



MOAKCASEY
PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2026

EFFICIENCY AUDIT

Nederland Independent School District

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Executive Summary

MoakCasey, LLC was contracted to conduct an efficiency audit for the Nederland Independent School District (the District) as part of their compliance with requirements established by House Bill 3 (2019). The purpose of an efficiency audit, as outlined in Chapter 11 of the Texas Education Code (TEC) and the [guidelines](#) published by the Legislative Budget Board (LBB), is to investigate the District's operations to examine fiscal management, efficiency, and utilization of resources. The District's efficiency audit report follows the state requirements set out in the aforementioned guidelines, which cover 20 different items, which are listed below. The guidelines do not permit an opinion to be provided regarding the overall financial health of the District or the merits of any proposed Voter-Approval Tax Rate Election (VATRE).

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Voter-Approval Tax Rate Election (VATRE) Impact

On November 3, 2026, the District is holding an election to increase the District's Maintenance and Operations (M&O) property tax rate in tax year 2026 or school year 2026-27. 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 \$0.0700 through a VATRE to \$0.7369. The District expects to generate approximately \$4.1 million in M&O tax revenue in the first school year, which represents about seven percent of the District's current adopted operating budget for the 2025-26 school year. The District has not held a prior VATRE.

If the VATRE measure is approved, the additional annual revenue will be directed toward four core areas: teacher salary increases to support recruitment and retention of qualified educators; operational costs associated with campus School Resource Officers (SROs); counseling and student support services provided through partnerships with Samaritan Counseling and Communities in Schools (CIS); and replenishment of the District's fund balance to maintain financial stability. Should the measure fail, the District has identified several cost reduction measures, including increasing student-to-teacher ratios, a district-wide salary freeze, reduction or elimination of extracurricular programs, and a one-time drawdown of fund balance reserves to cover daily operations and mandated safety requirements. Repeated drawdowns of fund balance reserves are not sustainable in the long-term.

	Without VATRE	With VATRE
M&O Tax Rate (per \$100)	\$0.6669	\$0.7369
Avg. Taxable Value (Single-Family)	\$109,614	\$109,614
Estimated Annual Levy	\$731	\$808
Annual Increase in Tax Levy	—	\$77

If the VATRE is successful, the average single-family residential property would expect an annual tax increase of \$77 compared to if the VATRE does not pass. The District has also proposed an Interest and Sinking (I&S) tax rate of \$0.1915 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 2025-2026 M&O tax rate of \$0.6669 was \$0.0524 lower than the average of its peers, and \$0.0481 lower than the state average. If the VATRE is successful, the District's tax rate will be \$0.0122 higher than its peers. The state average 2026-27 M&O tax rate is not yet available.

District	2025-26 Adopted M&O Rate	2026-27 Proposed/Adopted M&O Rate
NEDERLAND ISD	\$0.6669	\$0.7369*
DAYTON ISD	\$0.6572	\$0.6474
DENISON ISD	\$0.7500	\$0.7500
FLOUR BLUFF ISD	\$0.6661	\$0.6661
GREENVILLE ISD	\$0.6769	\$0.6769
GREGORY-PORTLAND ISD	\$0.7646	\$0.7637
JOSHUA ISD	\$0.7575	\$0.7575
PORT NECHES-GROVES ISD	\$0.7705	\$0.7637
SOUTHSIDE ISD	\$0.7517	\$0.7372
TERRELL ISD	\$0.7315	\$0.7288
WYLIE ISD	\$0.6669	\$0.7552*
<i>Statewide Average</i>	\$0.7150	Not Available

*Districts holding VATRE November 2026

Key Efficiency Audit Report Findings

The District engaged MoakCasey, LLC in June 2026 to conduct the efficiency audit. Efficiency audits are designed to inform voters about the District's fiscal management, efficiency, and utilization of resources, and whether the District has implemented best practices in its operations. The information presented in this report includes data and tools that the State of Texas currently utilizes to measure school district performance and efficiency.

Below is key information about the District:

- The District's total operating revenue for the most recent school year totaled \$11,404 per student, while its peer districts average and State average were \$12,344 per student and \$12,548 per student, respectively. **(see Item 5)**
- The District's total operating expenditures for the most recent year totaled \$11,680 per student, while its peer districts average was \$12,403 per student. The State's total average operating expenditure totaled \$12,890 per student. **(see Item 6)**
- The District has earned a Superior Rating for the Financial Integrity Rating System of Texas (FIRST) for both the 2024-25 school year (based on 2023-24 data) and the 2025-26 school year (based on 2024-25 data). **(see Item 3)**
- The Texas Education Agency (TEA) reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The District received a B rating for the 2024-25 school year and an A rating for the 2025-26 school year. **(see Item 2)**

Methodology

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

1. Selected 10 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.
2. Reported on Nederland Independent School District's (the District's) Texas A-F Accountability rating:
 - a. Reported on the overall accountability rating (A-to-F and the corresponding scale score of 1 to 100).
 - b. Compared the District's peer districts' average accountability rating and listed the following District's campus information: accountability rating counts for each campus level within the District; names of campuses that received an F accountability rating; campuses that are required to implement a campus turnaround plan.
3. Reported on the District's School Financial Integrity Rating System of Texas (FIRST) rating. For a rating of less than A, listed the indicators not met.
4. Reported on student data for the District, its peer districts, and the state average:
 - a. Student characteristics: total students, economically disadvantaged, English learners, special education, bilingual/ESL education, and career and technical education (CTE).
 - b. Attendance rate for the 2024-25 school year.
 - c. Five-year enrollment 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 2026-27 school year.
5. 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 2024-25 data.
 - a. Local Maintenance and Operations (M&O) Tax (Retained)(without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue
6. 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 2024-25 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

7. 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 2025-26 data.

- a. Payroll as a percentage of all funds
- b. Average teacher salary
- c. Average administrative salary
- d. Superintendent salary

8. 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 2024-25 data. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.

9. 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 2025-26 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

10. Reported on the District's teacher turnover rate, as well as its peer districts and the state's average for the 2024-25 school year.

11. 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 2025-26 school year.

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

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

13. Reported on the District's annual external audit report's independent auditor's opinion as required by Government Auditing Standards.

14. Explained the basis of the Texas Education Agency (TEA) assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.

15. 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?

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

17. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
18. 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?
19. 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?
20. 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?

Item 1 — Peer Districts

Peer districts are selected using a quantitative scoring methodology developed by MoakCasey, LLC to identify Texas school districts that are most comparable to the audited district in terms of operational and demographic characteristics. In accordance with guidelines established by the Legislative Budget Board (LBB), efficiency audits must include between five and ten peer districts. The goal is to ensure that financial and performance comparisons throughout this report reflect the experience of districts operating under similar conditions, rather than statewide averages alone.

The scoring model evaluates each Texas school district across several key dimensions: student enrollment size, five-year enrollment growth rate, the ratio between weighted average daily attendance (WADA) and Average Daily Attendance (ADA), Tier Two golden pennies adopted, National Center for Education Statistics (NCES) district type, and Education Service Center (ESC) region.¹ Districts are scored based on how closely each factor matches the audited district, with each dimension weighted to reflect its relative importance in determining operational comparability.

