

San Antonio ISD

Efficiency Audit Report

Prepared by the Texas Association of School Business Officials

September 11, 2026

Executive Summary

San Antonio ISD (the District) contracted with the Texas Association of School Business Officials to complete an efficiency audit, as required under Texas Education Code (TEC) 11.184 and in accordance with guidelines set out by the Legislative Budget Board, available [here](#). Although the District is not required to conduct an efficiency audit due to an exception under TEC 11.184(b-1), it has elected to do so. The purpose of the audit is to examine the fiscal management and efficiency of District operations.

The audit results rely on Texas Education Agency (TEA) Public Education Information Management System (PEIMS) financial reports, Texas Academic Performance Reports (TAPR), the District's Annual Comprehensive Financial Report, the Financial Integrity Rating System of Texas (FIRST), the Texas Academic Accountability Rating System and self-reported information from District staff.

In conducting the audit, we selected six peer districts and compared San Antonio ISD to these districts using the most recent data available from the TEA PEIMS database and other sources noted above.

Summary of Results

The District is holding an election to ratify its tax rate on November 3, 2026, as required by Texas Tax Code 26.08. Without the election, the M&O tax rate would be \$0.7552. The District is asking voters to ratify an increase to the M&O rate by \$0.0317, which would result in an M&O tax rate of \$0.7869 for the 2026-2027 school year. The District expects to generate an additional \$5.5 million through the increased tax rate, which is 1.07 percent of the District's current operating budget for FY 2027. The District adopted an I&S tax rate of \$0.40, which means the total tax rate will be \$1.1869 per \$100 of valuation if the election is successful.

The District plans to use this additional revenue to improve college and career-ready learning environments, support teacher pipeline initiatives, and improve teacher and support staff compensation.

The District held one previous tax ratification election on November 8, 2016, which resulted in a tax rate for maintenance and operations of \$1.17 compared to \$1.04, which would have been the rate if the election had not passed.

If the current election is successful, the property tax levy on the average residence homestead would increase by \$23.88 compared to if the election does not pass (see table below).

The Impact of the VATRE on an Average Residential Property

	2026 Tax Rate without a VATRE	2026 Tax Rate With a VATRE
Average Taxable Value of Single-Family Residence	\$75,305	\$75,305
San Antonio ISD Total Tax rate per \$100 of Valuation	\$1.1552	\$1.1869
Estimated Taxes	\$869.92	\$893.80
Difference Due to VATRE		\$23.88

In the 2025 tax year (school year 2025-2026), San Antonio ISD had an M&O tax rate of \$0.7552, which is \$.0002 higher than the peer district average of \$0.7550 and \$0.041 higher than the statewide average of \$0.7142. If the election is successful, San Antonio ISD's 2026 M&O tax rate will be \$0.7869 compared to the peer average 2026 proposed tax rates of \$0.78153.

San Antonio ISD M&O Tax Rate Compared to Peers and Statewide Average

	2025 M&O Tax Rate	2026 Proposed M&O Tax Rate
San Antonio ISD	\$0.7552	\$0.7869
Aldine ISD	\$0.7315	\$0.7673
Alief ISD	\$0.8022	\$0.7954
El Paso ISD	\$0.7699	\$0.7637
Fort Worth ISD	\$0.7869	\$0.7869
Socorro ISD	\$0.6689	\$0.7805
Ysleta ISD	\$0.7705	\$0.7954
State Average	\$0.7142	N/A

San Antonio ISD received an A rating on the Texas Education Agency's 2025-2026 Financial Integrity Rating System of Texas (FIRST). This system is designed to monitor the Districts' financial performance through an A-F accountability system. The District's peers received the following ratings.

2025-2026 Preliminary FIRST Ratings based on 2024-2025 Financial Data

District	FIRST Rating
San Antonio	A (92)
Aldine ISD	A (96)
Alief ISD	A (100)
El Paso ISD	A (92)
Fort Worth ISD	A (100)
Socorro ISD	C (76)
Ysleta ISD	B (82)

Source: [Financial Integrity Rating System of Texas \(FIRST\) | Texas Education Agency](#)

Note: These ratings become final if they are not appealed by the school district.

