Cost Savings Audit
DRAFT REPORT

Prepared for:

Austin Independent School District

December 2024

Submitted By:
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Chapter 1: Introduction

In August 2024, the Austin Independent School District (AISD) Board of Trustees requested that Gibson Consulting Group (Gibson) conduct a Cost Savings Audit. Since 2021-22, Gibson has served as the internal auditor for AISD. The purpose of this audit is to identify possible savings opportunities that could help close a projected 2025-26 General Fund operating budget deficit of approximately $96 million, and sustain its long-term financial stability.

This Cost Savings Audit is different from other departmental and program audits Gibson has conducted for the district to date. Over the past 26 years, Gibson has conducted cost savings studies for some of the largest school systems in the U.S., including Fairfax County Public Schools (VA), Los Angeles Unified School District (CA), Clark County School District (NV), and Hillsborough County Public Schools (FL). The AISD Board of Trustees sought to take advantage of this experience to help address their short-term financial situation, and sustain the district's long-term financial stability.

This audit, at a cost of $85,000, sought only to identify potential savings opportunities worthy of further analysis by the district administration. Deeper analyses will be needed for each of these opportunities to determine actual cost savings and consider other variables that could weigh into the implementation of them. Accordingly, this report identifies opportunities for cost savings, but does not make specific recommendations.

Summary

Gibson identified approximately $63 million of potential opportunities for annual General Fund cost savings across multiple areas, including school operational efficiency (through school consolidation and optimized master scheduling), reducing senior management positions, disposal of unnecessary portable classrooms, and General Fund indirect cost recovery. Table 1 provides a summary of these opportunities, with an estimated annual savings for each, and an indicator of whether it represents a long- or short-term opportunity.

Table 1. Summary of Estimated Cost Savings Opportunities

Cost Savings Opportunity	Estimated Annual General Fund Savings	Timing
School consolidation	$43,600,000	Long-term
Disposal of portable classrooms	$1,700,000	Long-term
Increase General Fund indirect cost recovery from Nutrition Services	$2,000,000	Short-term
Optimize master scheduling	$9,500,000	Short-term
Reduce senior management positions	$6,600,000	Short-term
Total	**$63,400,000**	

Source. Gibson Consulting Group

Two of these opportunities – school consolidation and optimize master scheduling – may have overlapping savings. Smaller schools are contributing to some, but not all, of the master scheduling challenges. The purpose of this exercise was to assess the potential savings of each opportunity on its own.

Each of these opportunities, and the underlying information and analyses, are discussed further in Chapter 2 of this report.

Project Scope and Approach

Gibson requested and received a six-year history (plus 2024-25 where available) of AISD's student, financial, staffing, and available operational data to support its analysis. A data dashboard was developed to store, analyze, and graphically present efficiency measures across all major program and departmental areas. (This dashboard has been provided to the district administration to support future cost savings analyses on its own.) Gibson analyzed these results and began to develop preliminary observations and opportunities, which were then discussed with members of the AISD leadership team based on their applicable area of responsibility. The information obtained from interviews was used to enhance Gibson's understanding of each opportunity, and validate its potential for savings.

This work also involved the analysis and comparison of selected peer district information. Texas peer districts were selected primarily based on district size (student enrollment) and proximity to AISD. Peer district analysis was not used as a sole basis for identifying cost savings opportunities; however, it did serve to corroborate other supporting analyses. The AISD leadership team provided input to the selection of peer districts, but the final determination was made by Gibson. Table 2 presents a comparative profile of AISD and the peer districts.

Table 2. Peer District Profile

Characteristics	Fort Worth ISD	AISD	Fort Bend ISD	North East ISD	Katy ISD	Round Rock ISD	Leander ISD
District Type	Urban	Urban	Suburban	Suburban	Suburban	Suburban	Suburban
Austin Area?	No	Yes	No	No	No	Yes	Yes
Student Membership	71,060	72,739	80,206	57,374	94,785	46,197	42,593
% Economically Dis	82%	50%	50%	52%	44%	27%	20%
Student Staff Ratio	7.20	6.95	7.88	6.99	7.31	7.41	7.62
Student Teacher Ratio	14.78	14.50	16.33	13.82	14.02	14.05	13.91
GF Exp per Student*	$10,851	$10,749	$9,293	$9,065	$10,251	$9,969	$9,294

Characteristics	Fort Worth ISD	AISD	Fort Bend ISD	North East ISD	Katy ISD	Round Rock ISD	Leander ISD
% GF Exp on Instruction*	56%	56%	58%	60%	66%	60%	63%

Note. * 2022-23 TEA PEIMS Expenditure data

Source. 2023-24 Texas Education Agency (TEA) PEIMS Student and Staff data.

At the direction of the Board Audit Committee, Gibson worked collaboratively with the superintendent to review and discuss each preliminary savings opportunity.

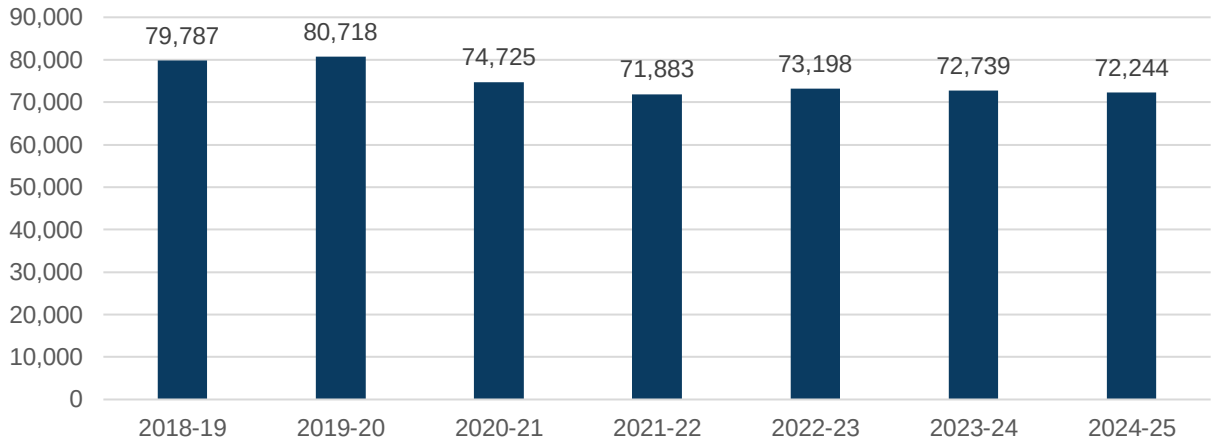
Gibson wishes to thank Mr. Matias Segura, AISD's Superintendent, and his senior leadership for their participation in this work, and for their tireless efforts in providing vast amounts of student, financial, staffing, and operational data to support Gibson's analysis. The administration was also extremely insightful in identifying possible strategies to bring some of these savings opportunities to reality.