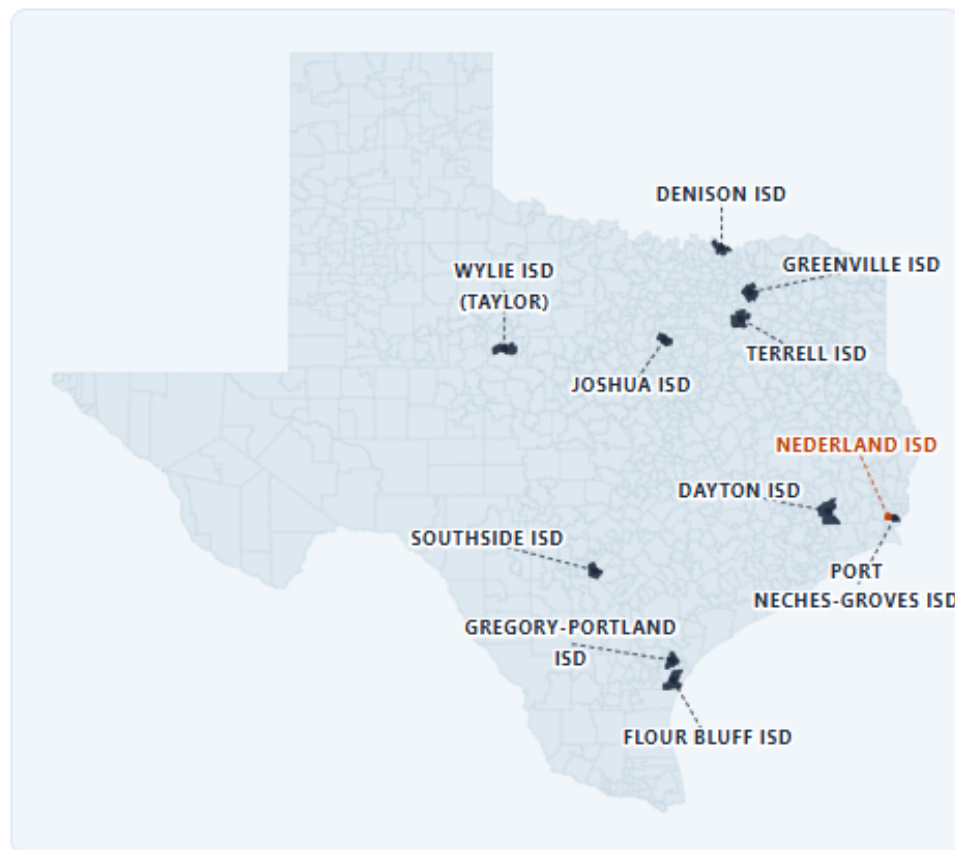
From the pool of scored districts, the highest-scoring matches are identified as candidate peers and submitted for review. Adjustments to the final peer group may be made to account for factors not fully captured by the quantitative model. The final peer group is confirmed prior to report completion and remains consistent throughout all figures in this report.

¹ *The WADA/ADA ratio reflects the differences between districts' student populations as recognized by the Texas school finance system. ADA measures the actual number of students attending school on average throughout the school year, while WADA adjusts that count to account for state funding weights applied to students with additional instructional needs — including students in special education, bilingual and ESL programs, CTE, and compensatory education programs, among others. A higher WADA/ADA ratio indicates that a district serves a greater proportion of students who generate additional funding weights, which in turn affects per-pupil spending and staffing patterns. Including this ratio in the peer selection model helps ensure that comparison districts reflect a similar level of programmatic complexity.*

FIGURE 1
PEER DISTRICTS

District Name
DAYTON ISD
DENISON ISD
FLOUR BLUFF ISD
GREENVILLE ISD
GREGORY-PORTLAND ISD
JOSHUA ISD
PORT NECHES-GROVES ISD
SOUTHSIDE ISD
TERRELL ISD
WYLIE ISD

SOURCE: MoakCasey



■ NEDERLAND ISD
 ■ PEER DISTRICTS (10)

Item 2 — Accountability Rating

Texas public schools have been assigned an A–F rating under the state accountability system since the passage of House Bill 22 in 2017. This system evaluates districts and campuses across three domains: **Student Achievement**, **School Progress**, and **Closing the Gaps**.

- The **Student Achievement** domain is a weighted composite of State of Texas Assessments of Academic Readiness (STAAR) performance (40 percent), College, Career, and Military Readiness indicators (40 percent), and graduation rate (20 percent).
- The **School Progress** domain reflects the better of year-over-year academic growth (Part A) or relative performance compared to schools with similar economically disadvantaged student populations (Part B).
- The **Closing the Gaps** domain measures performance across student subgroups, including economically disadvantaged students, English learners, and students with disabilities.

Each district's score is derived from an enrollment-weighted average of campus-level scaled scores for grades 3–12. District scores can range from 0–100, with 90–100 classifying as an "A", 80–89 as a "B", 70–79 as a "C", 60–69 as a "D", and below 60 as an "F".

For school year 2024-25, Nederland Independent School District (the District) received an accountability rating of *B* with a district score of 88.0, as shown in **Figure 2**. This score exceeded the peer average of 79.1 by approximately 8.9 points and ranked near the top of the peer score range of 65.0 to 89.0.

Statewide, 41.0 percent of Texas districts earned a B rating in 2024-25 — the most common rating awarded — while 14.1 percent earned an A. Combined, approximately 55 percent of Texas districts received a rating of B or higher. The remaining districts were rated C (30.1 percent), D (10.8 percent), F (2.8 percent), or Not Rated (1.2 percent). The District's score of 88.0 places the District among the higher-performing districts statewide and above the large majority of peer districts, whose scores ranged from 65.0 to 89.0 with an average of 79.1.

The District received an A rating for the 2025-26 school year, scoring a 90 overall.

FIGURE 2
ACCOUNTABILITY RATING COMPARISON
MOST RECENT SCHOOL YEAR (2024-25)

	District Rating (A–F)	District Score (1–100)	Peer Districts Average Score (1–100)
Rating/Score	B	88	79.1

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

As shown in **Figure 3**, the District's campuses received the following Texas Education Agency (TEA) accountability ratings for the 2024-25 school year:

- *Elementary*: Three elementary campuses received an A rating and one received a B rating.

- *Middle*: Both middle school campuses received a B rating.
- *High*: One high school campus received an A rating and one campus was designated as Not Rated.

No campuses in the District received an F accountability rating for the 2024-25 school year.

No campuses were reported as requiring implementation of a campus turnaround plan.

The District saw two elementary schools receive B ratings in 2025-26 and two receive A ratings. Both the middle and the high school campuses received A ratings.

FIGURE 3
ACCOUNTABILITY RATINGS BY CAMPUS LEVEL
MOST RECENT SCHOOL YEAR (2024-25)

	Elementary Schools	Middle Schools	High Schools
A	3	0	1
B	1	2	0
C	0	0	0
D	0	0	0
F	0	0	0

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

Item 3 — Financial Rating — School FIRST

The Financial Integrity Rating System of Texas (FIRST) is a financial accountability system established under Texas Education Code, Section 39.082, to assess the financial management practices of Texas school districts. Districts are evaluated annually on 21 indicators grouped into three categories:

- **Critical Indicators** such as timely Annual Financial Report (AFR) submission, unmodified audit opinion, debt compliance, and timely government payments;
- **Solvency Indicators** such as fund balance trends, cash on hand, current ratio, revenue versus expenditures, long-term debt, and administrative cost ratios; and
- **Financial Competence Indicators** including pupil projection accuracy, Public Education Information Management System (PEIMS)-to-AFR variance, material weaknesses, and financial transparency requirements. A district that fails any of the four Critical Indicators automatically receives an F regardless of points earned on other indicators. Ratings are assigned on the following scale: A = Superior Achievement (90–100 points), B = Above Standard Achievement (80–89 points), C = Meets Standard Achievement (70–79 points), and F = Substandard Achievement (69 points or below, or any Critical Indicator failure).

For rating year 2024-25, Nederland Independent School District (the District) received a School FIRST rating of *A (Superior Achievement)* with a score of 92.0 out of 100, as shown in **Figure 4**. This rating indicates that the District met all four Critical Indicators and earned sufficient points across the Solvency and Financial Competence indicator categories to achieve the highest rating designation.

Although the District earned an A rating, the District did not earn maximum points on every indicator. The following indicators were not fully met:

- **Indicator 7 (8 of 10 points)** — Sufficient days of cash on hand and current investments: measures whether the District maintains an adequate level of liquid assets relative to its daily expenditures.
- **Indicator 8 (6 of 10 points)** — Current assets to current liabilities ratio sufficient to cover short-term debt: measures whether the District's short-term assets are sufficient to meet its short-term financial obligations.
- **Indicator 11 (8 of 10 points)** — Long-term liabilities to total assets ratio supports long-term solvency: measures whether the District's total asset base is adequate relative to its long-term debt obligations.