The District's campuses had the following academic accountability ratings based on the 2025-2026 Academic Accountability Scores. The District's overall academic accountability rating was a C (score of 75 points compared to 82 for its peer districts).

Number of Campuses in San Antonio ISD by Academic Accountability Rating

Grade	Number of Campuses
A	12
B	23
C	10
D	25
F	9
Not Rated	4

Source: [Texasschools.gov](#)

In the 2024-2025 school year, the District spent \$15,286 in all funds per student compared to an average of \$13,733 for its peer districts and \$12,951 for the statewide average. Though we made every effort to find similar districts with respect to size and other demographic characteristics, we do note that the District has a higher percentage of economically disadvantaged and special education students compared to both the peer average and the statewide average. This is important as the District receives and is required to spend state and federal funds for programs to support these students, which can result in higher overall revenue and expenditure per student. In addition, the District has participated in two significant, state-supported programs to increase District revenues. Participation in the SB1882 Partnership and the Teacher's Incentive Allotment programs

generated an additional \$21.7 Million in revenues and expenditures in 2024-2025, yielding almost \$500 per student, \$400 more than the state and peer districts

The District has experienced a steady decline in enrollment over the past four years, which has resulted in declining revenue. Consequently, the District has been engaged in an ongoing effort to reduce spending in order to safeguard its financial position. Cost control efforts have included reductions in central administration expenditures and the closure of under-enrolled campuses. While the district closed the 2024-2025 school year with reserves that meet TEA’s target of 3 months operating expenditures, these reserves are projected to continue to decline without additional action.

District Data with Peer and State Comparisons

Peers were identified based primarily on district size and the percentage of economically disadvantaged students in order to allow comparisons to districts facing similar challenges and cost structures. We accessed TEA’s Snapshot Peer Finder and used it in conjunction with TEA PEIMS enrollment and demographic data. As noted above, San Antonio ISD is similar to the peer districts, but has a slightly higher percentage of low income students and students with special needs.

**Figure 1.
Peer Districts**

Peer District 1	Aldine ISD
Peer District 2	Alief ISD
Peer District 3	El Paso ISD
Peer District 4	Fort Worth ISD
Peer District 5	Socorro ISD
Peer District 6	Ysleta ISD

Academic Accountability

The Texas Education Agency gives each district an A - F letter grade each year based on the performance of its students across a host of academic measures. For the 2025-2026 school year, San Antonio ISD received a score of 75 (a C rating), up three points from the prior year score of 72. Its peer average was 82.

Figure 2.
Accountability Rating Comparison 2025-2026

District Rating (A-F)	District Score (1-100)	Peer District Average Score (1-100)
C	75	82

Source: www.TxSchools.gov

In addition to a district rating, each District campus is given a rating. The District had 33 campuses rated A or B, 10 campuses rated C, and 34 campuses that received a D or F.

Figure 3
2025-2026 Accountability Ratings by Campus

Rating	Elementary Schools	Middle Schools	High Schools	Elementary/Secondary
A	6	0	5	1
B	13	2	6	2
C	6	1	3	0
D	19	6	0	0
F	6	3	0	0
Not Rated	1	0	0	3

Source: www.TxSchools.gov, 2026 Accountability Ratings

The following campuses received an F rating under the 2025-2026 accountability system: Rhodes MS, Davis College Prep MS, Tafolla College Prep MS, M L King Academy, Ogden Elementary, Carvajal Elementary, Hirsch Elementary, Collins Garden Elementary, and David Crockett Academy.

The District was required to implement campus turnaround plans for the following campuses: Hot Wells Middle, Rogers College Prep Middle, Davis College Prep Middle, Tafolla College Prep Middle, M L King Academy, Bowden Academy, Rogers Academy, Woodlawn Academy, Woodlawn Hills EL, Hawthorne Pk-8 Academy, Edgar Allan Poe Stem Dual Language Middle, David Crockett Academy, Charles Graebner Elementary, Herff Elementary, Rhodes Middle, Hirsch Elementary, Ogden Elementary, Carvajal Elementary.