Chapter 2: Cost Saving Opportunities

School Consolidation

The most significant opportunity for long-term cost savings at AISD is school consolidation. Student enrollment has dropped 10.5% from 80,718 students in 2019-20 to 72,244 in 2024-25. As shown in Figure 1, enrollment slightly rebounded in 2022-23, but has declined slightly each year since. Interestingly, high school enrollment has stayed fairly flat during this time, but both elementary and middle school enrollment experienced declines.

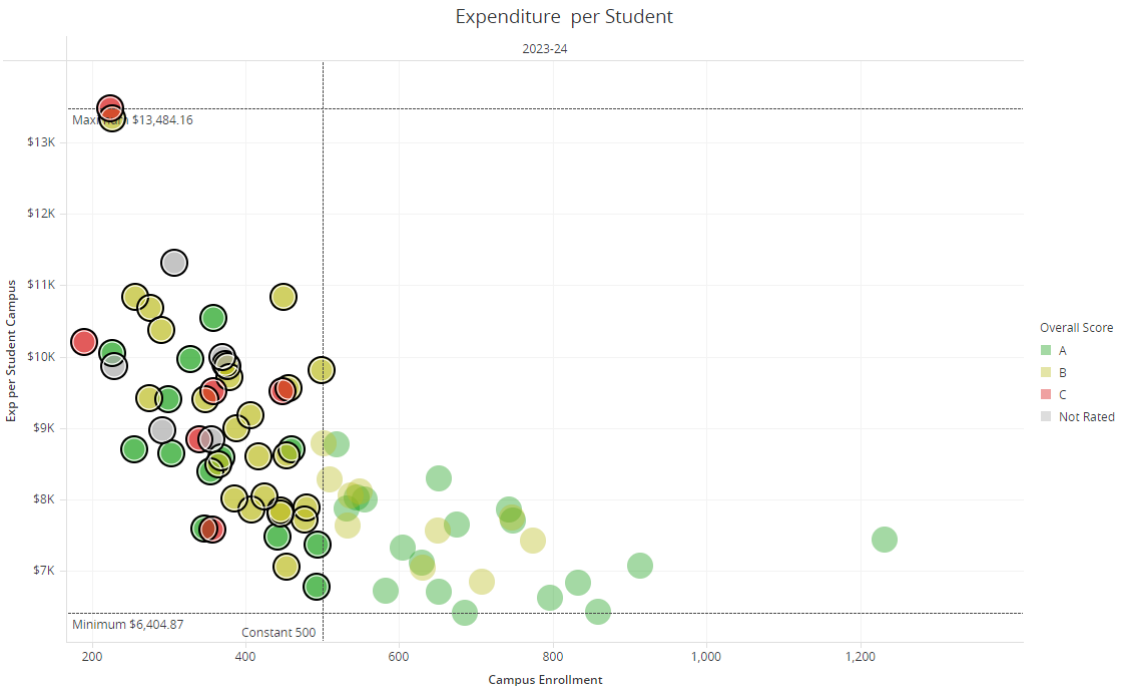
Figure 1. AISD Student Enrollment, 2018-19 to 2023-24



Source. AISD TEA PEIMS Fall Submission Student data

Neighborhood schools have long been important to AISD communities, but they have become increasingly expensive to operate because of their small size, particularly for elementary and middle schools. Figure 2 maps elementary schools' student enrollment (horizontal, or x-axis) against their General Fund operating expenditures per student (vertical, or y-axis). The color of each data point represents the most recent state accountability ranking (2021-22). This graph, which shows a range of operating expenditures of $6,400 to $13,500 per student, depicts an inverse relationship between the cost of education per student and the student enrollment of the school. For schools with fewer than 500 students, the graph reflects no discernible relationship between school performance and expenditures per student.

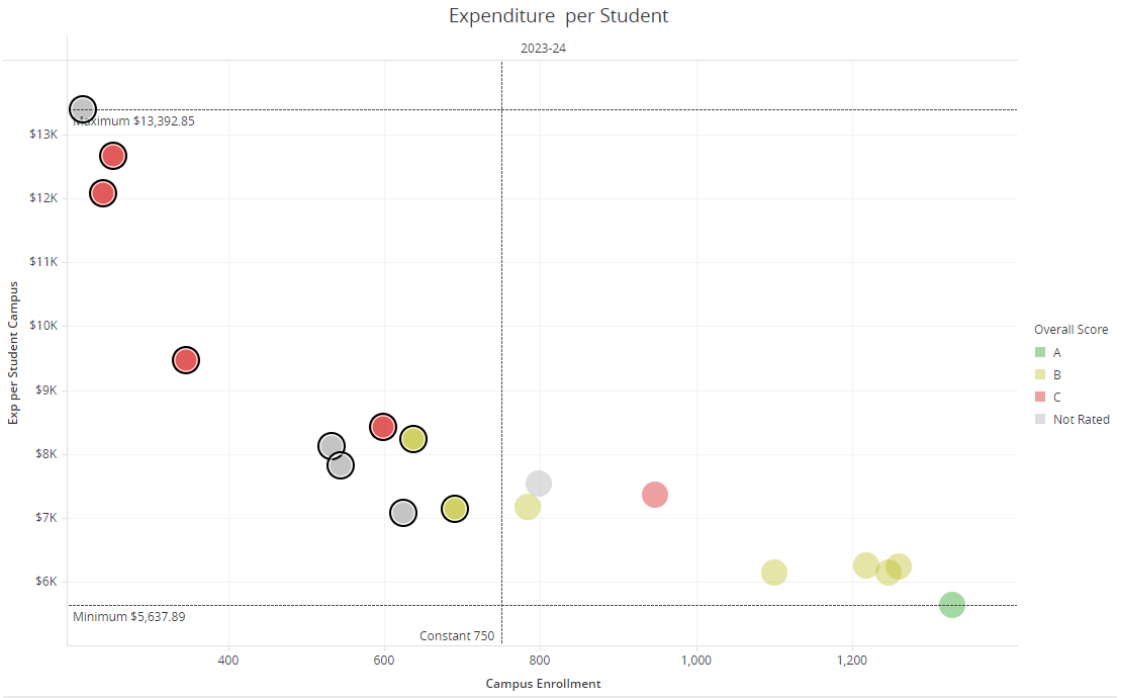
Figure 2. General Fund Operating Expenditures per Student, AISD Elementary Schools, 2023-24



Source. 2023-24 TEA PEIMS Expenditure and Student data; 2021-22 TEA State Accountability Campus Ratings

A similar pattern exists for middle schools, with a similar range in expenditures per student, as shown in Figure 3.

