -	\$ (2,000,000)
Other Financing Sources (Uses)					
7900 Other Resources	\$ -	\$ 3,723,607	\$ 2,000,000	\$ -	\$ -
8900 Other Uses	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 3,723,607	\$ 2,000,000	\$ -	\$ -
Net Change in Fund Balances	\$ (117,370)	\$ (25,022)	\$ (4,603,496)	\$ -	\$ (2,000,000)
Beginning Fund Balance (Unaudited)	\$ 4,869,468	\$ 4,752,098	\$ 4,727,075	\$ 123,579	\$ 5,957,473
Ending Fund Balance (Unaudited)	\$ 4,752,098	\$ 4,727,075	\$ 123,579	\$ 123,579	\$ 3,957,473

**At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.*

Table 48 | Austin Independent School District

Food Service Fund: Statement of Revenues and Expenditures by Function and Object
For FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted
5700 LOCAL REVENUE SOURCES					
5742 Earnings from Investments	\$ 36,946	\$ 42,959	\$ 621	\$ 800	\$ 800
5744 Gifts and Bequests	3,800	184,709	1,600		
5749 Other Rev from Local SrCs	4,006	51,138	38,828	4,006	40,500
5751 Paid Food and Beverage	7,332,101	4,917,940	58,011	6,652,405	4,196,971
TOTAL	\$ 7,376,852	\$ 5,196,747	\$ 99,060	\$ 6,657,211	\$ 4,238,271
5800 STATE REVENUE SOURCES					
5829 Other Rev from T.E.A.	\$ 175,402	\$ 169,870	\$ 179,927	\$ 175,402	\$ 180,500
5831 TRS on Behalf Payment	1,108,908	967,147	1,238,278	1,108,908	1,230,295
TOTAL	\$ 1,284,310	\$ 1,137,017	\$ 1,418,205	\$ 1,284,310	\$ 1,410,795
5900 FEDERAL REVENUE SOURCES					
5916 Federal Indirect Costs	\$ (582,569)	\$ (947,906)	\$ (370,412)	\$ (582,569)	\$ (1,382,063)
5921 School Breakfast Program	8,013,737	6,684,018	689,588	8,219,312	6,109,028
5922 National School Lunch Program	18,856,992	15,758,940	1,928,414	16,436,683	18,211,709
5923 USDA Donated Commodities	1,449,325	1,286,414	1,402,334	849,282	10,112,988
5927 After School Snacks Programs	94,319	54,159	13,442	98,309	137,098
5939 Federal Fm Other TX Agencies	2,601,995	3,949,550	20,713,042	2,791,870	1,258,021
TOTAL	\$ 30,433,799	\$ 26,785,175	\$ 24,376,408	\$ 27,812,887	\$ 34,446,781
FOOD SERVICES FUND REVENUE TOTAL	\$ 39,094,960	\$ 33,118,939	\$ 25,893,673	\$ 35,754,408	\$ 40,095,847
EXPENDITURES					
35 Food Services					
6100 Payroll Costs	\$ 22,734,425	\$ 23,532,775	\$ 22,442,557	\$ 22,866,308	\$ 27,727,821
6200 Professional & Contracted Srvc.	475,533	472,276	326,214	332,979	3,005,767
6300 Supplies & Materials	15,451,328	12,753,728	9,484,731	12,426,295	11,288,785
6400 Other Operating Expenses	51,044	85,939	57,194	26,031	73,474
6600 Capital Outlay	500,000	22,850	186,473	102,795	
TOTAL	\$ 39,212,330	\$ 36,867,568	\$ 32,497,169	\$ 35,754,408	\$ 42,095,847
TOTAL EXPENDITURES	\$ 39,212,330	\$ 36,867,568	\$ 32,497,169	\$ 35,754,408	\$ 42,095,847
OTHER FINANCING SOURCES (USES)					
7900 Other Resources	\$ -	\$ 3,723,607	\$ 2,000,000	\$ -	\$ -
8900 Other Uses	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 3,723,607	\$ 2,000,000	\$ -	\$ -
NET SOURCES OVER (UNDER)	\$ (117,370)	\$ (25,022)	\$ (4,603,496)	\$ -	\$ (2,000,000)
Beginning Fund Balance (Unaudited)	\$ 4,869,468	\$ 4,752,098	\$ 4,727,075	\$ 123,579	\$ 5,957,473
Ending Fund Balance (Unaudited)	\$ 4,752,098	\$ 4,727,075	\$ 123,579	\$ 123,579	\$ 3,957,473

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

Debt & Capital Projects Funds

Appropriations for the Capital Projects Fund are not incorporated into the FY2023 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 49 | Austin Independent School District

Capital Projects Fund: Statement of Revenues and Expenditures by Object
For FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Revenues					
5700 Local Sources	\$ 3,613,007	\$ 3,854,142	\$ (1,135)	\$ -	\$ -
7900 Other Sources	375,554,488	46,180,128	316,404,308	-	-
Total Revenues	\$ 379,167,495	\$ 50,034,270	\$ 316,403,173	\$ -	\$ -
Expenditures by Function					
Current					
34 Pupil Transportation	\$ 8,956,862	\$ 5,730,940	\$ 5,788,276	\$ 923,921	\$ 852,586
35 Food Service	122,009	-	-	-	-
36 Co-Curricular Activities	80	-	-	-	-
41 General Administration	259,427	254,511	262,756	-	-
51 Plant Maintenance	3,878,515	6,331,400	2,579,534	4,869,819	311,530
52 Security and Monitoring Services	264,998	599,847	428,896	4,202,148	4,023,283
53 Data Processing Services	15,910,423	7,146,575	1,150,926	28,922,864	18,859,823
81 Facilities Acquisition & Construction	150,981,965	343,336,491	283,438,417	450,005,365	221,902,851
Total Expenditures	\$ 180,374,278	\$ 363,399,764	\$ 293,648,805	\$ 488,924,117	\$ 245,950,073
Excess (Deficiency) of Revenues Over Expenditures	\$ 198,793,216	\$ (313,365,494)	\$ 22,754,368	\$ (488,924,117)	\$ (245,950,073)
Other Financing (Uses)					
8900 Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 198,793,216	\$ (313,365,494)	\$ 22,754,368	\$ (488,924,117)	\$ (245,950,073)
Beginning Fund Balance (Unaudited)	\$ 95,664,637	\$ 294,457,853	\$ (18,907,641)	\$ 3,846,729	\$ 198,519,544
Ending Fund Balance (Unaudited)	\$ 294,457,853	\$ (18,907,641)	\$ 3,846,727	\$ (485,077,388)	\$ (47,430,529)

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.



Table 50 | Austin Independent School District

Capital Projects Fund Statement of Revenues and Expenditures by Function and Object For FY2023 with Comparative Data for Prior Years

	FY2019 Actual	FY2020 Actual	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Revenues					
Local Sources	\$ 3,613,007	\$ 3,854,142	\$ (1,135)	\$ -	\$ -
Other Sources	375,554,488	46,180,128	316,404,308	-	-
Total Revenues	\$ 379,167,495	\$ 50,034,270	\$ 316,403,173	\$ -	\$ -
Expenditures by Function & Object					
34 Pupil Transportation					
6300 Supplies & Materials	\$ 427,155	\$ -	\$ 133,470	\$ 75,930	\$ 75,930
6400 Other Operating Costs	3,200	800	1,600	-	-
6600 Capital Outlay	8,526,507	5,730,140	5,653,206	847,991	776,656
Subtotal	\$ 8,956,862	\$ 5,730,940	\$ 5,788,276	\$ 923,921	\$ 852,586
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	\$ 259,427	\$ 254,511	\$ 262,756	\$ -	\$ -
Subtotal	\$ 259,427	\$ 254,511	\$ 262,756	\$ -	\$ -
51 Plant Maintenance					
6100 Payroll Costs	\$ 1,960,710	\$ 2,233,596	\$ 2,147,491	\$ 88,246	\$ -
6200 Purchase and Contracted Services	736,781	205,086	6,208	892	-
6300 Supplies & Materials	945,777	3,773,688	413,648	4,780,681	311,530
6400 Other Operating Costs	-	10,453	12,187	-	-
6600 Capital Outlay	235,247	108,577	-	-	-
Subtotal	\$ 3,878,515	\$ 6,331,400	\$ 2,579,534	\$ 4,869,819	\$ 311,530
52 Security and Monitoring Services					
6200 Purchase and Contracted Services	\$ -	\$ -	\$ 3,600	\$ -	\$ -
6300 Supplies & Materials	243,515	444,532	422,499	1,399,128	1,231,628
6400 Other Operating Costs	4,440	-	2,797	-	-
6600 Capital Outlay	17,043	155,315	-	2,803,020	2,791,655
Subtotal	\$ 264,998	\$ 599,847	\$ 428,896	\$ 4,202,148	\$ 4,023,283
53 Data Processing Services					
6200 Purchase and Contracted Services	\$ 629,125	\$ 80,491	\$ 83,302	\$ 216,698	\$ -
6300 Supplies & Materials	15,002,388	6,855,066	889,733	28,615,758	18,859,823
6400 Other Operating Costs	5,252	160,053	18,298	-	-
6600 Capital Outlay	273,658	50,965	159,592	90,408	-
Subtotal	\$ 15,910,423	\$ 7,146,575	\$ 1,150,926	\$ 28,922,864	\$ 18,859,823
81 Facilities Acquisition & Construction					
6100 Payroll Costs	\$ 944,899	\$ 712,354	\$ 708,025	\$ 7,486	\$ -
6200 Purchase and Contracted Services	15,207,017	16,161,357	11,254,565	13,805,017	-
6300 Supplies & Materials	1,554,919	5,437,927	19,460,095	12,663,632	-
6400 Other Operating Costs	1,911,438	1,826,671	2,984,840	3,354,795	-
6600 Capital Outlay	131,363,692	319,198,183	249,030,893	420,174,435	221,902,851
Subtotal	\$ 150,981,965	\$ 343,336,491	\$ 283,438,417	\$ 450,005,365	\$ 221,902,851
Total Expenditures	\$ 180,374,278	\$ 363,399,764	\$ 293,648,805	\$ 488,924,117	\$ 245,950,073
Excess (Deficiency) of Revenues Over Expenditures	\$ 198,793,216	\$ (313,365,494)	\$ 22,754,368	\$ (488,924,117)	\$ (245,950,073)
Other Financing (Uses)					
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 198,793,216	\$ (313,365,494)	\$ 22,754,368	\$ (488,924,117)	\$ (245,950,073)
Beginning Fund Balance (Unaudited)	\$ 95,664,637	\$ 294,457,853	\$ (18,907,641)	\$ 3,846,729	\$ 198,519,544
Ending Fund Balance (Unaudited)	\$ 294,457,853	\$ (18,907,641)	\$ 3,846,727	\$ (485,077,388)	\$ (47,430,529)

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

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 Austin ISD bond is always the same: our students. Austin ISD 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, Austin ISD 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. In the fall of 2021, the district delivered eight modernization projects. The projects include Eastside Early College High School, Hill Elementary School Phase I, the Bowie High School athletics building, the Austin High School athletic space, Sánchez Elementary School, Casis Elementary School Phase I (classrooms, cafeteria and gym), Ann Richards School for Young Women Leaders–Phase II (demolition of the old facility and construction of track and field) and Murchison Middle School Phase II (bus loop and other site improvements). Seven projects, including entire modernizations or phases of larger modernization projects, remain in construction

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/>

Community Bond Oversight Committee (CBOC)

In 2013, the Austin ISD 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](http://cboc.austinschools.org).

