Sabine Independent School District

Gregg County | District No. 092-906

EFFICIENCY AUDIT

Prepared pursuant to Texas Education Code §11.184 and the Legislative Budget Board House Bill 3 Efficiency Audit Guidelines.

Prepared by
Pope Audit Group LLC

August 2026

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Executive Summary

Summary of Audit Results

This summary is intended to provide the public with key information regarding proposed tax rate and efficiency audit results pursuant to the Texas Education Code, Section 11.184(h). It highlights the district's financial, operational, staffing, and academic performance in comparison with selected peer districts and statewide benchmarks.

Sabine ISD received a School FIRST rating of A—Superior Achievement with a score of 100. Operating expenditures were $13,035 per student, which was $1,709 below the peer average and $87 above the state average. Attendance was 95.6%, exceeding both the peer and statewide rates, and teacher turnover was 12.3%, below both comparison groups. The district's unassigned General Fund balance equaled 157% of the three-month operating-expenditure benchmark in the current period. Although reserves remained above the benchmark throughout the five-year period, unassigned fund balance per student declined from $5,182 to $3,995.

Academic accountability results were comparatively lower. Sabine ISD received a C rating and score of 74, compared with a peer average score of 81.75. No campus received an F rating; Sabine Intermediate received a D. Taken together, the available results show comparatively lower operating expenditures and teacher turnover, above-average attendance, and reserves above the three-month benchmark, alongside lower accountability performance and a declining reserve trend that warrant continued monitoring.

VATRE Information

VATRE item	District-Provided Information
Election Date	November 3, 2026
Previous Three VATRE Elections	No prior VATREs identified
Current and Proposed M&O Tax Rates	Current M&O Rate - .66690, Proposed M&O Rate - .66840
Estimated First-Year Revenue Generated	Approximately $850,000 in additional annual revenue
Estimated Impact on Average-Value Residence	The VATRE would add approximately $24.85 per year to the tax bill on the average residence. Because the average taxable value is lower this year, the estimated total tax bill would still be approximately $3.41 less than last year.
District's Intended Use of Additional Revenue and Anticipated Impact if the VATRE Is Not Approved	The 89th Texas Legislature generated some specific funding resources aimed at addressing teacher salaries. While this is certainly beneficial and appreciated, many of our district staff who are not forward-facing instructional employees did not receive a substantial increase. We intend to utilize this funding to help staff that were not included in the teacher raise. In addition, the district operates four campuses and athletic facilities. The capital improvements within these buildings have been postponed due to limited funding. We intend to address specific needs at all four campuses. If the VATRE was unsuccessful, the district would be forced to continue postponing improvements and addressing these facility needs. Without a funding resource, each project then must be prioritized and addressed when available funding is received or utilizes fund balance to fund the needed improvements or repairs.

Purpose and scope

Texas Education Code §11.184, enacted through House Bill 3 by the Eighty-sixth Texas Legislature in 2019, requires a school district to conduct an efficiency audit before seeking voter approval to adopt an increased maintenance and operations tax rate. Statute defines an efficiency audit as an investigation of the operations of a school district to examine fiscal management, efficiency, and utilization of district resources. This report follows the items and figures established by the Legislative Budget Board and presents the items in the required order as prescribed in the efficiency audit guidelines.

Methodology

The audit was performed through a structured review of the district's financial, staffing, student, accountability, and operational information. The analysis uses the most recent finalized data available, primarily 2024-25 Texas Education Agency accountability, Texas Performance Reporting System (TPRS), Texas Academic Performance Reports (TAPR), Public Education Information Management System (PEIMS) financial, staff, and Financial Integrity Rating System of Texas (FIRST) reports. Eight peer districts were selected using enrollment, student needs, labor-market considerations, geographic context, and financial characteristics. Peer comparisons are simple averages, consistent with LBB guidance. Per-student calculations use enrollment of 1,579 unless a figure expressly identifies a different reporting series.

