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PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2024 EFFICIENCY AUDIT

Beaumont Independent School District

EFFICIENCY AUDIT FOR BEAUMONT INDEPENDENT SCHOOL DISTRICT

September 2024

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EXECUTIVE SUMMARY

MoakCasey, LLC was contracted to conduct an efficiency audit for Beaumont Independent School District ("the District"). The purpose of an efficiency audit is to investigate the District's operations to examine fiscal management, efficiency, and utilization of resources.

The District's efficiency audit report follows the guidelines prescribed by the Legislative Budget Board. These guidelines identify the scope and areas of investigation.

Because the District is proposing a maintenance and operations (M&O) tax rate for fiscal year 2025 that exceeds their voter-approval tax rate, House Bill 3 (86th Legislature) generally requires a school district's board of trustees to conduct an efficiency audit before seeking voter approval to adopt the M&O tax rate. Statute does provide for a two-year exemption from this requirement if all or part of the District is located in an area declared a disaster area by the governor under Chapter 418, Government Code.

The efficiency audit incorporates Texas Education Agency (TEA) Public Education Information Management System (PEIMS) standard data for school years 2018-19 through 2023-24, TEA PEIMS financial data for 2022-23, Texas Academic Performance Reports (TAPR) data 2022-23, 2023 TEA FIRST Ratings, and 2022 TEA Accountability Ratings.

SUMMARY OF RESULTS

District Comment: Beaumont ISD allocates and manages resources effectively to minimize waste and maximize student results. We use student outcomes and data driven reports to determine where funding needs are and sure students the highest needs receive additional resources to ensure success.

On November 5, 2024, Beaumont Independent School District ("the District") is holding an election to increase the District's maintenance and operations (M&O) property tax rate in tax year 2024 or school year 2024-25. M&O taxes are used for the operation of public schools.

Without an election, the District's M&O tax rate would be $0.7123. The District is proposing to increase the M&O tax rate by $0.09 through a voter approval tax rate election (VATRE) to $0.8023. The District expects to generate approximately $13 million in M&O tax revenue in the first school year, which represents about 7.1% of the district's current adopted operating budget for the 2024-25 school year. Additional resources will be used for teacher recruitment and retention as well as safety and security upgrades across the district.

	2024 Tax Year (Without VATRE)	2024Tax Year (With VATRE)
Average Market Value for Single-Family Residence	$167,912	$167,912
Average Taxable Value for Single-Family Residence	$102,166	$102,166
M&O Tax Rate	$0.7123	$0.8023
M&O Levy	$728	$820
Difference		$92

If the VATRE is successful, the average single-family residential property would expect an increase of $92 compared to if the VATRE does not pass for maintenance and operations. The District has also proposed an interest and sinking (I&S) tax rate of $0.16261 to service its debt a decrease of $0.09 from 2023-24. These proposed tax rates are in addition to the tax rates adopted by the city, county, and special taxing districts.

The District's 2023-24 M&O tax rate of $0.7338 was $0.0288 higher than the average of their peers, and $0.005 higher than the state average. If the VATRE is successful, the district tax rate will be $0.0990 higher than their peers. The state average 2024-25 M&O tax rate is not yet available.

District Name	2023-24 M & O Tax Rate	Proposed 2024-25 M & O Tax Rate*
BEAUMONT ISD	$ 0.7338	$ 0.8023*
ABILENE ISD	$ 0.7135	$ 0.6890
BRAZOSPORT ISD	$ 0.7380	$ 0.7355
BRYAN ISD	$ 0.6792	$ 0.6769
LAREDO ISD	$ 0.6925	$ 0.6669
TYLER ISD	$ 0.6953	$ 0.6669
VICTORIA ISD	$ 0.6992	$ 0.7869*
WICHITA FALLS ISD	$ 0.7174	$ 0.7011
STATE AVERAGE	$ 0.7333	Not Available

**Districts holding VATRE November 2024*

The District engaged MoakCasey, LLC in June 2024 to conduct the efficiency audit. Efficiency audits focus on informing voters about the District's fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

Below is key information about the District:

- The District's total operating revenue for the most recent school year totaled $14,051 per student, while its peer districts average and State average were $13,139 per student and $12,739 per student, respectively.

- The District's total operating expenditures for the most recent year totaled $13,213 per student, while its peer districts average was $12,218 per student. The State's total average operating expenditure totaled $12,352 per student.

- The District has earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the 2023-24 school year.

- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The District was not rated for the prior year.

District Name	Rating	Overall Score
BEAUMONT ISD	Not Rated: Senate Bill 1365	67
ABILENE ISD	C	75
BRAZOSPORT ISD	B	89
BRYAN ISD	B	86
LAREDO ISD	A	91
TYLER ISD	B	88
VICTORIA ISD	C	78
WICHITA FALLS ISD	B	80

Source: TEA 2022 Accountability Ratings

The district has 28 campuses with the following campus ratings:

Grade	Number of Campuses
A	2
B	8
C	3
D	0
F	0
Not Rated	3
Not Rated (SB 1365)	12

Source: TEA 2022 Accountability Ratings

Additional details and audit results are included in Section IV.

