

EFFICIENCY AUDIT RESULTS

ANTHONY 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 voters 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

ANTHONY ISD'S PEER DISTRICTS



1. Cushing ISD (Nacogdoches County)
2. Harleton ISD (Harrison County)
3. Olton ISD (Lamb County)
4. Sam Rayburn ISD (Fannin County)
5. Somerville ISD (Burleson County)
6. Wolfe City ISD (Hunt County)

2021 – 2022 ACCOUNTABILITY RATING



District
Rating - A



District Score - 91/100

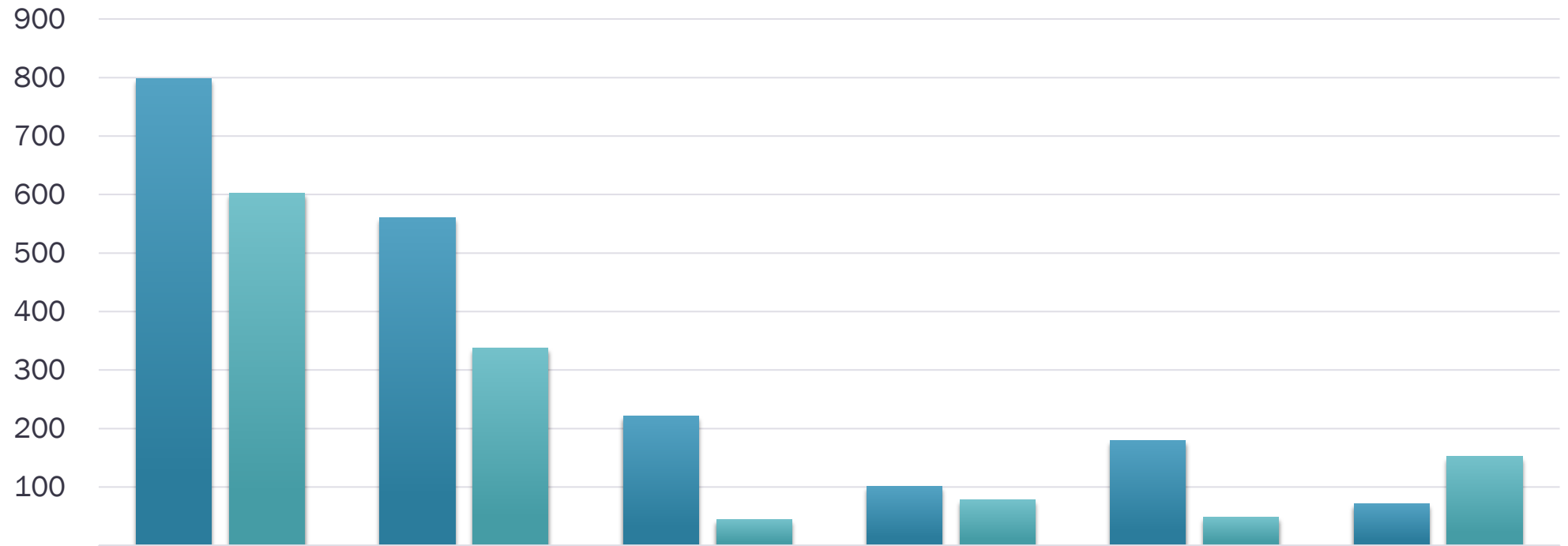


Peer District Average Rating
and Score - A, 90/100

SCHOOL FIRST

- The State's school financial accountability rating system is known as the School Financial Integrity Rating System of Texas (FIRST).
- Anthony's 2021-2022 School FIRST rating based on 2020-2021 financial data was Above Standard Achievement (B).
- The District earned a Superior Achievement (A) rating in 2018 and 2019 and a Above Standard Achievement (B) in 2020 and 2021.