The approach included tracing reported amounts to the identified source, recalculating ratios and peer averages, comparing Sabine ISD with the peer group and statewide benchmarks, and identifying material variances that may assist readers in evaluating the district's use of resources. Differences are presented as comparative information and are not treated as evidence of inefficiency without supporting facts. District-supplied responses are identified separately from independently obtained TEA data.

Pope Audit Group LLC conducted the work objectively and independently. The audit is not designed to promote or oppose the VATRE and does not determine whether voters should approve the proposed tax rate. Its purpose is to provide clear, supportable information about the district's stewardship of existing resources, the stated purpose of any additional revenue provided by the district, and the anticipated operational consequences if the proposition does or does not pass as determined by the district.

Key results

- Sabine received a School FIRST rating of A - Superior Achievement with a score of 100.
- Attendance was 95.6%, compared with 94.5% for peers and 93.9% statewide.
- Operating expenditures were $13,035 per student, $1,709 below the peer average and $87 above the state average.
- Teacher turnover was 12.3%, below the peer average of 20.25% and state average of 18.8%.
- Current unassigned General Fund balance was $3,995 per student and equaled 157% of the three-month operating expenditure benchmark.
- Sabine's 2025 accountability score of 74 was 7.75 points below the peer average of 81.75. No campus received an F rating; Sabine Intermediate received a D.

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Peer Districts

Comparisons with peer districts provide context for the information presented throughout this report. The same eight peer districts are used wherever the LBB guidelines request peer comparisons.

FIGURE 1
PEER DISTRICTS

Peer districts
Kemp ISD (129904)
New Boston ISD (019905)
Mount Vernon ISD (080901)
Edgewood ISD (234903)
White Oak ISD (092908)
Atlanta ISD (034901)
Mineola ISD (250903)
Commerce ISD (116903)

Source: Texas Education Agency Snapshot and TPRS peer and district profiles.

Audit summary: Eight peer districts were selected to provide a balanced comparison group for Sabine ISD. Enrollment was used as the initial screening factor, with preference given to districts serving a student population reasonably similar in size to Sabine ISD. The selection was then evaluated using student-need characteristics, including economically disadvantaged students, emergent bilingual students, special education participation, and career and technical education participation. The review also considered geographic and labor-market conditions that may affect staffing costs and employee recruitment, along with financial characteristics such as property wealth, revenue sources, operating expenditures, and available resources. No single factor determined inclusion. The final group was selected collectively to reduce the effect of any one unusual district and to provide meaningful comparisons of Sabine ISD's academic, staffing, operational, and financial results.

Peer-group figures represent simple averages of the eight selected districts unless otherwise noted. The peer group is intended to provide comparative context and does not imply that each district is identical to Sabine ISD in every characteristic.

Accountability Rating

TEA assigns an annual A-to-F accountability rating and a scaled score from 1 to 100 based on student assessment results and other accountability measures.

FIGURE 2
ACCOUNTABILITY RATING COMPARISON

District rating	District score	Peer districts average score
C	74	81.75

Source: Texas Education Agency, 2025 Accountability Ratings.

Audit summary: Sabine ISD received a C rating and score of 74. The district score was 7.75 points below the peer average of 81.75. Peer scores ranged from 69 to 91; six of the eight peer districts received an A or B rating.

FIGURE 3
ACCOUNTABILITY RATINGS BY CAMPUS LEVEL

Rating	Elementary schools	Middle schools	High schools
A	0	0	0
B	0	0	1
C	1	1	0
D	0	1	0
F	0	0	0

Campus	Rating	Score
Sabine Elementary	C	78
Sabine Middle School	C	76
Sabine High School	B	81
Sabine Intermediate	D	67

Source: Texas Education Agency, 2025 Accountability Ratings by campus.

Audit summary: No Sabine campus received an F rating. Sabine Intermediate received a D rating and score of 67. No campus turnaround-plan requirement was identified.

