



MOAKCASEY
PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2025

EFFICIENCY AUDIT

Kilgore Independent School District

EFFICIENCY AUDIT FOR KILGORE INDEPENDENT SCHOOL DISTRICT

September 2025

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EXECUTIVE SUMMARY

MoakCasey, LLC was contracted to conduct an efficiency audit for Kilgore 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 2026 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 2019-20 through 2024-25, TEA PEIMS financial data for 2023-24, Texas Academic Performance Reports (TAPR) data 2023-24, 2024 TEA FIRST Ratings, and 2025 TEA Accountability Ratings.

SUMMARY OF RESULTS

District Comment: Kilgore ISD maximizes funding by ensuring efficient budget management and investing in critical areas like classroom resources, high quality staff and professional development. By carefully managing and allocating funds, we ensure resources are used effectively to improve educational outcomes.

On November 4, 2025, Kilgore 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 2025 or school year 2025-26. M&O taxes are used for the operation of public schools.

Without an election, the District’s M&O tax rate would be \$0.6669. The District is proposing to increase the M&O tax rate by \$0.05 through a voter approval tax rate election (VATRE) to \$0.7169. The District expects to generate approximately \$2.5 million in M&O tax revenue in the first school year, which represents about 11.4 percent of the district’s current adopted operating budget for the 2025-26 school year. Additional resources will be used for salary and other capital type expenditures across the district.

	2025 Tax Year (Without VATRE)	2025 Tax Year (With VATRE)
Average Taxable Value for Single-Family Residence	\$231,214	\$231,214
M&O Tax Rate	\$0.6669	\$0.7169
M&O Levy	\$1,542	\$1,658
Difference		\$116

If the VATRE is successful, the average single-family residential property would expect an increase of \$116 compared to if the VATRE does not pass. The District has also proposed an interest and sinking (I&S) tax rate of \$0.4382 to service its debt. These proposed tax rates are in addition to the tax rates adopted by the city, county, and special taxing districts.

The District's 2024-2025 M&O tax rate of \$0.6669 was \$0.0360 lower than the average of their peers, and \$0.0610 lower than the state average. If the VATRE is successful, the district tax rate will be \$0.0307 higher than their peers. The state average 2025-26 M&O tax rate is not yet available.

District Name	2024-25 M & O Tax Rate		Proposed 2025-26 M & O Tax Rate*	
KILGORE ISD	\$	0.6669	\$	0.7169
ATHENS ISD	\$	0.6669	\$	0.6669
BAY CITY ISD	\$	0.6669	\$	0.6189
CALHOUN COUNTY ISD	\$	0.6961	\$	0.6822
CHAPEL HILL ISD	\$	0.7251	\$	0.6929
HENDERSON ISD	\$	0.8193	\$	0.8022
MARSHALL ISD	\$	0.6692	\$	0.6632
STEPHENVILLE ISD	\$	0.6769	\$	0.6769
STATE AVERAGE	\$	0.7279	Not Available	

**Districts holding VATRE November 2025*

The District engaged MoakCasey, LLC in June 2025 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 \$9,926 per student, while its peer districts average and State average were \$10,401 per student and \$10,628 per student, respectively.
- The District's total operating expenditures for the most recent year totaled \$10,098 per student, while its peer districts average was \$10,272 per student. The State's total average operating expenditure totaled \$10,765 per student.
- The District has earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the 2024-25 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 received a C rating with a score of 74 for the 2024-25 school year.