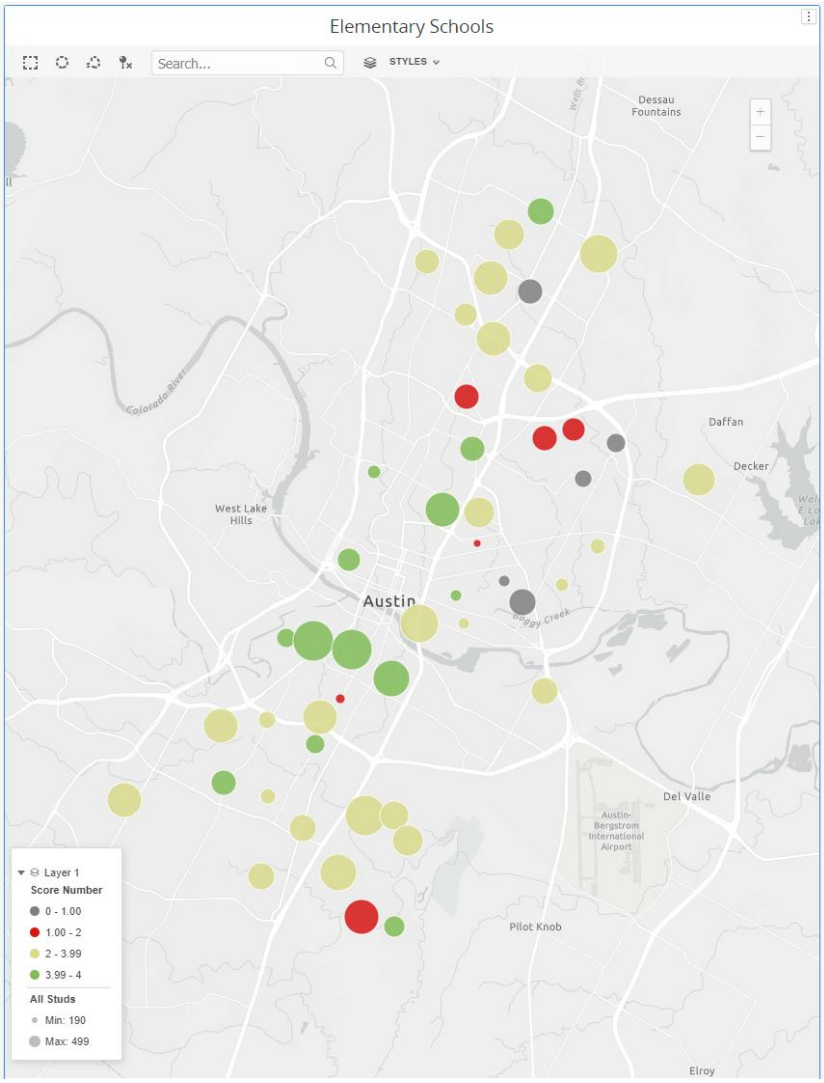
Figure 3. General Fund Operating Expenditures per Student, AISD Middle Schools, 2023-24



Source. 2023-24 TEA PEIMS Expenditure and Student data; 2021-22 TEA State Accountability Campus Ratings

Figure 4 presents a map of the 49 AISD elementary schools with less than 500 students, with the size of the circle reflecting student enrollment at that school. Like the graphs above, the color of each circle represents the most recent state accountability ranking (2021-22). This map shows that many of these schools are within one or two miles of each other. District administrators reported that some schools can literally be seen while standing on another campus nearby.

Figure 4. AISD Elementary Schools Location and Student Enrollment



Elementary Schools

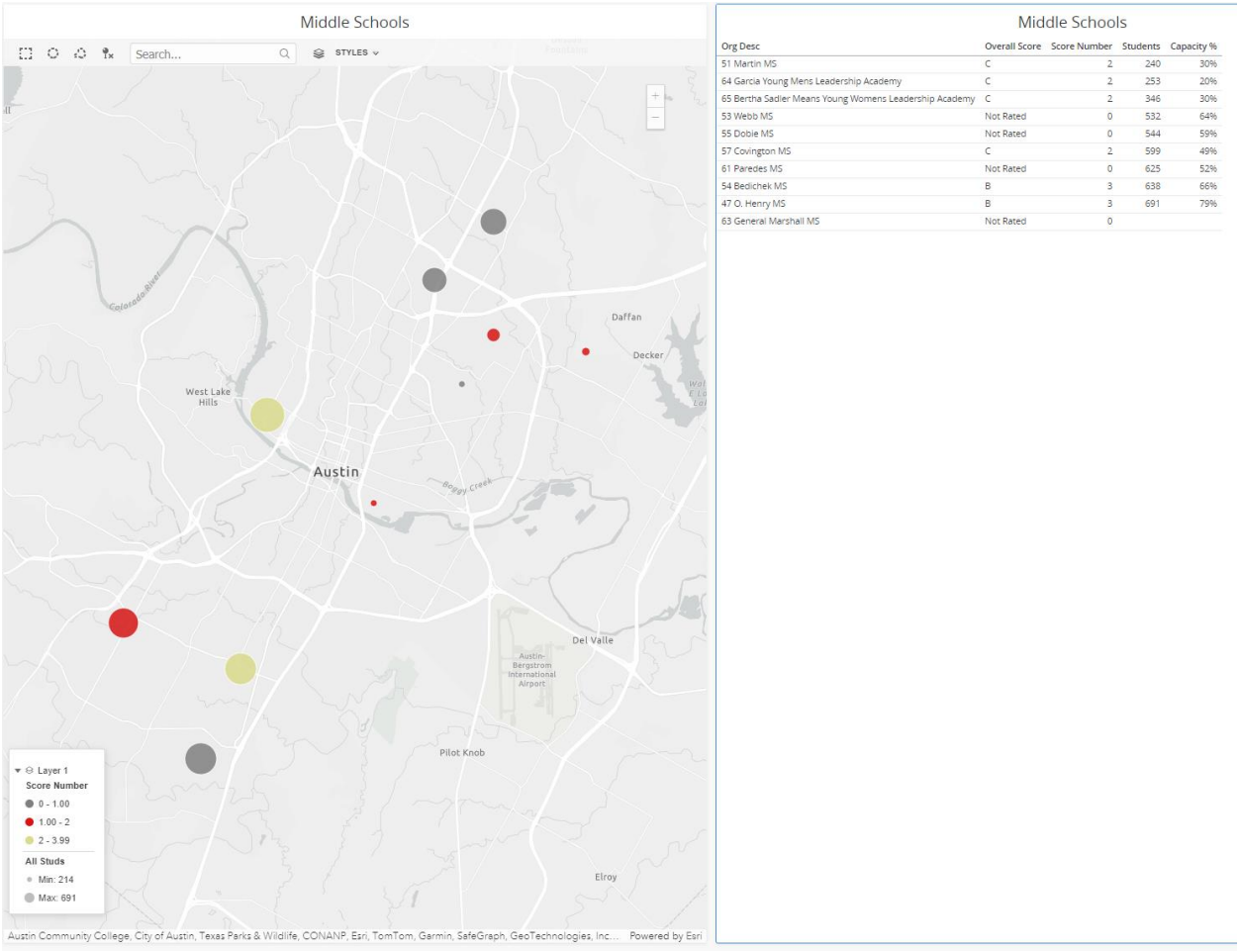
Org Desc	Overall Score	Score Number	Students	Capacity %
111 Campbell ES	C	2	190	29%
114 Dawson ES	C	2	224	36%
105 Blackshear ES	A	4	226	33%
145 Zavala ES	B	3	226	36%
125 Oak Springs ES	Not Rated	0	229	45%
110 Bryker Woods ES	A	4	255	97%
126 Ortega ES	B	3	256	60%
150 Norman-Sims ES	B	3	275	50%
156 Odom ES	B	3	276	39%
198 Joslin ES	B	3	291	65%
129 Pecan Springs ES	Not Rated	0	292	49%
136 St. Elmo ES	A	4	299	59%
103 Barton Hills ES	A	4	303	115%
157 Winn ES	Not Rated	0	307	47%
171 Palm ES	A	4	328	44%
102 Andrews ES	C	2	340	55%
123 Mathews ES	A	4	347	79%
144 Wooten ES	B	3	348	64%
133 Ridgetop ES	A	4	354	134%
149 Barrington ES	Not Rated	0	355	45%
132 Reilly ES	C	2	357	93%
113 Cunningham ES	A	4	358	59%
118 Harris ES	C	2	358	56%
151 Pillow ES	B	3	365	65%
165 McBee ES	A	4	368	54%
116 Govalle ES	Not Rated	0	370	71%
101 Allison ES	B	3	374	70%
166 Williams ES	B	3	377	59%
130 Pleasant Hill ES	B	3	379	61%
164 Pickle ES	B	3	386	53%
174 Rodriguez ES	B	3	388	46%
175 Widen ES	B	3	406	50%
122 Maplewood ES	B	3	408	103%
161 Cook ES	B	3	417	61%
189 Overton ES	B	3	425	61%
121 Lee ES	A	4	442	103%
170 Boone ES	B	3	445	58%
158 Sunset Valley ES	B	3	446	64%
190 Perez ES	C	2	448	65%
176 Galindo ES	B	3	449	56%
109 Brown ES	B	3	453	82%
152 Wooldridge ES	B	3	454	69%
168 Langford ES	B	3	456	56%
140 Travis Heights ES	A	4	460	69%
159 Graham ES	B	3	477	68%
127 Sanchez ES	B	3	479	88%
104 Becker ES	A	4	492	86%
146 Zilker ES	A	4	494	113%
162 Houston ES	B	3	499	65%