The Texas accountability system evaluates the academic performance of public school districts and campuses using student achievement, school progress, and efforts to close performance gaps among student groups. TEA uses the results to provide families, taxpayers, educators, and policymakers with a standardized measure of academic outcomes and to identify districts or campuses that may require additional support or intervention. In this audit, accountability ratings provide academic context for the district's financial, staffing, and operational results; they are not, by themselves, a measure of operational efficiency.

Financial Rating

The School Financial Integrity Rating System of Texas (FIRST) evaluates the quality of a district's financial management practices.

FIGURE 4
SCHOOL FIRST RATING

District grade	Score
A - Superior Achievement	100

Source: Texas Education Agency, School FIRST, 2024-25 rating data.

Audit summary: Sabine ISD received the highest School FIRST rating, A - Superior Achievement, with a score of 100. Because the rating was not below A, the LBB requirement to list indicators not met is not applicable.

The School Financial Integrity Rating System of Texas (School FIRST) evaluates the quality of a school district's financial management practices and compliance with certain statutory and reporting requirements. TEA uses financial indicators to assess matters such as financial solvency, administrative costs, debt management, audit results, and the accuracy and timeliness of financial reporting. In this audit, the FIRST rating provides context for evaluating the district's stewardship of financial resources; however, it does not independently determine whether every district program or expenditure is operating efficiently.

Student Characteristics

FIGURE 5
SELECTED STUDENT CHARACTERISTICS

Characteristic	Student count	District %	Peer average %	State average %
Total students	1,579	100.0%	N/A	N/A
Economically disadvantaged	775	49.1%	63.06%	60.4%
English learners	192	12.2%	9.48%	24.3%

Characteristic	Student count	District %	Peer average %	State average %
Special education	257	16.3%	18.61%	15.5%
Bilingual/ESL education	196	12.4%	9.15%	24.3%
Career and technical education	427	27.0%	36.31%	27.7%

Source: Texas Education Agency, 2024-25 PEIMS Actual and TPRS Student Information. CTE participation reflects TEA program membership.

Audit summary: Sabine's economically disadvantaged percentage was 13.96 percentage points below the peer average. English learner and bilingual/ESL percentages were above peer averages but below statewide percentages. Special education participation was 2.31 points below peers and 0.8 points above the state. CTE participation was 9.31 points below peers and close to the state average.

FIGURE 6
ATTENDANCE RATE

District total	Peer districts average	State average
95.6%	94.5%	93.9%

Source: Texas Education Agency, 2024-25 TPRS Attendance.

Audit summary: Sabine's attendance rate was 1.1 percentage points above the peer average and 1.7 points above the state average. The comparison indicates stronger attendance than both benchmarks for the reported year.

FIGURE 7
5-YEAR ENROLLMENT
2021-22 THROUGH 2025-26

School year	Enrollment
2025-26	1,572
2024-25	1,579
2023-24	1,577
2022-23	1,559
2021-22	1,531
Average annual change	0.66%
Projected 2026-27	1,640

Source: Texas Education Agency PEIMS Student Enrollment Reports and TPRS; 2026-27 projection provided by Sabine ISD.

Audit summary: Enrollment increased from 1,531 in 2021-22 to 1,572 in 2025-26, an average annual increase of approximately 0.66%. Enrollment remained within a relatively narrow range during the five-year period. The district projects enrollment of 1,640 for 2026–27, an increase of 68 students, or approximately 4.3%, from 2025–26.

District Revenue

FIGURE 8
DISTRICT TAX REVENUE
MOST RECENT AVAILABLE SCHOOL YEAR

Revenue source	District per student	District %	Peer per student	Peer %	State per student	State %
Local M&O tax retained (1)	$2,176	22.07%	$3,784	31.03%	$4,776	37.70%
State	$7,395	74.98%	$8,054	64.76%	$5,637	44.50%
Federal	$42	0.43%	$97	0.77%	$1,471	11.61%
Other local and intermediate	$249	2.52%	$433	3.43%	$783	6.18%
Total revenue	$9,863	100.00%	$12,367	100.00%	$12,666	100.00%

Source: Texas Education Agency, 2024-25 PEIMS District Financial Actual Reports. (1) Excludes debt service and recapture.