Methodology

To complete the efficiency audit, MoakCasey, LLC performed the following procedures:

1. Selected 7 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.

2. Reported on the overall accountability rating (A-to-F and the corresponding scale score of 1 to 100).

3. Compared the District's peer districts' average accountability rating and listed the following District's campus information:
    a. Accountability rating counts for each campus level within the district.
    b. Names of the campuses that received an F accountability rating.
    c. Campuses that are required to implement a campus turnaround plan.

4. Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.

5. Reported on student characteristics for the District, its peer districts, and the state average the following data:
    a. Total Students
    b. Economically Disadvantaged
    c. English Learners
    d. Special Education
    e. Bilingual/ESL Education
    f. Career and Technical Education

6. Reported on the 2022-23 attendance rate for the District, its peer districts, and the state average.

7. Reported on the five-year enrollment for the District, including the most recent school year and four years prior, the average annual percentage change based on the previous five years, and the projected enrollment for the 2024-25 school year.

8. Reported on the following indicators related to the District's revenue, its peer district' average, and the state average, and explained any significant variances using 2022-23 data.
    a. Local M&O Tax (Retained)(without debt service and recapture)
    b. State
    c. Federal
    d. Other local and intermediate
    e. Total revenue

9. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average, and explained significant variances from the peer districts' average, if any, using 2022-23 data.
    a. Instruction
    b. Instructional resources and media

c. Curriculum and staff development
d. Instructional leadership
e. School leadership
f. Guidance counseling services
g. Social work services
h. Health services
i. Transportation
j. Food service operation
k. Extracurricular
l. General administration
m. Plant maintenance and operations
n. Security and monitoring services
o. Data processing services
p. Community services
q. Total operating expenditures

10. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the state average and explained any significant variances from the peer districts' average in any category, using 2022-23 and 2023-24 data.
    a. Payroll as a percentage of all funds
    b. Average teacher salary
    c. Average administrative salary
    d. Superintendent salary

11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts, using 2022-23 and 2023-24 data. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.

12. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts, and the state average for the 2023-24 school year. The following staff categories were used:
    a. Teaching
    b. Support
    c. Administrative
    d. Paraprofessional
    e. Auxiliary
    f. Students per total staff
    g. Students per teaching staff

13. Reported on the District's teacher turnover rate, as well as its peer districts and the state's average for the 2022-23 school year.

14. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the

District's budget, total staff for the program, and student-to-staff ratio for the program, using data from the 2022-23 and 2023-24 school years.

a. Special Education
b. Bilingual Education
c. Migrant Programs
d. Gifted and Talented Programs
e. Career and Technical Education
f. Athletics and Extracurricular Activities
g. Alternative Education Program/Disciplinary Alternative Education Program
h. Juvenile Justice Alternative Education Program

15. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.

16. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.

17. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.

18. In regards to the District's budget process, provided a response to each of the following questions:
    a. Does the District's budget planning process include projections for enrollment and staffing?
    b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
    c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
    d. Does the District analyze educational costs and student needs to determine campus budgets?

19. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.

20. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.

21. In regards to the District's compensation system, provided a response to the following questions:
    a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.
    b. 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?
    c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?
    d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?

22. In regards to planning, provided a response for each of the following questions:

a. Does the District develop a District Improvement Plan (DIP) annually?
b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
    i. Does the District use enrollment projections?
    ii. Does the District analyze facility capacity?
    iii. Does the District evaluate facility condition?
d. Does the District have an active and current energy management plan?
e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?

23. In regards to District academic information, provided a response for each of the following questions:
    a. Does the District have a teacher mentoring program?
    b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
    c. When adopting new programs, does the District define expected results?
    d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
    e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results.

Assumptions

To conduct an accurate and effective efficiency audit, data from the state is assumed to be correct and complete. All data is accessed from publicly available records and is submitted to the state by the referenced districts.

DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER AND STATE COMPARISONS

Peer Districts

MoakCasey, LLC analyzes multiple school district variables from statewide data sources to select and provide peer districts for the Beaumont Independent School District ("the District"). The peer districts were selected based on how they compared to the District in terms of enrollment, 5-year growth, average daily attendant (ADA) to weighted average daily attendance (WADA) ratio, Tier II M&O tax rate, geographic proximity, and National Center for Education Statistics (NCES) type. The district selected 7 peer districts, as shown below.

Figure 1. Peer Districts

221901	ABILENE ISD
020905	BRAZOSPORT ISD
021902	BRYAN ISD
240901	LAREDO ISD
212905	TYLER ISD
235902	VICTORIA ISD
243905	WICHITA FALLS ISD

Accountability Rating

The Texas Education Agency (TEA) annually assigns an A-to-F rating and a corresponding scaled score (1 to 100) to each district and campus based on student assessment results and other accountability measures.

The district did not receive a rating for the 2021-22 school year. See Table 1 in Appendix B for overall score ratings for each of the peer districts.

Figure 2. Accountability Rating Comparison

	District Rating (A-F)	District Score (1-100)	Peer Districts Average Score (1-100)
Rating/Score	Not Rated: Senate Bill 1365	67	84

Source: TEA 2022 Accountability Ratings

The District has 28 campuses. Of the campuses in the District, 2 received an A rating and 8 received a B rating, 3 received a C rating, while 15 were not rated. There were no campuses that received an F accountability rating. There were no campuses that were required to implement a campus turnaround plan.