Note. ES = Elementary School.

Source. 2023-24 TEA PEIMS Student data; 2021-22 TEA State Accountability Campus Ratings

Figure 5 presents a similar map for AISD middle schools (two of which are men's and women's leadership academies) with enrollment of less than 750 students.

Figure 5. AISD Middle Schools Location and Student Enrollment



Middle Schools

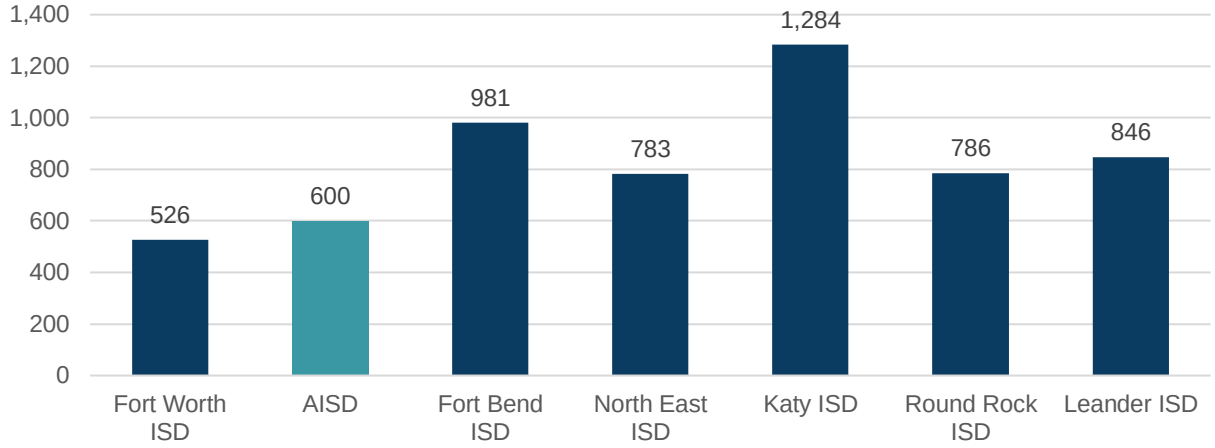
Org Desc	Overall Score	Score Number	Students	Capacity %
51 Martin MS	C	2	240	30%
64 Garcia Young Mens Leadership Academy	C	2	253	20%
65 Bertha Sadler Means Young Womens Leadership Academy	C	2	346	30%
53 Webb MS	Not Rated	0	532	64%
55 Dobie MS	Not Rated	0	544	59%
57 Covington MS	C	2	599	49%
61 Paredes MS	Not Rated	0	625	52%
54 Bedichek MS	B	3	638	66%
47 O. Henry MS	B	3	691	79%
63 General Marshall MS	Not Rated	0		

Note. MS = Middle School.

Source. 2023-24 TEA PEIMS Student data; 2021-22 TEA State Accountability Campus Ratings

Compared to most of its peer districts, AISD has far fewer students in its schools, on average. Figure 6 presents the average number of students per school for AISD and the peer districts. The relationships depicted in this graphic are similar across elementary, middle, and high school categories. Fort Worth ISD is the only central city urban district among the peers, and is the only district that has fewer average students per school. All of the other peer districts have a significantly larger average. It is important to note that AISD and Fort Worth ISD experienced much of their student and facilities growth in the 1900's (when smaller neighborhood schools were built) while the other districts' growth occurred after 2000. As a result, Austin and Fort Worth have substantially more small schools.

Figure 6. Average Number of Students per School, Austin ISD and Peer Districts, 2023-24



Source. 2023-24 TEA PEIMS Student and Campus Reference data

The cost of operating smaller schools is significant. Tables 3 and 4 present calculations of the estimated fiscal impact of smaller schools. The average General Fund operating expenditures per student for elementary schools with less than 500 students was compared to the average for elementary schools with more than 500 students. The difference was multiplied by the number of students in the smaller schools to estimate fiscal impact. The same calculation was performed for secondary schools above and below 750 students. Combined, the estimated fiscal impact is approximately $43.6 million annually.