The District received an A rating as well in 2025-26 (based on 2024-25 data) with a total score of 90 (Superior Achievement).

FIGURE 4
SCHOOL FIRST RATING
MOST RECENT SCHOOL YEAR (2024-25 RATINGS BASED ON SCHOOL YEAR 2023-24 DATA)

	District Grade (A–F)
Rating	A

SOURCE: Texas Education Agency, Financial Integrity Rating System of Texas (FIRST)

Item 4 — Student Characteristics

Public school students are served based on their unique characteristics and needs. These characteristics determine their eligibility to receive services through certain programs established by state or federal law.

Figure 5 provides the counts of students eligible for services across five major programs, 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. TEA guidance states that the term English Learner (EL) can be used interchangeably with Emergent Bilingual (EB). Not all students identified as EB/EL receive bilingual or ESL instruction.
- **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. Specific eligibility criteria for special education are included in Section 4 of the [Student Attendance Accounting Handbook](#). These students are currently receiving special education services as reported through PEIMS.
- **Bilingual/ESL Education** – TEC §29.055 describes students enrolled in a bilingual education program as those 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." The Bilingual/ESL Education count reflects the subset of English Learner students actively enrolled in one of these programs; it may differ from the English Learners count because some EB/EL students are not enrolled in a program — for example, due to parental denial of services. Specific eligibility criteria for bilingual/ESL education are included in Section 6 of the [Student Attendance Accounting Handbook](#).
- **Career and Technical Education** – Students enrolled in state-approved Career and Technical Education (CTE) programs. Specific eligibility criteria for CTE are included in Section 5 of the [Student Attendance Accounting Handbook](#).

Nederland Independent School District (the District) enrolled a total of 5,386 students in 2025-26. **Figure 5** presents student counts and percentages for five major program areas, with comparisons to peer district and state averages where available. The findings for each program are summarized below.

Economically Disadvantaged. In 2025-26, the District identified 2,464 students as economically disadvantaged, representing 45.7% of total enrollment. This rate was 13.1 percentage points below the peer district average of 58.8% and 14.2 percentage points below the state average of 59.9%. The District's economically disadvantaged population is notably smaller, proportionally, than both peer and state comparisons.

English Learners. In 2025-26, the District identified 943 students as English Learners, representing 17.5% of total enrollment. This rate was 1.2 percentage points above the peer district average of 16.3%, while remaining 6.1 percentage points below the state average of 23.6%. The District's English Learner population is broadly comparable to the peer average and moderately below the statewide proportion.

Special Education. In 2025-26, the District served 860 students through special education, representing 16.0% of total enrollment. This rate was 2.1 percentage points below the peer district average of 18.1% and 0.7 percentage points below the state average of 16.7%. The District's special education percentage is relatively close to the state average and modestly below the peer average.

Bilingual/ESL Education. Based on 2024-25 enrollment data, the District enrolled 786 students in bilingual or ESL education programs, representing 14.8% of total enrollment. This rate was 0.9 percentage points below the peer district average of 15.7% and 9.5 percentage points below the state average of 24.3%. The District's Bilingual/ESL enrollment rate is closely aligned with the peer average but substantially lower than the statewide proportion.

Career and Technical Education. Based on 2024-25 data, the District enrolled 1,284 students in Career and Technical Education programs, representing 24.3% of membership. This rate was 3.6 percentage points below the peer district average of 27.9% and 3.4 percentage points below the state average of 27.7%. The District's CTE participation rate, as a percent of membership, is modestly below both peer and state averages.

FIGURE 5
SELECTED STUDENT CHARACTERISTICS
MOST RECENT SCHOOL YEAR (2024-25 & 2025-26)

	Total Student Population Count	Percentage of Student Population	Peer Districts Average Percentage	State Average Percentage
Total Students	5,386	100%	—	—
Economically Disadvantaged (2025-26 Enrolled Students)	2,464	45.7%	58.8%	59.9%
English Learners (2025-26 Enrolled Students)	943	17.5%	16.3%	23.6%
Special Education (2025-26 Enrolled Students)	860	16.0%	18.1%	16.7%
Bilingual/ESL Education (2024-25 Enrolled Students)	786	14.8%	15.7%	24.3%
Career and Technical Education (2024-25 Students in Membership)	1,284	24.3%	27.9%	27.7%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Note: The English Learners row reflects all students currently designated as English Learner (EL) under federal law or as Emergent Bilingual (EB) under state law whose primary language is other than English and who are in the process of acquiring English proficiency. The Bilingual/ESL Education row reflects the state-approved language acquisition program, which includes Bilingual Education (BE) models (such as Dual Language and Transitional) and English as a Second Language. These two figures may differ because some EB/EL students are not enrolled in a program — for example, due to parental denial of services.

Enrollment reflects students reported as enrolled as of the last Friday in October. **Membership** differs from enrollment in that it excludes students served for fewer than half the instructional days and who are both enrolled and either scheduled to attend at least two hours of instruction each school day or participating in an alternative attendance accounting program.

Figure 6 presents the District's attendance rate, defined as the percentage of days that students in grades 1–12 were present during the school year. Attendance rate in this context is calculated by dividing the total number of days students in grades 1–12 were present by the total number of days students in grades 1–12 were in membership. A student is considered in membership if enrolled and either scheduled to attend at least two hours of instruction each school day or participating in an alternative attendance accounting program.

In 2024–25, the District recorded an attendance rate of 95.1%, exceeding both the peer average of 93.7% and the state average of 93.9%. The peer group attendance rates ranged from 91.0% to 95.5% for the same period, placing the District near the upper end of that range.

FIGURE 6
ATTENDANCE RATE
MOST RECENT SCHOOL YEAR (2024-25)

	District Total	Peer Districts Average	State Average
Attendance Rate	95.1%	93.7%	93.9%

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

The District enrolled 5,386 students in 2025-26, compared to 5,009 students in 2021-22, representing a total increase of 377 students over the five-year period examined in **Figure 7**. Enrollment grew at an average annual rate of 1.8 percent across this period, reflecting consistent year-over-year growth from 2021-22 through 2025-26.

Enrollment increased each year during the period, rising from 5,009 in 2021-22 to 5,029 in 2022-23, 5,279 in 2023-24, 5,317 in 2024-25, and 5,386 in 2025-26, for a cumulative five-year change of 7.2 percent. Projected enrollment for the following year is approximately 5,400 students, continuing the upward trend observed throughout the period.

FIGURE 7
FIVE-YEAR ENROLLMENT TREND
SCHOOL YEAR RANGE (2021-22 through 2025-26)

School Year	Fall Enrollment
4 Years Prior (2021-22)	5,009
3 Years Prior (2022-23)	5,029
2 Years Prior (2023-24)	5,279
1 Year Prior (2024-25)	5,317
Most Recent School Year (2025-26)	5,386
Average annual percentage change based on the previous five years	1.8%
Projected Next School Year	5,400

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS); District Projection; MoakCasey Calculation

Item 5 — District Revenue

Figure 8 presents Nederland Independent School District's (the District's) actual revenue per student and as a percent of total revenues for 2024-25 by source:

- **Local Property Tax from Maintenance and Operations (M&O)** (Object Codes 5700–5719) — Revenue from local real and personal property taxes for maintenance and operations, excluding recapture revenue. Includes current year tax levy (Object Code 5711), prior year tax collections (Object Code 5712), and penalties, interest, and other tax revenues (Object Code 5719).
- **Other Local and Intermediate** (Object Codes 5720–5799) — Revenue from local and intermediate sources other than property taxes. Includes tuition and fees from local sources (Object Code 5739); earnings from permanent funds, endowments, and investments (Object Codes 5741–5742); facility rental income (Object Code 5743); gifts and donations from foundations and nonprofit organizations (Object Code 5744); revenues from food service, athletic, and extracurricular activities (Object Codes 5751–5753); and miscellaneous revenues from intermediate sources such as cities, counties, and other non-school district governmental units (Object Code 5769).
- **State Operating Funds** (Object Codes 5800–5830, 5832–5899) — Revenue from state sources, excluding on-behalf Teacher Retirement (TRS) and Medicare Part D payments (Object Code 5831). Includes entitlements such as the Available School Fund per capita apportionment (Object Code 5811), Foundation School Fund Chapter 48 allotments, Optional Extended Year, and Public Education Grant (Object Code 5812); state program revenues distributed by the Texas Education Agency (TEA) including the instructional materials allotment and facilities grant (Object Code 5829); revenues from other Texas government agencies (Object Code 5839); and state revenues received through shared services arrangements (Object Codes 5841–5849).
- **Federal Funds** (Object Codes 5900–5999) — Revenue from federal sources. Includes funds passed through the TEA (Object Code 5929) and other Texas state agencies (Object Code 5939); federal nutrition program revenues including the School Breakfast Program (Object Code 5921), National School Lunch Program (Object Code 5922), and USDA Commodities (Object Code 5923); School Health and Related Services (SHARS) Medicaid reimbursements for school-based health services (Object Code 5931); Medicaid Administrative Claiming (MAC) reimbursements (Object Code 5932); Impact Aid payments in lieu of taxes (Object Code 5941); federal revenues received through shared services arrangements (Object Codes 5951–5959); and revenues received directly from federal agencies (Object Code 5949).