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.

2022 Bond Program

Austin ISD's Board of Trustees unanimously approved a Nov. 8, 2022, bond proposal of \$2.44 billion. On the ballot in November, voters will see three propositions that comprise the 2022 Bond:

- Proposition A: General Purpose (\$2,316,025,000)
- Proposition B: Technology (\$75,541,000)
- Proposition C: Stadiums (\$47,434,000)

If approved by a majority of Austin voters, this bond would fund major district improvement projects to provide:

- Security improvements, including secure entry vestibules at every campus;
- Address critical deficiencies, including heating and air conditioning, plumbing, roofing and other chronic maintenance issues;
- 25 modernized schools through full or phased renovations, including eight high schools, five middle schools and 12 elementary schools;
- Athletic improvements at every comprehensive high school, including upgraded turf, restrooms, concessions, lighting and seating;
- Districtwide technology upgrades;
- New buses to ensure 100% of the fleet has air conditioning.

The 2022 bond package is the result of extensive work by the Long-range Planning Committees (LPC) and Bond Steering Committee (BSC), which both include community members, teachers, staff and students. The planning process focused on understanding the district's current challenges—particularly those of underserved and underrepresented communities—with the goal of creating a more equitable future. By using an equity-based decision-making framework, the seven LPCs identified and prioritized a list of strategic projects. The BSC evaluated the proposed strategies along with additional data to recommend a bond package for community feedback, which was ultimately approved by the board of trustees.

The district is prioritizing a bond for November 2022 because in recent years, Austin ISD's normal operating

budget or general fund—which pays for things like salaries, utilities and supplies—has been used to pay for major repairs. Some portion of our general fund for unexpected repairs are reserved, but funding major projects such as roofing, plumbing or HVAC repairs from the general fund reduces amounts available for other expenses, such as teacher salaries and academic programming.

Additionally, bond dollars are not subject to recapture. In the 2021-22 school year, the state took nearly 54 percent of the district's local property tax collections in recapture payments. This means when paying for repairs out of general fund, the district only gets 46 cents worth of repairs for each taxpayer dollar. Every cent of bond dollars is kept so they go twice as far.

The proposed bond package is expected to raise the debt service portion of the school tax rate by 1 cent per \$100 in taxable value. However, Austin ISD plans to reduce the maintenance and operations portion of the school tax rate by 6.5 cents this year due to rising property values. This bond proposal will not affect the tax rate reduction for this school year, and property owners are expected to see an additional estimated 3-cent reduction in the school tax rate next year, for a total reduction of 9.5 cents by 2023–24.

More details about the bond can be found at: <https://bond.austinschools.org/>

ESSER & 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.

Elementary & Secondary School Emergency Relief (ESSER)

The [Elementary and Secondary Emergency Education Relief \(ESSER\) Fund](#) is provided through federal stimulus bills to address the impact that COVID-19 has had and continue to have on schools.

Austin ISD has submitted an application for ESSER III on July 26, 2021, for \$155 million in one-time federal funding to address needs caused by the COVID-19 pandemic. On September 1, 2021, Austin ISD has submitted an application for ESSER II for \$69 million in one time federal funding.

Funds can be used to cover expenses that were incurred starting March 13, 2020, and that may continue to arise through September 30, 2024, to cover expenses such as:

- **Supporting teachers** with the training, resources, and coaching to accelerate student learning.
- **Rigorous Instructional Materials** such as library materials, field trips, and Social Emotional Learning services designed to help teachers, schools, and parents re-engage students.
- **More time** for learning, including tutoring and enrichment opportunities in the summer and after school.
- **Empower parents** as a child's first teacher through additional counseling services, parent leadership training, and wrap-around and community partnerships.
- **Other supports** such as facility improvements (HVAC, ventilation, cleaning/PPE) and new technology.

Elementary and Secondary School Emergency Relief (ESSER) Fund I

The intent and purpose of the CARES Act education funding is to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students.

Austin ISD's \$17.29 million ESSER I plan includes:

- **Supplanting:** Supplant various personnel costs as a mechanism to fund the 2019-20 hold harmless. (\$7.99 million)



- **Instructional & Instruction-Related Services:** Focus on ensuring educational activities continue to meet the unique needs of low-income students, students with disabilities, English language learners, racial and ethnic minorities. With funds going towards appropriate instructional supplies, material and software. (\$1.91 million)
- **Instructional & School Leadership:** Focus on providing school leaders with the resources necessary to address the needs of their individual schools. With funds going towards technology devices, equipment, supplies and materials. (\$0.01 million)
- **Support Services:** Focus on purchasing sanitization and cleaning supplies/materials including personal protective equipment to provide a save return to school & work. (\$2.30 million)
- **Technology:** Focus on ensuring students have adequate access to virtual learning by equipping the district with the warranties and licenses, “Internet at Home Project”, virtual solutions, hot spots, tech devices, software and delivery to students. (\$2.07 million)
- **Set-aside for Private School Equitable Services:** District provides equitable services to participating private non-profit schools per Title I, Part A Equitable Services Provisions. (\$1.12 million).

Table 51 | Austin Independent School District

ESSER I			
FY2020-2022 Expenditures by Function Type			
	Budget	2020 to 2022 Actuals	Balance
Instruction and Instruction-Related Services	\$ 1,931,425	\$ 1,922,090	\$ 9,335
Instructional and School Leadership	461,213	46,947	414,266
Student Support Services	5,831,190	5,635,188	196,002
Support Services	6,714,318	6,714,318	-
Capital Outlay	269	269	-
Indirect Costs	2,346,815	1,797,918	548,897
	\$ 17,285,229	\$ 16,116,730	\$ 1,168,500

Elementary and Secondary School Emergency Relief Fund II (ESSER II)

The intent and purpose of the CRRSA Act of 2021, ESSER II funding is to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students.

Austin ISD's \$69.28 million ESSER II plan includes:

- **Academics & School Leadership:** Focus on planning and implementing activities to reduce learning loss, examples of expenses include tutoring, summer & extended day, English/Spanish classroom libraries, Dyslexia intervention, mental health support, early literacy support, counseling services, and resources for special education & English language learners. (\$14.35 million).
- **Enrollment & Community Engagement:** Focus on tracking student attendance and improving student & community engagement, examples of expenses include: a district-wide enrollment system and parent communication support. (\$2.12 million)
- **Technology:** Focus on purchasing educational technology (hardware, software and connectivity) for students and instructional use that aids in regular/substantive educational interaction between students and instructors, and network security system upgrades in order to maintain the operation of and continuity of services. (\$4.43 million)
- **Facilities:** Focus on school facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs. Majority of funds will go towards the combination outdoor learning and eating spaces. (\$3.54 million)
- **District-Wide Incentive:** Vaccine incentive available to staff to help provide a safe environment. (\$3.03 million)
- **Supplanting:**
 - Due to the state funding, Austin ISD's Foundation School Program (FSP) were reduced in FY2022. These funds will help to provide relief to the growing deficit of Austin ISD's General Fund. (\$ 26.59 million)
 - Provide relief to the growing deficit of Austin ISD's General Fund. (\$6.89 million)

Table 52 | Austin Independent School District

ESSER II				
FY2022 Expenditures by Allocation				
	Budget	FY2022 Actuals	Balance	
Academics/School Leadership	\$ 14,323,340	\$ 3,052,313	\$ 11,271,027	
Enrollment/Engagement	2,124,545	93,266	2,031,279	
Technology	4,426,137	3,276,638	1,149,499	
Facilities	3,540,909	894,302	2,646,607	
District Wide/Vaccine Incentive	3,055,303	3,055,303	-	
Supplanting	33,477,786	33,477,621	165	
Indirect Cost	8,329,766	6,022,320	2,307,446	
	\$ 69,277,785	\$ 49,871,763	\$ 19,406,022	

Elementary and Secondary School Emergency Relief Fund III (ESSER III)

The intent and purpose of ARP Act of 2021, ESSER III funding is to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students.

Austin ISD's \$155.64 million ESSER III plan includes:

- **Academics & School Leadership:** With a requirement of 20% of ESSER III award to cover learning loss, examples of expenses include tutoring, summer & extended day, parent & community outreach, (English/Spanish) classroom libraries, Dyslexia intervention, online programs, software & digital tools for instruction and testing, summer & fall field trips to engage students, student wellness fair, counseling services, training & professional development, and resources for special education & English language learners (\$45.04 million)
- **Enrollment & Community Engagement:** Focus on tracking student attendance and improving student & community engagement, examples of expenses include boosting enrollment efforts, develop long-term strategy to support student enrollment, community communication, technology hardware for community welcome centers, and summer enrollment initiative. (\$6.5 million)
- **Technology:** Focus on providing home Wi-Fi/connectivity that aids in regular/substantive educational interaction between students and instructors, assessment and analytics for learning loss in order to provide for administering and using high-quality assessments. (\$21.0 million)
- **Budget & Planning:** ESSER Budget Coordinator to manage, maintain, and report on the ESSER budget, coordinate with SAFA and Finance staff, and communicate with departments on their ESSER plan and allocations. This is a temporary grant funded position that will end with the grant in September 2024. (\$0.29 million)
- **Supplanting:** Provide relief to the growing deficit of Austin ISD's General Fund. (\$64.31 million)

Table 53 | Austin Independent School District

ESSER III			
FY2022 Expenditures by Allocation			
	Budget	FY2022 Actuals	Balance
Academics/School Leadership	\$ 45,038,330	\$ 3,319,111	\$ 41,719,219
Enrollment/Engagement	6,499,997	1,107,435	5,392,562
Technology	21,000,000	3,158,105	17,841,895
Budget & Planning	287,304	31,702	255,602
Supplanting	64,312,699	22,635,069	41,677,630
Indirect Cost	18,500,000	3,862,103	14,637,897
	\$ 155,638,330	\$ 34,113,525	\$ 121,524,805

Individual Funds

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 54 | Austin Independent School District