Figure 3. Accountability Rating by Campus Level

	Elementary/ Secondary	Elementary	Middle School	High School
A	0	1	0	1
B	0	7	1	0
C	0	3	0	0
D	0	0	0	0
F	0	0	0	0
Not Rated	1	1	0	1
Not Rated: SB 1365	0	5	4	3

Source: TEA 2022 Accountability Ratings

Campuses that received an F accountability rating:

None

Campuses that are required to implement a campus turnaround plan:

Under judicial review

Financial Rating

The State of Texas' school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

The School Financial Integrity Rating System of Texas (FIRST) holds school districts accountable for the quality of their financial management practices. The rating is based on five critical indicators as well as minimum number of points for an additional ten indicators. Beginning with 2015-2016 Rating (based on the 2014-2015 financial data), the Texas Education Agency moved from a "Pass/Fail" system and began assigning a letter rating. The ratings and corresponding points are shown below:

Rating	Points
A = Superior	90-100
B = Above Standard	80-89
C = Meet Standards	60-79
F = Substandard Achievement	Less than 60

The District has earned a Superior rating of "A" from the FIRST for the 2022-23 school year. The District has also received a Superior rating every year since 2015-16. **Based on the preliminary scores the district will receive an "A" rating for 2023-24.**

Figure 4. FIRST Rating	District Rating (A-F)
Rating	A

Source: TEA FIRST Ratings (2022-23)

Student Information

Every student is served differently in public schools based on their unique characteristics. Such data is captured by the Texas Education Agency on an annual basis. Figure 5 provides student counts for five select student characteristics, which are described below:

Economically Disadvantaged – This term, while not explicitly defined in statute, can be used interchangeably with educationally disadvantaged, according to the Texas Education Agency (TEA). Educationally disadvantaged is defined by the Texas Education Code (TEC) §5.001(4) as a student who is "eligible to participate in the national free or reduced-price lunch program".

- English Learners – TEC §29.052 refers to Emergency Bilingual students as those who are in the process of acquiring English and have a primary language other than English as Limited English Proficient (LEP). TEA guidance states that the term English Learners can be used interchangeably with Emergent Bilingual.

- Special Education – Federal and state law both offer definitions of special education students. Federal regulations define a "child with a disability" under 34 CFR, §300.8(a). State statute defines special education eligibility under TEC §29.003 or the Texas Administrative Code §89.1040.

- Bilingual/ESL Education – The Texas Education Code §29.055 describes students enrolled in a bilingual education program as those students in a "full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students enrolled in the program and for carefully structured and sequenced mastery of the English language skills." Students enrolled in an English as a Second Language (ESL) program receive "intensive instruction in English from teachers trained in recognizing and dealing with language differences."

- Career and Technical Education – Students enrolled in State-approved Career and Technology Education (CTE) programs. Specific eligibility criteria for CTE are included in section 5 of the Student Attendance Accounting Handbook.

The District classified 83.6 percent of their total student population as economically disadvantaged. The District's peer district average shows that 76.5 percent of students were characterized as economically disadvantaged. Both the District's and their peer districts' economically disadvantaged student population were higher than the state average of 62.2 percent.

English Learner students at the District equal 16.1 percent of the student population, which is lower than the peer district average of 24.9 percent and the state average percentage of 24.3.

Special Education students at the District equal 11.4 percent of the student population, lower than both the peer district average of 15.5 percent and the state average of 14.0 percent.

Bilingual/ESL Education students at the District equal 11.7 percent of the student population, which is lower than both the peer district average of 23.2 percent and the state average percentage of 19.9.

Career and Technical Education students in the District equal 24.4 percent of the student population, which is lower than their peers and state averages, 26.8 and 26.5 percents respectively.

Figure 5. Selected Student Characteristics

	Total Student Population Count	Percentage of Student Population	Peer Districts Average Percentage	State Average Percentage*
Total Students	16,803	100.0%	100%	100%
Economically Disadvantaged	14,049	83.6%	76.5%	62.2%
Emergent Bilingual/English Learners	2,706	16.1%	24.9%	24.3%
Special Education	1,908	11.4%	15.5%	14.0%
Bilingual/ESL Education	1,965	11.7%	23.2%	19.9%
Career & Technology Education**	4,080	24.4%	26.8%	26.5%

Source: PEIMS Standard Reports (2023-24)
*State average includes charter students
**Career & Technology is membership from TAPR (2022-23)

The District had an attendance rate of 86.9 percent in the 2021-22 school year, 5.3 percent lower than the state average.

Figure 6. Attendance Rate

	District Total	Peer Districts' Average	State Average
Attendance Rate	86.9	91.8	92.2

Source: TAPR Report (2022-23)

Figure 7 displays the District's enrollment for the last five years. The District's average annual percentage change is a decrease of 1.9 percent. Since 2019-20, the District's enrollment has decreased by 1,359 students. Based off the 2024 enrollment projection, the District is expected to have a continued decrease in enrollment.