Revenue figures exclude Debt Service and Recapture. Per-student amounts are calculated using enrollment as the denominator and may differ from figures published by the TEA, which uses membership.

In 2024-25, the District generated total revenue of \$60,634,400, or \$11,404 per student. This figure falls below both the peer average of \$12,344 per student and the state average of \$12,548 per student, as shown in **Figure 8**.

Local maintenance and operations tax revenue represented the largest single revenue source for the District in 2024-25, at 43.3% of total revenue, or \$4,942 per student. The District's local M&O tax revenue as a share of total revenue was higher than the peer average and roughly comparable to the state average, and the per-student amount was modestly above the peer average while remaining below the state average.

State aid accounted for 42.3% of the District's total revenue in 2024-25, or \$4,826 per student. Both the percentage share and the per-student dollar amount were notably below the peer average, with the per-student figure representing a meaningful gap relative to what peer districts received on average. The District's state aid per student was also below the state average. State aid constituted the District's second-largest revenue source.

Federal funds comprised 8.4% of the District's total revenue in 2024-25, or \$956 per student. This share and the corresponding per-student amount were below both the peer average and the state average, with the per-student figure lower than what peer districts and the state received on average.

Other local and intermediate revenue accounted for 6.0% of total District revenue in 2024-25, or \$680 per student. This share was modestly below the peer average percentage and below the peer average per-student amount, while remaining roughly comparable to the state percentage. The per-student amount was also below the state average.

FIGURE 8
DISTRICT TAX REVENUE
MOST RECENT SCHOOL YEAR (2024-25)

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total
Local M&O Tax (Retained) (1)	\$4,942	43.3%	\$4,654	37.7%	\$5,171	41.2%
State	\$4,826	42.3%	\$5,513	44.7%	\$5,159	41.1%
Federal	\$956	8.4%	\$1,331	10.8%	\$1,440	11.5%
Other Local and Intermediate	\$680	6.0%	\$846	6.9%	\$778	6.2%
Total Revenue	\$11,404	100.0%	\$12,344	100.0%	\$12,548	100.0%

NOTE: (1) Excludes Debt Service and Recapture

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 6 — District Expenditures

Figure 9 presents the District's actual operating expenditures per student and as a percent of total operating expenditures for 2024-25 by function:

- **Instruction** (Functions 11 and 95) — Function 11 covers costs for activities that deal directly with instruction (the interaction between teachers and students). Instruction may be provided in a school classroom or in another location, such as a home or hospital, and in other learning situations. It may be provided through face-to-face interaction or an approved medium such as television, radio, telephone, telecommunications, multimedia, correspondence, computer, internet, or online. This code includes costs for direct classroom instruction, other instruction, and activities that enhance or direct the delivery of instruction to students. Function 95 covers costs to provide financial resources for juvenile justice alternative education programs (JJAEPs) under Texas Education Code (TEC), Chapter 37, and accounts for payments from the school district to a JJAEP in connection with students placed in discretionary or mandatory JJAEP settings.
- **Instructional Resources and Media Services** (Function 12) — Direct costs for resource centers and direct costs for establishing and maintaining libraries and other major facilities dealing with educational resources and media.
- **Curriculum and Instructional Staff Development** (Function 13) — Direct costs for services to help instructional staff members plan, develop, and evaluate the process of providing learning experiences for students. These services include in-service training and other staff development for the school district's instructional staff members or members of instruction-related staffs. This code is also for costs related to researching, developing, and modifying instruction.
- **Instructional Leadership** (Function 21) — Direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services.
- **School Leadership** (Function 23) — Costs for managing a school campus. Managing a campus includes the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the campus, evaluate staff members of the campus, and assign duties to staff members who maintain student records for the campus.
- **Guidance, Counseling, and Evaluation Services** (Function 31) — Direct costs for assessing students' abilities, aptitudes, and interests; counseling students about career and educational opportunities; and helping students set realistic goals. These costs include providing psychological services, educational counseling, and occupational counseling; identifying individual characteristics; and testing and evaluating students.
- **Social Work Services** (Function 32) — Direct costs exclusively for activities such as investigating and diagnosing student social needs arising out of the home, school, or community; providing casework and group work services for the child, parent, or both; interpreting the social needs of students for other staff members; and promoting change in an individual student's circumstances related to social needs, including providing referrals to and interacting with other governmental agencies.

- **Health Services** (Function 33) — Direct costs exclusively for providing physical health services to students or for direct costs for inoculations for staff members. Physical health services include medical, dental, and nursing services.
- **Student Transportation** (Function 34) — Costs incurred in transporting students to and from school. Also includes costs exclusively for student transportation related to career and technical education (CTE) services, special education services, or other special program services.
- **Food Services** (Function 35) — Direct costs exclusively for supervising or maintaining a food service operation. These costs include those for food, labor, and other goods and services needed to prepare, transport, and store food for students and staff members.
- **Extracurricular Activities** (Function 36) — Costs for school-sponsored activities outside of the school day. These activities are generally ones designed to motivate students and provide them with enjoyment and skill improvement, and may be competitive or noncompetitive. Extracurricular activities include athletics and other activities that normally involve competition between schools, such as football, baseball, volleyball, track, and tennis, as well as related activities such as drill team, pep squad, and cheerleading. They also include University Interscholastic League (UIL) competition, such as one-act plays, speech, or debate; band; Future Farmers of America (FFA); National Honor Society; and similar activities.
- **General Administration** (Function 41) — Costs to manage or govern the school district as an overall entity, including some activities that do not apply directly and exclusively to specific functions. General administration costs are indirect costs that apply to other expenditure functions of a school district.
- **Facilities Maintenance and Operations** (Function 51) — Costs to maintain and operate the physical facilities, including costs for keeping the facilities and grounds open, clean, comfortable, insured, and in an effective working condition and state of repair. This code is also for costs associated with warehousing items and receiving services.
- **Security and Monitoring Services** (Function 52) — Costs for activities to keep the surroundings of students and staff members safe, whether students and staff members are in transit to or from school, on a campus, or at a school-sponsored event at another location.
- **Data Processing Services** (Function 53) — Costs for data processing services, whether in-house or contracted.
- **Community Services** (Function 61) — Costs of activities other than regular public education and adult basic education services. These activities include services to the whole community or some segment of the community, such as providing resources to nonpublic schools or institutions of higher education and any proprietary services for outside entities in the community.

Expenditure figures reported in **Figure 9** include all funds. Per-student amounts are calculated using enrollment as the denominator and may differ from figures published by the Texas Education Agency (TEA), which uses membership. For more information on function code classifications, see the [Financial Accountability System Resource Guide](#).

In 2024–25, Nederland Independent School District's (the District's) total operating expenditures were \$62,102,843, or \$11,680 per student, as shown in **Figure 9**. This per-student amount was \$723 below the peer average of \$12,403 and \$1,210 below the state average of \$12,890.