Financial Accountability

The District received an A rating through the 2025-2026 FIRST system. This system analyzes the financial data for Texas school districts and monitors compliance with financial management laws and rules through examinations of the annual financial compliance reports. Each district is given a rating of A through F based on the number of points scored on a set of indicators adopted by TEA rule. To receive an A, a district must receive at least 90 out of 100 total possible points.

Figure 4.
School FIRST Rating
2025-2026 FIRST Rating Based on 2024-2025
Data

Rating	District Grade (A – F)
	A – Superior Achievement

Source: [Financial Integrity Rating System of Texas \(FIRST\)](#) | [Texas Education Agency](#)

Student Information

State and federal law require school districts to provide specialized services for certain groups of students, and additional funding is provided at both the state and federal level to support those services. Some of these groups are defined as follows:

- Economically Disadvantaged: Eligible to participate in the federal free and reduced-price lunch program.
- English Language Learners: Sometimes called Emergent Bilingual, these students are identified through an English language proficiency test, which determines eligibility for bilingual or English as a second language (ESL) instruction.
- Special Education: Students with disabilities are identified for special education services under both state and federal law. Eligibility and services for each student are determined by the admission, review and dismissal (ARD) committee that meets to determine the educational program based on the unique needs of the student.
- Bilingual / ESL Students: These students are served in a district's bilingual or ESL program in compliance with TEC 29.055.
- Career and Technical Education: These students receive specialized programs in compliance with subchapter F of Chapter 29 of the Texas Education Code. These programs are designed to prepare students for specific jobs after high school graduation.

Figure 5 shows the percentage of San Antonio ISD (SAISD) students who are categorized into these programs compared to their peer district and the statewide average for the 2024-2025 school year. Note that San Antonio ISD has more economically disadvantaged and special education students than its peers and the state as a whole. It has slightly fewer Emergent Bilingual students than its peers, but still slightly more than the state average.

Figure 5
Selected Student Characteristics
2024-2025 School Year

	Total Student Population Count (SAISD)	Percentage of Student Population (SAISD)	Peer Districts Average Percentage	State Average Percentage
Total Students	44,011	100.0%	100.0%	100.0%
Economically Disadvantaged Students	38,261	86.9%	79.6%	60.5%
English Language Learner Students	11,078	25.2%	40.8%	24.3%
Special Education Students	7,950	18.1%	14.6%	15.3%
Bilingual / ESL Students	12,584	28.6%	40.0%	24.3%
Career and Technology Education (as a percentage of Grades 9 – 12 only)	9,570	72.9%	75.8%	74.0%

Source: TEA Public Education Information Management System (PEIMS) data

San Antonio ISD's attendance rate for the 2024-2025 school year (89.4) was lower than both its peer average (92.0) and the statewide average (93.9).

Figure 6
Attendance Rate
2024-2025 School Year

	District	Peer Districts Average	State Average
Attendance Rate	89.4	92.9	93.9

Source: Texas Academic Performance Reports

The District has seen declining enrollment in recent years, dropping from a high of 45,255 in the 2022-2023 school year to 42,542 in the 2025-2026 school year. The District is projecting an enrollment of 40,112 for the 2026-2027 school year. Figure 7 shows enrollment for each year between 2021-2022 and 2025-2026. It shows an average annual decline of 1.22 percent over that time. The District projects that enrollment will continue to decline in 2026-2027.

Figure 7.
5 Year Enrollment
2021-2022 through 2024-2026 School Years

	Enrollment
2025-2026	42,548
2024-2025	44,047
2023-2024	44,670
2022-2023	45,255
2021-2022	44,710
Average Percentage Change Based on the Previous 5 Years	-1.22%
Projected	41,112

Source: TEA Public Education Information Management System (PEIMS) data

Financial Information

Figure 8 shows tax revenue per student for the 2024-2025 school year for San Antonio ISD compared to its peers as well as the statewide average. The District received an average of \$13,997 through a combination of local, state and federal sources compared to \$12,840 for its peers and \$12,666 for the statewide average.