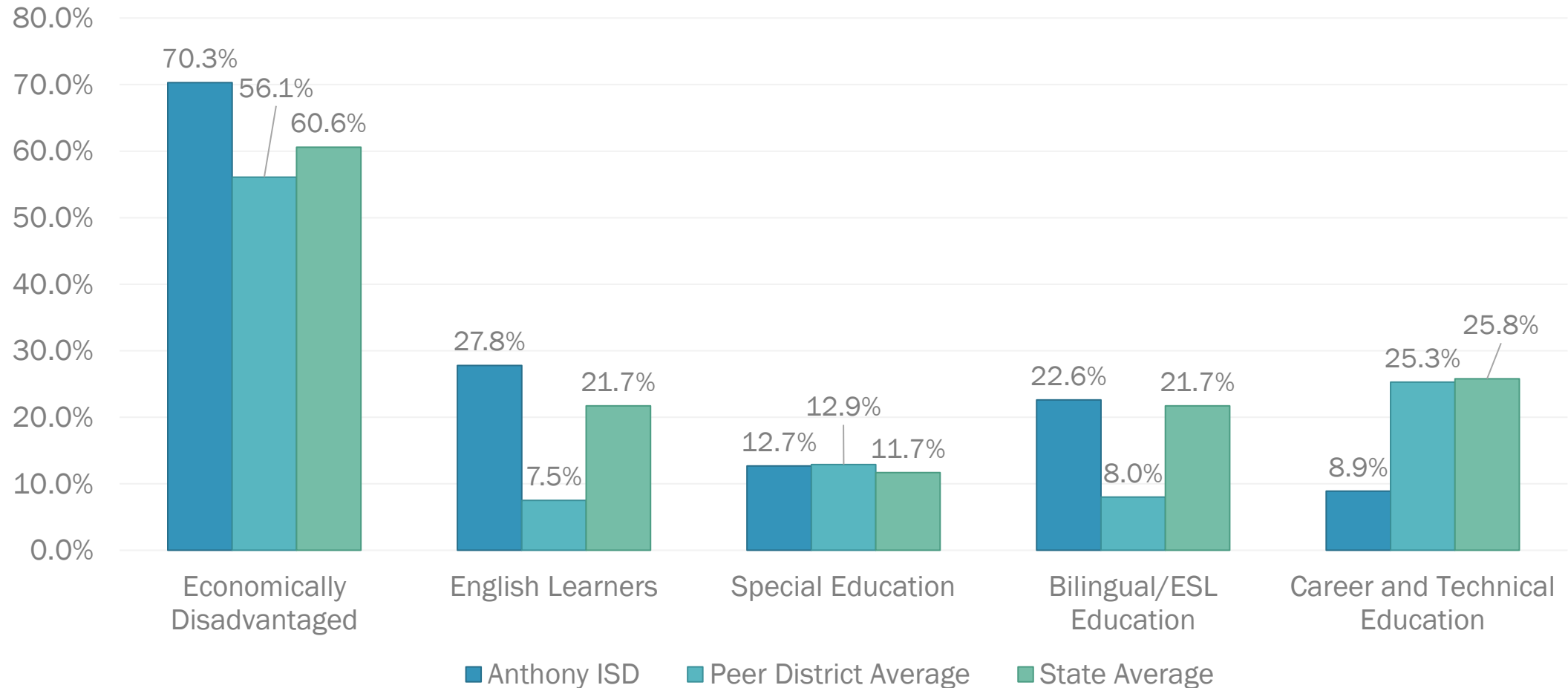
STUDENT COUNTS AND CHARACTERISTICS



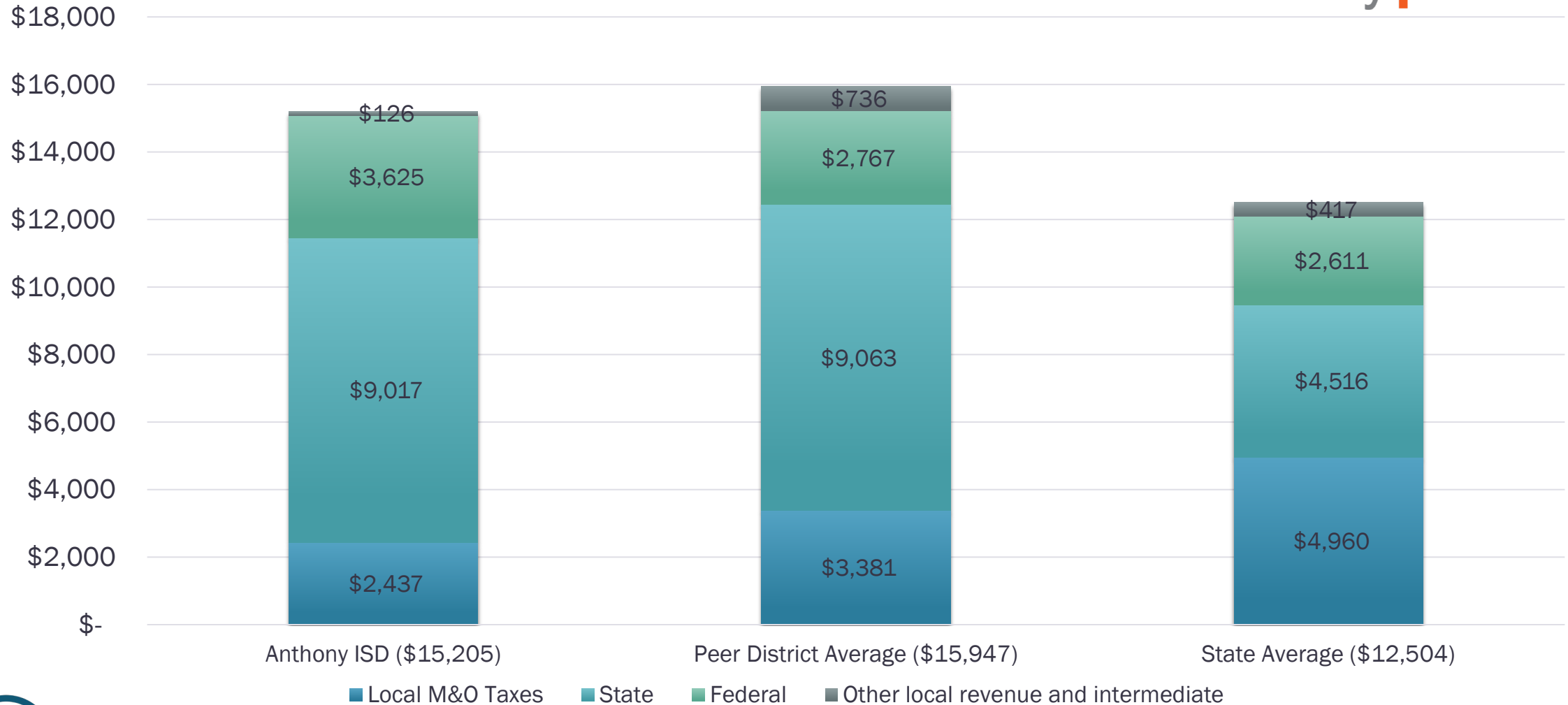
	Total Student Counts	Economically Disadvantaged	English Learners	Special Education	Bilingual/ESL Education	Career and Technical
■ Anthony ISD	798	561	222	101	180	71
■ Peer District Average	602	338	45	78	48	152