The five largest expenditure categories by percentage of total District operating expenditures in 2024–25 were Instruction, Plant Maintenance and Operations, Food Service Operation, School Leadership, and Guidance Counseling Services.

- Instruction represented the largest share at 55.0 percent (\$6,429 per student), compared to a peer average of 51.7 percent (\$6,415 per student) and a state average of 55.0 percent (\$7,094 per student).
- Plant Maintenance and Operations was the second largest category at 14.4 percent (\$1,686 per student), compared to a peer average of 12.2 percent (\$1,508 per student) and a state average of 9.9 percent (\$1,276 per student).
- Food Service Operation accounted for 5.2 percent (\$610 per student), compared to a peer average of 6.1 percent (\$757 per student) and a state average of 5.4 percent (\$691 per student).
- School Leadership represented 4.6 percent (\$531 per student), compared to a peer average of 5.3 percent (\$653 per student) and a state average of 5.6 percent (\$718 per student).
- Guidance Counseling Services accounted for 4.5 percent (\$528 per student), compared to a peer average of 3.7 percent (\$457 per student) and a state average of 4.2 percent (\$541 per student).

In 2024–25, the District's total operating expenditures of \$62,102,843 exceeded total revenues of \$60,634,400 by \$1,468,443.

FIGURE 9
DISTRICT ACTUAL OPERATING EXPENDITURES
MOST RECENT SCHOOL YEAR (2024-25)

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total
Instruction	\$6,429	55.0%	\$6,415	51.7%	\$7,094	55.0%
Instructional Resources and Media	\$118	1.0%	\$96	0.8%	\$121	0.9%
Curriculum and Staff Development	\$138	1.2%	\$241	1.9%	\$288	2.2%
Instructional Leadership	\$177	1.5%	\$181	1.5%	\$224	1.7%
School Leadership	\$531	4.6%	\$653	5.3%	\$718	5.6%
Guidance Counseling Services	\$528	4.5%	\$457	3.7%	\$541	4.2%
Social Work Services	\$0	0.0%	\$31	0.3%	\$40	0.3%
Health Services	\$103	0.9%	\$127	1.0%	\$136	1.1%
Transportation	\$183	1.6%	\$478	3.9%	\$405	3.1%
Food Service Operation	\$610	5.2%	\$757	6.1%	\$691	5.4%
Extracurricular	\$429	3.7%	\$480	3.9%	\$425	3.3%
General Administration	\$259	2.2%	\$451	3.6%	\$394	3.1%
Plant Maintenance and Operations	\$1,686	14.4%	\$1,508	12.2%	\$1,276	9.9%
Security and Monitoring Services	\$183	1.6%	\$246	2.0%	\$240	1.9%
Data Processing Services	\$270	2.3%	\$238	1.9%	\$231	1.8%
Community Services	\$37	0.3%	\$44	0.4%	\$67	0.5%
Total Operating Expenditures	\$11,680	100.0%	\$12,403	100.0%	\$12,890	100.0%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 7 — District Payroll Expenditures Summary

In 2024-25, Nederland Independent School District's (the District's) total payroll expenditures represented 76.3 percent of all funds expenditures, as shown in **Figure 10**. This figure falls below the peer average of 77.8 percent and the state average of 79.5 percent, indicating that the District allocates a comparatively smaller share of its total expenditures to payroll than both its peers and the state as a whole.

Average teacher salary for the District in 2025–26 was \$66,915, compared to a peer average of \$67,603 and a state average of \$68,001. The District's average teacher salary is \$688 below the peer average and \$1,086 below the state average. The District employed 365.17 teacher Full-Time Equivalents (FTEs) during this period.

The District's average administrative salary in 2025–26 was \$108,782, compared to a peer average of \$102,210 and a state average of \$99,555. The District's average administrative salary exceeds the peer average by \$6,572 and the state average by \$9,227. The District reported 28.0 administrative FTEs.

The superintendent salary for 2025–26 was \$204,594. The peer average superintendent salary was \$233,577, and the state average was \$175,005. The District's superintendent salary is \$28,983 below the peer average and \$29,589 above the state average.

FIGURE 10
PAYROLL EXPENDITURE SUMMARY
MOST RECENT SCHOOL YEAR (2024-25 & 2025-26)

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Funds (2024-25)	76.3%	77.8%	79.5%
Average Teacher Salary (2025-26)	\$66,915	\$67,603	\$68,001
Average Administrative Salary (2025-26)	\$108,782	\$102,210	\$99,555
Superintendent Salary (2025-26)	\$204,594	\$233,577	\$175,005

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 8 — Fund Balance

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 intended to be used by the government for specific purposes but does 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.

Texas school districts commonly evaluate unassigned fund balance by comparing it to three months or 90 days of operational expenditures. The Texas Education Agency (TEA) also includes a measure in its Financial Integrity Rating System of Texas (FIRST) ratings evaluating if a district has at least 75 days of operational expenditures in fund balance (indicator 6). For purposes of **Figure 11**, if a district does not meet the goal of three months, the percentage is shown as less than 100%. Amounts that exceed three months are reflected as percentages greater than 100%.

Nederland Independent School District's (the District's) General Fund unassigned balance followed a declining trend over the four-year period reflected in **Figure 11**, falling from its peak in 2021-22 before reaching its lowest point in 2023-24, and then recovering modestly in the most recent year. The balance declined steadily from 2021-22 through 2023-24, with enrollment changes contributing to variation in the per-student figures across that period. In 2024-25, the unassigned balance increased to \$11,208,905, or \$2,108 per student, reversing the prior-year decline and representing a partial recovery from the trough observed in 2023-24.

As shown in **Figure 11**, the District's General Fund unassigned balance as a percentage of three-month operating expenditures stood at 80.5 percent in 2024-25, based on operating expenditures of \$55,707,485. This figure reflects a meaningful improvement from the 69.5 percent recorded in 2023-24, continuing a recovery from the sustained decline observed between 2021-22 and 2023-24, when the ratio fell from 138.6 percent to its lowest point in the period under review. At 80.5 percent of three-month operating expenditures, the District's unassigned balance exceeds the Legislative Budget Board (LBB) guideline threshold of 25 percent of operating expenditures, which corresponds to approximately three months of expenses.

FIGURE 11
GENERAL FUND BALANCE
SCHOOL YEAR RANGE (2020-21 through 2024-25)

Year	General Fund Unassigned Fund Balance Per Student	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
Current School Year (2024-25 actual)	\$2,108	80.5%
1 Year Prior (2023-24 actual)	\$1,784	69.5%
2 Years Prior (2022-23 actual)	\$2,677	107.4%
3 Years Prior (2021-22 actual)	\$3,338	138.6%
4 Years Prior (2020-21 actual)	\$3,244	133.1%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 9 — District Staffing Levels

For the 2025–26 school year, Nederland Independent School District employed a total of 657.83 full-time equivalent (FTE) staff to serve an enrollment of 5,386 students, yielding an overall students-per-staff ratio of 8.19. This ratio indicates that the district operates with fewer staff per student than both its peer group average of 7.15 and the state average of 6.52, meaning Nederland deploys comparatively leaner total staffing relative to enrollment. **Figure 12** presents a detailed breakdown of district staffing by category, with comparisons to peer and state averages.