Figure 8.
District Tax Revenue
2024-2025 School Year

	District		Peer Average		State Total	
	Revenue per Student	% of Total	Revenue per Student	% of Total	Revenue per Student	% of Total
Local M&O Revenue Retained	\$4,591	32.8%	\$3,470	26.82%	\$4,776	37.7%
State	\$6,113	43.67%	\$6,955	54.57%	\$5,637	44.5%
Federal	\$2,875	20.54%	\$2,144	15.80%	\$1,471	11.61
Other Local & Intermediate	\$419	2.99%	\$371	2.81%	\$783	6.18%
Total Revenue	\$13,997	100%	\$12,840	100.00%	\$12,666	100%

Source: Texas Education Agency PEIMS Financial Reports

Figure 9 shows expenditures per student for San Antonio ISD compared to its peers and to the statewide average. San Antonio ISD spent \$15,286 per student compared to \$13,733 for its peer average and \$12,951 for the statewide average. District staff note that SAISD had a significantly higher spending per student on Facilities Maintenance due to the age and underutilization of the District's school buildings. The District closed 15 schools in 2023 to begin addressing this and gaining efficiencies afforded by larger school sizes.

Figure 9.
District Actual Operating Expenditures
2024-2025 School Year

	<i>District</i>		<i>Peer Average</i>		<i>State Total</i>	
	Spending per Student	% of Total	Spending per Student	% of Total	Spending per Student	% of Total
<i>Instruction</i>	\$7,639	49.97%	\$7,564	55.08%	\$7,064	54.54%
<i>Instructional Resources & Media Services</i>	\$111	0.73%	\$127	0.93%	\$114	0.88%
<i>Curriculum & Staff Development</i>	\$784	5.13%	\$463	3.37%	\$296	2.29%
<i>Instructional Leadership</i>	\$468	3.06%	\$225	1.64%	\$227	1.75%
<i>School Leadership</i>	\$962	6.29%	\$789	5.75%	\$752	5.81%
<i>Guidance Counseling Services</i>	\$564	3.69%	\$651	4.74%	\$537	4.15%
<i>Social Work Services</i>	\$221	1.45%	\$78	0.57%	\$40	0.31%
<i>Health Services</i>	\$227	1.49%	\$159	1.16%	\$132	1.02%
<i>Transportation</i>	\$302	1.98%	\$453	3.30%	\$395	3.05%
<i>Food Services</i>	\$977	6.39%	\$749	5.46%	\$690	5.33%
<i>Extracurricular</i>	\$312	2.04%	\$312	2.27%	\$406	3.13%
<i>General Administration</i>	\$426	2.79%	\$327	2.38%	\$424	3.27%
<i>Facilities Maintenance & Operations</i>	\$1,668	10.91%	\$1,240	9.03%	\$1,327	10.25%
<i>Security & Monitoring Services</i>	\$240	1.57%	\$296	2.15%	\$238	1.84%
<i>Data Processing Services</i>	\$211	1.38%	\$216	1.58%	\$239	1.85%
<i>Community Services</i>	\$172	1.13%	\$82	0.60%	\$67	0.52%
Total Operating Expenditures	\$15,286	100.00%	\$13,733	100.00%	\$12,951	100.00%

Figure 10 shows payroll as a percentage of all funds expenditures for the 2024-2025 school year for San Antonio ISD (81%) compared to its peer average (83%) and to the statewide average (78%). It also shows the District's average teacher salary, which was slightly below

its peer average, and its average administrator and superintendent salary (both slightly above the peer and statewide average).

Figure 10.
Payroll Expenditure Summary
2024-2025 School Year

	District	Peer Average	State Total
Payroll as a Percentage of All Funds	81.06%	83.20%	78.35%
Average Teacher Salary	\$63,150	\$65,247	\$63,749
Average Administrative Salary	\$101,122	\$96,245	\$96,824
Superintendent Salary	\$340,867	\$315,582	\$174,680

Figure 11 shows the general fund unassigned fund balance for San Antonio ISD, which was \$2,957 as of the close of the 2024-2025 fiscal year. This remained just slightly above the threshold of 3 months operating expenditures.