Table 3. Estimated Fiscal Impact of Elementary Schools with Less Than 500 Students

Average GF Operating Exp per student, schools with less than 500 students	$9,185
Average GF Operating Exp per student, schools with 500 or more students	$7,508
The difference in expenditures per student	$1,677
x Total students in schools with 500 or less students	17,951
Estimated Savings	**$30,103,827**

Source. Gibson Consulting Group

Table 4. Estimated Fiscal Impact of Middle Schools with Less Than 750 Students

Average GF Operating Exp per student, schools with less than 750 students	$9,439
Average GF Operating Exp per student, schools with 750 or more students	$6,556
The difference in expenditures per student	$2,883
x Total students in schools with 750 or less students	4,682
Estimated Savings	**$13,498,206**

Source. Gibson Consulting Group

Total Estimated Cost Savings: $43,600,000 (rounded)

Portable Classrooms

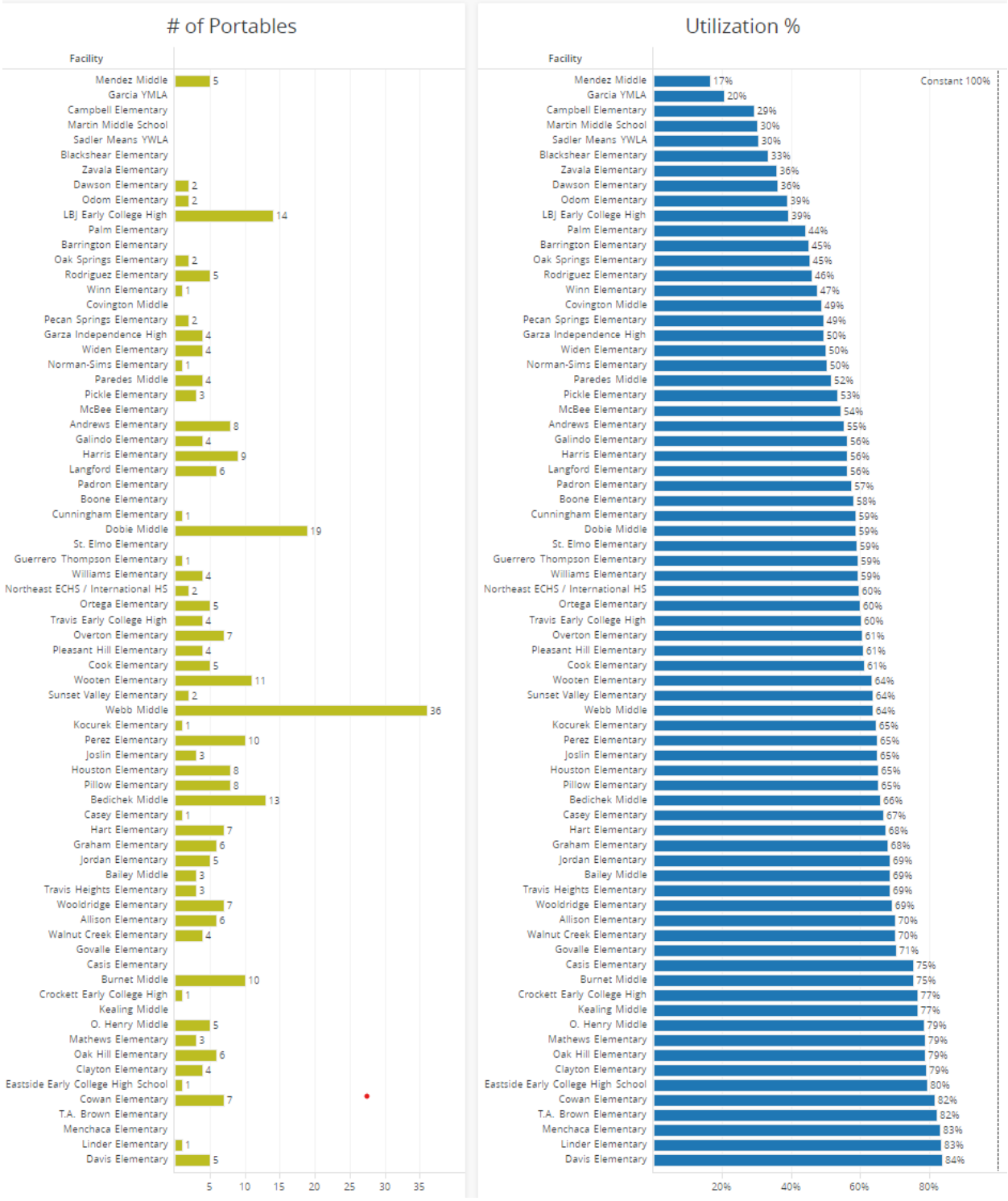
Portable classrooms (portables) provide supplemental, temporary, instructional space. Portables were initially designed to address overcrowding in individual schools, as school building programs are not always able to expand or build schools fast enough to respond to enrollment increases on individual campuses. As enrollment declines, portables tend to become underutilized or used for an alternate purpose.

AISD owns 535 portable classroom buildings. Each portable averages 1,536 square feet of space, providing approximately 822,000 square feet across the district. Of the 535 portables, 230 are located at schools with higher than 85% student utilization or capacity, the low-end of AISD's target utilization rate for permanent facilities.[1] The remaining 305 portables are located on campuses with less than 85% student utilization. Figure 7 presents AISD campuses with less than 85% utilization that have one or more portables on site (left graphic) and the student utilization rate at the campus space. The school names on both graphics are organized from low to high student utilization. Several observations are made based on this analysis:

- Three hundred and five (305) portables are spread across 55 schools with less than 85% student capacity;
- The range of the number of portables on a campus is one (at several elementary schools and two early college high schools) to 36 portables (at Webb MS);
- Approximately one-fourth of the schools (18) with less than 85% student utilization do not have any portables on site; and
- Sixty-nine (69) of the portables, or approximately 23% of the total portable square footage, reside on three campuses, each with a student utilization rate of less than 65%.
- Some portables are used for other short-term purposes, such as the relocation of students during renovation projects on the campus.

[1] AISD Facilities Master Plan Update, 2018-19.

Figure 7. AISD Portables on Campuses with Less Than an 85% Utilization Percentage, 2023-24



Source. 2021-22 AISD Portable data; 2023-24 TEA PEIMS Student data and AISD Facility Property Capacity data

The fiscal impact of disposing of a portable classroom includes both costs and savings. The cost includes the disconnection of utilities to the portables, the removal from the site, and any site conditioning needed. The potential savings includes lower utilities, insurance, and custodial costs. Based on discussions with the

AISD administration, the cost of portable disposal could possibly be supported by bond program funding if there is other bond-funded construction or renovation activities occurring at the site. Where this is not feasible, the AISD fund balance would be another possible funding source for this non-recurring expenditure.

Table 5 presents the calculations for estimating annual General Fund operating savings from the disposal of 305 portables. The major operating savings opportunities relate to electricity and custodial services; however, other savings related to lower insurance cost and other utilities may also be realized.

Table 5. Estimated Fiscal Impact of Disposing 305 Portable Classrooms

Total portables	535
Total number of portables in schools less than 85% minimum target capacity	305
Average square feet of portable	1,536
Total estimated portable square feet under 85% capacity schools	468,480
Electricity Savings	
Average annual electricity cost per square foot[2] (School Only)	$1.13
Estimated Total Electricity Savings for Portables (sf x cost per sf)	**$529,382**
Custodial Savings	
AISD average custodian cleaning efficiency (Sq. Ft. per FTE)	22,500
FTE custodians required to clean excess portable space (Portable Sq. Ft./Efficiency)	21
Average AISD custodian annual pay (Auxiliary 1 Pay Grade mid-level)	$46,756
Estimated Benefits	$10,822
Total custodial pay per FTE, with benefits	$57,578
Estimated Custodial Savings (FTEs Saved x Total Pay per FTE)	**$1,209,138**
Estimated Combined Savings (Electricity and Custodial)	**$1,738,520**

Note. FTE = Full-Time Employee.