Audit summary: Total revenue per student was $2,504 below the peer average and $2,803 below the state average. Local revenue per student and as a share of total revenue were below both comparisons. State revenue represented 74.98% of Sabine's total, 10.22 percentage points above the peer share and 30.48 points above the state share.

District Expenditures

FIGURE 9
DISTRICT ACTUAL OPERATING EXPENDITURES
MOST RECENT SCHOOL YEAR

Function	District/ student	District %	Peer/ student	Peer %	State/ student	State %
Instruction	$6,958	53.4%	$7,950	53.9%	$7,064	54.54%
Instructional resources and media	$136	1.0%	$88	0.6%	$114	0.88%
Curriculum and staff development	$58	0.4%	$154	1.0%	$296	2.28%
Instructional leadership	$319	2.5%	$194	1.2%	$227	1.75%
School leadership	$661	5.1%	$786	5.4%	$752	5.80%
Guidance counseling services	$917	7.0%	$700	4.5%	$537	4.15%
Social work services	$0	0.0%	$6	0.0%	$40	0.31%
Health services	$147	1.1%	$170	1.2%	$132	1.02%
Transportation	$284	2.2%	$437	2.9%	$395	3.05%
Food service operation	$751	5.8%	$614	4.3%	$690	5.33%
Extracurricular	$903	6.9%	$759	5.3%	$406	3.13%
General administration	$405	3.1%	$665	4.5%	$424	3.27%
Plant maintenance and operations	$1,254	9.6%	$1,621	10.9%	$1,327	10.24%
Security and monitoring services	$158	1.2%	$268	1.9%	$238	1.84%
Data processing services	$84	0.7%	$316	2.2%	$239	1.84%
Community services	$0	0.0%	$16	0.1%	$67	0.52%
Total operating expenditures	$13,035	100.0%	$14,744	100.0%	$12,948	100.0%

Source: Texas Education Agency, 2024-25 PEIMS District Financial Actual Reports.

Audit summary: Sabine spent $1,709 less per student than the peer average and $87 more than the state average. Instruction represented 53.4% of operating expenditure, closely aligned with both benchmarks. Guidance counseling and extracurricular spending shares were above peer and state averages. General administration, plant maintenance, security, data processing, transportation, and curriculum/staff development were below the peer averages. Reported operating expenditure exceeded reported operating revenue per student by $3,172.

District Payroll Expenditures Summary

FIGURE 10
PAYROLL EXPENDITURE SUMMARY
MOST RECENT SCHOOL YEAR

Indicator	District	Peer districts average	State average
Payroll as a percentage of all funds	78.12%	78.16%	78.35%
Average teacher salary	$55,451	$57,367	$63,749
Average administrative salary	$104,494	$91,955	$96,824
Superintendent salary	$132,397	$163,913	$174,680

Source: TEA 2024-25 PEIMS District Financial Actual Reports, staff salary reports, and superintendent salary reports.

Audit summary: Payroll represented 78.12% of all funds, essentially equal to both comparison rates. Average teacher salary was $1,916 below peers and $8,298 below the state. Average administrative salary was $12,539 above peers and $7,670 above the state. The superintendent salary was below both comparisons.

Fund Balance

FIGURE 11
GENERAL FUND BALANCE
2020-21 THROUGH 2024-25

School year	Unassigned fund balance per student	As % of 3-month operating expenditures
2024-25	$3,995	157%
2023-24	$4,530	185%
2022-23	$4,979	215%
2021-22	$5,334	240%
2020-21	$5,182	243%

Source: Texas Education Agency, PEIMS District Financial Actual Reports.