STUDENT CHARACTERISTICS

As a Percentage of Total Student Counts

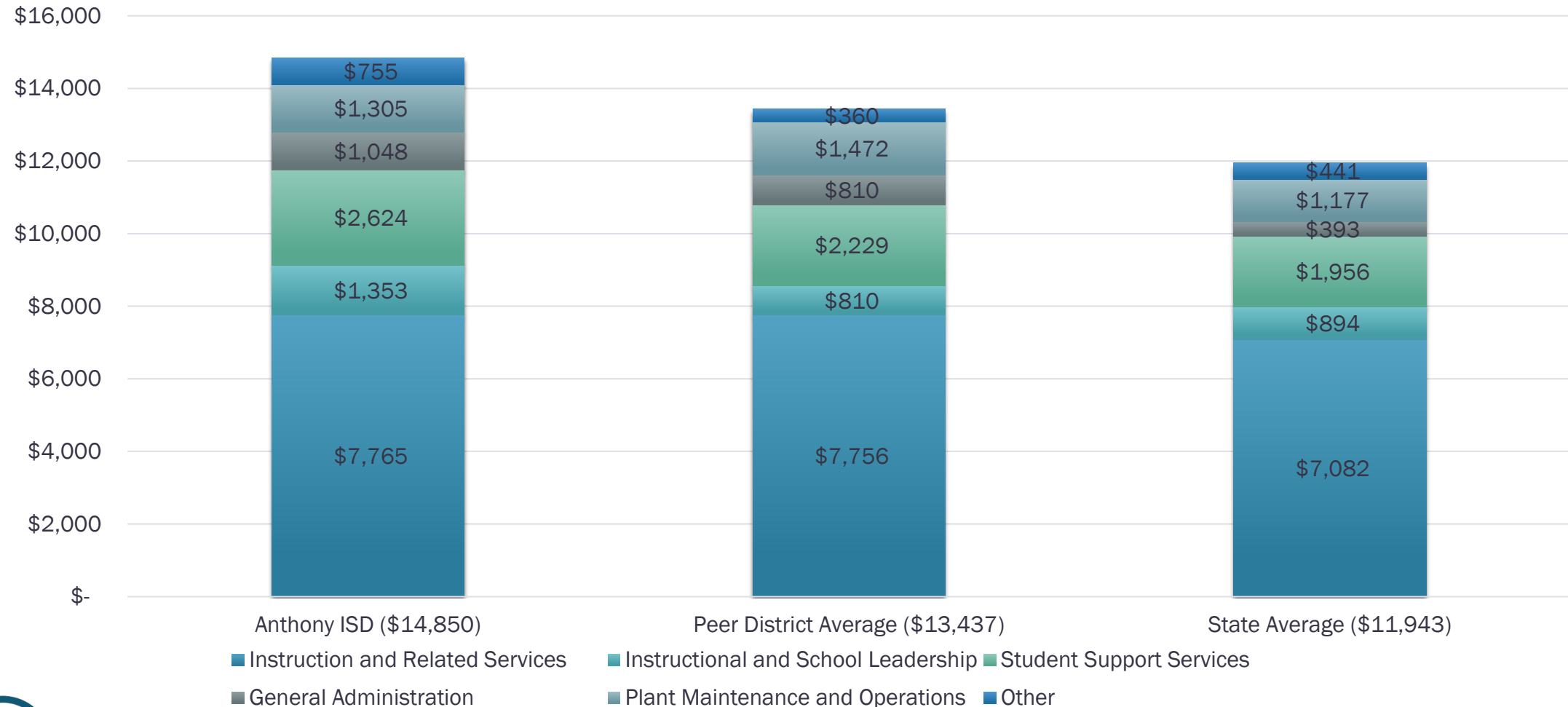


TOTAL REVENUES PER STUDENT (GENERAL AND SPECIAL REVENUE, INCLUDING CHILD NUTRITION)