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

	Individual Funds							
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual*	2022-23 Adopted*	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
Revenues								
5700 Local sources	\$ 11,729,379	\$ 11,047,672	\$ 5,711,565	\$ 6,284,117	\$ 5,589,611	\$ 5,589,611	\$ 5,589,611	\$ 5,589,611
5800 State sources	13,234,434	7,418,724	8,052,638	5,977,318	1,624,727	1,624,727	1,624,727	1,624,727
5900 Federal sources	56,597,074	43,121,965	55,097,362	58,802,100	155,925,452	85,242,314	48,300,008	48,300,000
Total revenue	\$ 81,560,887	\$ 61,588,361	\$ 68,861,565	\$ 71,063,534	\$ 163,139,791	\$ 92,456,653	\$ 55,514,347	\$ 55,514,347
Expenditures								
6100 Payroll costs	\$ 49,093,653	\$ 46,679,300	\$ 44,990,237	\$ 43,162,577	\$ 75,173,699	\$ 35,199,556	\$ 21,941,109	\$ 21,941,109
6200 Professional and Contracted Services	30,139,483	28,226,316	21,403,624	28,680,499	35,325,512	26,248,050	17,463,050	17,463,050
6300 Supplies and Materials	32,444,064	27,822,391	34,342,751	24,877,792	71,452,288	60,643,287	53,273,787	53,273,787
6400 Other Operating Costs	3,897,084	3,145,302	3,930,814	4,191,852	10,665,891	7,404,856	4,103,821	4,103,821
6600 Capital Outlay	140,907,425	325,554,134	255,074,980	197,064,697	235,534,976	235,534,976	235,534,976	235,534,976
Total Expenditures	\$ 256,481,709	\$ 431,427,442	\$ 359,742,405	\$ 297,977,416	\$ 428,152,367	\$ 365,030,726	\$ 332,316,744	\$ 332,316,744
Net Revenue Over (Under)	\$ (174,920,822)	\$ (369,839,082)	\$ (290,880,840)	\$ (226,913,882)	\$ (265,012,576)	\$ (272,574,073)	\$ (276,802,397)	\$ (276,802,397)
Other Sources (Uses)								
7900 Other Resources	\$ 375,554,448	\$ 46,180,128	\$ 316,404,308	\$ 426,246,401	\$ -	\$ -	\$ -	\$ -
8900 Other Uses	-	-	-	-	-	-	-	-
Net Sources over (under)	\$ 375,554,448	\$ 46,180,128	\$ 316,404,308	\$ 426,246,401	\$ -	\$ -	\$ -	\$ -
Net revenue/other sources over (under)	\$ 200,633,626	\$ (323,658,954)	\$ 25,523,468	\$ 199,332,519	\$ (265,012,576)	\$ (272,574,073)	\$ (276,802,397)	\$ (276,802,397)
Beginning Fund Balance (Unaudited)	\$ 111,669,901	\$ 312,303,527	\$ (11,355,426)	\$ 14,168,041	\$ 213,500,560	\$ (51,512,016)	\$ (51,512,016)	\$ (324,086,089)
Ending Fund Balance (Unaudited)	\$ 312,303,527	\$ (11,355,426)	\$ 14,168,041	\$ 213,500,560	\$ (51,512,016)	\$ (324,086,089)	\$ (328,314,413)	\$ (600,888,482)

*At the point of publication, these figures are considered preliminary, due to the closure of FY2022 General Ledger.

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

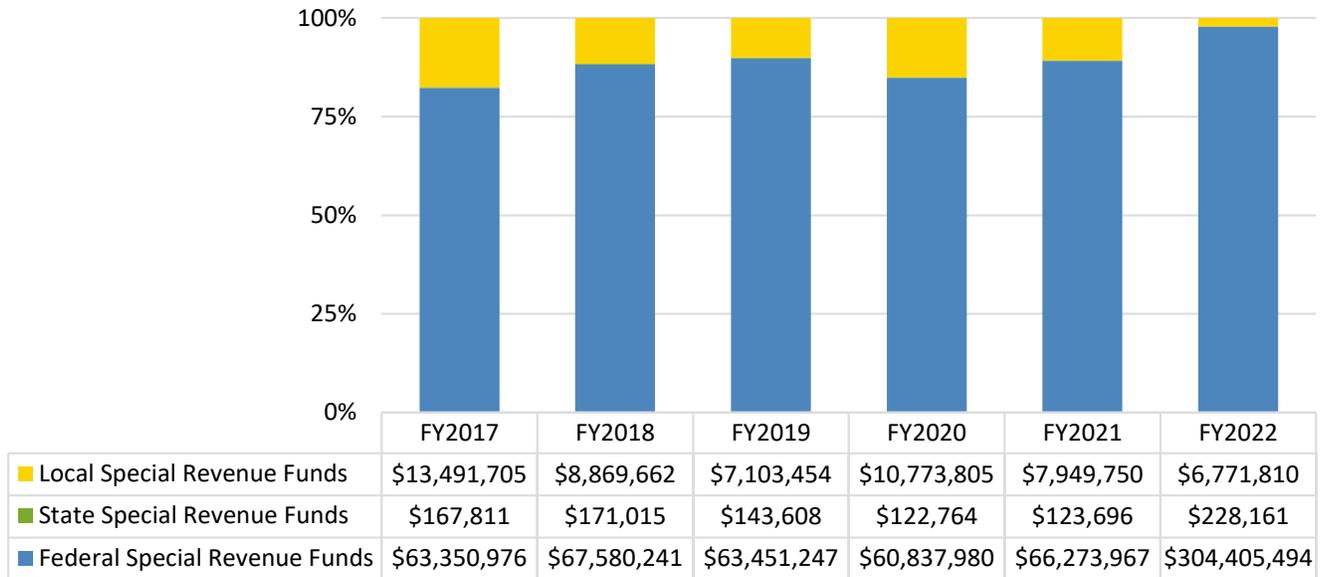
State-funded grants are authorized by legislation passed by the Texas Legislature. They may be either formula or discretionary grants.

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 55 | Austin Independent School District

Special Revenue Funds Awarded in FY2017-2022



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 Austin ISD 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

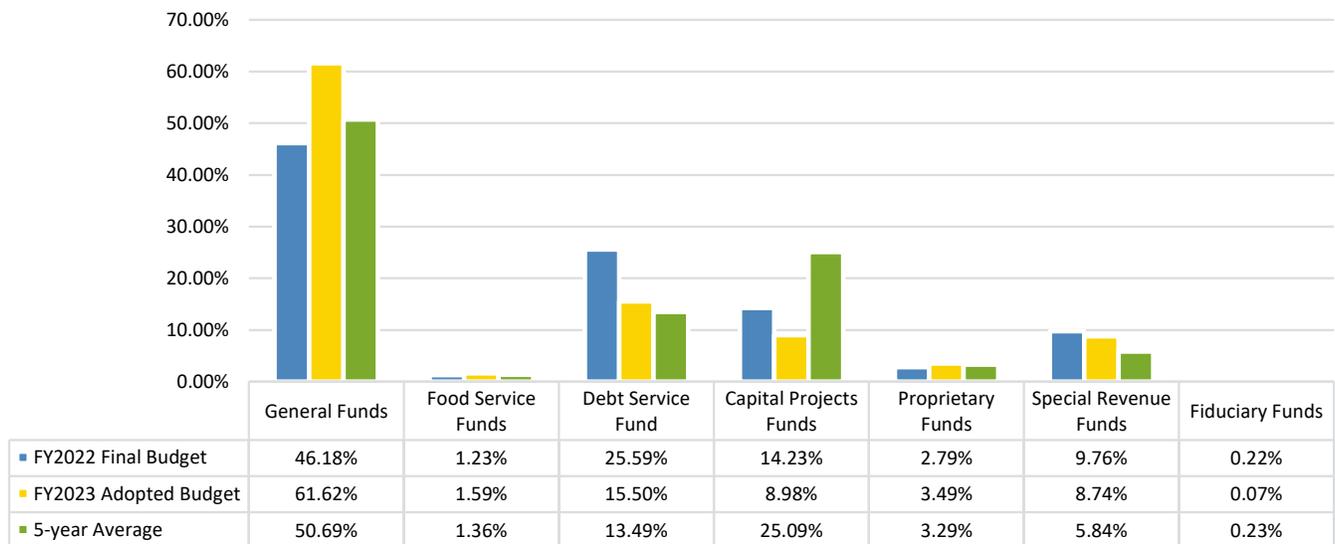
Austin ISD operates and maintains a variety of funds, apart from Governmental Funds (General, Food Service and Debt Service), Capital Projects and Special Revenue Funds, previously mentioned in earlier sections. As reflected in the next table, Austin ISD functions within both Proprietary and Fiduciary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

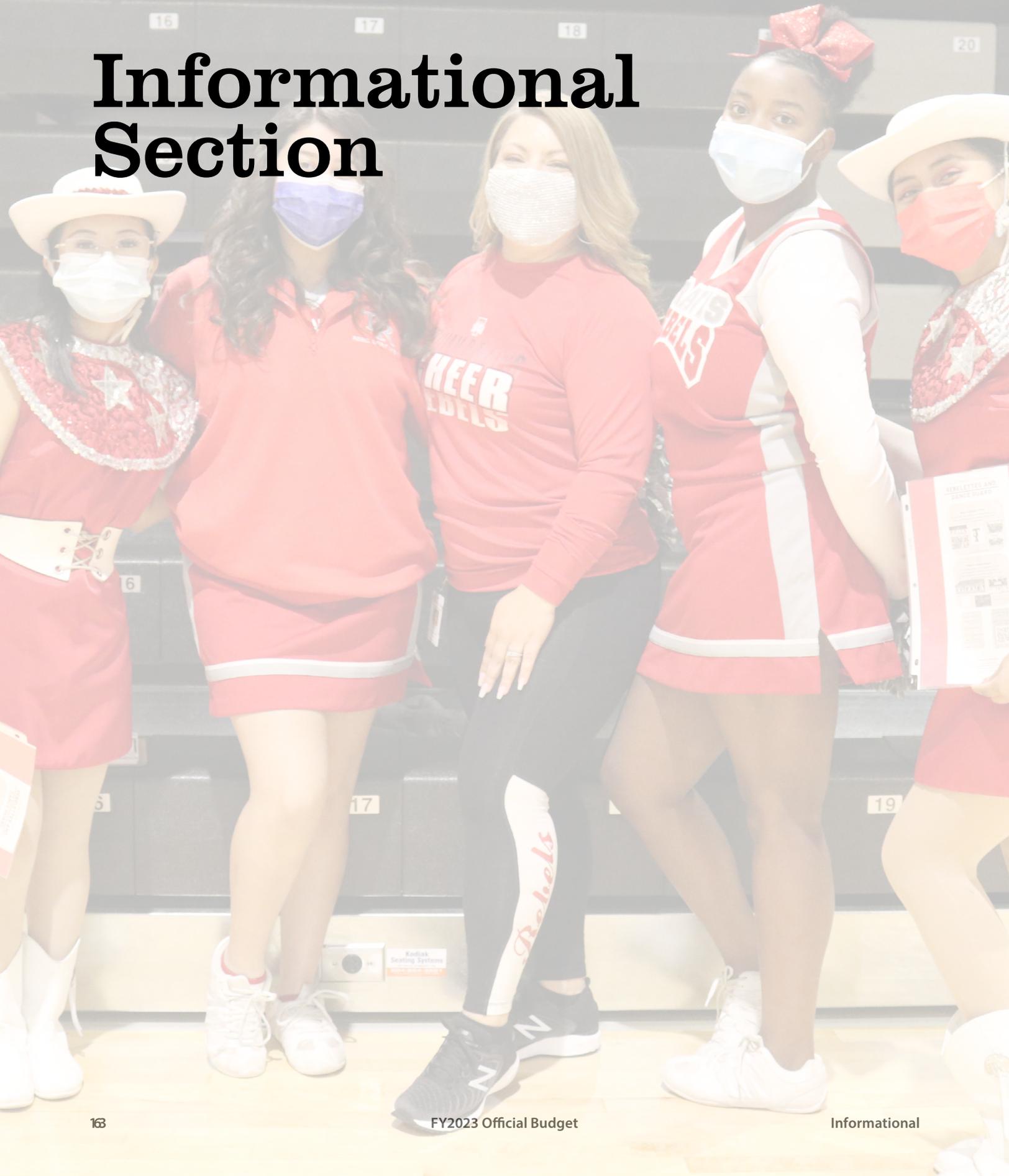
Table 56 | Austin Independent School District

Budget Percentage of District Budget by All Fund Types



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. FY2023 projected collections for current property taxes in are based on a 98 percent 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.