District Name	Rating	Overall Score
KILGORE ISD	C	74
ATHENS ISD	C	77
BAY CITY ISD	C	76
CALHOUN COUNTY ISD	B	81
CHAPEL HILL ISD	B	82
HENDERSON ISD	C	76
MARSHALL ISD	C	73
STEPHENVILLE ISD	B	87

Source: TEA 2024-25 Accountability Ratings

The district has 5 campuses with the following campus ratings:

Grade	Number of Campuses
A	0
B	2
C	2
D	1
F	0
Not Rated	0
Not Rated (SB 1365)	0

Source: TEA 2024-25 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 seven 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 peer districts' average accountability rating and listed the following KISD 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 for 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 2023-24 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 2025-26 school year.
8. Reported on the following indicators related to the District's revenue, its peer districts' average, and the state average, and explained any significant variances using 2023-24 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 2023-24 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, explaining any significant variances from the peer districts' average in any category, using 2024-25 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 2023-24 and 2024-25 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 2024-25 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 2023-24 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 2023-24 school year.

- 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 TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
18. Regarding 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. Regarding 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. Regarding 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. Regarding 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 Kilgore 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

1.	ATHENS ISD
2.	BAY CITY ISD
3.	CALHOUN COUNTY ISD
4.	CHAPEL HILL ISD
5.	HENDERSON ISD
6.	MARSHALL ISD
7.	STEPHENVILLE 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 received a C for the 2024-25 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	C	74	79

Source: TEA 2025 Accountability Ratings

The District has 5 campuses. Of the campuses in the District, 2 received a B rating, 2 received a C rating, while 1 received a D rating. There were no campuses that received an F accountability rating or 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	0	0	0
B	0	2	0	0
C	0	1	0	1
D	0	0	1	0
F	0	0	0	0
Not Rated	0	0	0	0
Not Rated: SB 1365	0	0	0	0

Source: TEA 2025 Accountability Ratings

Campuses that received an F accountability rating:
None

Campuses that are required to implement a campus turnaround plan:

None

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:

<u>Rating</u>	<u>Points</u>
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 2023-24 and 2024-25 school years. The District has also received a Superior rating every year since 2015-16.

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

Source: TEA FIRST Ratings (2023-24)

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 Emergent 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 71.8 percent of their total student population as economically disadvantaged. The District’s peer district average shows that 68.4 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 60.4 percent.

Emergent Bilingual/English Learner students at the District equal 21.2 percent of the student population, which is higher than the peer district average of 20.2 percent, but lower than the state average percentage of 24.3.

Special Education students at the District equal 14.0 percent of the student population, lower than the peer district average of 16.4 percent and the state average of 15.5percent.

Bilingual/ESL Education students at the District equal 16.4 percent of the student population, which is higher than the peer district average of 13.7 percent, but lower and the state average percentage of 19.6.

Career and Technical Education students in the District equal 27.9 percent of the student population, which is lower than their peers average of 31.6 percent, while higher than the state average of 26.9.

Figure 5. Selected Student Characteristics

	Total Student Population Count	Percentage of Student Population	Peer Districts Average Percentage	State Average Percentage*
Total Students	3,660	100.0%	100%	100%
Economically Disadvantaged	2,628	71.8%	68.4%	60.4%
English Learners	777	21.2%	20.2%	24.3%
Special Education	512	14.0%	16.4%	15.5%
Bilingual/ESL Education	602	16.4%	13.7%	19.6%
Career & Technology Education**	1,040	27.9%	31.6%	26.9%

Source: PEIMS Standard Reports (2024-25)

*State average includes charter students

**Career & Technology is membership from TAPR (2023-24)

The District had an attendance rate of 94.4 percent in the 2023-24 school year, higher than their peers and the state.

Figure 6. Attendance Rate

	District Total	Peer Districts' Average	State Average
Attendance Rate	94.4	93.3	93.3

Source: TAPR Report (2023-24)

Figure 7 displays the District's enrollment for the last five years. The District's average enrollment over the last 5 years has declined. Since 2020-21, the District's enrollment has decreased by 288 students. Based off the 2024 enrollment projection, the District is expected to see a slight increase in enrollment.