Figure 11.
General Fund Balance
2020-2021 through 2024-2025

	General Fund Balance Unassigned Fund Balance per Student	Unassigned General Fund Balance as a Percentage of 3 Months of Operating Expenditures
2024-2025	\$2,957	104.76%
2023-2024	\$2,827	106.19%
2022-2023	\$2,732	113.82%
2021-2022	\$2,788	113.03%
2020-2021	\$2,131	83.85%

Staffing

Figure 12 shows the staff ratios for San Antonio ISD compared to its peer average and to the state for the 2024-2025 school year. Both teacher and administrators made up a slightly smaller percentage of total staff for San Antonio ISD than for its peers or for the state average. This is offset by percentage of support staff and paraprofessional staff. Support staff include a number of different roles in the District including school counselors, nurses, librarians and campus security staff. Paraprofessional staff include educational aides and certified interpreters. San Antonio had 6.29 students for every staff member and 15.29 students for every teaching staff member.

Figure 12.
Staff Ratio Comparisons
2024-2025 School Year

	District	Peer District Average	State Average
Teaching Staff	41.17%	45.58%	48.26%
Support Staff	16.45%	12.41%	10.92%
Administrative Staff	3.77%	4.22%	4.61%
Paraprofessional Staff	11.09%	9.49%	10.72%
Auxiliary Staff	27.52%	28.31%	25.48%
Students per Total Staff	6.29	6.83	7.22
Students per Teaching Staff	15.29	14.71	14.96

Figure 13 shows the teacher turnover rates for San Antonio ISD (19.4%) compared to its peer average (15.6%) and the state average (18.8%).

Figure 13.
Teacher Turnover Rates
2024-2025 School Year

	District	Peer District Average	State Average
Teacher Turnover Rate	19.4%	15.6%	18.8%

2024-2025 Texas Academic Performance Report (TAPR)

Figure 14.
Special Program Characteristics
2024-2025 School Year

	<i>Number of Students Served</i>	<i>% of Enrolled Students Served</i>	<i>Program Budget per Student Served</i>	<i>Program Budget as a Percent of District Budget</i>	<i>Total Program Staff</i>	<i>Students per Total Staff for the Program</i>
<i>Special Education</i>	7,950	18.06%	\$11,929	14.42%	1,157.0	6.87
<i>Bilingual Education</i>	12,584	28.59%	\$823	1.57%	94.7	132.88
<i>Migrant</i>	41	0.09%		0.01%		
<i>Career and Technical</i>	10,622	24.13%	\$1,353	2.19%	122.0	87.07
<i>Athletics and Extracurricular</i>	9,413	21.39%	1,014	1.45%	73.0	128.95
<i>Alternative Education / Disciplinary Alternative Education</i>	82	0.19%	25,377	0.32%	24.5	3.35
<i>Juvenile Justice Alternative Education</i>	116	0.26%	33,540	0.59%	52.5	2.21

Source: Public Education Information Management System and District Self- Reported Data

Additional Financial, Operational and Academic Information

District Financial Information

The district provided the following information on how it maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services

San Antonio ISD reported embracing many of the State’s programs to support specific programs. The District reported being part of the first cohort to open SB1882 charter partnerships, bringing not only additional funding, but also partner expertise to grow

unique offerings for our students. The District indicated that it operates 26 SB1882 partnership schools. Similarly, SAISD was one of the earliest Districts to embrace the Teacher Incentive Allotment. The District reports that it has a large and successful program in place today, with more than 575 teacher designations. Finally, SAISD has embraced TEA's incentives for launching Teacher Pipeline initiatives and Educator Preparation partnerships.

Even with all these enhanced revenue opportunities, San Antonio ISD reports facing challenges in meeting all financial needs across the district. Due primarily to a declining birth rate and escalating housing costs in the urban core, SAISD has experienced declining student enrollment over the past 20 years. The District says that the impact of the COVID Pandemic, with a sharp enrollment and attendance decline, left the District with an unprecedented annual structural budget deficit of more than \$50 million. Since COVID, the SAISD Board has supported the District in executing some key strategic initiatives that have helped to close the budget gap and position the District for a financially sustainable future.