In the previous ten years, prior to Tax Year 2022, the district’s taxable value growth has averaged at 9.6 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 2012 when the taxable property value increased 3.6 percent. The net taxable property value for the Austin ISD Tax Year 2022 will increase by \$27.8 billion or 19.7 percent over Tax Year 2021. Future year forecasts through Tax Year 2026 indicate property tax values will continue to increase with an annual average growth rate of approximately 8 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 57 | Austin Independent School District

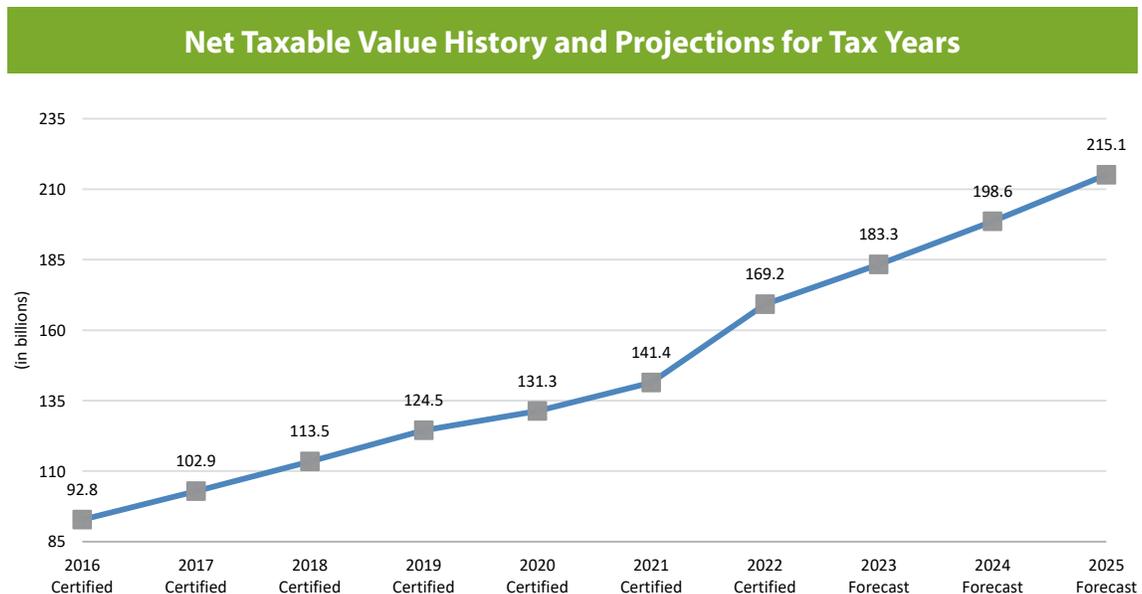


Table 58 | Austin Independent School District**Appraised Value and Net Taxable Value Comparison**

Tax Year as of Jan 1	Appraised Value	Net Taxable Value	Net Taxable \$ Change	Net Taxable % Change
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	174,949,278,140	131,315,697,278	6,799,249,002	5.5%
2021 Certified	191,748,576,062	141,378,649,235	10,062,951,957	7.7%
2022 Certified	253,762,442,958	169,191,414,647	27,812,765,412	19.7%

The FY2023 tax levy is calculated from the net taxable value at a 98 percent 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 FY2023 will decrease to \$0.8836 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 FY2023 will be \$0.9966, the lowest Austin ISD has implemented in the last thirty years. The taxable value divided by 100 then multiplied by the tax rate will provide the property tax rate.

Table 59 | Austin Independent School District

Total Tax Levy					
Tax Year as of Jan 1	2018	2019	2020	2021	2022
Taxable Values					
Net Taxable Value (before freeze)	\$ 125,100,984,932	\$ 136,862,369,019	\$ 145,043,849,346	\$ 156,762,173,826	\$ 187,607,710,377
Less: Freeze Taxable Value	\$ (11,635,501,454)	\$ (12,872,216,936)	\$ (13,728,152,068)	\$ (15,458,938,111)	\$ (16,840,490,591)
Other Adjustments	\$ (60,179)	\$ (247,050)	\$ -	\$ -	\$ -
Net Taxable Value (after freeze)	\$ 113,465,423,299	\$ 123,989,905,033	\$ 131,315,697,278	\$ 141,303,235,715	\$ 170,767,219,786
Increase (Decrease) Over Prior Year	\$ 10,579,240,936	\$ 10,524,481,734	\$ 7,325,792,245	\$ 17,313,330,682	\$ 39,451,522,508
% Increase (Decrease) Over Prior Year	10.3%	9.3%	5.9%	14.0%	30.0%
Net Taxable Levy	\$ 1,352,507,846	\$ 1,391,166,734	\$ 1,448,018,194	\$ 1,500,216,454	\$ 1,701,866,112
Freeze Ceiling Taxes	\$ 80,851,665	\$ 88,856,075	\$ 96,884,028	\$ 103,926,836	\$ 109,975,277
Total Levy	\$ 1,433,359,511	\$ 1,480,022,809	\$ 1,544,902,221	\$ 1,604,143,289	\$ 1,811,841,390
% Actual Collections to Levy	98.79%	98.26%	99.00%	99.00%	98.00%
Tax Rates					
Local Maintenance	1.0790	1.0090	0.9897	0.9487	0.8836
Debt Service	0.1130	0.1130	0.1130	0.1130	0.1130
Total	1.1920	1.1220	1.1027	1.0617	0.9966
Budgeted Tax Levies					
Local Maintenance	\$ 1,281,779,458	\$ 1,307,806,458	\$ 1,372,721,349	\$ 1,419,075,286	\$ 1,574,276,732
Debt Service	\$ 134,236,403	\$ 146,463,954	\$ 156,731,850	\$ 169,026,570	\$ 201,327,830
Total	\$ 1,416,015,861	\$ 1,454,270,412	\$ 1,529,453,199	\$ 1,588,101,856	\$ 1,775,604,562



Impact of Tax Levy on Single Family Residence

Table 60 | Austin Independent School District

Analysis of Tax Burden per Travis Central Appraisal District (TCAD)					
	FY2019	FY2020	FY2021	FY2022	FY2023
Avg Market Value of Residence	\$441,067	\$465,685	\$467,570	\$545,796	\$798,466
Avg Taxable Value	\$387,609	\$417,196	\$431,424	\$472,823	\$512,434
Tax Rate per \$100 Value	1.1920	1.1220	1.1027	1.0617	0.9966
Tax Levy on Average Residence	\$4,620	\$4,681	\$4,757	\$5,020	\$5,107
Net Increase in Tax Levy	\$364	\$61	\$76	\$263	\$87

Source: Travis Central Appraisal District Certified Values

Average Home Value Analysis

Average home value increases will add to the 2022 tax year bill and will similarly increase the district’s FY2023 local property tax collections. Based on the certified values released by the Travis County Appraisal District (TCAD), the average market value for a residential property of \$798,466 (with an average taxable value of \$512,434) in FY2023, increases, when compared to the prior year FY2022 market value of \$545,796 (with an average taxable value of \$472,823). The Austin ISD portion of the tax bill in FY2022 for a home (with a taxable value of \$472,823) was \$5,020 and the Austin ISD portion of the tax bill in FY2023 for the same home (now with a taxable value of \$512,434) will be \$5,107, a difference of \$87 between the two years.

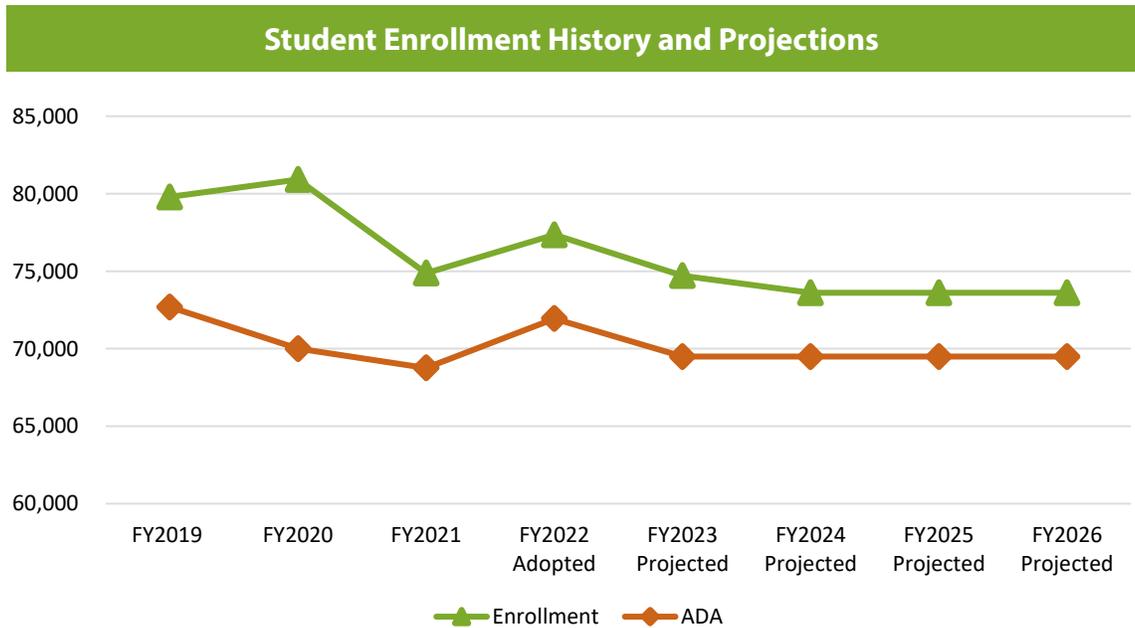
The state limits how much a school district can increase its tax rate from the previous year. Each taxing entity must calculate its rollback rate. The rollback rate is the maximum rate that can be adopted before an automatic rollback election takes place. If the district adopts a tax rate that is higher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

The following chart reflects historical and projected enrollment from FY2018 to FY2026 in terms of enrollment at the end of the first six-week period, annualized ADA.

Table 61 | Austin Independent School District



Staffing

As with most school districts anywhere in Texas, the annual operating budget is labor intensive with approximately 87% 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.

FY2022 teacher staffing formulas were revised for FY2023 to contain a lower weighted enrollment percentage for secondary campuses while elementary campuses remained the same with the addition of essential area teachers receiving a new formula. Elementary class size caps will be as follows: PK4 - 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 FY2019 through FY2023, Austin ISD remained consistent with an average of Student/Teacher ratio below 14.3. In FY2021, Teachers increased by 26 against the student enrollment decrease of 5,993; which generated an increase in the Student/Teacher ratio to 13.58. For budgeted FY2022 and FY2023, 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 near 14.0.