Figure 7. 5-Year Enrollment

2024-25	3,660
2023-24	3,725
2022-23	3,821
2021-22	3,887
2020-21	3,948
Average Annual percentage change	-1.9%
2026 Projection	3,569

Source: PEIMS Standard Reports (2020-21 through 2024-25)
 2025-26 enrollment is district provided

Financial Information – Revenue, Expenditures, Payroll and Fund Balance

Figure 8 below presents the district tax revenue for the 2023-24 school year for the District, the peer district average, and the state average.

The District receives \$9,926 total revenue per student, which is lower than both their peers and the state averages.

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	\$3,343	33.7%	\$4,794	46.1%	\$4,918	46.3%
State Revenue	\$5,961	60.1%	\$4,737	45.5%	\$4,883	45.9%
Federal Revenue	\$51	0.5%	\$178	1.7%	\$308	2.9%
Other Local / Intermediate Revenue	\$570	5.7%	\$692	6.7%	\$519	4.9%
TOTAL REVENUE	\$9,926	100%	\$10,401	100%	\$10,628	100.0%

Source: TEA PEIMS Actual Financial Reports 2023-24

* State Average does not include charter districts.

Figure 9 outlines expenditures per student. The District spends \$10,098 in total operating expenditures per student, which is lower than the peer district average of \$10,272 and state average of \$10,765. The District's largest expenditures per student are instruction, maintenance and operations, and school leadership.

Figure 9. Actual Operating Expenditures

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Instruction	\$5,518	54.6%	\$5,430	52.9%	\$6,211	57.7%
Instructional Resources & Media	\$113	1.1%	\$90	0.9%	\$115	1.1%
Curriculum & Staff Development	\$238	2.4%	\$131	1.3%	\$168	1.6%
Instructional Leadership	\$151	1.5%	\$124	1.2%	\$181	1.7%
School Leadership	\$662	6.6%	\$636	6.2%	\$682	6.3%
Guidance Counseling	\$505	5.0%	\$314	3.1%	\$402	3.7%
Social Work	\$0	0.0%	\$10	0.1%	\$25	0.2%
Health	\$99	1.0%	\$103	1.0%	\$124	1.2%
Transportation	\$395	3.9%	\$443	4.3%	\$394	3.7%
Food Service Operation	\$1	0.0%	\$5	0.0%	\$91	0.8%
Extracurricular	\$474	4.7%	\$527	5.1%	\$351	3.3%
General Administration	\$427	4.2%	\$454	4.4%	\$379	3.5%
Plant Maintenance & Operations	\$1,112	11.0%	\$1,542	15.0%	\$1,213	11.3%
Security & Monitoring	\$180	1.8%	\$176	1.7%	\$176	1.6%
Data Processing	\$221	2.2%	\$262	2.6%	\$221	2.0%
Community	\$2	0.0%	\$25	0.2%	\$32	0.3%
TOTAL Operating Expenditures	\$10,098	100.0%	\$10,272	100.0%	\$10,765	100.0%

Source: TEA PEIMS Financial Reports 2023-24

* 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 \$1,384 and \$5,906 respectively. The average administrative base salary and superintendent salary at the District are lower than their 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	80.5%	79.6%	83.3%
Average Teacher Base Salary	\$57,843	\$59,227	\$63,749
Average Administrative Base Salary	\$91,385	\$100,475	\$96,824
Superintendent Base Salary	\$193,386	\$258,676	\$174,680

Source: PEIMS Standard Report (2024-25) and PEIMS Actual Financial Reports (2023-24)

* 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 percentages greater than 100%.

The District's unassigned fund balance for the 2023-24 school year totaled \$14.5 million compared to its three-month operating expenditures of \$9.4 million. The District fund balance has met the three-month fund balance set aside for the previous five years.