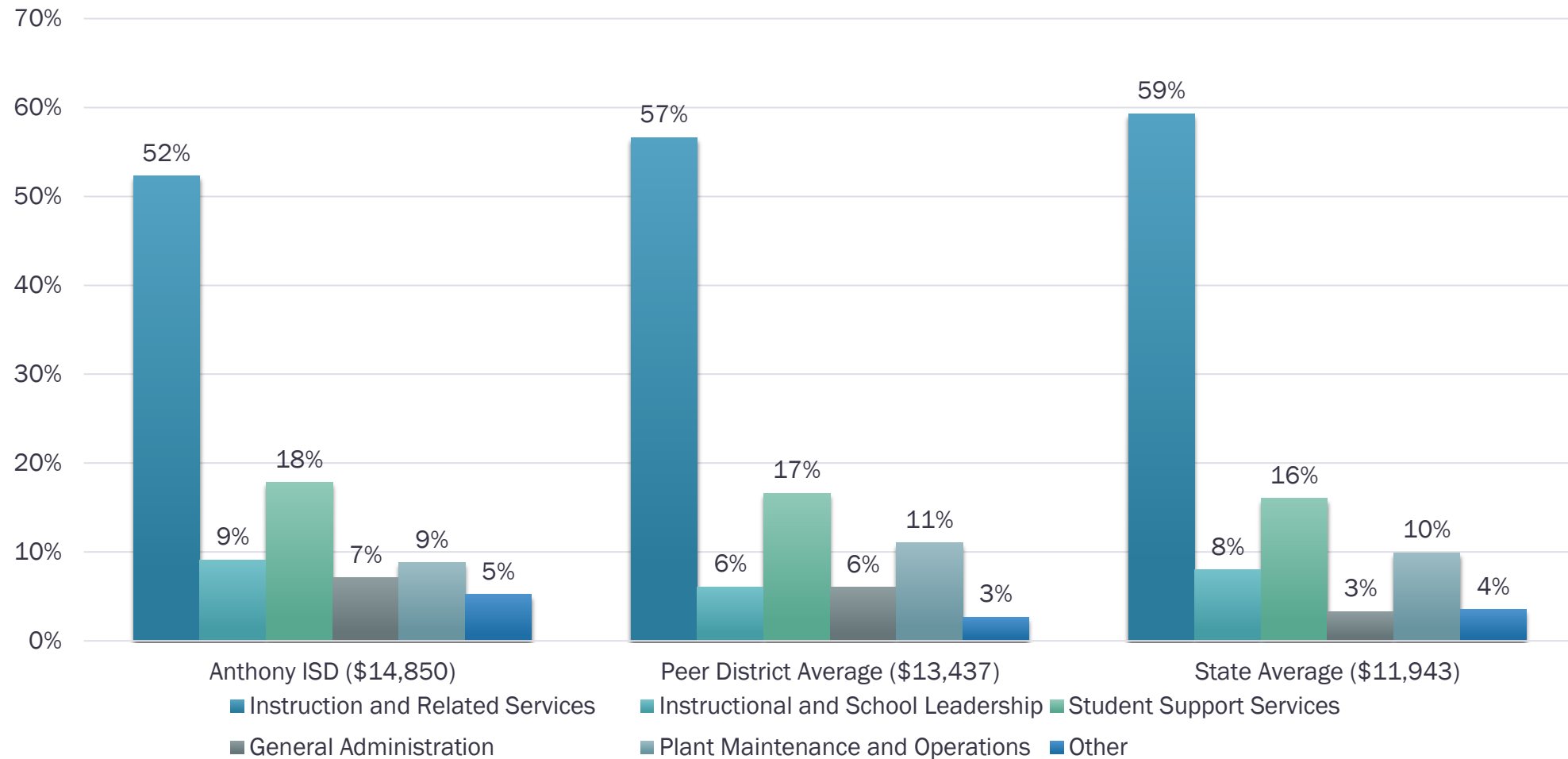
Note: Excludes TRS on-behalf revenues (\$587 per student for AISD)

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



Note: Includes TRS on-behalf expenditures (\$587 per student for AISD)