Audit summary: Sabine's 2024-25 unassigned General Fund balance was $6.31 million, or $3,995 per student. It equaled 157% of the three-month operating expenditure benchmark, indicating reserves above that benchmark. The ratio declined from 243% in 2020-21, and per-student unassigned balance declined by $1,187, or approximately 22.9%, across the five-year period. No negative fund balance was reported.

District Staffing Levels

FIGURE 12
STAFF RATIO COMPARISONS

Staffing indicator	District	Peer districts average	State average
Teaching staff (% of total)	48.28%	48.57%	48.26%
Support staff (% of total)	10.59%	10.27%	10.92%
Administrative staff (% of total)	5.07%	5.50%	4.61%
Paraprofessional staff (% of total)	9.47%	15.08%	10.72%
Auxiliary staff (% of total)	26.60%	20.59%	25.48%
Students per total staff	6.50	5.90	7.21
Students per teaching staff	13.46	12.18	14.95

Source: Texas Education Agency, 2024-25 PEIMS/TPRS Staff Individual and Statewide FTE Reports.

Audit summary: Teaching and support staff allocations were close to both benchmarks. Sabine's paraprofessional share was 5.61 percentage points below the peer average, while its auxiliary share was 6.01 points above peers. Sabine served more students per total staff and per teaching staff than peer average, but fewer than the state average. These ratios indicate lower overall staffing per student than peers and higher staffing per student than the statewide level.

Teacher Turnover Rates

FIGURE 13
TEACHER TURNOVER RATES

District turnover rate	Average peer district turnover rate	State average turnover rate
12.3%	20.25%	18.8%

Source: Texas Education Agency, 2024-25 TAPR Staff Information.

Audit summary: Sabine's teacher turnover rate was 7.95 percentage points below the peer average and 6.5 points below the statewide rate. Lower turnover can reduce recruiting and onboarding demands and support continuity of instruction; the rate alone does not measure teacher effectiveness or staffing sufficiency.

Special Programs

FIGURE 14
SPECIAL PROGRAM CHARACTERISTICS

Program	Students served	% Enrolled	Budget/student	% district budget	Program staff	Students /staff
Special education	261	16.53%	$5,624	9.1%	14	18.6
Bilingual education	196	12.41%	$566	0.7%	2	98.0
Migrant programs	0	0.00%	N/A	0.0%	0	N/A
Gifted and talented	113	7.16%	$483	0.3%	3	37.7
Career and technical education	155	9.82%	$4,713	4.6%	10	15.5
Athletics and extracurricular activities	802	50.79%	$1,612	8.1%	81	9.9
AEP/DAEP	3	0.19%	$15,115	0.3%	4	0.8
JJAEP	0	0.00%	N/A	.00%	0	N/A

Source: Sabine ISD program participation, General Fund program budget, and staffing records for 2024–25; General Fund operating expenditures from the Texas Education Agency 2024–25 PEIMS District Financial Actual Reports. Percentages and ratios were verified by Pope Audit Group LLC.

Audit summary: District-reported participation was highest in athletics and extracurricular activities, serving 802 students, or 50.79% enrollment, followed by special education at 16.53% and bilingual education at 12.41%. Special education and athletics and extracurricular activities represented the largest share of General Fund operating expenditures among the listed programs, at 9.1% and 8.1%, respectively. AEP/DAEP had the highest reported budget per student because the program served only three students. Students may participate in more than one program; therefore, program participation counts should not be totaled across categories.

Additional Financial, Operational, and Academic Information

The following sections preserve the order and questions required by the LBB guidelines.

State and Regional Resources

Sabine ISD uses state and regional resources to support instructional and operational services. The district maintains written procedures for administering state allotments and federal grants, including budgeting, monitoring, reimbursement requests, procurement, and compliance reporting. The district participates in the Region 7 Education Service Center purchasing cooperative and directs purchasers to use approved cooperative vendors unless an exception is authorized. Sabine also participates in the Gregg County Shared Services Arrangement to coordinate special education services and uses regional instructional and administrative resources, including TEKS Resource System, DMAC, and ASCENDER. These arrangements allow the district to access specialized services, cooperative purchasing, instructional resources, and administrative systems without independently developing each function.