Figure 7. 5-Year Enrollment	
2023-24	16,803
2022-23	16,730
2021-22	16,769
2020-21	17,128
2019-20	18,162
Average Annual percentage change	-1.9%
2024 Projection	16,484

Source: PEIMS Standard Reports (2018-19 through 2023-24)

Financial Information – Revenue, Expenditures, Payroll and Fund Balance

Figure 8 below presents the district tax revenue for the 2022-23 school year for the District, the peer district average, and the state average.

The District receives $14,051 in total revenue per student, which is higher than both their peers and the state averages. Local Revenue for 2022-23 includes a one-time payment of $6 million for the District's Chapter 313 agreement.

Figure 8. District Tax Revenue

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Local Net M&O Tax Revenue	$6,771	48.2%	$4,413	33.6%	$5,612	44.1%
State Revenue	$1,744	12.4%	$4,767	36.3%	$3,835	30.1%
Federal Revenue	$4,714	33.6%	$3,397	25.9%	$2,559	20.1%
Other Local / Intermediate Revenue	$822	5.9%	$561	4.3%	$733	5.8%
TOTAL REVENUE	$14,051	100%	$13,139	100%	$12,739	100.0%

Source: TEA PEIMS Actual Financial Reports 2022-23
* State Average does not include charter districts.

Figure 9 outlines expenditures per student. The District spends $13,213 in total operating expenditures per student, which is greater than the peer district average of $12,218 and state average of $12,352. The District's largest expenditures per student are in instruction, maintenance and operations, and school leadership. Plant maintenance and operations expenditures include maintenance staff and supplies, as well as districtwide insurance which is a significant cost for the district.

Figure 9. Actual Operating Expenditures

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Instruction	$6,907	52.3%	$6,696	54.8%	$6,872	55.6%
Instructional Resources & Media	$79	0.6%	$144	1.2%	$128	1.0%
Curriculum & Staff Development	$121	0.9%	$368	3.0%	$301	2.4%
Instructional Leadership	$466	3.5%	$256	2.1%	$218	1.8%
School Leadership	$688	5.2%	$662	5.4%	$679	5.5%
Guidance Counseling	$535	4.0%	$498	4.1%	$505	4.1%
Social Work	$46	0.3%	$104	0.8%	$47	0.4%
Health	$172	1.3%	$168	1.4%	$137	1.1%
Transportation	$264	2.0%	$301	2.5%	$385	3.1%
Food Service Operation	$661	5.0%	$702	5.7%	$631	5.1%
Extracurricular	$392	3.0%	$385	3.1%	$400	3.2%
General Administration	$422	3.2%	$364	3.0%	$383	3.1%
Plant Maintenance & Operations	$1,599	12.1%	$1,118	9.1%	$1,198	9.7%
Security & Monitoring	$507	3.8%	$169	1.4%	$168	1.4%
Data Processing	$231	1.7%	$240	2.0%	$235	1.9%
Community	$125	0.9%	$42	0.3%	$64	0.5%
TOTAL Operating Expenditures	$13,213	100.0%	$12,218	100.0%	$12,352	100.0%

Source: TEA PEIMS Financial Reports 2022-23
* State average does not include charter districts.

Figure 10 presents the payroll expenditure summary for the District, the peer district average, and the state average.

The average base teacher salary at the District is lower than both their peer district average and the state average, by $4,831 and $9,551 respectively. The average administrative base salary and superintendent salary at the District is also lower than the peer district average. Data for the state average of superintendent base salary is comprised of school districts that have enrollments ranging from 24 students to 194,607 students in the 2021-22 school year.

Figure 10. Payroll Expenditure Summary

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Operating Expenditures	68.6%	80.2%	78.8%
Average Teacher Base Salary	$52,912	$57,743	$62,463
Average Administrative Base Salary	$78,639	$86,662	$94,609
Superintendent Base Salary	$254,602	$264,082	$171,022

Source: PEIMS Standard Report (2023-24) and PEIMS Actual Financial Reports (2022-23)
* Only State average for payroll expenditures does not include charter districts. Staffing salary does include charter districts.

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. Within fund balance there are five categories: non-spendable, restricted, committed, assigned and unassigned. The categories are defined by Governmental Accounting Standards Board (GASB) Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions:

- **Non-spendable** fund balance includes funds that cannot be spent because they are not in spendable form, or legally required by contract for a specific future use.
- **Restricted** fund balance includes amounts that can only be spent for specific purposes stipulated by enabling legislation, creditors, grantors, contributors, or other governmental laws and regulations.
- **Committed** fund balance includes amounts that can be used only for the specific purposes determined by constraints imposed by the district's board of trustees.
- **Assigned** fund balance is fund balance is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

- **Unassigned** fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications above.

The Texas Education Agency evaluates unassigned fund balance by comparing it to three-months (25%) of annual operating expenditures or 75 days of operational expenditures. If the District does not meet goal of three-months, the percentage is shown as less than 100%. Amounts that exceed three months are reflected as percentage greater than 100%.

The District's unassigned fund balance for the 2022-23 school year totaled $49.8 million compared to its three-month operating expenditures of $39.3 million. This trend has remained consistent for the District for the years reviewed.