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



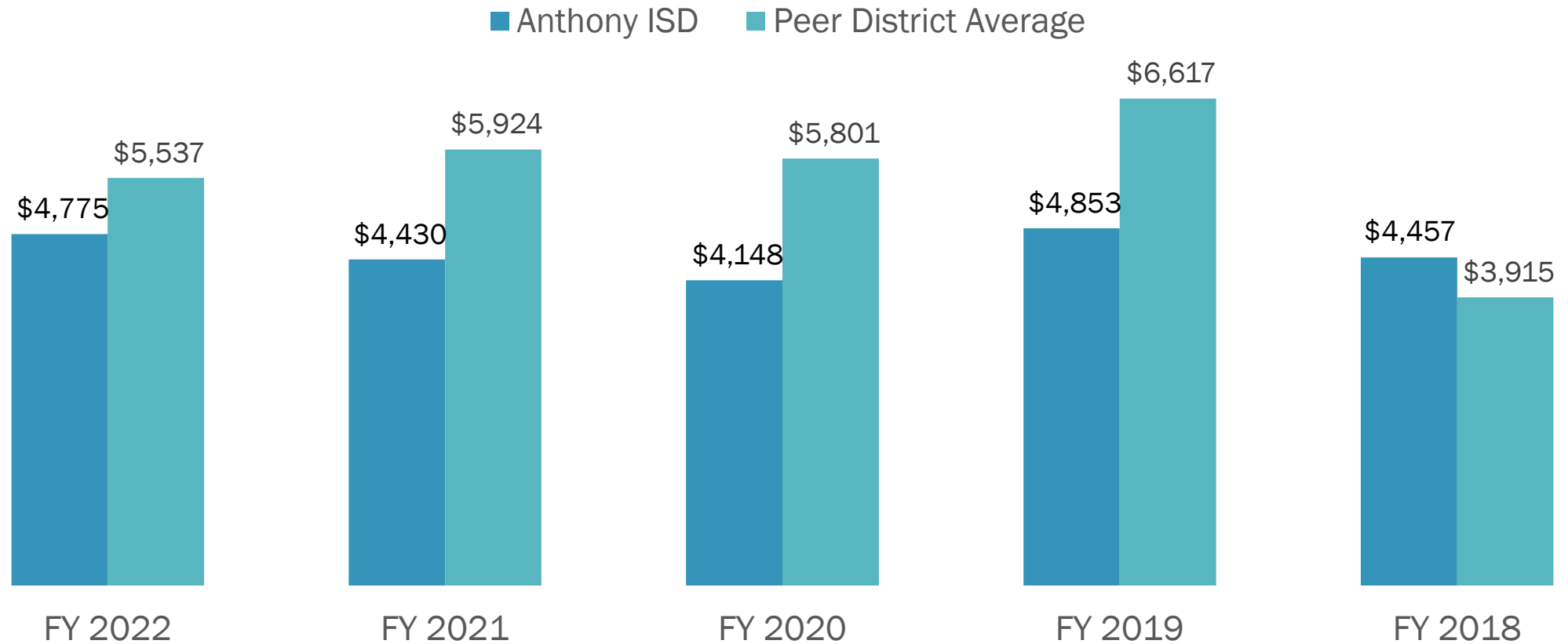
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PAYROLL COST AND OTHER STAFFING DATA