Source. Gibson Consulting Group

Total Estimated Cost Savings: $1,700,000 (rounded)

[2] Portables are less energy efficient that permanent space; however, the district average was used as a conservative measure for estimated savings.

General Fund Indirect Cost Recovery

The United States Department of Education (USDOE) allows school systems to "charge" or "recover" costs incurred to provide certain administrative services that support federal grant programs. The USDOE has given TEA authority to issue indirect cost rates to Texas school districts, charter schools, and certain other governmental agencies to support the calculation of these costs. To recover any indirect costs, federal funding grantees must request and receive a new indirect cost rate for every school year. Grantees that receive their indirect cost rates from TEA may use the rates to recover certain organization-wide administrative costs that benefit the applicable federal grant-funded program.[3]

There are two indirect cost rates that can be applied, depending on the particular federal grant. According to TEA, the "restricted" rate is used for grants that have a supplement, not supplant requirement, such as Title I. The "unrestricted" rate includes other types of administration and operational costs, and can be applied to the National School Lunch Program in the absence of a supplement, not supplant requirement. By applying the unrestricted rate to the allowable nutrition services department costs (e.g., payroll-related costs and certain other costs, but not food costs), the General Fund has the ability to recover the cost of services it provides to the Nutrition Services Fund.

AISD's restricted rate for 2023-24 was 5.718% and its unrestricted rate was 14.991%. AISD has historically applied the lower restricted rate for its indirect cost recovery related to food services. Over the past three years, the indirect cost recovery has been approximately $1 million per year. AISD could apply the larger, unrestricted rate, which would result in an additional recovery to the General Fund of approximately $2 million annually.

The district is not required to recover indirect costs from the General Fund. Some districts do not recover any funds for providing General Fund support to food service operations; others recover a portion of what is allowable, and others recover the full amount allowable. At AISD, there is no local Board policy or administrative regulation that provides guidance on this matter. Some districts believe that making such allocations would increase the risk of the program running operating deficits – which would ultimately require a General Fund contribution to cover. The Nutrition Services program, however, should be designed to cover all of its costs, including those incurred on its behalf by the General Fund. If the district did not provide the administrative and operational support, the program would have to go elsewhere to receive (and pay for) these services, or incur costs to provide them directly.

At the end of 2022-23, AISD had a $10.3 million fund balance in its School Nutrition Fund. AISD should develop a plan to steadily increase the indirect cost allocation to the maximum level possible, providing time for the School Nutrition Department to evaluate its operating efficiency in the aftermath of the COVID-19 pandemic. The program should adjust its costs to operate at a level to cover all expenditures, including costs incurred by the General Fund on its behalf.

Estimated Annual General Fund Savings after full implementation: $2,000,000 (rounded)

[3] Texas Education Agency web page, Indirect Cost Rates: https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/indirect-cost-rates.

Master Scheduling Efficiency

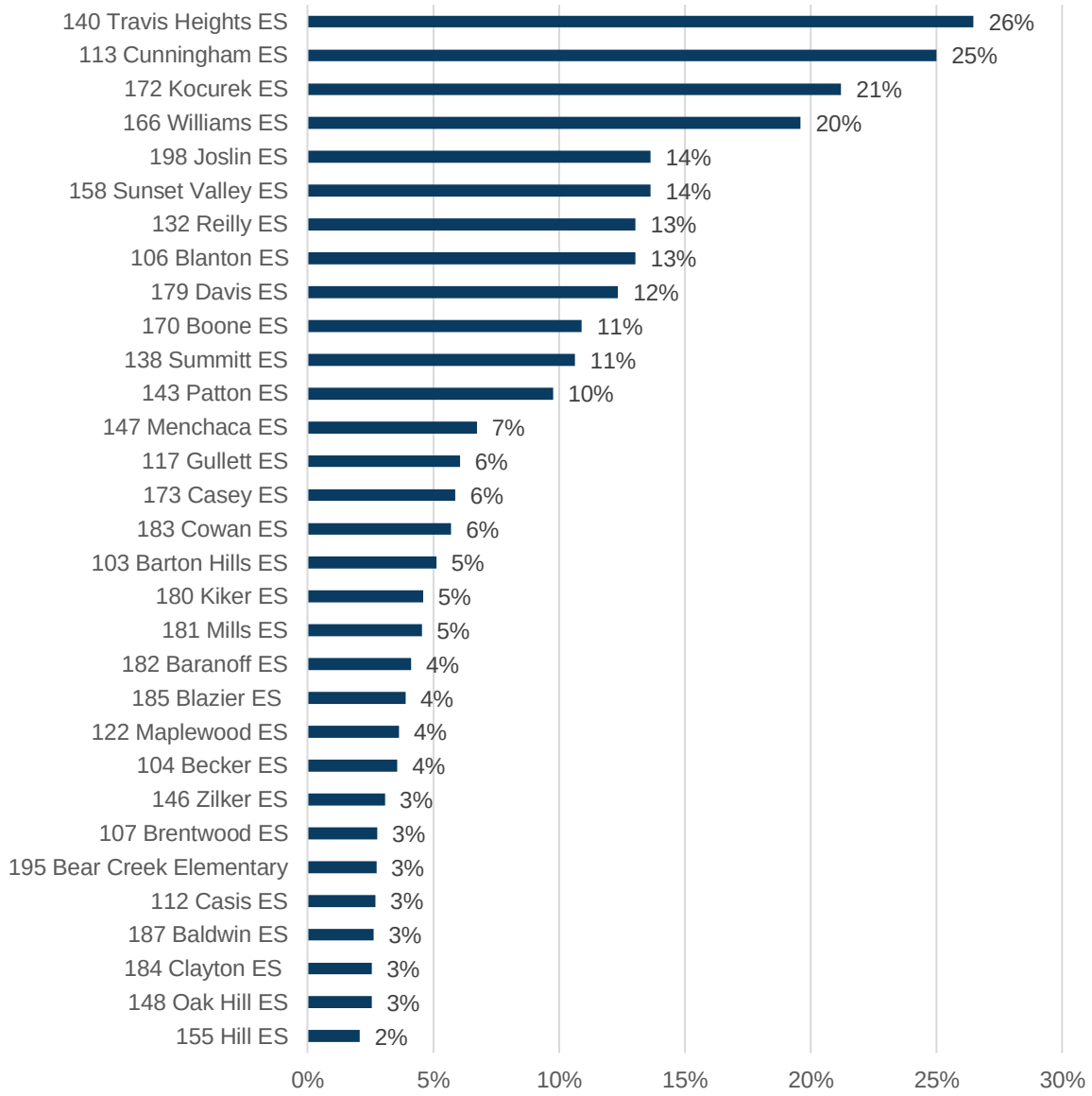
Master scheduling is the process of creating a schedule for a school or district that outlines the classes, teachers, and resources that will be used throughout the academic year. Many variables are considered in developing a master schedule, including student course requirements (for graduation), student interests (in electives), district decisions on non-required course offerings, teacher experience in teaching a particular course, target class size requirements, and teacher capacity.