- **Teaching:** The district employed 365.17 teaching FTEs in 2025–26, representing 55.5% of total staff — notably higher than both the peer average of 46.5% and the state average of 48.0%. The district's students-per-teaching-staff ratio was 14.75, compared to the peer average of 15.35 and the state average of 13.60. Teaching staff as a share of total staffing exceeds the peer average by 9.0 percentage points, reflecting a staffing composition that allocates a greater proportion of resources to instructional personnel relative to peer districts.
- **Administration:** The district employed 28.0 administrative FTEs, representing 4.3% of total staff, compared to peer and state averages of 4.5% and 4.6%, respectively. The students-per-administration ratio of 192.36 exceeds the peer average of 158.88 and the state average of 140.38, indicating that Nederland operates with fewer administrative staff per student than both peer and state norms. The district's ratio is 33.5 students per FTE higher than the peer average, representing a leaner administrative staffing profile.
- **Support:** Support staff totaled 60.11 FTEs, comprising 9.1% of total district staff, compared to peer and state averages of 10.2% and 11.0%, respectively. The students-per-support-staff ratio of 89.60 is higher than the peer average of 70.37 and the state average of 59.26. The district's ratio exceeds the peer average by 19.2 students per FTE, indicating that the District employs proportionally fewer support personnel relative to enrollment than its peer districts.
- **Paraprofessional:** The district employed 68.71 paraprofessional FTEs, representing 10.4% of total staff, compared to the peer average of 12.9% and the state average of 11.2%. The students-per-paraprofessional ratio of 78.39 is higher than the peer average of 55.19 and the state average of 58.08. This ratio exceeds the peer average by 23.2 students per FTE, the largest per-category variance from peer norms among all staff categories, indicating a notably lower concentration of paraprofessional staff relative to enrollment.
- **Auxiliary:** Auxiliary staff — which includes transportation, food service, maintenance, and other non-instructional support personnel — totaled 135.84 FTEs, comprising 20.6% of total district staff. This share is 5.2 percentage points below the peer average of 25.9% and below the state average of 25.1%. The students-per-auxiliary ratio of 39.65 is higher than the peer average of 27.64 and the state average of 25.94, with the district's ratio exceeding the peer average by 12.0 students per FTE, reflecting a comparatively lower level of auxiliary staffing relative to enrollment.

FIGURE 12
STAFF RATIO COMPARISONS
MOST RECENT SCHOOL YEAR (2025-26)

	District	Peer Districts Average	State Average
Teaching (Percentage of Total Staff)	55.5%	46.5%	48.0%
Support (Percentage of Total Staff)	9.1%	10.2%	11.0%
Administration (Percentage of Total Staff)	4.3%	4.5%	4.6%
Paraprofessional (Percentage of Total Staff)	10.4%	12.9%	11.2%
Auxiliary (Percentage of Total Staff)	20.6%	25.9%	25.1%
Students Per Total Staff	8.2	7.1	6.5
Students Per Teaching Staff	14.7	15.4	13.6

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 10 — Teacher Turnover Rates

In 2024-25, Nederland Independent School District (the District) recorded a teacher turnover rate of 9.3%, reflecting approximately 33.9 teacher separations from a total workforce of 365.2 teachers, as shown in **Figure 13**. This rate is substantially below both the peer average of 17.9% and the state average of 18.8%, falling 8.6 percentage points below the peer average and 9.5 percentage points below the state average. The District's teacher turnover rate is among the lowest relative to both benchmarks, indicating a markedly higher degree of teacher retention than observed across peer districts and statewide.

FIGURE 13
TEACHER TURNOVER RATES
MOST RECENT SCHOOL YEAR (2024-25)

	District Turnover Rate	Average Peer District Turnover Rate	State Average Turnover Rate
Teachers	9.3%	17.9%	18.8%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 11 — Special Programs

Nederland Independent School District (the District) operates a range of state-mandated and locally supported special programs serving students with diverse academic, vocational, and extracurricular needs. The details for eight of these programs can be found in **Figure 14**, with some of the largest programs in terms of 2025-26 budget highlighted below.

- **Special Education:** In 2025-26, the District serves 860 Special Education students, supported by 54.7 staff Full-Time Equivalent (FTE) at a total program cost of \$7,128,844.
- **Athletics & Extracurricular:** In 2025-26, the District serves 2,400 Athletics & Extracurricular students, supported by N/A staff FTE at a total program cost of \$2,092,265.
- **Career & Technical Education:** In 2025-26, the District serves 1,595 Career & Technical Education students, supported by 18.8 staff FTE at a total program cost of \$1,803,476.

FIGURE 14
SPECIAL PROGRAMS
MOST RECENT SCHOOL YEAR (2025-26)

Program	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	860	16.2%	\$8,289	12.2%	54.7	15.7
Bilingual / ESL	196	3.7%	\$1,199	0.4%	17.6	11.1
Migrant Education	11	0.2%	\$0	0.0%	0.0	—
Gifted & Talented	431	8.1%	\$589	0.4%	0.0	—
Career & Technical Ed	1,595	30.0%	\$1,131	3.1%	18.8	84.8
Athletics	2,400	45.1%	\$872	3.6%	—	—
Alternative Ed Program (AEP)	0	0.0%	—	0.5%	0.0	—
Juvenile Justice AEP	3	0.1%	\$16,117	0.1%	0.0	—

SOURCE: Self-Reported by District

Item 12 — State and Regional Resources

Nederland Independent School District (the District) operates within a well-established framework of state and regional support that helps sustain District programs and services. For 2025-26, the District draws on multiple layers of external resources to supplement local capacity and ensure compliance with state-mandated program requirements.

The District actively pursues available state funding streams and program resources administered through the Texas Education Agency (TEA), including applicable grants and statutory allotments consistent with District priorities and state law. The District also participates in regional purchasing cooperatives and shared services arrangements (SSAs), which serve to reduce administrative overhead and lower vendor procurement costs, thereby maximizing the direct value of state funding allocations directed toward instructional and operational programs.

The District is served by the Region 5 Education Service Center (ESC), headquartered in Beaumont, Texas. The District accesses the ESC's expertise and services on an as-needed basis across a range of functional areas, including staff professional development, compliance support, instructional leadership training, and specialized student services. By leveraging the services provided by the ESC, the District is able to access specialized expertise and shared resources that would otherwise require dedicated District staffing or significant additional expenditure.

Item 13 — External Auditor Report

For the year ended August 31, 2025, Wathen, DeShong & Juncker, L.L.P. provided an **unmodified** report on the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and no material weaknesses or significant deficiencies were identified. You can find the full audit [here](#).

Item 14 — TEA Oversight

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

Item 15 — Budget Process

FIGURE 15
BUDGET PROCESS

Practice	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

SOURCE: Self-Reported by District

Figure 15 reviews Nederland Independent School District's (the District's) budget development and monitoring practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core areas: whether the District incorporates enrollment and staffing projections into its budget planning process; whether it conducts regular in-year budget reviews; whether it applies cost allocation procedures to determine campus budgets and cost centers; and whether it analyzes educational costs and student needs when establishing campus budgets.

Enrollment and Staffing Projections

The District incorporates projections for both enrollment and staffing into its budget planning process for the 2025-26 school year. By grounding budget development in anticipated student population trends and corresponding staffing requirements, the District aligns its resource planning with expected operational needs prior to the start of the fiscal year.

Monthly and Quarterly Budget Reviews

The District conducts both monthly and quarterly reviews to assess the status of annual spending throughout the fiscal year. These in-year reviews provide District administrators and the board with regular opportunities to monitor expenditures against adopted budget amounts and to identify any variances that may require attention as the year progresses.

Cost Allocation Procedures for Campus Budgets

The District applies cost allocation procedures to determine campus budgets and cost centers. This structured approach to distributing resources ensures that funding is assigned to campuses and programmatic cost centers in a systematic manner, supporting transparency and consistency in how budgetary resources are apportioned across the District.

Educational Cost and Student Needs Analysis

The District analyzes educational costs and student needs as part of the process for establishing campus budgets. By incorporating this analysis into budget decisions, the District considers the instructional requirements and demographics of each campus population, allowing resource allocation to reflect the specific educational demands present at individual campuses during the 2025-26 school year.

Item 16 — Self-funded Programs

Nederland Independent School District (the District) operates two primary self-funded programs outside of its general operating budget: Child Nutrition Services and a Self-Funded Workers' Compensation Plan. Both programs are structured to function as financially self-sufficient operations, with revenues generated internally sufficient to cover their respective expenditures without drawing on General Fund subsidies.

Child Nutrition Services

The District's Child Nutrition Services program is funded through a combination of federal meal reimbursements and local meal sales revenues. These funding streams collectively support the full cost of program operations, including food service staffing, supplies, and capital expenditures related to cafeteria equipment and facilities. The program does not rely on General Fund transfers to maintain a balanced budget. This structure is consistent with federal requirements governing the National School Lunch Program and related Child Nutrition programs, which are designed to operate as enterprise-type funds at the campus and district level.