Table 62 | Austin Independent School District

Staffing History

	FY2019		FY2020		FY2021		FY2022		FY2023	
	<i>Actual</i>	<i>%</i>	<i>Actual</i>	<i>%</i>	<i>Actual</i>	<i>%</i>	<i>Budget</i>	<i>%</i>	<i>Budget</i>	<i>%</i>
Teachers (Includes regular elementary, secondary, and special program teachers)	5,535	49.9%	5,477	49.8%	5,503	50.3%	5,530	47.4%	5,259	47.4%
Campus Administration (Includes principals, assistant principals, and academy directors)	338	3.0%	324	2.9%	326	3.0%	362	3.1%	371	3.3%
Central Administration (Includes superintendent, chiefs, associate/assistant superintendents, executive directors, and directors)	44	0.4%	45	0.4%	46	0.4%	53	0.5%	55	0.5%
Professional Support (Includes counselors, librarians, instructional/curriculum specialists, therapists, assistant directors, supervisors, coordinators, athletic trainers, etc.)	1,078	9.7%	1,020	9.3%	1,198	11.0%	1,114	9.5%	1,003	9.0%
Auxiliary Staff (Includes non classroom paraprofessional, bus drivers, hourly employees, and other)	3,158	28.5%	3,210	28.4%	2,847	26.0%	3,182	27.3%	2,918	26.3%
Educational Aides (Includes regular and special programs paraprofessionals working in classrooms to assist teachers)	947	8.5%	1,018	9.3%	1,020	9.3%	1,421	12.2%	1,497	13.5%
Total	11,099		11,004		10,940		11,662		11,104	
Student Enrollment	79,787		80,718		74,725		77,351		75,196	
Student/Teacher Ratio	14.42		14.74		13.58		13.99		14.30	
Student/Teacher Staff Ratio	7.19		7.34		6.83		6.63		6.77	

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.

[Austin ISD'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 Austin ISD is well managed and can be expected to meet its obligations in a timely manner.

Long-range Planning Committee (LPC)

For 2022, Austin ISD has shifted away from the more narrowly defined Facilities Master Plan to a Long-range Plan that will take a comprehensive look at the educational experience we provide to all students.

With our strategic plan and academic vision serving as the foundation, the long-range plan will chart a course toward a more equitable distribution of resources, opportunities, and investments to support excellence at every level. The Long-range Plan will provide prioritized goals and strategies that will:

- inform our annual budgeting process;
- help determine which improvements and new facilities are included in our next bond; and ultimately
- benefit students and staff districtwide.

We are collaborating with seven planning committees made up of parents, community members, students, and staff who represent different parts of the community. To do this, each committee is analyzing a different aspect of our students' education: Academics & Career and Technical Education; Athletics; Visual & Performing Arts; Facilities; Safety, Security & Resiliency; Transportation, Food Service & Maintenance; and Technology.

We are using a planning model called Equity by Design to ensure that we are creating the conditions for all students to succeed in our education system. Equity by Design is a planning process used to support equitable decision-making. It involves using data to understand who our education system has historically underserved and why by engaging them throughout the process. The idea is to plan with our communities, not for them.

More details about the LPCs can be found at: <https://www.austinisd.org/advisory-bodies/lpc>

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 Long-range Plan, Bond Strategies, provide a path forward for addressing Austin ISD's facility needs; and ensures that decisions regarding facilities are seen through an equity lens, prioritizing school communities that have historically been underserved. The Long-range Plan, Bond Strategies are a result of extensive community outreach, particularly those communities who have been underserved by the district, to understand their issues and to identify the root causes of those issues. Goals and Strategies were developed to address these concerns and prioritized using an equity-based decision-making framework.

With Austin ISD'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. The district analyzes the permanent capacity of schools and compares it to actual enrollments to determine utilization rates.

More details about Austin's Long-range Planning efforts can be found at: <https://www.austinisd.org/plans>

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

Table 63 | Austin Independent School District

2004 Bond Authorization						
Prop	Purpose	Amount Authorized	Amount Issued and Refunded†	Amount Issued and Paid †	Amount Being Issued	Remaining Amount Authorized¹
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	\$0	\$0	\$0
2	Rehabilitation, renovation, improvement, equipment and expansion of school buildings, including district-wide facilities and technology systems.	\$201,103,971	\$201,018,939	\$0	\$0	\$0
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	\$0	\$0	\$0
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	\$0	\$0	\$0

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	\$0	\$0	\$0
6	Refunding any of the district's currently outstanding contractual obligations.	\$23,495,000	\$23,494,117	\$0	\$0	\$0
Totals		\$511,526,616	\$509,770,137	\$0	\$0	\$0

As amended and restated on April 5, 2018. As of August 31, 2022.

† Represents cumulative amounts from previous activity.

¹ Pursuant to a resolution approved on January 27, 2022, the District's Board of Trustees (the "Board") determined that the September 11, 2004 Election projects have been completed and, therefore, elected to abandon \$1,756,479 in aggregate principal amount of authorized but unissued bonds from the September 11, 2004 Election.

Table 64 | Austin Independent School District

2008 Bond Authorization						
Prop	Purpose	Amount Authorized	Amount Issued and Refunded†	Amount Issued and Paid †	Amount Being Issued	Remaining Amount Authorized ²
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	\$0	\$0	\$0
2	Construction, renovation, improvement, rehabilitation, acquisition and equipment of facilities for career education and development programs; and rehabilitation, renovation and improvement of District facilities to promote health, safety, security, efficiency and energy conservation in District operations and for the acquisition and installation of equipment and systems (including the purchase of new low emission and fuel hybrid school buses).	\$73,920,504	\$68,204,296	\$5,000,000	\$0	\$0
3	Construction, renovation, improvement, rehabilitation, acquisition and equipment of school buildings and the purchase of the necessary sites; including (i) a performing arts center, (ii) land for a new south high school and (iii) fine arts programs and classroom additions.	\$82,000,000	\$63,448,752	\$17,500,000	\$0	\$0
Totals		\$343,717,819	\$319,166,109	\$22,500,000	\$0	\$0

* As amended and restated on April 5, 2018. As of August 31, 2022.

† Represents cumulative amounts from previous activity.

² Pursuant to a resolution approved on January 27, 2022, the Board determined that the May 10, 2008 Election projects have been completed and, therefore, elected to abandon \$2,051,710 in aggregate principal amount of authorized but unissued bonds from the May 10, 2008 Election.

Table 65 | Austin Independent School District

2013 Bond Authorization						
Prop	Purpose	Amount Authorized	Amount Issued and Refunded†	Amount Issued and Paid †	Amount Being Issued	Remaining Amount Authorized²
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	\$133,566,000	\$7,000,000	\$0	\$0
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	\$349,165,000	\$0	\$0	\$0
Totals		\$489,731,000	\$432,731,000	\$7,000,000	\$0	\$0

As amended and restated on April 5, 2018. As of August 31, 2022.

† Represents cumulative amounts from previous activity.

Table 66 | Austin Independent School District

2017 Bond Authorization						
Prop	Purpose	Amount Authorized	Amount Issued and Refunded†	Amount Issued and Paid †	Amount Being Issued	Remaining Amount Authorized²
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	\$1,002,484,000	\$48,500,000	\$0	\$0
Totals		\$1,050,984,000	\$1,002,484,000	\$48,500,000	\$0	\$0

As amended and restated on April 5, 2018. As of August 31, 2022.

† Represents cumulative amounts from previous activity.

Table 67 | Austin Independent School District

Bond Summary						
Bond Authorization	Amount Authorized	Amount Issued and Refunded†	Amount Issued and Paid †	Amount Being Issued	Remaining Amount Authorized²	
2004	\$511,526,616	\$509,770,137	\$0	\$0	\$0	
2008	\$343,717,819	\$319,166,109	\$22,500,000	\$0	\$0	
2013	\$489,731,000	\$482,731,000	\$7,000,000	\$0	\$0	
2017	\$1,050,984,000	\$1,002,484,000	\$48,500,000	\$0	\$0	
Totals	\$2,395,959,435	\$2,314,151,246	\$78,000,000	\$0	\$0	

† Represents cumulative amounts from previous activity.

Table 68 | Austin Independent School District

Outstanding Debt Service			
Bond	Principal	Interest	Total
Unlimited Tax School Building Bonds Taxable, Series 2008 (QZABS)	\$305,266.00	\$0	\$305,266.00
Unlimited Tax Refunding Bonds Taxable, Series 2010B (DS - BABs)	\$50,010,000.00	\$19,398,366.00	\$69,408,366.00
Unlimited Tax Refunding Bonds, Series 2014A	\$7,510,000.00	\$538,906.00	\$8,048,906.00
Unlimited Tax Refunding Bonds Series 2014B	\$31,725,000.00	\$2,427,875.00	\$34,152,875.00
Unlimited Tax Refunding Bonds, Series 2015A	\$11,635,000.00	\$1,198,875.00	\$12,833,875.00
Unlimited Tax Refunding Bonds, Series 2015B	\$15,555,000.00	\$1,594,875.00	\$17,149,875.00
Unlimited Tax QZAB Taxable Series 2015 (TCBs)	\$12,485,990.00	\$0	\$12,485,990.00
Unlimited Tax Refunding Bonds, Series 2016A	\$57,945,000.00	\$21,117,350.00	\$79,062,350.00
Unlimited Tax Refunding Bonds, Series 2016B	\$48,895,000.00	\$6,443,125.00	\$55,338,125.00
Unlimited Tax Refunding Bonds, Series 2016C	\$13,010,000.00	\$2,612,500.00	\$15,622,500.00
Unlimited Tax School Building and Refunding Bonds, Series 2017	\$135,310,000.00	\$57,769,875.00	\$193,079,875.00
Unlimited Tax School Building and Refunding Bonds, Series 2019	\$262,955,000.00	\$115,478,900.00	\$378,433,900.00
Unlimited Tax Refunding Bonds, Taxable Series 2020	\$217,030,000.00	\$83,431,963.00	\$300,461,963.00
Unlimited Tax Refunding Bonds, Taxable Series 2021	\$280,750,000.00	\$95,267,725.00	\$376,017,725.00
Unlimited Tax Refunding Bonds, Taxable Series 2022A	\$93,960,000.00	\$12,127,790.00	\$106,087,790.00
Unlimited Tax Refunding Bonds, Taxable Series 2022B	\$101,670,000.00	\$41,817,681.00	\$143,487,681.00
Unlimited Tax Refunding Bonds, Taxable Series 2022C	\$28,570,000.00	\$12,343,658.00	\$40,913,658.00
Unlimited Tax Refunding Bonds, Taxable Series 2022D	\$50,520,000.00	\$17,441,059.00	\$67,961,059.00
Unlimited Tax Refunding Bonds, Taxable Series 2022E	\$80,350,000.00	\$22,288,699.00	\$102,638,699.00
Totals	\$1,500,191,256.00	\$513,299,222.00	\$2,013,490,478.00

Table 69 | Austin Independent School District

Unlimited Tax School Building Bonds Taxable (QZAB), Series 2008
 Bond Amortization as of June 30, 2022

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
03/24/2023	152,633		152,633	
06/30/2023				152,633
03/24/2024	152,633		152,633	
06/30/2024				152,633
	305,266	-	305,266	305,266