Master scheduling is more complex for secondary schools, since students move to different classes and teachers during the day. Elementary school students are typically assigned to a single teacher for the instructional day, with exceptions such as Physical Education (PE), Art, or special programming (e.g., special education). For both elementary and secondary schools, AISD uses its Student Information System (SIS) to support its master scheduling process.

Gibson evaluated the scheduling efficiency of AISD's current approach to master scheduling at both the elementary and secondary levels. While it is unrealistic to fill every class, the analysis of scheduling efficiency can serve to identify potential opportunities for cost savings. During this audit, Gibson requested reports from AISD's system that would support this analysis. Certain schools and classes were excluded in order to focus the analysis on core instruction at lower need schools. Items excluded include special education, bilingual education, Career and Technical Education (CTE), band, choir, Physical Education, and Tier 1 and Tier 2 (higher need) schools. Tier 3 and Tier 4 (lower need) schools were included in the analysis.

Based on these exclusions, Gibson analyzed the percentage of 2024-25 teachers serving less than 15 students in elementary schools, and the percentage of middle and high school General Education classes with less than 15 students. Figure 8 presents the elementary schools where teachers serve less than 15 students. Thirty-one (31) Tier 3 and Tier 4 elementary schools had teachers serving less than 15 students, with the percentage of total teachers at specific schools ranging from 2% to 26%.

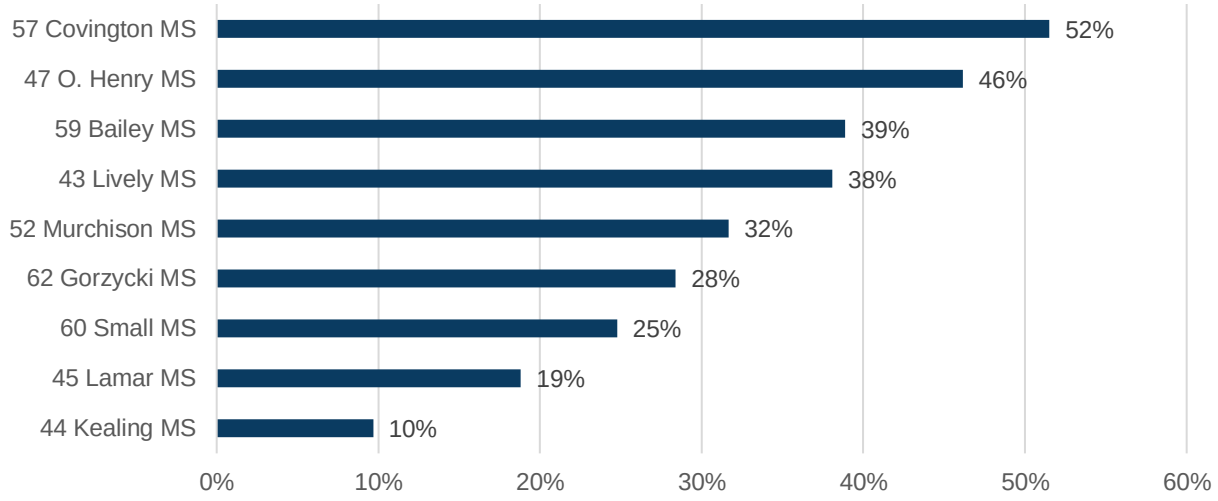
Figure 8. Percentage of Tier 3 and Tier 4 General Education Elementary School Teachers Serving Less Than 15 Students, 2024-25



Source. 2024-25 AISD SIS Master Schedule Class Load data

Figure 9 presents similar information for middle schools. However, the calculation is different since middle school teachers do not teach the same students the entire day. For the purpose of this analysis, middle school teachers (in Tier 3 or Tier 4 schools) having at least one core class with less than 15 students were included. Nineteen (19) Tier 3 and Tier 4 middle schools had teachers serving less than 15 students, with the percentage of total teachers at specific schools ranging from 10% to 52%.

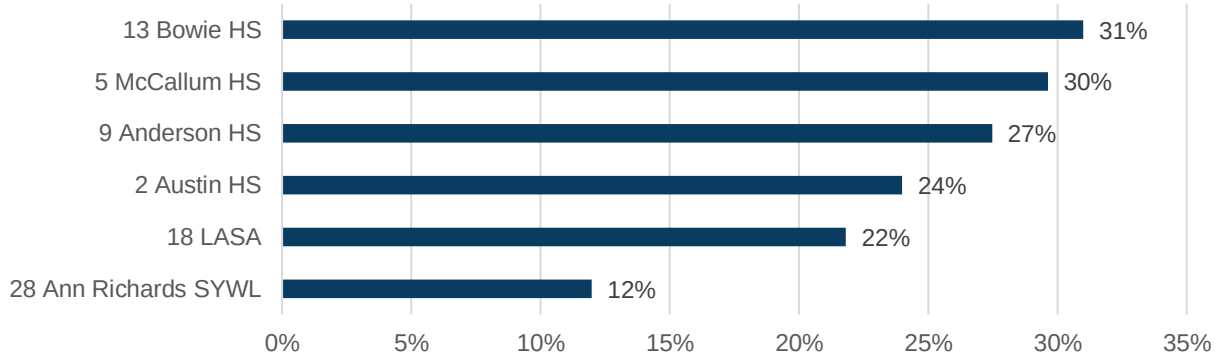
Figure 9. Percentage of Tier 3 or Tier 4 Middle School General Education Teachers With At Least One Core Class Having Less Than 15 Students, 2024-25



Source. 2024-25 AISD SIS Master Schedule Class Load data

Figure 10 presents the same information for six Tier 3 and Tier 4 high schools, with the percentages ranging 12% to 31%.

Figure 10. Percentage of Tier 3 and Tier 4 High School General Education Teachers with At Least One Core Class Having Less Than 15 Students, 2024-25



Note. HS = High School. LASA = Liberal Arts and Science Academy. SYWL = School for Young Women Leaders.

Source. 2024-25 AISD SIS Master Schedule Class Load data

Based on interviews with the AISD leadership team, the district uses its master scheduling system to "develop" the master schedule, but not to "optimize" it. As a result, many General Education core classes have excess capacity.

The fiscal impact of excess capacity was estimated separately for elementary and secondary schools.

Across the 31 Tier 3 and Tier 4 elementary schools, 88 General Education teachers have classes with less than 15 students. It is assumed that one-third (29) of these positions represents a potential savings opportunity from schedule optimization. Based on an average salary of $70,500 and 20% benefits, the estimated savings is $2,453,400.