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
2023-24	\$3,885	153.9%	\$14,471,180	\$9,404,151	\$0
2022-23	\$3,962	178.8%	\$15,139,905	\$8,468,580	\$0
2021-22	\$2,651	129.5%	\$10,305,581	\$7,959,252	\$0
2020-21	\$3,843	192.0%	\$15,173,396	\$7,904,347	\$0
2019-20	\$2,480	123.9%	\$9,790,136	\$7,900,680	\$0

Source: PEIMS Standard Reports (2024-25); PEIMS Actual Financial Reports (2023-24)

Staffing Information

Figure 12 presents the staff ratios for the District, peer district average, and state average. The Districts teaching staff was 49.6 percent of the staff, however for their peers was 46.4 percent and the state average was 48.2 percent.

Figure 12. Staff Ratio Comparisons

	District	Peer Districts Average	State Average*
<u>% of Total Staff</u>			
Teaching Staff	49.6%	46.4%	48.2%
Support Staff	11.0%	9.6%	11.2%
Administrative Staff	4.9%	4.8%	4.6%
Paraprofessional Staff	13.7%	11.8%	11.4%
Auxiliary Staff	20.8%	27.4%	24.7%
Students per Total Staff	6.84	6.80	7.13
Students per Teaching Staff	13.80	14.67	14.78

Source: PEIMS Standard Reports (2024-25)

*State average includes charter students.

The District has a teacher turnover rate of 22.6 percent, which is higher than their peer district average of 21.0 percent and the state average of 19.1 percent.

Figure 13. Teacher Turnover Rate

	District	Peer Districts Average	State Average
Teachers	22.6	21.0	19.1

Source: TAPR (2023-24)

Special Programs

Figure 14. Special Program Characteristics

	Number of Students Served	Percentage of Enrolled Students Served	Program Budget per Student Served ¹	Program Budget as a Percentage of District Budget ¹	Total Staff for Program ¹	Students Per Total Staff for Program ¹
Special Education	531	14.5%	\$5,628	7.5%	69.0	7.7
Bilingual Education	905	24.7%	\$759	1.7%	18.0	50.3
Migrant Programs*	0	0.0%	\$0	0.0%	0	0.0
Gifted and Talented	168	4.6%	\$536	0.2%	1.0	0.0
Career and Technical**	455	12.4%	\$4,860	5.5%	18.5	24.6
Athletics and Extracurricular ¹	757	20.7%	\$1,685	3.2%	36.0	0.0
Alternative Education/Disciplinary Alternative Education	10	0.3%	\$16,574	0.4%	1.0	10.0
Juvenile Justice Alternative Education ¹	0	0.0%	\$0	0.0%	0.0	0.0

Source: School District Data

ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

District Financial Information

State and Regional Resources

Kilgore reviews available services at our Region 7 ESC annually. This review is a collaboration among all applicable departments and campuses to determine and maximize usage of services from the previous year as well as planned additional programs in the upcoming year. These ESC contracts are also reviewed by the executive team to confirm alignment with district strategic plans.

Our KISD team also reviews state resources to confirm both compliance and proper utilization.

Reporting

For the year ended August 31, 2024, Mays & Associates, PLLC, 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 Mays & Associates, PLLC, 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 August 31, 2024, 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 August 31, 2024, 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

KISD employs a conservative approach to the budget planning process. AS the district has had declining enrollment since COVID, we generally budget based upon the enrollment at the end of the previous school year. This approach has been effective.

During the 24/25 school year, the executive team took a critical approach to staffing. Examining all staff positions for necessity and effectiveness. Over 20 positions will be cut through attrition and shifting of responsibilities due to changing student enrollment. This approach eliminated \$1M from the district payroll before raises.

The Finance Department reviews and reports on the district finances monthly to the school board. As a regular part of this review, the Finance Department reviews both budgetary progress as well as compliance with PIC required spending, maintenance of effort and other required compliance.

KISD campus budgets are based upon the student populations at each campus. Staff review total students as well as special populations and use a cost allocation spreadsheet to provide discretionary non-payroll budgets for each campus and department. The finance department works collaboratively with district departments and campuses to determine effectiveness of "what we are currently doing" for our students.

