

EFFICIENCY AUDIT RESULTS

ALVARADO INDEPENDENT SCHOOL DISTRICT

PURPOSE

- House Bill 3 (86th Legislature, 2019) requires school districts to undergo an efficiency audit prior to holding a voter-approval tax rate election (VATRE) (TEC 11.184).
- An efficiency audit provides the public with information regarding a school district's fiscal management, efficiency, and utilization of resources before an election to adopt a Maintenance and Operations property tax rate.

AUDIT GUIDELINES

- Issued by the Legislative Budget Board (LBB)
- Available data from the most recent school year must be used
- Identify peer districts
- Peer district comparisons provide context
- 20 items of information, including 18 figures, are reported in the LBB prescribed format and explanations are provided for any significant variances

PEER DISTRICT IDENTIFICATION TOOLS

Texas Smart Schools

- Established by the Comptroller of Public Accounts
- Maintained by Texas A&M University

Texas Education Agency (TEA)

- School district profiles
- Snapshot peer search

PEER DISTRICTS*

1. Burkburnett ISD
2. Cleburne ISD
3. Community ISD
4. Dayton ISD
5. Ennis ISD

*Using other similar characteristics for district size, tax rate, community type, property wealth, and Texas Smart Schools.

2023 ACCOUNTABILITY RATING



District Rating - C



District Score - 70/100

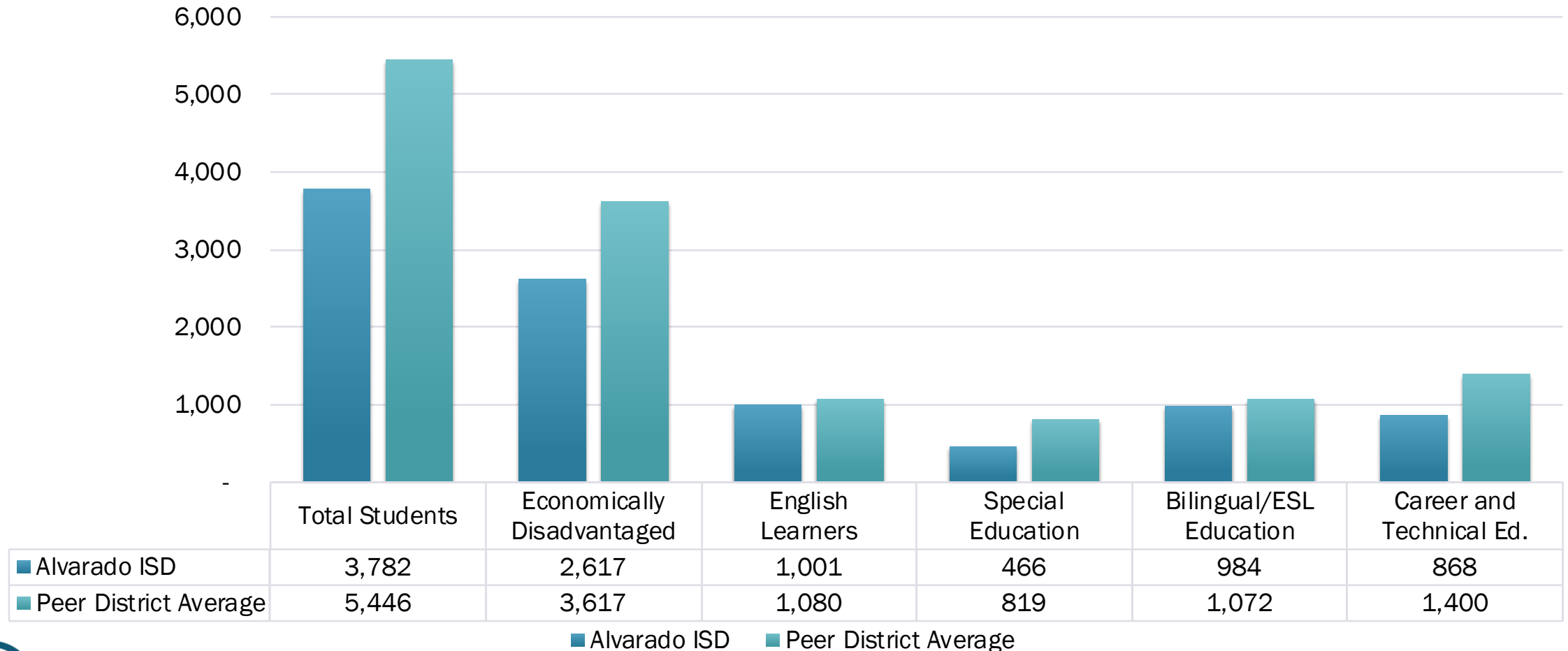


Peer District Average Rating
and Score - C, 77/100

SCHOOL FIRST

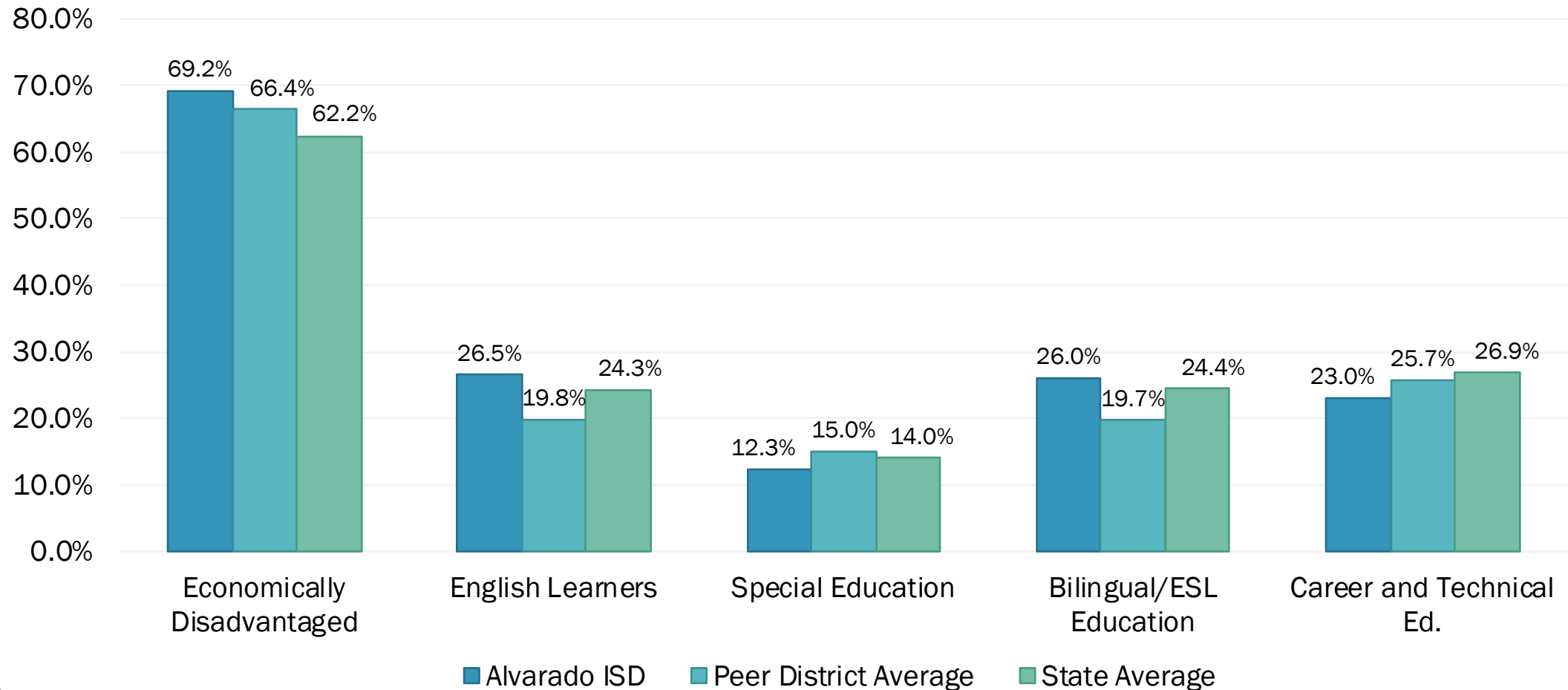
- The State's school financial accountability rating system is known as the School Financial Integrity Rating System of Texas (FIRST).
- 2024 School FIRST rating based on 2022 - 2023 financial data was Above Standard Achievement (B).
- The District earned a Superior Achievement (A) rating since 2016 when letter ratings started through 2023.