Table 70 | Austin Independent School District

Unlimited Tax Refunding Bonds Taxable Ser 2010B (Direct Subsidy - Build America Bds)				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	2,910,000	1,248,559	4,158,559	
02/01/2023		1,188,439	1,188,439	
06/30/2023				5,346,998
08/01/2023	2,985,000	1,188,439	4,173,439	
02/01/2024		1,124,530	1,124,530	
06/30/2024				5,297,968
08/01/2024	3,070,000	1,124,530	4,194,530	
02/01/2025		1,056,499	1,056,499	
06/30/2025				5,251,028
08/01/2025	3,155,000	1,056,499	4,211,499	
02/01/2026		984,217	984,217	
06/30/2026				5,195,716
08/01/2026	3,250,000	984,217	4,234,217	
02/01/2027		900,676	900,676	
06/30/2027				5,134,894
08/01/2027	3,360,000	900,676	4,260,676	
02/01/2028		814,307	814,307	
06/30/2028				5,074,984
08/01/2028	3,470,000	814,307	4,284,307	
02/01/2029		725,111	725,111	
06/30/2029				5,009,418
08/01/2029	3,590,000	725,111	4,315,111	
02/01/2030		632,830	632,830	
06/30/2030				4,947,941
08/01/2030	3,710,000	632,830	632,830	
02/01/2031		537,465	537,465	
06/30/2031				4,880,295
08/01/2031	3,830,000	537,465	4,367,465	
02/01/2032		437,099	437,099	
06/30/2032				4,804,564
08/01/2032	3,965,000	437,099	4,402,099	
02/01/2033		333,197	333,197	
06/30/2033				4,735,296
08/01/2033	4,100,000	333,197	4,433,197	
02/01/2034		225,756	225,756	
06/30/2034				4,658,953
08/01/2034	4,235,000	225,756	4,460,756	
02/01/2035		114,778	114,778	
06/30/2035				4,575,534
08/01/2035	4,380,000	114,778	4,494,778	
06/30/2036				4,494,778
	50,010,000	19,398,366	69,408,366	69,408,366

Table 71 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2014A				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	2,425,000	154,406	2,579,406	
02/01/2023		127,125	127,125	
06/30/2023				2,706,531
08/01/2023	2,480,000	127,125	2,607,125	
02/01/2024		65,125	65,125	
06/30/2024				2,672,250
08/01/2024	2,605,000	65,125	2,670,125	
06/30/2025				2,670,125
	7,510,000	- 538,906	8,048,906	8,048,906

Table 72 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2014B				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	10,095,000	793,125	10,888,125	
02/01/2023		540,750	540,750	
06/30/2023				11,428,875
08/01/2023	10,565,000	540,750	11,105,750	
02/01/2024		276,625	276,625	
06/30/2024				11,382,375
08/01/2024	11,065,000	276,625	11,341,625	
06/30/2025				11,341,625
	31,725,000	2,427,875	34,152,875	34,152,875

Table 73 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2015A				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	2,700,000	290,875	2,990,875	
02/01/2023		223,375	223,375	
06/30/2023				3,214,250
08/01/2023	2,835,000	223,375	3,058,375	
02/01/2024		152,500	152,500	
06/30/2024				3,210,875
08/01/2024	2,975,000	152,500	3,127,500	
02/01/2025		78,125	78,125	
06/30/2025				3,205,625
08/01/2025	3,125,000	78,125	3,203,125	
06/30/2026				3,203,125
	11,635,000	1,198,875	12,833,875	12,833,875

Table 74 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2015B				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	3,655,000	388,875	4,043,875	
02/01/2023		297,500	297,500	
06/30/2023				4,341,375
08/01/2023	3,805,000	297,500	4,102,500	
02/01/2024		202,375	202,375	
06/30/2024				4,304,875
08/01/2024	3,970,000	202,375	4,172,375	
02/01/2025		103,125	103,125	
06/30/2025				4,275,500
08/01/2025	4,125,000	103,125	4,228,125	
06/30/2026				4,228,125
	15,555,000	1,594,875	17,149,875	17,149,875

Table 75 | Austin Independent School District

Unlimited Tax School Building Taxable Bonds (QZAB), Series 2015
Bond Amortization as of June 30, 2022

Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	1,387,332		1,387,332	
06/30/2023				1,387,332
08/01/2023	1,387,332		1,387,332	
06/30/2024				1,387,332
08/01/2024	1,387,332		1,387,332	
06/30/2025				1,387,332
08/01/2025	1,387,332		1,387,332	
06/30/2026				1,387,332
08/01/2026	1,387,332		1,387,332	
06/30/2027				1,387,332
08/01/2027	1,387,332		1,387,332	
06/30/2028				1,387,332
08/01/2028	1,387,332		1,387,332	
06/30/2029				1,387,332
08/01/2029	1,387,332		1,387,332	
06/30/2030				1,387,332
08/01/2030	1,387,332		1,387,332	
06/30/2031				1,387,332
	12,485,990	-	12,485,990	12,485,990



Table 76 | Austin Independent School District

Unlimited Tax Refunding Bonds Taxable Ser 2010B (Direct Subsidy - Build America Bds)				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
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	3,010,000	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
	57,945,000	21,117,350	79,062,350	79,062,350



Table 77 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2016B				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	9,830,000	1,222,375	11,052,375	
02/01/2023		976,625	976,625	
06/30/2023				12,029,000
08/01/2023	6,570,000	976,625	7,546,625	
02/01/2024		812,375	812,375	
06/30/2024				8,359,000
08/01/2024	10,765,000	812,375	11,577,375	
02/01/2025		543,250	543,250	
06/30/2025				12,120,625
08/01/2025	10,605,000	543,250	11,148,250	
02/01/2026		278,125	278,125	
06/30/2026				11,426,375
08/01/2026	11,125,000	278,125	11,403,125	
06/30/2027				11,403,125
	48,895,000	6,443,125	55,338,125	55,338,125

Table 78 | Austin Independent School District

Unlimited Tax Refunding Bonds, Series 2016C				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022		325,250	325,250	
02/01/2023		325,250	325,250	
06/30/2023				650,500
08/01/2023		325,250	325,250	
02/01/2024		325,250	325,250	
06/30/2024				650,500
08/01/2024		325,250	325,250	
02/01/2025		325,250	325,250	
06/30/2025				650,500
08/01/2025	6,295,000	325,250,250	6,620,250	
02/01/2026		167,875	167,875	
06/30/2026				6,788,125
08/01/2026	6,715,000	167,875	6,882,875	
06/30/2027				6,882,875
	13,010,000	2,612,500	15,622,500	15,622,500

Table 79 | Austin Independent School District

Unlimited Tax Refunding Bonds Taxable Ser 2010B (Direct Subsidy - Build America Bds)				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
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
	135,310,000	57,769,875	193,079,875	193,079,875



Table 80 | Austin Independent School District

Unlimited Tax School Building and Refunding Bonds, Series 2019 Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
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
	262,955,000	115,478,900	378,433,900	378,433,900



Table 81 | Austin Independent School District

Unlimited Tax Refunding Bonds, Taxable Series 2020 Final Numbers Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	7,275,000	4,385,013	11,660,013	
02/01/2023		4,203,138	4,203,138	
06/30/2023				15,863,150
08/01/2023	7,640,000	4,203,138	11,843,138	
02/01/2024		4,012,138	4,012,138	
06/30/2024				15,855,275
08/01/2024	8,020,000	4,012,138	12,032,138	
02/01/2025		3,811,638	3,811,638	
06/30/2025				15,843,775
08/01/2025	8,420,000	3,811,638	12,231,638	
02/01/2026		3,601,138	3,601,138	
06/30/2026				15,832,775
08/01/2026	8,845,000	3,601,138	12,446,138	
02/01/2027		3,380,013	3,380,013	
06/30/2027				15,826,150
08/01/2027	9,285,000	3,380,013	12,665,013	
02/01/2028		3,147,888	3,147,888	
06/30/2028				15,812,900
08/01/2028	9,750,000	3,147,888	12,897,888	
02/01/2029		2,904,138	2,904,138	
06/30/2029				15,802,025
08/01/2029	10,235,000	2,904,138	13,139,138	
02/01/2030		2,648,263	2,648,263	
06/30/2030				15,787,400
08/01/2030	10,750,000	2,648,263	13,398,263	
02/01/2031		2,379,513	2,379,513	
06/30/2031				15,777,775
08/01/2031	11,285,000	2,379,513	13,664,513	
02/01/2032		2,097,388	2,097,388	
06/30/2032				15,761,900
08/01/2032	11,850,000	2,097,388	13,947,388	
02/01/2033		1,801,138	1,801,138	
06/30/2033				15,748,525
08/01/2033	12,440,000	1,801,138	14,241,138	
02/01/2034		1,552,338	1,552,338	
06/30/2034				15,793,475

08/01/2034	12,940,000	1,552,338	14,492,338	
02/01/2035		1,293,538	1,293,538	
06/30/2035				15,785,875
08/01/2035	13,455,000	1,293,538	14,748,538	
02/01/2036		1,024,438	1,024,438	
06/30/2036				15,772,975
08/01/2036	13,995,000	1,024,438	15,019,438	
02/01/2037		744,538	744,538	
06/30/2037				15,763,975
08/01/2037	14,555,000	744,538	15,299,538	
02/01/2038		453,438	453,438	
06/30/2038				15,752,975
08/01/2038	15,140,000	453,438	15,593,438	
02/01/2039		311,500	311,500	
06/30/2039				15,904,938
08/01/2039	15,420,000	311,500	15,731,500	
02/01/2039		157,300	157,300	
06/30/2040				15,888,800
08/01/2040	15,730,000	157,300	15,887,300	
06/30/2041				15,887,300
	217,030,000	83,431,963	300,461,963	300,461,963



Table 82 | Austin Independent School District

Unlimited Tax Refunding Bonds, Taxable Series 2021 Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	33,030,000	5,473,375	38,503,375	
02/01/2023		4,647,625	4,647,625	
06/30/2023				43,151,000
08/01/2023	8,470,000	4,647,625	13,117,625	
02/01/2024		4,435,875	4,435,875	
06/30/2024				17,553,500
08/01/2024	8,890,000	4,435,875	13,325,875	
02/01/2025		4,213,625	4,213,625	
06/30/2025				17,539,500
08/01/2025	9,335,000	4,213,625	13,548,625	
02/01/2026		3,980,250	3,980,250	
06/30/2026				17,528,875
08/01/2026	9,805,000	3,980,250	13,785,250	
02/01/2027		3,735,125	3,735,125	
06/30/2027				17,520,375
08/01/2027	10,295,000	3,735,125	14,030,125	
02/01/2028		3,477,750	3,477,750	
06/30/2028				17,507,875
08/01/2028	10,810,000	3,477,750	14,287,750	
02/01/2029		3,207,500	3,207,500	
06/30/2029				17,495,250
08/01/2029	11,350,000	3,207,500	14,557,500	
02/01/2030		2,923,750	2,923,750	
06/30/2030				17,481,250
08/01/2030	11,915,000	2,923,750	14,838,750	
02/01/2031		2,625,875	2,625,875	
06/30/2031				17,464,625
08/01/2031	12,510,000	2,625,875	15,135,875	
02/01/2032		2,313,125	2,313,125	
06/30/2032				17,449,000
08/01/2032	13,135,000	2,313,125	15,448,125	
02/01/2033		2,050,425	2,050,425	
06/30/2033				17,498,550
08/01/2033	13,665,000	2,050,425	15,715,425	
02/01/2034		1,777,125	1,777,125	
06/30/2034				17,492,550

08/01/2034	14,210,000	1,777,125	15,987,125	
02/01/2035		1,492,925	1,492,925	
06/30/2035				17,480,050
08/01/2035	14,780,000	1,492,925	16,272,925	
02/01/2036		1,197,325	1,197,325	
06/30/2036				17,470,250
08/01/2036	15,370,000	1,197,325	16,567,325	
02/01/2037		889,925	889,925	
06/30/2037				17,457,250
08/01/2037	15,985,000	889,925	16,874,925	
02/01/2038		730,075	730,075	
06/30/2038				17,605,000
08/01/2038	16,305,000	730,075	17,035,075	
02/01/2039		567,025	567,025	
06/30/2039				17,602,100
08/01/2039	16,630,000	567,025	17,197,025	
02/01/2039		400,725	400,725	
06/30/2040				17,597,750
08/01/2040	16,960,000	400,725	17,360,725	
02/01/2041		231,125	231,125	
06/30/2041				17,591,850
08/01/2041	17,300,000	231,125	17,531,125	
06/30/2042				17,531,125
	280,750,000	95,267,725	376,017,725	376,017,725