Source: Sabine ISD Finance Department, Gregg County Shared Services Arrangement, State and Federal Grants Manual

Reporting

Wilf & Henderson, P.C. issued an unmodified opinion on Sabine ISD's financial statements for the year ending June 30, 2025. The auditors reported that the financial statements presented fairly, in all material respects, the district's financial position and changes in financial position in accordance with generally accepted accounting principles. The audit was performed in accordance with generally accepted auditing standards and Government Auditing Standards. The report also stated that no significant deficiencies or material weaknesses were reported, no material noncompliance was disclosed, and no findings relating to major federal award programs were identified.

Source: Sabine ISD 2024-2025 Annual Financial Report

Oversight

Sabine ISD reported that it is not currently subject to formal oversight or intervention by the Texas Education Agency.

Source: Information provided by Sabine ISD

Budget Process

FIGURE 15
BUDGET PROCESS

Question	Yes/No	Not applicable
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?	No	
Does the district analyze educational costs, and student need to determine campus budgets?	Yes	

Source: Information provided by Sabine ISD

Publicly available financial procedures demonstrate monthly general-ledger review, budget-to-actual monitoring, board financial reporting, grant monitoring, and established campus and program account coding. The records also show that special-program funding estimates incorporate enrollment, ADA, and projected state revenue. District responses indicate that the budget process incorporates enrollment and staffing projections and considers educational costs and student needs when developing campus budgets. The district reported that it does not use formal cost-allocation procedures to determine campus budgets and cost centers.

Self-funded Programs

Sabine ISD reported that it does not currently operate any self-funded programs.

Source: Information provided by Sabine ISD

Staffing

Sabine ISD's 2025–26 Employee Handbook states that all employees participate in the performance-evaluation process with their assigned supervisor at least annually. Evaluations are based on assigned duties and other job-related criteria and are documented in writing. Employees receive a copy of the evaluation, participate in a performance conference, and have an opportunity to respond. Because the requirement applies to all employees, it includes district and campus administrators. The evaluation process is intended to focus on performance improvement and provides administrators and supervisors with information for personnel support, expectations, professional development, and operational decisions.

Source: Sabine ISD 2025-26 Employee Handbook

Compensation System

FIGURE 16
COMPENSATION SYSTEM

Question	Yes/No	Not applicable
Does the district use salary bonuses or merit-pay systems? If yes, explain the performance-based systems and factors used.	No	
Do salary ranges include minimum, midpoint, and maximum increments to promote compensation equity?	Yes	
Does the district periodically adjust compensation using verifiable salary surveys, benchmarking, and comparable data?	Yes	
Has the district made internal equity and/or market adjustments to salaries within the past two years?	No	

Source: Information provided by Sabine ISD

Planning

Sabine ISD develops an annual District Improvement Plan, and each of the district's four campuses maintains a Campus Improvement Plan. The plans identify student needs, performance objectives, strategies, responsible personnel, resources, and evaluation measures.

FIGURE 17
OPERATIONAL INFORMATION

Question	Yes/No	Not applicable
Does the district develop a District Improvement Plan annually?	Yes	
Do all campuses develop a Campus Improvement Plan annually?	Yes	
Does the district have an active and current facilities master plan?	No	
If yes, does the facilities plan use enrollment projections?		N/A
If yes, does the district analyze facility capacity?		N/A
If yes, does the district evaluate facility condition?		N/A
Does the district have an active and current energy management plan?	No	
Does the district maintain a defined staffing formula for maintenance, custodial, food service, and transportation?	No	

Source: Information provided by Sabine ISD

Programs

FIGURE 18
ACADEMIC INFORMATION

Question	Yes/No	Not applicable
Does the district have a teacher mentoring program?	Yes	
Are decisions to adopt or discontinue programs 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 to design, implement, or monitor curriculum and instructional programs?	Yes	
Does the district modify programs, plan staff development, or evaluate staff based on analyses of student test results?	Yes	

Source: Information provided by Sabine ISD

District Response: The following information was provided by Sabine ISD regarding its academic programs and program-evaluation practices.