STUDENT COUNTS AND CHARACTERISTICS

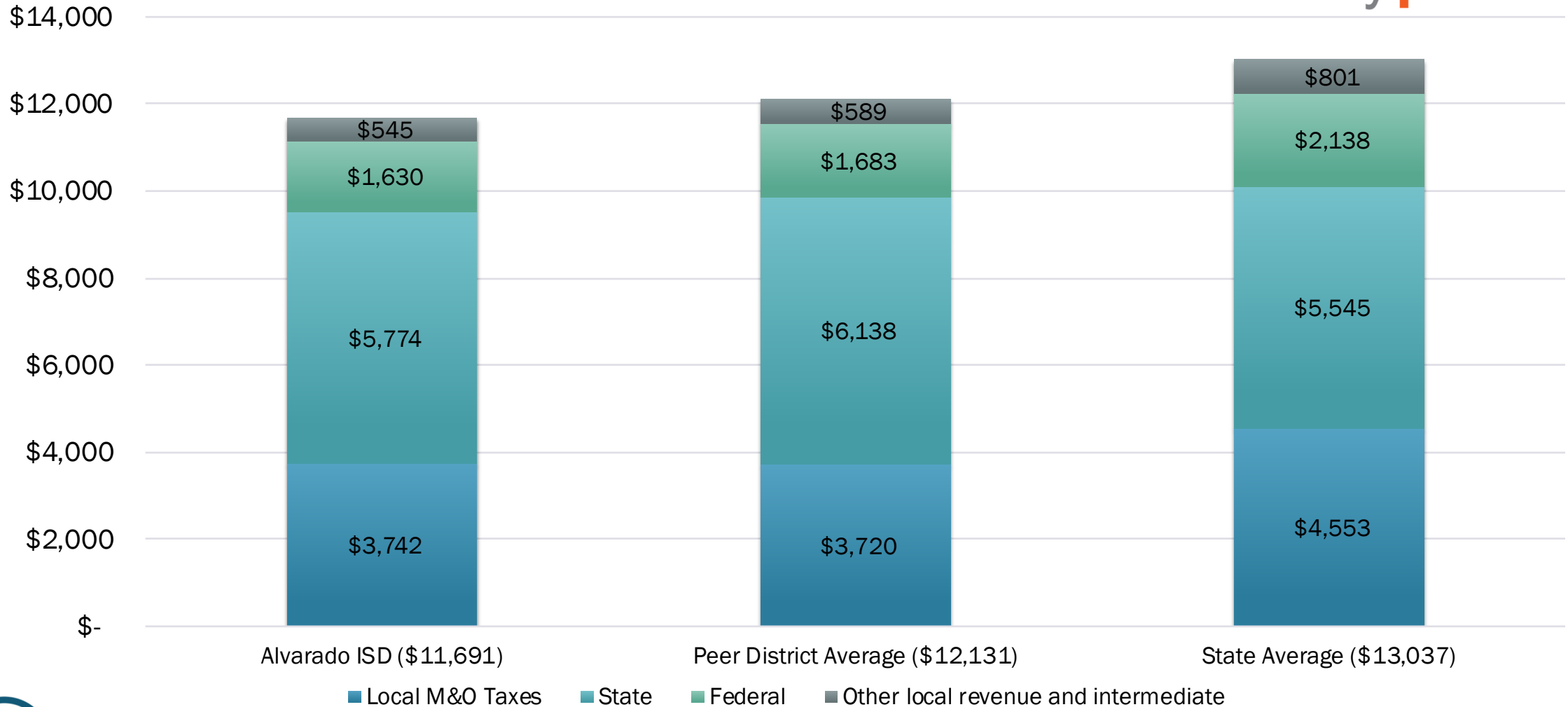


STUDENT CHARACTERISTICS