Table 83 | Austin Independent School District

Unlimited Tax Refunding Bonds, Taxable Series 2022A				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022	8,000,000	1,999,847	9,999,847	
02/01/2023		2,078,306	2,078,306	
06/30/2023				12,078,153
08/01/2023	34,850,000	2,078,306	36,928,306	
02/01/2024		1,207,056	1,207,056	
06/30/2024				38,135,363
08/01/2024	40,000,000	1,207,056	41,207,056	
02/01/2025		207,056	207,056	
06/30/2025				41,414,113
08/01/2025	450,000	207,056	657,056	
02/01/2026		195,806	195,806	
06/30/2026				852,863
08/01/2026	470,000	195,806	665,806	
02/01/2027		184,056	184,056	
06/30/2027				849,863
08/01/2027	495,000	184,056	679,056	
02/01/2028		171,681	171,681	
06/30/2028				850,738
08/01/2028	520,000	171,681	691,681	
02/01/2029		158,681	158,681	
06/30/2029				850,363
08/01/2029	545,000	158,681	703,681	
02/01/2030		145,056	145,056	
06/30/2030				848,738
08/01/2030	575,000	145,056	720,056	
02/01/2031		130,681	130,681	
06/30/2031				850,738
08/01/2031	600,000	130,681	730,681	
02/01/2032		115,681	115,681	
06/30/2032				846,363
08/01/2032	630,000	115,681	745,681	
02/01/2033		99,931	99,931	
06/30/2033				845,613
08/01/2033	665,000	99,931	764,931	
02/01/2034		86,631	86,631	
06/30/2034				851,563

08/01/2034	690,000	86,631	776,631	
02/01/2035		72,831	72,831	
06/30/2035				849,463
08/01/2035	720,000	72,831	792,831	
02/01/2036		58,431	58,431	
06/30/2036				851,263
08/01/2036	745,000	58,431	803,431	
02/01/2037		49,584	49,584	
06/30/2037				853,016
08/01/2037	765,000	49,584	814,584	
02/01/2038		40,500	40,500	
06/30/2038				855,084
08/01/2038	780,000	40,500	820,500	
02/01/2039		30,750	30,750	
06/30/2039				851,250
08/01/2039	800,000	30,750	830,750	
02/01/2039		20,750	20,750	
06/30/2040				851,500
08/01/2040	820,000	20,750	840,750	
02/01/2041		10,500	10,500	
06/30/2041				851,250
08/01/2041	840,000	10,500	850,500	
06/30/2042				850,500
	93,960,000	12,127,790	106,087,790	106,087,790



Table 84 | Austin Independent School District

Unlimited Tax Refunding Bonds, Taxable Series 2022A				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022		2,005,256	2,005,256	
02/01/2023		2,284,469	2,284,469	
06/30/2023				4,289,725
08/01/2023		2,284,469	2,284,469	
02/01/2024		2,284,469	2,284,469	
06/30/2024				4,568,938
08/01/2024		2,284,469	2,284,469	
02/01/2025		2,284,469	2,284,469	
06/30/2025				4,568,938
08/01/2025		2,284,469	2,284,469	
02/01/2026		2,284,469	2,284,469	
06/30/2026				4,568,938
08/01/2026		2,284,469	2,284,469	
02/01/2027		2,284,469	2,284,469	
06/30/2027				4,568,938
08/01/2027	11,295,000	2,284,469	13,579,469	
02/01/2028		2,002,094	2,002,094	
06/30/2028				15,581,563
08/01/2028	11,865,000	2,002,094	13,867,094	
02/01/2029		1,705,469	1,705,469	
06/30/2029				15,572,563
08/01/2029	8,300,000	1,705,469	10,005,469	
02/01/2030		1,497,969	1,497,969	
06/30/2030				11,503,438
08/01/2030	13,040,000	1,497,969	14,537,969	
02/01/2031		1,171,969	1,171,969	
06/30/2031				15,709,938
08/01/2031	9,155,000	1,171,969	10,326,969	
02/01/2032		943,094	943,094	
06/30/2032				11,270,063
08/01/2032	14,330,000	943,094	15,273,094	
02/01/2033		638,844	638,844	
06/30/2033				15,911,938
08/01/2033	14,940,000	638,844	15,578,844	
02/01/2034		340,044	340,044	
06/30/2034				15,918,888

08/01/2034	10,330,000	340,044	10,670,044	
02/01/2035		133,444	133,444	
06/30/2035				10,803,488
08/01/2035	4,125,000	133,444	4,258,444	
02/01/2036		50,944	50,944	
06/30/2036				4,309,388
08/01/2036	4,290,000	50,944	4,340,944	
06/30/2037				4,340,944
	101,670,000	41,817,681	143,487,681	143,487,681



Table 85 | Austin Independent School District

Unlimited Tax Refunding Bonds, Taxable Series 2022C Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022		603,758	603,758	
02/01/2023		687,825	687,825	
06/30/2023				1,291,583
08/01/2023		687,825	687,825	
02/01/2024		687,825	687,825	
06/30/2024				1,375,650
08/01/2024		687,825	687,825	
02/01/2025		687,825	687,825	
06/30/2025				1,375,650
08/01/2025		687,825	687,825	
02/01/2026		687,825	687,825	
06/30/2026				1,375,650
08/01/2026		687,825	687,825	
02/01/2027		687,825	687,825	
06/30/2027				1,375,650
08/01/2027		687,825	687,825	
02/01/2028		687,825	687,825	
06/30/2028				1,375,650
08/01/2028	4,260,000	687,825	4,947,825	
02/01/2029		581,325	581,325	
06/30/2029				5,529,150
08/01/2029	4,455,000	581,325	5,036,325	
02/01/2030		469,950	469,950	
06/30/2030				5,506,275
08/01/2030	4,650,000	469,950	5,119,950	
02/01/2031		353,700	353,700	
06/30/2031				5,473,650
08/01/2031	4,855,000	353,700	5,208,700	
02/01/2032		232,325	232,325	
06/30/2032				5,441,025
08/01/2032	5,065,000	232,325	5,297,325	
02/01/2033		105,700	105,700	
06/30/2033				5,403,025
08/01/2033	5,285,000	105,700	5,390,700	
06/30/2034				5,390,700
	28,570,000	12,343,658	40,913,658	40,913,658

Table 86 | Austin Independent School District

Unlimited Tax Refunding Bonds, Taxable Series 2022D				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022		845,067	845,067	
02/01/2023		962,734	962,734	
06/30/2023				1,807,801
08/01/2023		962,734	962,734	
02/01/2024		962,734	962,734	
06/30/2024				1,925,468
08/01/2024		962,734	962,734	
02/01/2025		962,734	962,734	
06/30/2025				1,925,468
08/01/2025		962,734	962,734	
02/01/2026		962,734	962,734	
06/30/2026				1,925,468
08/01/2026	3,185,000	962,734	4,147,734	
02/01/2027		883,109	883,109	
06/30/2027				5,030,843
08/01/2027	3,345,000	883,109	4,228,109	
02/01/2028		799,484	799,484	
06/30/2028				5,027,593
08/01/2028	3,515,000	799,484	4,314,484	
02/01/2029		711,609	711,609	
06/30/2029				5,026,093
08/01/2029	3,685,000	711,609	4,396,609	
02/01/2030		619,484	619,484	
06/30/2030				5,016,093
08/01/2030	3,875,000	619,484	4,494,484	
02/01/2031		522,609	522,609	
06/30/2031				5,017,093
08/01/2031	4,065,000	522,609	4,587,609	
02/01/2032		420,984	420,984	
06/30/2032				5,008,593
08/01/2032	7,825,000	420,984	8,245,984	
02/01/2033		264,484	264,484	
06/30/2033				8,510,468
08/01/2033	8,140,000	264,484	8,404,484	
02/01/2034		165,461	165,461	
06/30/2034				8,569,945

08/01/2034	8,340,000	165,461	8,505,461	
02/01/2035		59,835	59,835	
06/30/2035				10,803,488
08/01/2035	4,545,000	59,835	4,604,835	
06/30/2036				4,604,835
	50,520,000	17,441,059	67,961,059	67,961,059



Table 87 | Austin Independent School District

Unlimited Tax Refunding Bonds, Taxable Series 2022E				
Bond Amortization as of June 30, 2022				
Date	Principal	Interest	Debt Service	Annual Aggregate D/S
08/01/2022		1,534,855	1,534,855	
02/01/2023		1,748,569	1,748,569	
06/30/2023				3,283,424
08/01/2023		1,748,569	1,748,569	
02/01/2024		1,748,569	1,748,569	
06/30/2024				3,497,138
08/01/2024		1,748,569	1,748,569	
02/01/2025		1,748,569	1,748,569	
06/30/2025				3,497,138
08/01/2025	4,365,000	1,748,569	6,113,569	
02/01/2026		1,639,444	1,639,444	
06/30/2026				7,753,013
08/01/2026	8,875,000	1,639,444	10,514,444	
02/01/2027		1,417,569	1,417,569	
06/30/2027				11,932,013
08/01/2027	17,225,000	1,417,569	18,642,569	
02/01/2028		986,944	986,944	
06/30/2028				19,629,513
08/01/2028	12,735,000	986,944	13,721,944	
02/01/2029		668,569	668,569	
06/30/2029				14,390,513
08/01/2029	13,980,000	668,569	14,648,569	
02/01/2030		319,069	319,069	
06/30/2030				14,967,638
08/01/2030	14,630,000	319,069	14,949,069	
02/01/2031		99,619	99,619	
06/30/2031				15,048,688
08/01/2031	8,540,000	99,619	8,639,619	
06/30/2032				8,639,619
	80,350,000	22,288,699	102,638,699	102,638,699

Academic & District Measures

Academic Performance

In 2022, 54 Austin ISD campuses earned a total of 149 distinction designations from the Texas Education Agency in seven areas: Academic Achievement in Reading/English Language Arts, Academic Achievement in Mathematics, Academic Achievement in Science, Academic Achievement in Social Studies, Top 25 Percent: Student Progress, Top 25 Percent: Closing Performance Gaps, and Postsecondary Readiness. Three schools earned every available distinction designation: Highland Park Elementary, Cunningham Elementary, and the Liberal Arts and Science Academy. In 2022, Austin ISD earned a recognized rating from the Texas Education Agency, with an overall grade of B (88 out of 100) and Bs in each of the three accountability domains: Student Achievement (89 out of 100), School Progress (89 out of 100), and Closing the Gaps (86 out of 100).

Table 88 | Austin Independent School District

2022 Accountability Ratings Overall Summary			
	Component Score	Scaled Score	Rating
Overall		88	B
Student Achievement		89	B
STAAR Performance	50	82	
College, Career and Military Readiness	80	95	
Graduation Rate	96.7	90	
School in Progress		89	B
Academic Growth	76	90	A
Relative Performance (Eco Dis: 50.9%)	65	91	A
Closing the Gaps	78	86	B

** This district did not receive an A rating in the School Progress domain because the district includes at least one campus that received a scaled score less than 70 in the School Progress domain.*

Source: TEA 2022 Accountability Ratings Overall Summary

In 2021, Austin ISD led comparable districts in the percent of students achieving Meets Grade Level on End of Course assessments in English I; and exceeded the state passing average all four of the five End-of-Course assessments. Austin ISD led comparable districts in the percent of students achieving Meets Grade Level on 3rd through 5th grade Reading assessments and exceeded the state passing rate in 3rd through 7th grade Reading.