Self-Funded Workers' Compensation Plan

The District also administers a self-funded workers' compensation program. Under this structure, departmental allocations — charges assessed internally across District departments — generate the revenue necessary to fund the program. These revenues cover administrative costs associated with plan management as well as anticipated claim liabilities. The program is designed so that premium-equivalent contributions from District departments are sufficient to maintain solvency without requiring supplemental General Fund appropriations.

Item 17 — Staffing

Nederland Independent School District (the District) administrators are evaluated annually using an established appraisal framework, consistent with the Texas Principal Evaluation and Support System (*T-P ESS*) or an equivalent approved instrument. Evaluation results are used to inform District operations by identifying leadership development needs, guiding targeted professional growth plans, and aligning administrative goals with the District Improvement Plan (DIP) and campus performance targets. This structured appraisal process ensures that administrator performance is assessed systematically and that results are connected to measurable District and campus objectives.

Item 18 — Compensation System

FIGURE 16
COMPENSATION SYSTEM

Practice	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

SOURCE: Self-Reported by District

Figure 16 reviews Nederland Independent School District's (the District's) employee compensation practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core areas: whether the District utilizes salary bonuses or merit pay systems; whether salary ranges are structured with defined minimums, midpoints, and maximums; whether the compensation structure is periodically benchmarked against verifiable market data; and whether internal equity or market adjustments have been made within the past two years.

Salary Bonuses and Merit Pay

The District did not employ a traditional salary bonus or merit pay system for the 2025-26 school year. The District has not established a formal performance-based compensation structure that ties additional pay to measurable employee outcomes or evaluation results.

Salary Range Structure

The District maintained salary ranges that include defined minimum, midpoint, and maximum increments for the 2025-26 school year. These structured ranges are designed to promote compensation equity by accounting for relevant employee factors such as education, experience, and other applicable considerations. The tiered range structure provides a framework within which employee placement and progression can be evaluated consistently across job classifications.

Compensation Benchmarking

The District periodically adjusts its compensation structure using verifiable salary survey information, benchmarking data, and comparable salary data from external sources. This practice allowed the District to align its pay scales with market conditions and maintain competitive compensation for its workforce during the 2025-26 school year.

Internal Equity and Market Adjustments

The District has made internal equity and/or market adjustments to employee salaries within the past two years. These adjustments reflect the District's effort to respond to both internal compensation alignment needs and external market conditions as they have evolved leading into the 2026-27 school year.

Item 19 — Planning

FIGURE 17
PLANNING

Practice	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?	Yes
If facilities master plan exists — does the district use enrollment projections?	Yes
If facilities master plan exists — does the district analyze facility capacity?	Yes
If facilities master plan exists — does the district evaluate facility condition?	Yes
Does the district have an active and current energy management plan?	Yes
Does the district maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	Yes

SOURCE: Self-Reported by District

Figure 17 reviews Nederland Independent School District's (the District's) operational planning practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core planning areas: annual improvement planning at the district and campus levels; facilities master planning (including use of enrollment projections, capacity analysis, and condition evaluation); energy management planning; and operational staffing formulas for maintenance, custodial, food service, and transportation functions.

District and Campus Improvement Plans

The District develops a District Improvement Plan (DIP) annually in collaboration with stakeholders, administrators, and the District planning committee. The DIP establishes annual academic, operational, and student-support objectives designed to support continuous improvement across all schools. At the campus level, all campuses develop a Campus Improvement Plan (CIP) annually; the 2025-26 CIPs were approved at the July 20, 2026 Board meeting.

Facilities Master Plan

The District maintains an active and current facilities master plan that incorporates enrollment projections, capacity analysis, and condition evaluation. Enrollment projections are regularly reviewed alongside historical attendance data and local residential development plans, enabling the District to proactively prepare for expansion, new construction, or facility repurposing before over-utilization occurs. The District also analyzes both functional and maximum facility capacities across all campuses to ensure classroom utilization aligns with District standards, supports target teacher-to-student ratios, balances campus workloads, and optimizes instructional spaces. Facility condition evaluation is likewise incorporated into the master plan.

Energy Management Plan

The District maintains an active and current energy management plan that guides facility upgrades and capital investment decisions. The plan incorporates LED lighting retrofits, high-efficiency mechanical systems, and smart thermostats. Energy usage is regularly reviewed alongside District operations to ensure that capital investments yield reductions in utility expenses and environmental impact.

Operational Staffing Formulas

The District maintains clearly defined staffing formulas for its maintenance, custodial, child nutrition, and transportation departments. These staffing models are aligned with state and industry benchmarks and are reviewed annually during the budget planning process. Allocations are adjusted as needed based on changes in enrollment, campus square footage, and operational needs.

Item 20 — Academic Programs

FIGURE 18
ACADEMIC PROGRAMS

Practice	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

SOURCE: Self-Reported by District

Figure 18 reviews Nederland Independent School District's academic program management practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines five core areas: teacher mentoring; data-driven program adoption and discontinuation decisions; definition of expected results for new programs; analysis of student test results to guide curriculum and instruction; and modification of programs, staff development, and staff evaluation based on student performance data.

Teacher Mentoring Program

Nederland ISD maintains a teacher mentoring program for the 2025-26 school year. The program is designed to support educators — particularly those newer to the profession or to the district — by pairing them with experienced colleagues who can provide guidance, instructional support, and professional development. This structured approach to mentoring reflects the district's commitment to building and retaining instructional capacity across its campuses.

Data-Driven Program Decisions

The district makes decisions to adopt new academic programs or discontinue existing ones based on quantifiable data and research. Program evaluations draw on multiple sources of evidence, including STAAR/EOC results, benchmark assessments, and student growth trends, among other relevant data. This evidence-based approach enables district and campus leaders to assess program effectiveness systematically before determining whether to continue, expand, or phase out instructional initiatives.

Expected Results for New Programs

When adopting new academic programs, Nederland ISD defines expected results in advance. Establishing clear outcome expectations at the outset allows the district to measure progress against stated goals and make informed judgments about program effectiveness over time. This practice ensures accountability for new instructional investments and provides a framework for ongoing monitoring and evaluation.

Student Test Result Analysis

Nederland ISD analyzes student test results at both the district and campus levels to design, implement, and monitor curriculum and instructional programs. Assessment data — including state accountability results, benchmark performance, and other diagnostic measures — are reviewed by district and campus staff to identify patterns in student learning, inform instructional adjustments, and guide decisions about curriculum alignment and resource allocation. This ongoing analysis supports a cycle of continuous improvement in instructional delivery across the district.

Program Modification Based on Results

The district modifies academic programs, plans staff development opportunities, and evaluates staff based on analyses of student test results. When performance data indicate areas of need, the district uses those findings to adjust instructional programs and target professional development accordingly. Staff evaluation processes similarly incorporate student performance data as a component of the overall assessment of instructional effectiveness, connecting individual professional growth to measurable student outcomes.