Figure 11. General Fund Balance

	Unassigned Fund Balance per Student	Unassigned Fund Balance as Percentage of 3-month Operating Expenditures	Unassigned Fund Balance Amount	3-Months of Operating Expenditures	Shortfall in 3-month Goal
2022-23	$2,976	126.5%	$49,784,737	$39,341,171	$0
2021-22	$3,373	143.9%	$56,559,263	$39,313,222	$0
2020-21	$3,540	157.7%	$60,634,108	$38,445,897	$0
2019-20	$2,716	119.4%	$49,335,894	$41,330,691	$0
2018-19	$2,952	149.4%	$53,613,915	$35,895,424	$0

Source: PEIMS Standard Reports (2023-24); PEIMS Actual Financial Reports (2022-23)

Staffing Information

Figure 12 presents the staff ratios for the District, peer district average, and state average. The Districts teaching staff was 42.3 percent of the staff, however for their peers was 44.6 percent and the state average was 48.2 percent.

The District had 0.8 students more students per total staff than their peers, and 2.69 more students per teacher than their peers.

Figure 12. Staff Ratio Comparisons

	District	Peer Districts Average	State Average*
% of Total Staff			
Teaching Staff	42.3%	44.6%	48.2%
Support Staff	10.0%	11.2%	11.2%
Administrative Staff	5.7%	4.4%	4.6%
Paraprofessional Staff	13.0%	13.2%	11.4%
Auxiliary Staff	31.7%	26.6%	24.7%
Students per Total Staff	7.17	6.38	7.11
Students per Teaching Staff	16.97	14.28	14.75

Source: PEIMS Standard Reports (2023-24)
*State average includes charter students.

The District has a teacher turnover rate of 26.3 percent, which is higher than their peer district average of 19.6. The district teacher turnover rate is also higher than the state average of 21.4 percent.

Figure 13. Teacher Turnover Rate

	District	Peer Districts Average	State Average
Teachers	26.3	19.6	21.4

Source: TAPR (2022-23)

Special Programs

Figure 14. Special Program Characteristics

	Number of Students Served	Percentage of Enrolled Students Served	Program Budget per Student Served	Program Budget as a Percentage of District Budget	Total Staff for Program	Students Per Total Staff for Program
Special Education	1,908	11.4%	$ 7,212	8.8%	396.0	4.8
Bilingual Education	304	1.8%	$ 3,333	0.6%	37.0	8.2
Migrant Programs	12	0.1%	$ 0	0.0%	0.0	0.0
Gifted and Talented	1,134	6.7%	$ 2,082	1.5%	35.0	32.4
Career and Technical	4,045	24.1%	$ 1,077	2.8%	63.0	64.2
Athletics and Extracurricular	2,800	16.7%	$ 2,245	4.0%	181.0	15.5
Alternative Education/Disciplinary Alternative Education	181	1.1%	$ 15,769	1.8%	36.5	5.0
Juvenile Justice Alternative Education	7	0.0%	$ 32,143	0.1%	5.5	1.3

Source: School District Data

ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

District Financial Information

State and Regional Resources

Reporting

For the year ended June 30, 2023, Whitley Penn, LLP provided an unmodified report on the financial statements in accordance with Generally Accepted Accounting Principles (GAAP). There are three possible opinions: unmodified, modified (e.g. scope limitation or departure from generally accepted accounting principles: or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

The District's financial statements have been reviewed by Whitley Penn, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2023, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP.

Oversight

The Texas Education Agency has not assigned the District a financial-related monitoring/oversight role in the last three years.

Budget Process

Figure 15. Budget Process	Y/N/NA
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 uses enrollment projections in conjunction with staffing projections. Initial budget allocations for campuses are based on projected enrollment and amended once school begins and enrollment stabilizes. Staffing is also adjusted to meet student needs. District staff review deports of spending are monthly. Finally,

cost allocations are determined by the student enrollment and fixed costs of campuses and operations. The District uses student outcomes and various other data to determine where funding needs are. Students with greater risk receive additional funding to ensure success.

Self-funded Programs

The District current workers compensation program is self-funded, and annual revenues are sufficient to cover the costs associated with the program.

District Operational Information

Staffing – District provided information

Figure 16. Compensation System	Y/N/NA
Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.	No
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?	Yes
Does the district periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	Yes
Has the district made any internal equity and/or market adjustments to salaries within the past two years?	Yes

All District administrators are evaluated annually, and the data obtained from the results helps to determine any changes in leadership that may need to occur. The District does not have systems in place for salary bonuses or merit pay. However, the Texas Association of School Boards (TASB) reviews the salary schedules every two years and adjustments to the salary ranges are made when funding is sufficient for changes. In addition, TASB assists with any adjustments needed to stay competitive. Salaries are compared to surrounding districts where the District competes for staff. The District has had to make internal equity adjustments and market adjustments in our auxiliary positions to remain competitive.

Planning

Figure 17. Operational Information	Y/N/NA
Does the district develop a District Improvement Plan (DIP) annually?	Yes
Do all campuses in the district develop a Campus Improvement Plan (CIP) annually?	Yes
Does the district have an active and current facilities master plan? If yes, does the district consider these factors to inform the plan: Does the district use enrollment projections? Does the district analyze facility capacity? Does the district evaluate facility condition?	No
Does the district have an active and current energy management plan?	No
Does the district maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	Yes

The District Improvement Plan (DIP) is created by the District planning team comprised of multiple internal and external stakeholders. The DIP is reviewed three times throughout the year and updated to reflect the board's outcome goals. The board of trustees reviews the DIP annually. Stakeholders at each campus develop their Campus Improvement Plan (CIP) based on the campus student needs and projected outcomes.