Sabine ISD maintains a teacher mentoring program for new employees. Before changing or discontinuing an existing academic program, the district evaluates quantitative data to determine whether the change is necessary. Proposed programs are similarly evaluated based on identified needs and expected outcomes.

One recent program change was the district's adoption of new high-quality instructional materials (HQIM) for mathematics. The change was intended to address identified learning gaps and support student academic growth. The district's needs-assessment process also identified opportunities to use grant funding to improve instructional frameworks and related curriculum resources.

Data Sources

The following sources were used to compile and verify the financial, student, staffing, accountability, and operational information presented in this report. Unless otherwise noted, comparative figures are based on the most recent finalized Texas Education Agency data available for Sabine ISD, the selected peer districts, and the state. District-provided information is identified separately where the requested information is not available through a statewide reporting source.

- **Legislative Budget Board:** House Bill 3 Efficiency Audit Guidelines, February 2020
  Website: https://www.lbb.texas.gov/
- **Accountability:** Texas Education Agency 2025 Accountability Ratings and district/campus reports
  Website: https://txschools.gov/
- **School FIRST:** Texas Education Agency Financial Integrity Rating System of Texas
  Website: https://tealprod.tea.state.tx.us/First/forms/Main.aspx
- **Students and Attendance:** Texas Education Agency 2024-25 TPRS and PEIMS Actual Reports
  Website: https://rptsvr1.tea.texas.gov/perfreport/tprs/tprs_srch.html
- **Enrollment:** Texas Education Agency PEIMS Student Enrollment Reports
  Website: https://rptsvr1.tea.texas.gov/adhocrpt/adste.html
- **Revenue, Expenditures, and Fund Balance:** Texas Education Agency 2024-25 PEIMS District Financial Actual Reports
  Website: https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports
- **Payroll and Staffing:** Texas Education Agency PEIMS staff FTE and salary report
  Website: https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html
- **Teacher Turnover:** Texas Education Agency 2024-25 TAPR Staff Information
  Website: https://rptsvr1.tea.texas.gov/perfreport/tapr/tapr_srch.html?year=2025&lev=D
- **District-Provided Information:** VATRE details, Figure 14, and additional financial, operational, and academic information sections as detailed within the report
- **Annual Financial Report:** Sabine ISD 2024-2025 Annual Financial and Compliance Report, including the independent auditor's report and opinion.
  Website: https://www.sabineisd.org/departments/finance/annual-financial-reports
- **Budget Information:** Sabine ISD proposed and adopted budgets, including the 2024–2025 adopted budget and 2025–2026 proposed budget.
  Website: https://www.sabineisd.org/departments/finance/proposed-adopted-budgets
- **Employee Policies and Compensation:** Sabine ISD 2025–2026 Employee Handbook and employment information.
  Website: https://www.sabineisd.org/employment/home
- **Salary Information:** Sabine ISD 2024–2025 and 2025–2026 professional salary scales. Website: https://www.sabineisd.org/employment/pay-dates-salary-scale
- **District and Campus Planning:** Sabine ISD 2025–2026 District Improvement Plan and publicly posted campus improvement plans and needs assessments.
  Website: https://www.sabineisd.org/about-us/administration/distict-improvement-plan
- **Purchasing and Regional Resources:** Sabine ISD purchasing procedures and information regarding participation in the Region 7 Purchasing Cooperative and statewide purchasing programs.
  Website: https://www.sabineisd.org/departments/finance/prospective-vendors