Self-funded Programs

N/A

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 staff are evaluated annually. We are currently in the data-gathering phase of the Teacher Incentive Allotment (TIA), so our teachers and administrators are evaluated annually. This annual evaluation allows supervisors to reiterate the district goals and strategies. The district will be in the payment phase of TIA in the 26-27 year.

KISD contracts with TASB to review our salary structure annually. This annual review allows KISD to remain competitive among our neighboring districts and peer groups.

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:	Yes
Does the district use enrollment projections?	Yes
Does the district analyze facility capacity?	Yes
Does the district evaluate facility condition?	Yes
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

District officials base the DIP on the district strategic plan, then ensure that the campus plans adhere as well. We utilize a District Education Improvement Committee utilizing staff, students and community members looking at various areas in the school culture. District officials coach campus administrators in development of their campus improvement plans. Each campus utilizes a planning committee, and ties student progress to teaching and learning objectives and financial expenditures.

With declining enrollment, and no repeated grades among campuses much of our facilities planning involves maximizing classroom spaces. Our maintenance department evaluates facilities continually.

The district utilizes TASB recommendations for staffing.

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

This is coordinated by Curriculum and Instruction for 1st and 2nd year teachers. These teachers are provided with hands on mentoring from veteran teachers. When adopting a new program, we first identify an area of NEED. This includes a recognition that the need is not even partially filled with another program. District officials then explore any available options to address this need. Input is solicited from various stakeholders in the area of need to ensure the program may fill the identified gaps in a meaningful way.

Expected results should be quantifiable. Results with curriculum-based programs should increase students' learning, understanding, retention and mastery.

Other district programs may be implemented to increase staff retention, attendance or comfort. Two summers ago, we purchased "sonic ice" machines at each campus – because it makes water better! This is an example of increasing staff comfort and satisfaction. The curriculum and instructional programs are monitored by both the C & I dept and campuses to determine effectiveness. Campuses utilize MAP testing at multiple grade levels and use STAAR, EOC and industry tests to determine mastery.

The curriculum and instructional programs are monitored by both the C & I dept and campuses to determine effectiveness. Campuses utilize MAP testing at multiple grade levels and use STAAR, EOC and industry tests to determine mastery.

APPENDIX A – Data Sources

Figure 2. Accountability Rating Comparison

Source: TEA 2024 Ratings (2024-25)

Link: <https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2025-accountability-rating-system>

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2024 Ratings (2024-25)

Link: <https://tea.texas.gov/texas-schools/accountability/academic-accountability/performance-reporting/2025-accountability-rating-system>

Figure 4. School FIRST Rating

Source: TEA FIRST Ratings (2023-24)

Link: <https://tealprod.tea.state.tx.us/First/forms/Main.aspx>

Figure 5. Selected Student Characteristics

Source: PEIMS Standard Reports (2024-25)

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html>;
<https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/Advance%20Download/download-data-adv.html>

NOTE: Beginning in 2020-21, Career & Tech is not available. Career & Tech 2023-24 membership from TAPR (DPETVOCC, Total membership - DPETALLC) is used. State totals include charter students.

Figure 6. Attendance Rate

Source: TAPR (2023-24)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/Advance%20Download/download-data-adv.html>

NOTE: DA0AT22R, DA0AT22N, DA0AT22D; State average is from the State Report

Figure 7. 5-Year Enrollment

Source: PEIMS Standard Reports (2019-20 through 2024-25)

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 2023-24

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 2023-24

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 (2024-25) and PEIMS Actual Financial Reports (2023-24)

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 (2024-25); PEIMS Actual Financial Reports (2023-24)

Link: Unassigned Fund Balance - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-standard-reports> (20XX Actual PWR.xls, Tab 2024 Equity GF AF Act)
 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	GF UNASSIGNED FUND BALANCE
Operating Expenditures	GEN FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ

Figure 12. Staff Ratio Comparisons

Source: PEIMS Standard Reports (2024-25)