Each campus's CIP is tied to the District's board outcome goals, and each campus plan include measurable outcomes. The CIPs are reviewed formatively throughout the school year and updated as needed. The board of trustees also reviews CIPs each year. The District has a staffing formula, but due to budget constraints current staffing guidelines are not being implemented.

District Academic Information

Figure 18. Academic Information	Y/N/NA
Does the district have a teacher mentoring program?	Yes
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	Yes
When adopting new programs, does the district define expected results?	Yes
Does the district analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes
Does the district modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes

The District's mentoring program is campus-based with the exemplar mentor providing 8 hours of logged services to the novice teacher per semester in multiple areas including instructional delivery, classroom management, and standards internalization. Required district-led monthly meetings are also included to ensure district norming on needs and support.

Both quantitative and qualitative data is utilized when reviewing instructional programs within the District. Staff review multiple sources of formative data and state summative data to determine the trajectory of performance. If the data does not indicate an increase in performance staff further review the data. Staff will conduct qualitative reviews of teachers and form a strategic planning committee to research current programs/practices to determine the root cause.

The District strategic planning committee articulates the implementation plan for all new programs. The plan includes specific date-based deadlines and actions with the associated expected result. District leadership teams analyze formative and summative testing data to determine areas of success and weakness within each unit/grading period that correlate to identified content area standards.

This analysis is completed through teacher, campus, and district-level lenses. The Curriculum and Instruction department is charged with constant and timely monitoring of programs based on student data, which is used to facilitate planning. Based on the data reviewed, staff consistently modify both program implementation plans and staff development/professional learning offerings.

APPENDIX A – Data Sources

Figure 2. Accountability Rating Comparison

Source: TEA 2022 Ratings (2021-22)
Link: https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2022-accountability-rating-system

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2022 Ratings (2021-22)
Link: https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2022-accountability-rating-system

Figure 4. School FIRST Rating

Source: TEA 20232 FIRST Ratings (2022-23)
Link: https://tealprod.tea.state.tx.us/First/forms/Main.aspx

Figure 5. Selected Student Characteristics

Source: PEIMS Standard Reports (2023-24)
Link: https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html;
https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html
NOTE: Beginning in 2020-21, Career & Tech is not available. Career & Tech 2022-23 membership from TAPR (DPETVOCC, Total membership - DPETALLC) is used. State totals include charter students.

Figure 6. Attendance Rate

Source: TAPR (2022-23)
Link: https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html
NOTE: DA0AT22R, DA0AT22N, DA0AT22D; State average is from the State Report

Figure 7. 5-Year Enrollment

Source: PEIMS Standard Reports (2018-19 through 2023-24)
Link: https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html
NOTE: Average Annual Percent Change is the average of each year's annual change year over year.

Figure 8. District Tax Revenue

Source: TEA PEIMS Financial Reports 2022-23
Link: https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads
NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	FIELD Name
Local M&O Tax (Retained)	ALL FUNDS-LOCAL TAX REVENUE FROM M&O (excluding recapture)
State (Less TRS On-Behalf)	ALL FUNDS-STATE REVENUE (excludes TRS on-behalf)
Federal	ALL FUNDS-FEDERAL REVENUE
Other Local and Intermediate	ALL FUNDS-OTHER LOCAL & INTERMEDIATE REVENUE
TOTAL Revenue	Sum of Above

Figure 9. District Actual Operating Expenditures

Source: TEA PEIMS Financial Reports 2022-23
Link: https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads
NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	PEIMS Function Code(s)	Field Name
Instruction	11, 95	ALL FUNDS-INSTRUCTION + TRANSFER EXPEND-FCT11,95
Instructional Resources & Media	12	ALL FUNDS-INSTRUC RESOURCE MEDIA SERVICE EXP, FCT12
Curriculum & Staff Development	13	ALL FUNDS-CURRICULUM/STAFF DEVELOPMENT EXP, FCT13
Instructional Leadership	21	ALL FUNDS-INSTRUC LEADERSHIP EXPEND, FCT21
School Leadership	23	ALL FUNDS-CAMPUS ADMINISTRATION EXPEND, FCT23
Guidance Counseling	31	ALL FUNDS-GUIDANCE & COUNSELING SERVICES EXP, FCT31
Social Work	32	ALL FUNDS-SOCIAL WORK SERVICES EXP, FCT32
Health	33	ALL FUNDS-HEALTH SERVICES EXP, FCT33
Transportation	34	ALL FUNDS-TRANSPORTATION EXPENDITURES, FCT34
Food Service Operation	35	ALL FUNDS-FOOD SERVICE EXPENDITURES, FCT35
Extracurricular	36	ALL FUNDS-EXTRACURRICULAR EXPENDITURES, FCT36
General Administration	41, 92	ALL FUNDS-GENERAL ADMINISTRAT EXPEND-FCT41,92
Plant Maintenance & Operations	51	ALL FUNDS-PLANT MAINTENANCE/OPERA EXPEND, FCT51
Security & Monitoring	52	ALL FUNDS-SECURITY/MONITORING SERVICE EXPEND, FCT52
Data Processing	53	ALL FUNDS-DATA PROCESSING SERVICES EXPEND, FCT53
Community	61	ALL FUNDS-COMMUNITY SERVICES, FCT61

