

VOTER-APPROVAL TAX RATE ELECTION (VATRE)

EFFICIENCY AUDIT RESULTS

AUGUST 4, 2025

EFFICIENCY AUDIT: EXECUTIVE SUMMARY

Purpose: The purpose of the efficiency audit was to assess the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts before an election to adopt a Maintenance and Operations (M&O) property tax rate.

Data: This audit was accomplished by analyzing data from the fiscal year ended June 30, 2023 and prior, maintained by the Texas Education Agency (TEA) and the District.

Overview: The district data was compared in the areas of accountability, students, staffing and finances with peer districts and state averages.

EFFICIENCY AUDIT: DISTRICT DATA

1. Peer Districts

Figure 1
Peer Districts

District Name	District #	County
Carroll ISD	220919	Tarrant
Keller ISD	220907	Tarrant
Eagle Mountain-Saginaw ISD	220918	Tarrant
Lewisville ISD	061902	Denton
Hurst-Euless-Bedford ISD	220916	Tarrant
Dripping Springs ISD	105904	Hays
Lamar CISD	079901	Fort Bend
Prosper ISD	043912	Collin
Mansfield ISD	220908	Tarrant
Denton ISD	061901	Denton

“The District used Texas Education Agency’s (TEA) Snapshot Peer Search and identified a total of 12 peer districts based on factors such as district sized, property wealth, tax rate and community type. The District selected 10 out of those 12 peer districts identified for this audit, which are shown below”

EFFICIENCY AUDIT: DISTRICT DATA

3. Financial Rating

Figure 4
School FIRST Rating

	District Rating (A-F)	
Northwest ISD	A	96
Carroll ISD	A	96
Keller ISD	C	70
Eagle Mountain-Saginaw ISD	A	96
Lewisville ISD	A	96
Hurst-Euless-Bedford ISD	A	100
Dripping Springs ISD	A	98
Lamar CISD	B	89
Prosper ISD	A	94
Mansfield ISD	A	92
Denton ISD	A	94

“The District’s 2022-2023 rating based on school year 2021-2022 data was an “A” (Superior). The District also earned a Superior Rating in 2020, 2021, 2022 and 2023.”



EFFICIENCY AUDIT: DISTRICT DATA

5. District Revenue

Figure 8
District Tax Revenue
2022-2023

	District		Peer Districts Average		State Average	
	Revenue	% of	Revenue	% of	Revenue	% of
	Per Student	Total	Per Student	Total	Per Student	Total
Local M&O tax (retained)(1)	8,074	76.85%	6,625	60.52%	5,214	40.66%
State (2)	750	7.14%	2,254	20.59%	4,310	33.61%
Federal	887	8.44%	1,128	10.31%	2,568	20.03%
Other Local & Intermediate	796	7.57%	939	8.58%	730	5.70%
Total Revenue	10,507	100.00%	10,946	100.00%	12,822	100.00%

“The District’s receives less revenue per student compared to its peer districts average and the State average.”

EFFICIENCY AUDIT: DISTRICT DATA

8. Fund Balance

“The Texas Educational Agency evaluates unassigned fund balance by comparing it to three months (25 percent) of annual operating expenditures. If the District does not meet the goal of three months, the percentage is shown less than 100 percent. Amounts that exceed three months (3) months are reflected as a percentage great than 100 percent. The District met the three-month average goal.”

Figure 11
General Fund Balance
2019-2023

	District		
	General Fund Unassigned Fund Balance Per Student	General Fund Unassigned Fund Balance as a Percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
2023	3,647	36.21%	144.83%
2022	3,569	40.80%	163.19%
2021	3,172	32.04%	128.14%
2020	2,546	27.52%	110.09%
2019	3,178	35.02%	140.09%
Peer Districts Average			
	General Fund Unassigned Fund Balance Per Student	General Fund Unassigned Fund Balance as a Percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
2023	2,859	25.89%	103.56%
2022	2,638	25.99%	103.96%
2021	2,737	27.22%	108.88%
2020	2,488	26.00%	104.00%
2019	2,312	24.43%	97.72%

EFFICIENCY AUDIT: DISTRICT DATA

9. District Staffing Levels

Figure 12
Staff Ratio Comparison
2022-2023

	District	Peer Districts Average	State Average
Teaching Staff (Percentage of Total Staff)	59.60%	54.88%	48.70%
Support Staff (Percentage of Total Staff)	11.40%	11.22%	10.90%
Administrative Staff (Percentage of Total Staff)	4.50%	4.05%	4.50%
Paraprofessional Staff (Percentage of Total Staff)	9.00%	9.45%	11.30%
Auxiliary Staff (Percentage of Total Staff)	15.50%	20.39%	24.60%
Students Per Total Staff	9.34	8.29	7.23
Students Per Teaching Staff	15.67	15.04	14.85

“The District is maximizing efficient use of staffing resources to serve students while achieving high accountability ratings comparable to its peer districts”

EFFICIENCY AUDIT: SUMMARY

“The District is maximizing efficient use of staffing resources to serve students while achieving high accountability ratings comparable to its peer districts.”

QUESTIONS