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>

Figure 13. Teacher Turnover Rates

Source: TAPR (2023-24)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/Advance%20Download/download-data-adv.html>

NOTE: DPSTURNR, DPSTURNN, DPSTURND

Figure 14. Special Program Characteristics

Source: TAPR (2023-24)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/2024/Advance%20Download/download-data-adv.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
KILGORE ISD	C	74
ATHENS ISD	C	77
BAY CITY ISD	C	76
CALHOUN COUNTY ISD	B	81
CHAPEL HILL ISD	B	82
HENDERSON ISD	C	76
MARSHALL ISD	C	73
STEPHENVILLE ISD	B	87

Table 2. Student Data

District Name	Enroll.	Eco-Disadv.	English Learners	Special Ed	Bi-Ling	ESL	CTE Enrollment	Atten. Num.	Atten. Denom.	Atten. Rate
KILGORE ISD	3,660	2,628	777	512	348	254	1,040	546,117	578,360	94.4
ATHENS ISD	3,029	2,318	813	627	51	413	828	371,174	399,539	92.9
BAY CITY ISD	3,473	2,095	566	570	109	323	1,229	492,554	533,260	92.4
CALHOUN COUNTY ISD	3,514	2,308	468	526	82	362	845	500,181	535,397	93.4
CHAPEL HILL ISD	3,072	2,530	877	559	461	427	1,367	464,872	495,778	93.8
HENDERSON ISD	3,245	2,054	631	605	104	191	952	478,791	510,692	93.8
MARSHALL ISD	4,957	3,989	1,131	538	187	244	1,670	701,258	761,127	92.1
STEPHENVILLE ISD	3,578	1,728	542	664	208	253	1,102	513,626	540,040	95.1

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
KILGORE ISD	265.24	\$15,342,259	\$57,843	26.27	\$2,400,809	\$91,385	1.00	\$193,386	\$193,386
ATHENS ISD	199.52	\$12,776,411	\$64,035	24.58	\$2,118,289	\$86,179	0.58	\$230,000	\$396,552
BAY CITY ISD	189.26	\$15,747,380	\$83,204	22.25	\$3,719,771	\$167,176	1.00	\$367,497	\$367,497
CALHOUN COUNTY ISD	237.73	\$14,380,981	\$60,494	20.69	\$2,043,109	\$98,742	1.00	\$198,450	\$198,450
CHAPEL HILL ISD	233.48	\$12,886,581	\$55,194	29.46	\$2,677,894	\$90,886	1.00	\$242,401	\$242,401
HENDERSON ISD	330.42	\$13,204,679	\$55,684	24.24	\$2,201,517	\$90,826	1.00	\$216,260	\$216,260
MARSHALL ISD	237.14	\$16,279,172	\$49,268	32.63	\$2,833,303	\$86,820	1.00	\$240,000	\$240,000
STEPHENVILLE ISD	267.96	\$15,144,891	\$56,518	21.19	\$1,993,272	\$94,078	1.00	\$207,480	\$207,480

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
KILGORE ISD	58.94	73.14	111.45	535.04	62.5	276.2	22.6
ATHENS ISD	40.38	72.72	85.05	422.25	52.5	206.5	25.4
BAY CITY ISD	36.36	70.40	152.77	471.03	35.2	226.1	15.6
CALHOUN COUNTY ISD	35.93	17.59	234.81	546.75	27.7	258.1	10.7
CHAPEL HILL ISD	58.97	64.14	153.75	539.80	68.8	243.4	28.3
HENDERSON ISD	63.03	73.58	121.69	519.68	60.4	242.2	24.9
MARSHALL ISD	82.43	74.48	139.20	659.17	74.9	334.5	22.4
STEPHENVILLE ISD	34.93	58.60	113.74	496.42	55.0	275.0	20.0