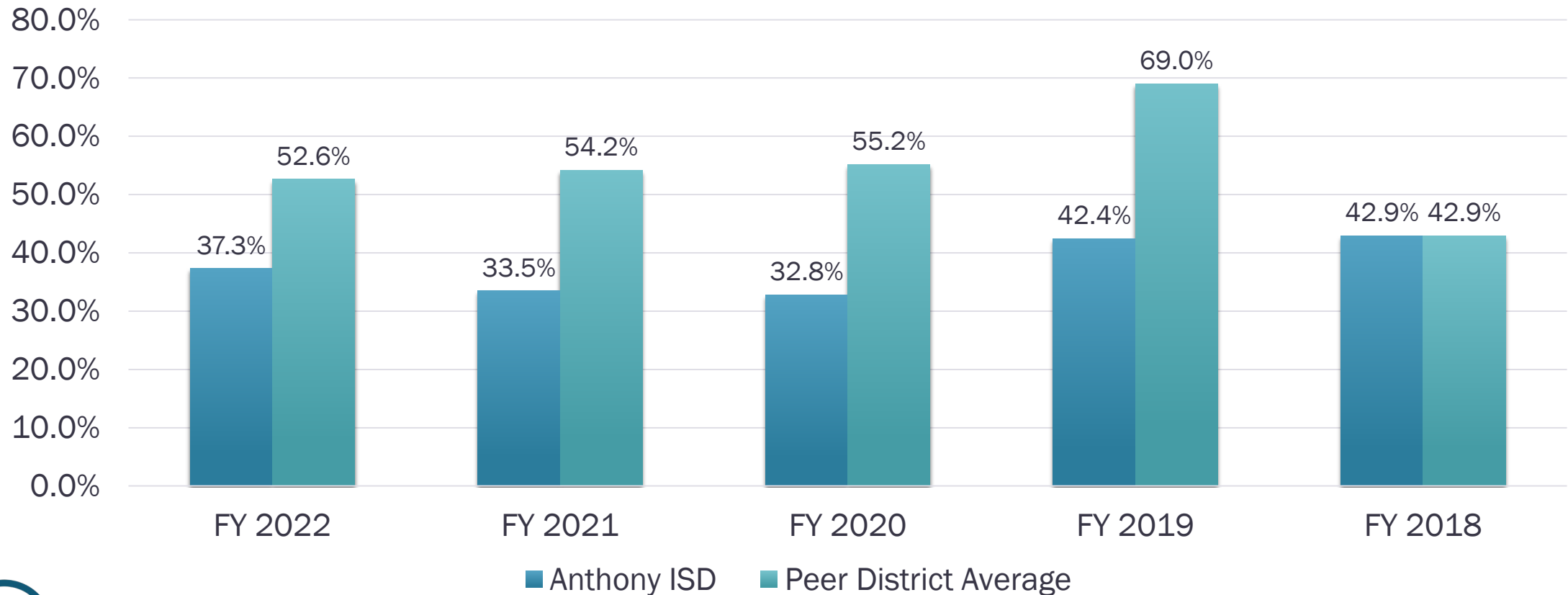


	Anthony ISD	Peer District Average	State Average
Payroll (All Funds)	79.8%	74.4%	78.0%
Average Teacher Salary	\$57,909	\$51,479	\$58,887
Teaching Staff (% of Total Staff)	38.2%	55.8%	49.3%
Students per Teaching Staff	13.2	11.1	14.6
Students Per Total Staff	5.0	6.2	7.2

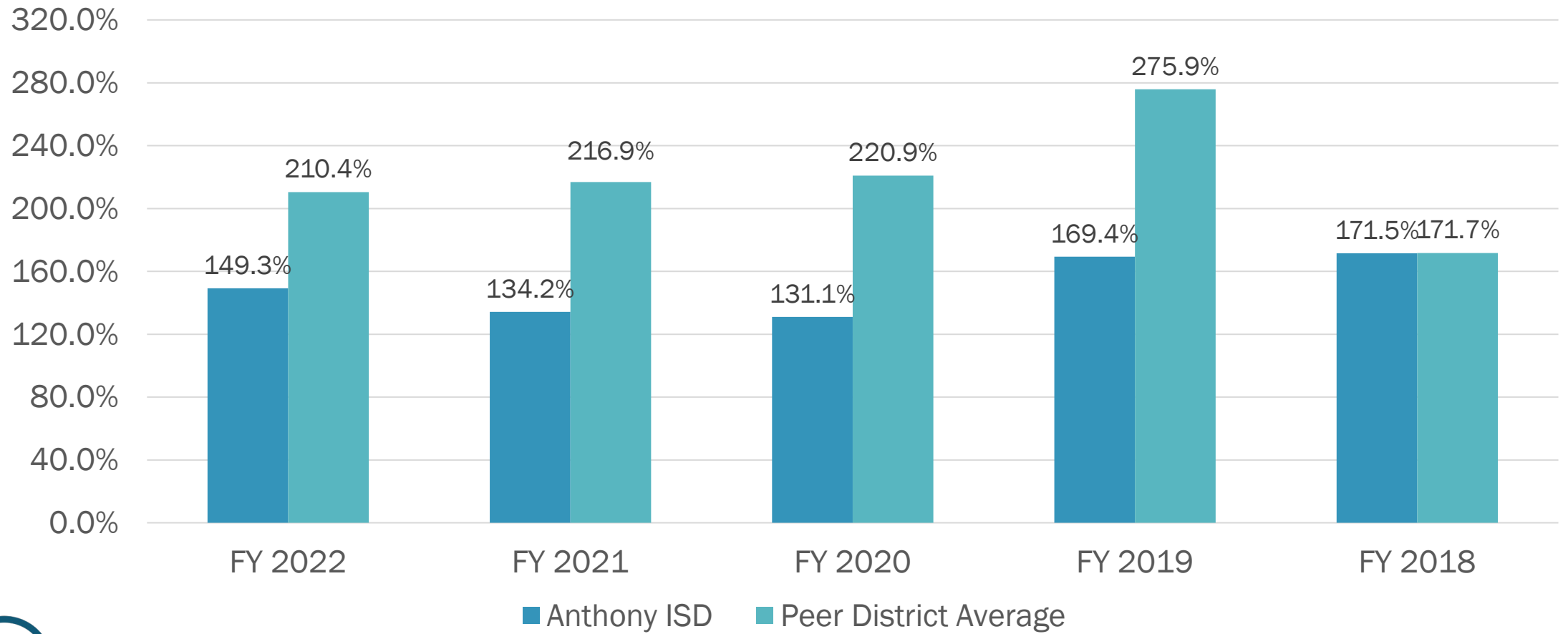
GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT



GENERAL FUND UNASSIGNED FUND BALANCE AS A % OF OPERATING EXPENDITURES



GENERAL FUND UNASSIGNED FUND BALANCE AS A % OF 3-MONTH OPERATING EXPENDITURES



QUESTIONS?