Figure 10. Payroll Expenditure Summary

Source: PEIMS Standard Report (2023-24) and PEIMS Actual Financial Reports (2022-23)
Link: Staff FTE Counts and Salary Reports - https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html
Payroll Expenditure - https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads
NOTE: Average Base Salary includes charter districts; Payroll expenditure state totals exclude charter districts.

Item	FIELD Name
Operating Expenditures	ALL FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ
Payroll	ALL FUNDS-TOTAL PAYROLL EXPENDITURES

Figure 11. General Fund Balance

Source: PEIMS Standard Reports (2023-24); PEIMS Actual Financial Reports (2022-23)
Link: Fund Balance - https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-single-file-financial-data-downloads;
Operating Expenditures - https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads
Note: Per student amounts are per enrolled student (not membership).

Item	FIELD Name
Unreserved/Unassigned Fund Balance	FUND = 199, OBJECT = 3600
Operating Expenditures	GEN FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ

Figure 12. Staff Ratio Comparisons

Source: PEIMS Standard Reports (2023-24)
Link: https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html

Figure 13. Teacher Turnover Rates

Source: TAPR (2022-23)
Link: https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html
NOTE: DPSTURNR, DPSTURNN, DPSTURND

Figure 14. Special Program Characteristics

Source: TAPR (2022-23)
Link: https://rptsvr1.tea.texas.gov/perfreport/tapr/2022/download/DownloadData.html
Note: Migrant (DPNTMIGC), TOTAL STUDENTS (DPNTALLC), Career & Tech membership (DPETVOCC and DPETALLC)

APPENDIX B – Target and Peer Group Data

Table 1. Accountability Data

District Name	Rating	Overall Score
BEAUMONT ISD	Not Rated: Senate Bill 1365	67
ABILENE ISD	C	75
BRAZOSPORT ISD	B	89
BRYAN ISD	B	86
LAREDO ISD	A	91
TYLER ISD	B	88
VICTORIA ISD	C	78
WICHITA FALLS ISD	B	80

Table 2. Student Data

District Name	Enroll.	Eco-Disadv.	English Learners	Special Ed	Bi-Ling	ESL	CTE Enrollment	Atten. Num.	Atten. Denom.	Atten. Rate
BEAUMONT ISD	16,803	14,049	2,706	1,908	304	1,661	4,080	2,233,140	2,568,742	86.9
ABILENE ISD	14,652	10,566	1,069	2,703	114	734	3,474	1,991,266	2,181,849	91.3
BRAZOSPORT ISD	11,357	7,648	1,622	1,951	542	851	3,290	1,524,980	1,677,101	90.9
BRYAN ISD	15,897	12,306	4,829	2,797	2,681	2,065	4,790	2,107,688	2,300,279	91.6
LAREDO ISD	20,592	19,989	11,778	2,283	5,987	5,268	5,477	2,753,123	2,976,385	92.5
TYLER ISD	18,304	13,767	4,626	2,192	2,294	1,949	5,358	2,597,222	2,797,459	92.8
VICTORIA ISD	13,027	8,682	1,107	2,183	293	562	4,084	1,749,915	1,946,764	89.9
WICHITA FALLS ISD	12,868	8,682	1,558	2,445	502	940	2,708	1,785,462	1,924,326	92.8

Table 3. Staff Data – Average Base Pay

District Name	Teacher FTE	Teacher Base Pay	Teacher Average Base Pay	Admin. FTE	Admin. Base Pay	Admin. Average Base Pay	Super. FTE	Super. Base Pay	Super. Average Base Pay
BEAUMONT ISD	927.94	$49,098,825	$52,912	132.53	$10,422,062	$78,639	1.00	$254,602	$254,602
ABILENE ISD	970.36	$54,713,151	$56,384	95.15	$8,318,880	$87,426	1.00	$136,844	$136,844
BRAZOSPORT ISD	838.55	$52,852,909	$63,029	68.66	$7,385,437	$107,561	1.00	$337,674	$337,674
BRYAN ISD	1,187.45	$66,397,455	$55,916	178.96	$13,956,030	$77,986	1.00	$257,482	$257,482
LAREDO ISD	1,421.96	$86,572,306	$60,882	110.40	$10,263,327	$92,965	1.00	$279,174	$279,174
TYLER ISD	899.32	$72,945,381	$58,890	106.11	$9,596,573	$90,441	1.00	$324,450	$324,450
VICTORIA ISD	1,238.66	$46,675,934	$51,901	104.20	$8,159,198	$78,306	1.00	$297,950	$297,950
WICHITA FALLS ISD	914.77	$51,244,271	$56,019	69.15	$5,811,658	$84,042	1.00	$215,000	$215,000