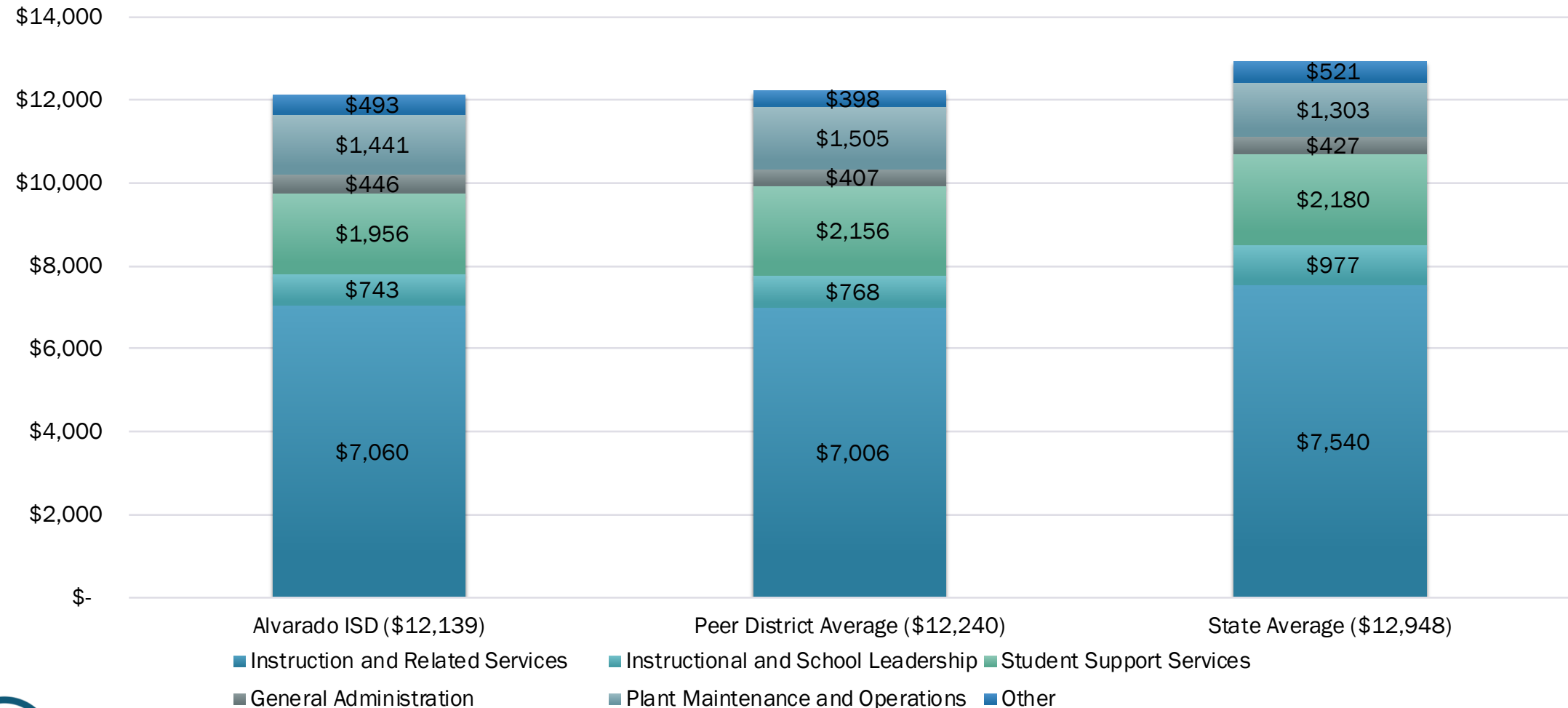
As a Percentage of Total Students



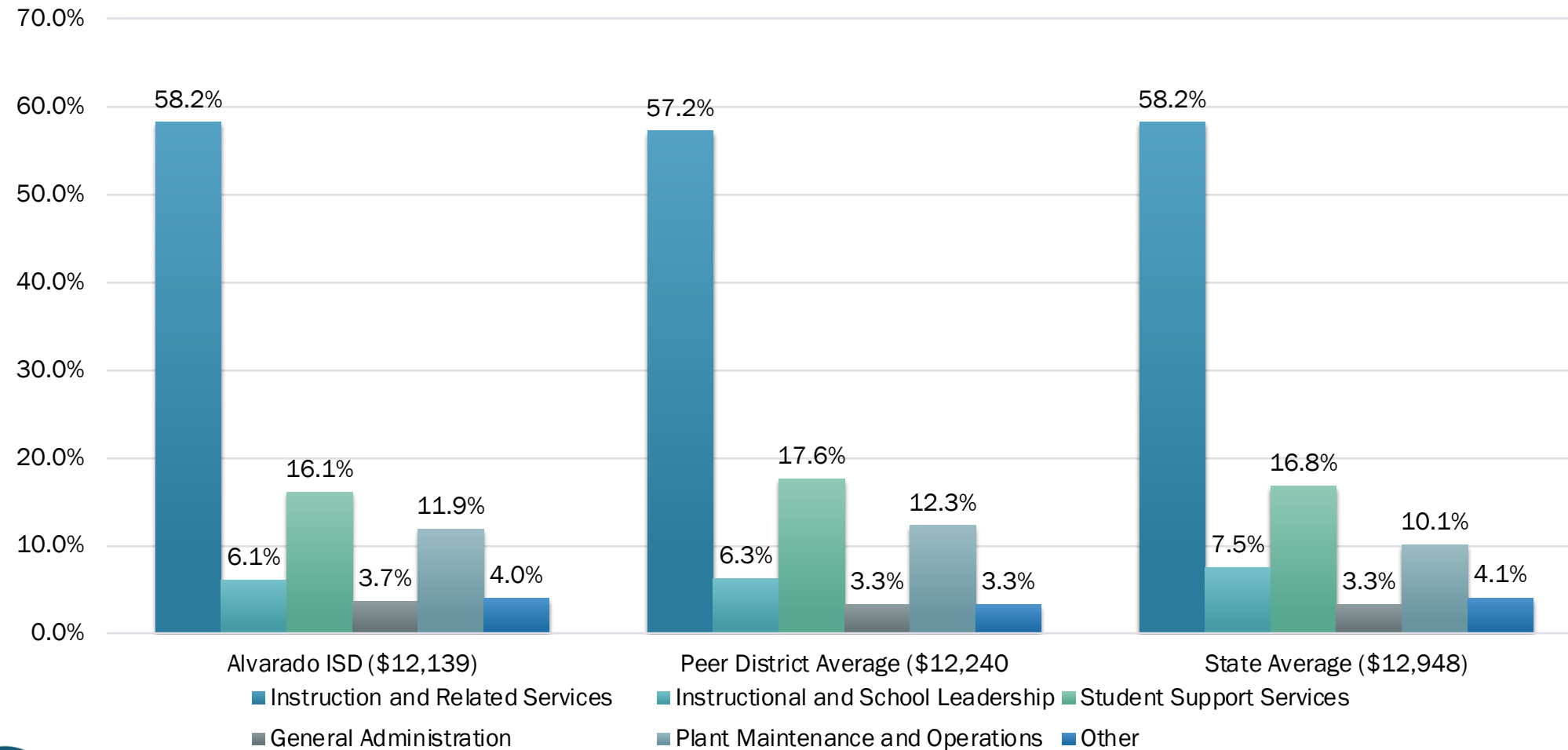
TOTAL REVENUES PER STUDENT (GENERAL AND SPECIAL REVENUE, INCLUDING CHILD NUTRITION)