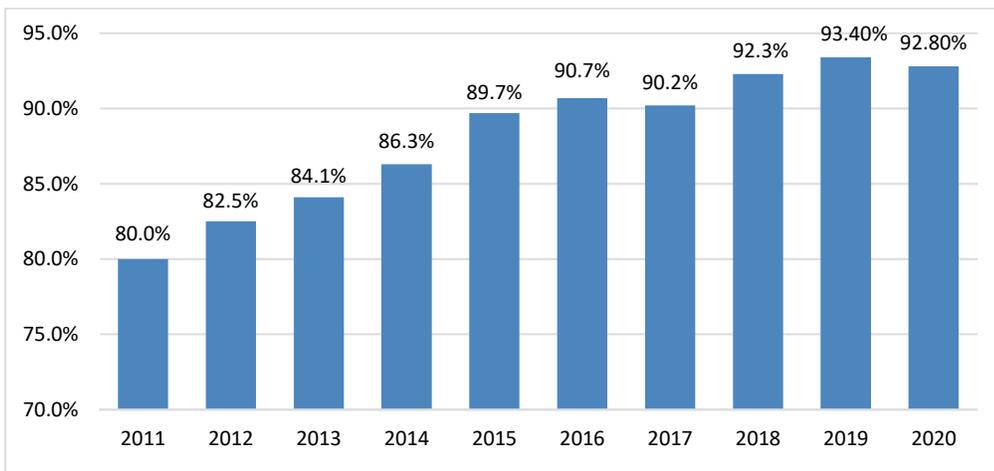
At the time of this publication, the 2021-22 Texas Academic Performance Report (TAPR) was not published for comparable data.

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 Austin ISD increased over 12.1 percentage points from 2011 to 2016, declining half of a percentage point in 2017. The federal graduation rate of the Class of 2020 was 92.8 percent, an increase of 12.8 percentage points since 2011.

Table 89 | Austin Independent School District

Austin ISD Federal Graduation Rates 2011-2020



**At the time of this publication, the 2021-22 Texas Academic Performance Report (TAPR) was not published for 2021 Federal Graduation Rates*



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 average. In 2020, the district fell below the national average, still about the state average. Austin ISD exceeded both the state and national average in 2021 & 2022.

Table 90 | Austin Independent School District

2019-2022 SAT Results – District Averages by Group				
Overall Austin ISD Total	2019	2020	2021	2022
Asian	1223	1247	1283	1266
African American	946	876	920	875
Hispanic	990	945	1030	935
Two or More	1101	1146	1192	1156
White	1123	1187	1202	1183
All Students	1068	1043	1129	1059
Total SAT Score	2019	2020	2021	2022
Austin ISD	1068	1043	1129	1059
State	1022	1010	1003	1001
National	1059	1051	1060	1050

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 2022, the Austin ISD student average composite ACT score (25.8) continued to exceed the state (19.8) and national (19.8) averages.

Table 91 | Austin Independent School District

2020-2022 ACT Results – District Averages by Group			
Ethnicity Group	2020 Average	2021 Average	2022 Average
American Indian / Alaskan Native	20.3	34	-
Asian	27.4	30.4	31.1
Black / African American	16.8	20.5	20
Hispanic / Latino	19.3	24.6	22.8
White	26.3	27.2	26.3
Native Hawaiian / Other Pacific Islander	-	-	-
Two or More Races	25.7	29.7	27
All Students	22.7	27.1	25.8



Graduation and Dropout Rates

Austin ISD’s Class of 2021 “All Students” federal graduation rate increased by almost 1.9 percentage points to 96.3 percent. Gains were made in most student groups, increasing the graduation rate of Economically Disadvantaged students by 2.7 percentage points. American Indian showed the greatest improvement, increasing 14.3 percentage points to 100 percent, followed by Hispanic students who increased 2.7 percentage points to 95.2 percent.

In the 2020-21 school year, Austin ISD saw significant increases in the dropout rates within American Indian and Hispanic students, dropping 2.7 and 0.8 percentage points respectively.

Table 92 | Austin Independent School District

FY2017-18 through FY2020-21 Graduation Rates – District by Group

	2017-18	2018-19	2019-20	2020-21
All Students	94.0%	94.5%	94.4%	96.3%
African American	93.0%	92.9%	93.5%	95.6%
Hispanic	92.8%	93.4%	92.5%	95.2%
White	96.2%	96.7%	96.8%	97.8%
American Indian	100.0%	100.0%	85.7%	100.0%
Asian	97.7%	95.2%	98.7%	99.5%
Pacific Islander	66.7%	100.0%	-	-
Multiracial	94.6%	97.2%	96.9%	96.2%
Special Education	93.4%	85.7%	89.5%	90.6%
Economically Disadvantaged	91.7%	92.1%	90.7%	93.4%
English Language Learner	87.8%	90.8%	89.5%	91.8%

Source: TEA Completion, Graduation, and Dropouts Data Search



Table 93 | Austin Independent School District

FY2017-18 through FY2020-21 Drop Out Rates – District by Group

	2017-18	2018-19	2019-20	2020-21
All Students	0.7%	0.8%	0.7%	1.2%
African American	0.8%	1.6%	1.7%	1.7%
Hispanic	1.0%	1.0%	0.8%	1.6%
White	0.3%	0.4%	0.3%	0.4%
American Indian	0.0%	4.3%	0.0%	2.7%
Asian	0.1%	0.1%	0.2%	0.4%
Pacific Islander	0.0%	0.0%	5.3%	0.0%
Multiracial	0.5%	0.3%	0.7%	0.7%
Special Education	1.1%	1.4%	1.2%	1.9%
Economically Disadvantaged	0.9%	1.3%	1.1%	1.8%
English Language Learner	1.3%	1.6%	1.1%	2.5%

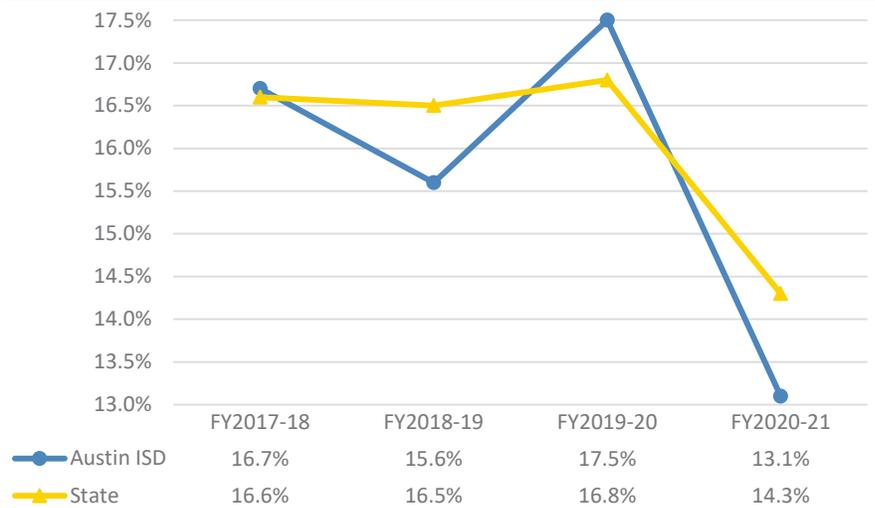
Source: TEA Completion, Graduation, and Dropouts Data Search

Turnover Rates for Teachers

When comparing to a state level, the Austin ISD has an average teacher turnover of 15.7 percent from FY2017-18 to FY2020-21. This is roughly 0.3 percentage points less than the state average of 16.1 percent over the same time.

Table 94 | Austin Independent School District

FY2017-18 through FY2020-21 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 95 | Austin Independent School District

Food Service Productivity						
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023 Projected
Charge per lunch to students:						
Full Price - Elementary	\$2.80	\$2.90	\$3.00	Free	Free	\$3.15
Full Price - Secondary	\$2.95	\$3.05	\$3.15	Free	Free	\$3.25
Reduced Priced Meal - All Levels	\$0.40	\$0.40	\$0.40	Free	Free	\$0.40
Charge per lunch to adults	\$3.50	\$3.75	\$3.85	\$3.85	\$4.25	\$4.50
Number of days lunch served	177	174	127	342	178	175
Total Number of free lunches served	4,974,702	5,168,583	4,347,925	3,464,489	6,830,670	6,032,361
Average number of free lunches served to students daily	28,106	29,705	34,236	10,130	38,375	34,471
Number of paid lunches served:						
At full price	1,462,118	1,439,905	834,949	-	-	1,298,850
At reduced price	392,979	258,840	63,710	-	-	-
Average number of paid lunches served to pupils daily:						
At full price	8,261	8,275	6,574	-	-	7,422
At reduced price	2,220	1,488	502	-	-	-
Number of A la Carte meals <i>(a la carte sales divided by average meal price)</i>	770,543	877,500	514,115			47,187
Total number of lunches served to students	7,600,342	7,744,828	5,760,699	3,464,489	6,830,670	7,378,398
Percentage (%) of Total Meals served						
Free Lunches	65%	67%	75%	100%	100%	82%
Paid Lunches at Full Price	19%	19%	14%	0%	0%	18%
Paid Lunches at Reduced Price	5%	3%	1%	0%	0%	0%
A la Carte	10%	11%	9%	0%	0%	1%
Average number of lunches served to students daily (includes free, reduced, full price, a la carte meals)	42,940	44,511	45,360	10,130	38,375	42,162
Number of sites serving lunch (includes special campuses)	121	121	120	119	117	116

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 SUPPORT. 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.

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. 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.

ASSIGNED FUND BALANCE. The portion of the fund balance identified by management to reflect tentative plans or commitments of government resources.

BASIC EDUCATION SERVICES. 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.

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

BUDGET AMENDMENTS. Adopted budget plus/minus budget revisions.

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 ASSETS. Land, facilities, or equipment that the school district intends to hold or continue to use for a relatively long period of time (“fixed assets”).

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

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 NET TAXABLE LEVY. Taxes levied for the current fiscal period.

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

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 PROPERTY TAX. Taxes remaining unpaid on and after the date on which they become delinquent.

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

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

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.

FOOD SERVICE SUMMER PROGRAM. 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.

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.

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.

HVAC. Heating, Ventilation, and Air Conditioning.

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.

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.

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&A. 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.

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

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.

PPE. Personal Protective Equipment

PRELIMINARY PROPERTY 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 SUPPORT. 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.

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 RATING. 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.

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.

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.

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 SERVICES. 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 CAMPUS. 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.

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.

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.

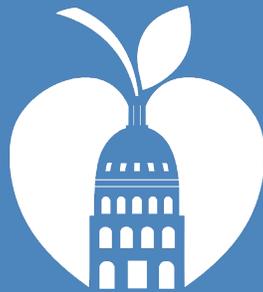
TITLE I. First title of No Child Left Behind, relating to Improving the Academic Achievement of the Disadvantaged.

TRS. Teacher Retirement System of Texas

USDA. United States Department of Agriculture

UNASSIGNED FUND BALANCE. The difference between the unassigned fund balance and the assigned fund balance. This portion of the fund balance is usually available to finance monthly operating expenditures.

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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