The District noted the following specific budget reduction efforts:

- *In June of 2023, the Board passed a resolution directing staff to complete a study of excess building capacity, to include a recommendation for school closures to address the inequitable distribution of resources among schools and create improved opportunities for SAISD students to attend a thriving school.*
- *In November of 2023, the Board approved a recommendation to close 15 district schools. In subsequent years, the Board has closed 2 additional schools. This year, a Board Ad Hoc Committee was launched to continue the work of shaping a plan forward to operating schools with larger enrollment that better meet the students' needs for modern learning environments, robust academic offerings, and enrichment opportunities.*
- *Since 2022, SAISD has executed significant budget reductions each year to address the structural budget deficit. In every year, the primary focus was in reducing the central administrative and operating budget, while protecting the campus budgets to the degree possible. With stagnant state funding from 2019 through 2025, a portion of these central budget reductions were used to fund much needed staff compensation increases in order to remain competitive and be successful in filling critical campus staff positions. Over five years, SAISD cut \$66.2 million of existing budget, including 588 positions. More than 70% of the cuts came from central and operating budgets. These reductions required discipline, difficult decisions, and a deep commitment to prioritizing students.*

District staff said that San Antonio ISD elected to reserve more than one-third of its Federal ESSER allotment to provide funds to support the deficit for a few additional years beyond the expiration of ESSER. They note that the District has drawn down a little more than half of the reserved funds, and has reduced the deficit in each budget year. Next year, they project the deficit to be approximately \$18 million, which is 3.5% of the budget. Staff report that the District continues to review all budget each year to ensure that initiatives with the most impact to student success are prioritized. They expect to meet the goal of having a fully balanced budget within the coming two school years.

Reporting

For the fiscal year ending June 30, 2025, Garza, Gonzalez and Associates reported on the financial statements of San Antonio ISD. They provided an unmodified opinion and found no instances of deficiencies or material weakness.

Oversight

TEA has not assigned the District financial monitoring or oversight during the last three years.

Budget Process

Figure 15. Budget Process

Question	Answer
Does the District's budget planning process include projections for enrollment and staffing?	Yes
Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes
Does the District use cost allocation procedures to determine campus budgets and cost centers?	Yes
Does the District analyze educational costs and student needs to determine campus budgets?	Yes

The District has two self-funded programs: a workers compensation program and a medical insurance and dental insurance program. In each program, revenues were sufficient to cover cost.

District Operational Information

The District reports that all full-time SAISD employees must be appraised annually in accordance with Board Policy DN (LOCAL) using the designated instrument for their job description. This documentation is used by supervisors in conjunction with other information to make employment decisions, including promotion, reassignment, and / or termination.

The District reports that it does not use a merit pay or bonus system, but that its salary ranges do include minimum, midpoint and maximum increments, that it does periodically adjust its compensation using benchmarking and comparable salary data, and that it has made internal market adjustments within the past two years.

Figure 16. Compensation Systems

Question	Answer
<i>Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.</i>	No*
<i>Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?</i>	Yes
<i>Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?</i>	Yes
<i>Has the District made any internal equity and/or market adjustments to salaries within the past two years?</i>	Yes

*Although the district reports that it does not use a merit pay system, it does use the Teacher Incentive Allotment to reward high-performing teachers.

The District reports that it engages in both the district and campus improvement process annually. It annually analyzes enrollment projections and facility capacity and condition. The District has an active energy management plan and staffing formulas to assist in staffing maintenance, custodial, food service and transportation positions.

Figure 17. Operational Information

Question	Answer
<i>Does the District develop a District Improvement Plan (DIP) annually?</i>	Yes
<i>Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?</i>	Yes
<i>Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:</i>	Yes
<i>Does the District use enrollment projections?</i>	Yes

<i>Does the District analyze facility capacity?</i>	Yes
<i>Does the District evaluate facility condition?</i>	Yes
<i>Does the District have an active and current energy management plan?</i>	Yes
<i>Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?</i>	Yes

District Academic Information

Figure 18. District Academic Information

Question	Answer
<i>Does the District have a teacher mentoring program?</i>	Yes
<i>Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?</i>	Yes
<i>When adopting new programs, does the District define expected results?</i>	Yes
<i>Does the District analyze student test results at the District and/or campus level to design, implement and / or monitor the use of curriculum or instructional programs?</i>	Yes
<i>Does the District modify programs, plan staff development opportunities or evaluate staff based on student test results?</i>	Yes