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
KILGORE ISD	\$12,453,579	\$22,206,092	\$191,758	\$2,121,758	\$36,973,187
ATHENS ISD	\$13,903,825	\$16,225,830	\$342,869	\$1,102,633	\$31,575,157
BAY CITY ISD	\$11,475,786	\$20,878,749	\$552,038	\$1,607,435	\$34,514,008
CALHOUN COUNTY ISD	\$30,476,052	\$2,099,543	\$342,728	\$3,658,872	\$36,577,195
CHAPEL HILL ISD	\$12,003,937	\$24,773,403	\$707,030	\$1,426,834	\$38,911,204
HENDERSON ISD	\$12,274,485	\$18,346,182	\$683,559	\$5,510,366	\$36,814,592
MARSHALL ISD	\$22,528,795	\$21,292,080	\$1,612,445	\$2,361,329	\$47,794,649
STEPHENVILLE ISD	\$18,421,047	\$16,047,879	\$259,982	\$1,817,393	\$36,546,301

Table 6. Financial Data – All Funds Operating Expenditures

District Name	11 + 95	12	13	21	23	31	32	33	34
KILGORE ISD	\$20,554,990	\$420,428	\$885,480	\$563,863	\$2,467,773	\$1,881,551	\$0	\$368,435	\$1,470,692
ATHENS ISD	\$15,534,406	\$332,436	\$24,993	\$159,779	\$1,659,185	\$1,015,791	\$0	\$264,295	\$1,697,164
BAY CITY ISD	\$19,687,144	\$259,405	\$320,861	\$474,493	\$2,201,636	\$232,769	\$48,372	\$209,946	\$1,378,725
CALHOUN COUNTY ISD	\$22,766,886	\$275,587	\$169,447	\$412,752	\$2,600,574	\$1,323,152	\$52,345	\$448,151	\$1,694,982
CHAPEL HILL ISD	\$17,981,318	\$427,729	\$646,338	\$639,599	\$2,510,231	\$1,421,684	\$43,714	\$318,677	\$1,630,030
HENDERSON ISD	\$19,487,983	\$275,045	\$604,706	\$476,261	\$2,205,755	\$1,368,722	\$0	\$468,044	\$1,466,356
MARSHALL ISD	\$21,975,032	\$279,638	\$1,378,255	\$341,053	\$3,011,927	\$1,468,971	\$109,241	\$508,025	\$1,922,588
STEPHENVILLE ISD	\$19,729,343	\$424,962	\$152,247	\$638,290	\$1,882,043	\$1,092,854	\$0	\$376,200	\$1,404,260

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

District Name	35	36	41+92	51	52	53	61	TOTAL
KILGORE ISD	\$2,244	\$1,766,681	\$1,590,492	\$4,143,528	\$670,194	\$823,746	\$6,506	\$37,616,603
ATHENS ISD	\$65,017	\$1,709,714	\$1,560,829	\$3,804,269	\$417,913	\$777,995	\$0	\$29,023,786
BAY CITY ISD	\$642	\$1,772,116	\$1,358,012	\$6,667,576	\$874,547	\$1,117,685	\$185,991	\$36,789,920
CALHOUN COUNTY ISD	\$27,584	\$1,686,690	\$1,720,422	\$7,305,779	\$635,605	\$857,855	\$145,513	\$42,123,324
CHAPEL HILL ISD	\$20,088	\$1,624,701	\$1,880,361	\$3,644,183	\$595,866	\$729,412	\$383	\$34,114,314
HENDERSON ISD	\$0	\$2,264,798	\$1,641,413	\$6,666,311	\$596,530	\$884,573	\$30,013	\$38,436,510
MARSHALL ISD	\$0	\$2,296,831	\$2,090,972	\$6,738,100	\$906,137	\$1,280,485	\$268,303	\$44,575,558
STEPHENVILLE ISD	\$1,247	\$1,953,636	\$1,219,444	\$4,128,560	\$425,274	\$972,877	\$500	\$34,401,737