Across Tier 3 and Tier 4 secondary schools (middle and high combined), there are 252 General Education teachers with at least one core class with less than 15 students. Since secondary teachers may have some classes that are less than 15 students, but likely have others with more than 15 students (but still less than target capacity), we assumed that a 33% efficiency improvement (84 fewer teachers needed) could be achieved through schedule optimization for the 252 secondary teachers. Based on an average salary of $70,500 and 20% benefits, the estimated savings is $7,106,400. Across all grade levels, the estimated savings is $9,559,800.

Estimated Annual General Fund Savings after full implementation: $9,500,000 (rounded)

Senior Management Positions

For purposes of this Cost Savings Audit, senior management positions are defined as the top-third layer of senior administrative positions below the superintendent. These include various positions with the terms “director,” “chief,” or “superintendent” in the position title. Examples of these positions at Austin ISD, in ascending organizational seniority, appear below:

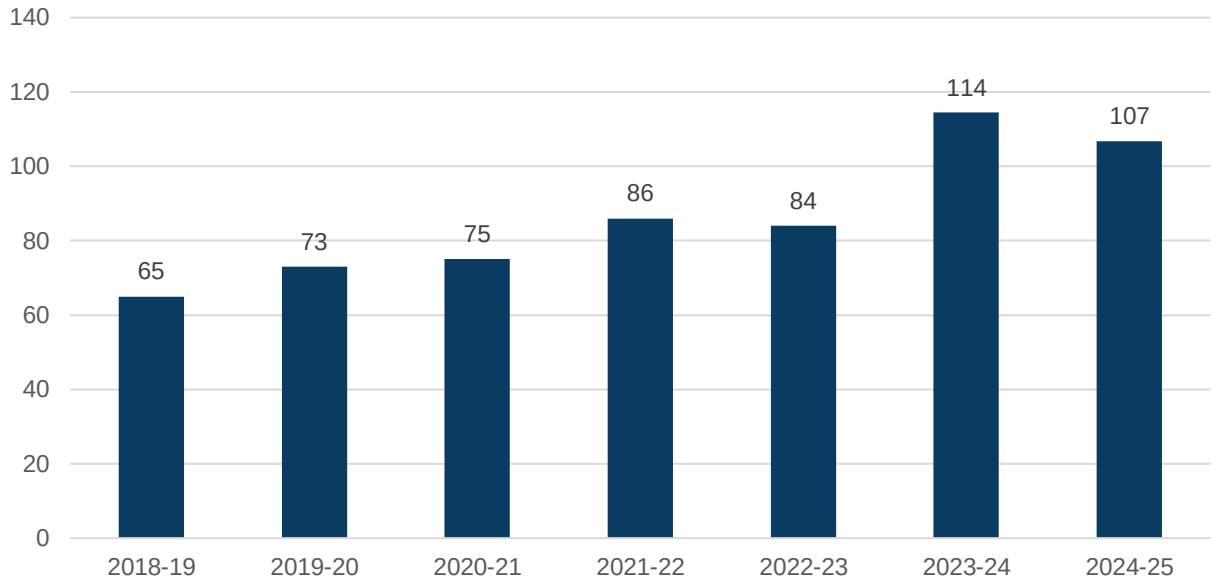
- Associate director;
- Assistant director;
- Director;
- Executive director;
- Assistant superintendent;
- Deputy superintendent; and
- Chief officer.

Chief officer positions have the broadest authority in the organization with responsibilities over major divisions such as Finance, Technology, Operations, and Human Resources. However, some chief positions, such as Communications and Governmental Relations, are over much smaller units but support the entire organization. There is one deputy superintendent position at AISD that oversees all academic programs and schools, and several assistant superintendent positions oversee school groups (i.e., elementary, secondary) or other program/service types (e.g., Special Education, Student Services). Executive director and director positions generally lead department units or specific departmental functions.

The number of director positions has grown in recent years, even though student enrollment has continued to decline. Figure 11 presents a trend analysis of General Fund actual FTEs in positions having the words

"director" in the position title from 2018-19 to 2024-25.The number of these positions increased by 42 FTE (64%) from 2018-19 to 2024-25.

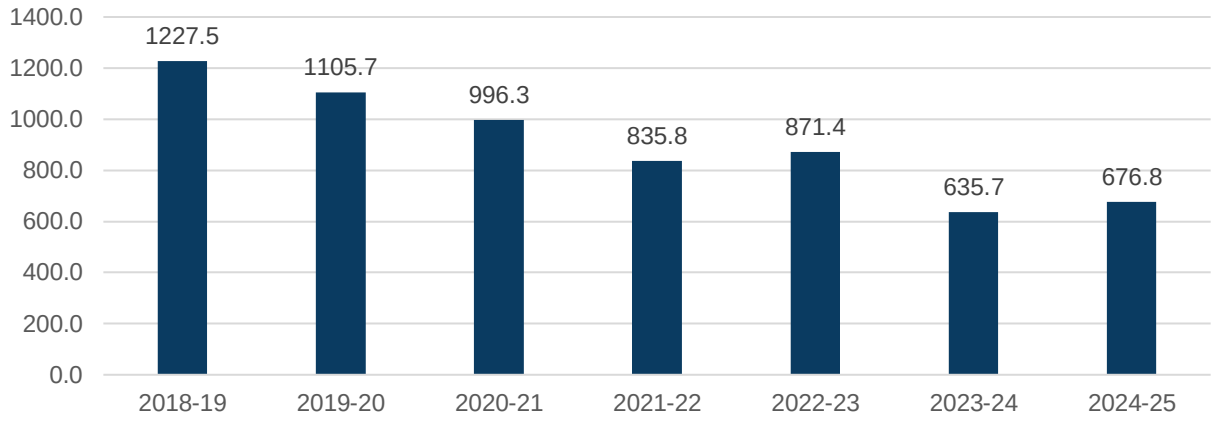
Figure 11. AISD Positions containing the word "Director", Actual FTEs, General Fund, 2018-19 to 2024-25



Source. AISD Staffing (actual FTEs) data, 2018-19 to 2024-25

The above growth trend is noteworthy even if AISD student enrollment remained flat during this period. However, since 2018-19, AISD student enrollment decreased 9.5% from approximately 80,000 students to approximately 72,000 students. Figure 12 presents the ratio of total student enrollment to director position FTEs during the same time period. This measure reflects administrative efficiency. While there are no universal standards, a higher ratio indicates there are fewer directors relative to the student population, or higher "administrative efficiency." A lower ratio indicates there are more directors relative to the student population, or lower administrative efficiency. Over the seven-year period, the ratio dropped 45%, representing a significant reduction in administrative efficiency.

Figure 12. AISD The Ratio of Total Student Enrollment to Director Position FTEs, 2018-19 to 2024-25



Source. AISD Staffing (actual FTEs) data, 2018-19 to 2024-25; AISD Student Enrollment data, 2018-19 to 2024-25

If AISD determined the number of director positions (i.e., director, executive director) based on the overall administrative efficiency levels achieved in 2018-19, 48 fewer positions would be needed. At an estimated average salary of $120,500 and benefits of 15%, an estimated $6,633,784 (48 X $138,575 = $6,633,784) in annual savings could be achieved.

Estimated Cost Savings: $6,600,000 (rounded)

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