TOTAL EXPENDITURES PER STUDENT (GENERAL AND SPECIAL REVENUE, INCLUDING CHILD NUTRITION)



PERCENTAGE OF EXPENDITURES (GENERAL AND SPECIAL REVENUE, INCLUDING CHILD NUTRITION)

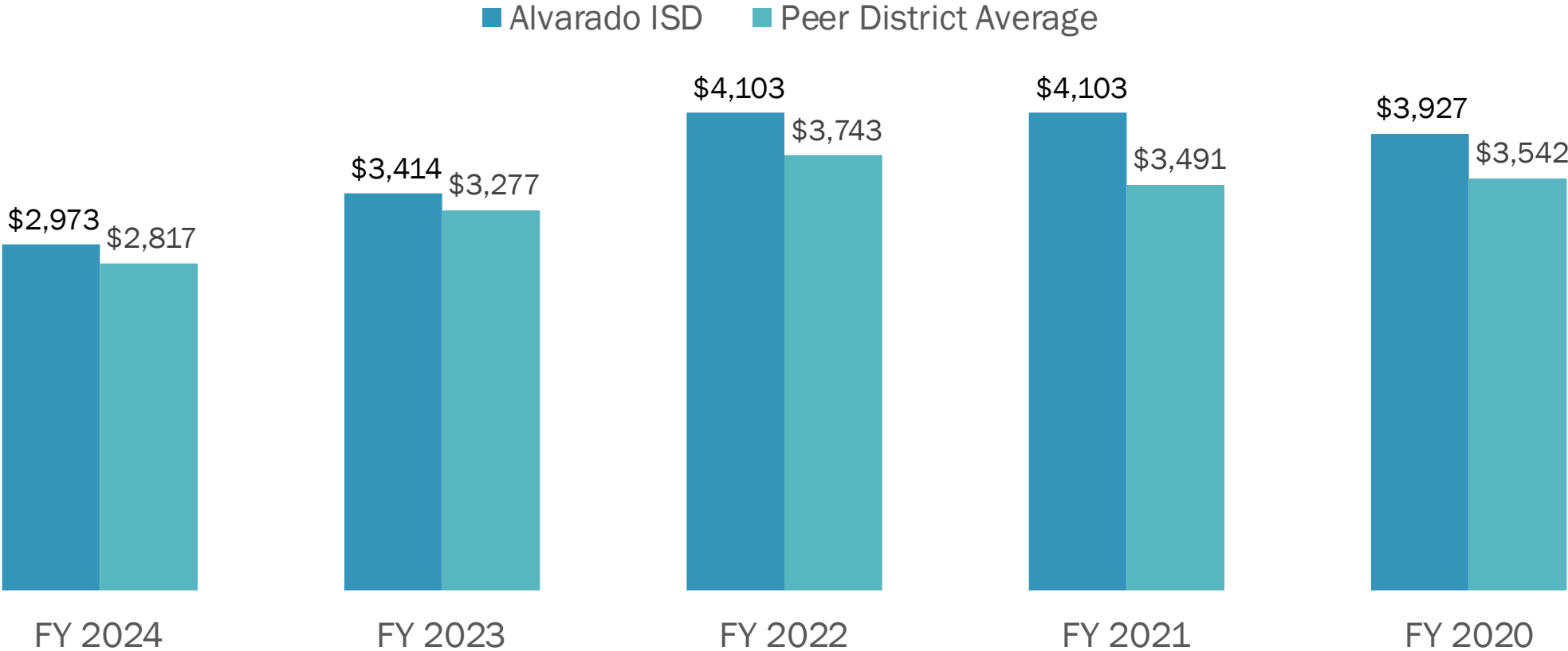


PAYROLL COST AND OTHER STAFFING DATA



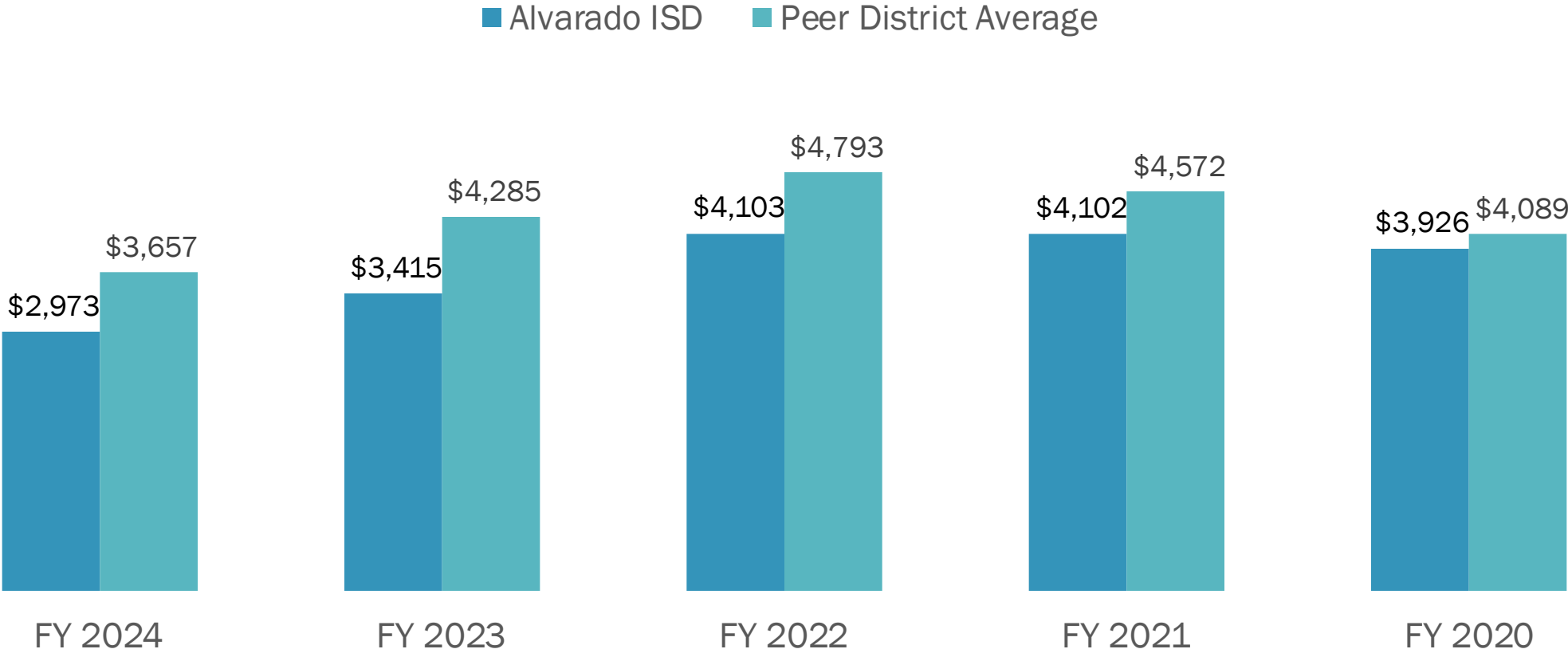
	Alvarado ISD	Peer District Average	State Average
Payroll (All Funds)	73.4%	76.5%	77.8%
Average Teacher Salary	\$63,517	\$62,480	\$62,474
Teaching Staff (% of Total Staff)	53.3%	49.4%	48.3%
Students per Teaching Staff	14.5	14.7	14.7
Students Per Total Staff	7.7	7.3	7.1

GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT



Note: School districts commit and assign fund balance for various purposes. Committed and assigned fund balance are under district control.

GENERAL FUND UNASSIGNED, ASSIGNED, AND COMMITTED FUND BALANCE PER STUDENT



QUESTIONS?