Table 4. Staff Data – Other Staff FTEs and Teacher Turnover

District Name	Support FTE	Paraprof. FTE	Auxiliary FTE	Total Staff FTE	Teacher Turnover Numerator	Teacher Turnover Denominator	Teacher Turnover Rate
BEAUMONT ISD	234.75	303.84	743.64	2,342.69	267.0	1,013.7	26.3
ABILENE ISD	258.78	357.39	642.82	2,324.51	231.7	1,078.5	21.5
BRAZOSPORT ISD	225.12	235.84	465.41	1,833.58	156.0	835.3	18.7
BRYAN ISD	270.45	328.48	663.40	2,628.73	278.2	1,184.4	23.5
LAREDO ISD	372.83	398.71	1,279.99	3,583.89	129.7	1,459.3	8.9
TYLER ISD	363.82	302.07	644.78	2,655.44	323.6	1,238.1	26.1
VICTORIA ISD	209.72	319.57	570.04	2,102.86	161.6	857.7	18.8
WICHITA FALLS ISD	168.77	260.71	193.19	1,606.58	224.6	1,030.8	21.8

Table 5. Financial Data – District Revenue

District Name	Local Tax Revenue (Retained)	State Revenue (less TRS On-Behalf)	Federal Revenue	Other Local Revenue	Total Revenue
BEAUMONT ISD	$113,281,510	$29,173,570	$78,869,793	$13,753,999	$235,078,872
ABILENE ISD	$51,161,948	$80,902,495	$51,359,123	$5,658,265	$189,081,831
BRAZOSPORT ISD	$90,140,503	$17,360,990	$30,814,629	$18,198,873	$156,514,995
BRYAN ISD	$96,562,060	$56,811,030	$46,617,070	$7,240,440	$207,230,600
LAREDO ISD	$24,846,634	$174,986,650	$100,926,706	$8,431,577	$309,191,567
TYLER ISD	$103,002,538	$58,239,427	$48,362,041	$9,943,645	$219,547,651
VICTORIA ISD	$66,077,434	$52,426,883	$39,763,380	$6,295,942	$164,563,639
WICHITA FALLS ISD	$47,977,039	$77,524,424	$51,461,701	$5,235,536	$182,198,700

Table 6. Financial Data – All Funds Operating Expenditures

District Name	11 + 95	12	13	21	23	31	32	33	34
BEAUMONT ISD	$115,548,972	$1,316,303	$2,022,913	$7,794,223	$11,511,188	$8,948,589	$770,255	$2,874,734	$4,414,052
ABILENE ISD	$96,061,637	$2,103,959	$3,813,800	$3,689,358	$10,114,850	$7,535,523	$2,989,968	$2,549,039	$5,705,996
BRAZOSPORT ISD	$83,123,797	$1,716,744	$5,265,727	$3,471,497	$8,692,199	$7,819,210	$551,058	$1,767,298	$2,804,392
BRYAN ISD	$1,704,652	$1,704,652	$8,299,228	$5,073,252	$11,969,617	$8,659,418	$1,092,614	$3,107,976	$7,562,118
LAREDO ISD	$152,578,280	$4,741,606	$4,448,731	$5,779,300	$15,888,509	$9,725,214	$2,753,708	$4,295,029	$4,821,152
TYLER ISD	$114,311,074	$2,610,003	$10,220,339	$3,334,718	$9,457,975	$7,991,223	$478,213	$2,498,005	$5,071,332
VICTORIA ISD	$77,924,748	$1,285,302	$6,492,850	$3,418,189	$8,138,054	$6,125,874	$2,880,960	$2,088,720	$3,615,313
WICHITA FALLS ISD	$82,092,907	$1,462,911	$1,510,966	$3,112,380	$7,757,097	$6,326,890	$522,512	$1,911,320	$3,138,758

Table 7. Financial Data – All Funds Operating Expenditures (cont.)

District Name	35	36	41+92	51	52	53	61	TOTAL
BEAUMONT ISD	$11,058,759	$6,562,985	$7,061,554	$26,750,201	$8,474,890	$3,857,756	$2,094,385	$221,061,759
ABILENE ISD	$10,349,039	$5,688,484	$10,115,663	$14,975,526	$1,032,969	$5,281,208	$1,171,586	$183,178,605
BRAZOSPORT ISD	$8,580,930	$5,671,601	$3,533,956	$15,520,033	$2,396,440	$2,443,105	$73,989	$153,431,976
BRYAN ISD	$11,069,899	$4,918,657	$4,967,394	$16,767,780	$1,903,569	$2,362,638	$317,074	$211,632,634
LAREDO ISD	$21,260,496	$6,947,184	$8,948,047	$25,800,246	$5,184,328	$5,128,622	$1,667,815	$279,968,267
TYLER ISD	$10,340,073	$8,901,544	$4,410,355	$18,307,571	$4,493,919	$3,910,196	$549,988	$206,886,528
VICTORIA ISD	$7,833,472	$5,905,616	$3,986,531	$18,747,664	$2,370,583	$4,040,273	$256,105	$155,110,254
WICHITA FALLS ISD	$6,840,973	$3,770,766	$3,608,775	$11,378,979	$989,260	$2,952,892	$577,426	$137,954,812