Appendix A — Data Sources

Figure 1. Peer Districts

Source: MoakCasey analysis

Figure 2. Accountability Rating Comparison

Source: TEA 2025 Ratings (2024-25)

Link: https://rptsvr1.tea.texas.gov/perfreport/account/acct_download?year=2025

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2025 Ratings (2024-25)

Link: https://rptsvr1.tea.texas.gov/perfreport/account/acct_download?year=2025

Figure 4. School FIRST Rating

Source: TEA FIRST Ratings (2024-25 Ratings Based on School Year 2023-24 Data)

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

Figure 5. Selected Student Characteristics

Source: PEIMS Standard Reports (2025-26); TAPR (2024-25)

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

<https://rptsvr1.tea.texas.gov/perfreport/tapr/>

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

Figure 6. Attendance Rate

Source: TAPR (2024-25)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/>

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

Figure 7. Five-Year Enrollment Trend

Source: PEIMS Standard Reports (2021-22 through 2025-26)

Link: <https://tealprod.tea.state.tx.us/Tea.AskTed.Web/Forms/Home.aspx>

<https://tealprod.tea.state.tx.us/Tea.AskTed.Web/Forms/ArchivedSchoolAndDistrictDataFiles.aspx>

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 (2024-25)

Link: <https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports>

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 (2024-25)

Link: <https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports>

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 EXPEND, FCT61

Figure 10. Payroll Expenditure Summary

Source: PEIMS Staff FTE Counts and Salary Report; PEIMS Superintendent Salary Report (2025-26); payroll and operating expenditures from PEIMS financial data (2024-25)

Link: [Staff FTE Counts and Salary Report - https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html](https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html)
[Superintendent Salary Report - https://rptsvr1.tea.texas.gov/adhocrpt/adpea.html](https://rptsvr1.tea.texas.gov/adhocrpt/adpea.html)

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 Financial Actual Reports (2020-21 through 2024-25)

Link: <https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports>

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 (2025-26)

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

Figure 13. Teacher Turnover Rates

Source: TAPR (2025-26)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/>

NOTE: DPSTURNR, DPSTURNN, DPSTURND

Appendix B — Source Data

The following tables present the complete source data used in this report for Nederland Independent School District and its peer districts.

Table 1. Accountability Data (2024-25)

District	Accountability Rating	Accountability Score
NEDERLAND ISD	B	88
DAYTON ISD	C	73
DENISON ISD	C	78
FLOUR BLUFF ISD	B	85
GREENVILLE ISD	D	65
GREGORY-PORTLAND ISD	B	82
JOSHUA ISD	B	86
PORT NECHES-GROVES ISD	B	83
SOUTHSIDE ISD	C	79
TERRELL ISD	C	71
WYLIE ISD	B	89

Table 2. Student Data (2024-25 & 2025-26)

District	Eco. Disadv.	Eng. Learners	Special Ed	Bilingual/ESL	CTE	Attendance Num / Denom
NEDERLAND ISD	2,464	943	860	786	1,284	747,920 / 786,230
DAYTON ISD	4,176	1,319	1,120	1,146	1,749	772,716 / 827,357
DENISON ISD	2,728	557	961	544	1,218	684,607 / 732,866
FLOUR BLUFF ISD	2,728	208	1,040	193	1,803	819,491 / 864,661
GREENVILLE ISD	4,527	1,644	1,035	1,641	1,688	714,206 / 771,389
GREGORY-PORTLAND ISD	2,483	484	895	433	1,374	722,890 / 773,102
JOSHUA ISD	2,814	849	1,016	893	1,564	812,307 / 851,190
PORT NECHES-GROVES ISD	2,292	622	826	622	1,919	763,530 / 800,857
SOUTHSIDE ISD	5,228	1,490	1,263	1,588	1,420	829,398 / 911,352
TERRELL ISD	3,949	1,545	812	1,455	1,332	618,084 / 671,747
WYLIE ISD	1,230	187	921	136	1,289	809,846 / 847,827

Table 3. Staff Data – Average Base Pay (2025-26)

District	Teacher FTE	Teacher Total Pay	Teacher Avg Pay	Admin FTE	Admin Total Pay	Admin Avg Pay	Supt. Pay
NEDERLAND ISD	365.2	\$24,435,174	\$66,915	28.0	\$3,045,891	\$108,782	\$204,594
DAYTON ISD	353.4	\$23,298,840	\$65,926	40.2	\$3,840,476	\$95,416	\$205,000
DENISON ISD	354.1	\$23,871,704	\$67,408	33.6	\$3,490,722	\$103,798	\$219,980
FLOUR BLUFF ISD	356.4	\$22,849,143	\$64,106	28.2	\$2,702,050	\$95,851	\$126,907
GREENVILLE ISD	377.6	\$23,433,760	\$62,056	40.5	\$4,299,281	\$106,024	\$229,600
GREGORY-PORTLAND ISD	351.5	\$25,933,712	\$73,780	31.4	\$3,422,664	\$108,967	\$265,000
JOSHUA ISD	367.4	\$27,433,123	\$74,674	43.2	\$4,201,121	\$97,136	\$258,483
PORT NECHES-GROVES ISD	377.2	\$24,873,010	\$65,939	28.0	\$3,001,566	\$107,199	\$244,218
SOUTHSIDE ISD	370.1	\$27,008,336	\$72,970	33.5	\$3,474,595	\$103,596	\$286,550
TERRELL ISD	310.5	\$22,225,672	\$71,589	41.1	\$4,383,410	\$106,549	\$304,428
WYLIE ISD	345.6	\$20,002,122	\$57,877	24.5	\$2,388,275	\$97,600	\$195,600

Table 4. Staff Data – Other FTEs and Teacher Turnover (2024-25 & 2025-26)

District	Support FTE	Paraprofessional FTE	Auxiliary FTE	Total FTE	Turnover Num	Turnover Denom	Turnover Rate
NEDERLAND ISD	60.1	68.7	135.8	657.8	34	365	9.3%
DAYTON ISD	74.0	121.4	173.2	762.3	97	361	26.8%
DENISON ISD	74.2	92.6	209.3	763.9	75	368	20.4%
FLOUR BLUFF ISD	74.0	105.8	201.3	765.8	54	362	14.9%
GREENVILLE ISD	122.0	134.2	198.9	873.3	86	373	22.9%
GREGORY-PORTLAND ISD	83.1	124.0	212.8	802.8	44	340	13.0%
JOSHUA ISD	83.0	69.5	211.6	774.8	60	420	14.4%
PORT NECHES-GROVES ISD	55.0	69.2	143.8	673.1	40	377	10.8%
SOUTHSIDE ISD	99.3	106.8	309.4	919.1	58	391	14.8%
TERRELL ISD	69.1	83.0	135.4	639.1	95	312	30.5%
WYLIE ISD	43.8	85.0	184.2	683.2	47	360	13.2%

Table 5. Financial Data – District Revenue (2024-25)

District	Local M&O	State Revenue	Federal Revenue	Other Revenue	Total Revenue
NEDERLAND ISD	\$26,275,214	\$25,657,990	\$5,083,147	\$3,618,049	\$60,634,400
DAYTON ISD	\$23,260,051	\$31,867,614	\$6,671,980	\$2,138,295	\$63,937,940
DENISON ISD	\$24,996,031	\$27,059,131	\$6,944,063	\$2,943,661	\$61,942,886
FLOUR BLUFF ISD	\$29,634,864	\$22,051,331	\$6,369,251	\$2,421,327	\$60,476,773
GREENVILLE ISD	\$27,461,314	\$27,678,988	\$14,863,295	\$1,896,489	\$71,900,086
GREGORY-PORTLAND ISD	\$45,277,238	\$20,252,067	\$3,096,748	\$10,351,739	\$78,977,792
JOSHUA ISD	\$19,011,858	\$45,296,221	\$5,631,448	\$3,487,018	\$73,426,545
PORT NECHES-GROVES ISD	\$22,977,276	\$25,408,939	\$3,708,530	\$5,815,025	\$57,909,770
SOUTHSIDE ISD	\$18,523,150	\$45,942,343	\$14,789,779	\$2,230,991	\$81,486,263
TERRELL ISD	\$26,407,249	\$31,602,274	\$8,607,731	\$3,233,854	\$69,851,108
WYLIE ISD	\$19,218,611	\$27,024,744	\$2,756,845	\$12,155,367	\$61,155,567

Table 6. All Funds Operating Expenditures (2024-25)

District	11+95	12	13	21	23	31	32	33	34
NEDERLAND ISD	\$34,184,720	\$625,641	\$733,512	\$939,982	\$2,825,799	\$2,804,735	\$0	\$548,535	\$973,245
DAYTON ISD	\$33,532,652	\$536,461	\$2,155,328	\$1,023,479	\$3,165,484	\$2,977,965	\$95,471	\$612,842	\$3,401,794
DENISON ISD	\$33,389,727	\$581,144	\$637,521	\$974,970	\$2,747,435	\$2,794,376	\$0	\$661,408	\$2,011,187
FLOUR BLUFF ISD	\$34,718,569	\$637,502	\$344,782	\$1,983,780	\$3,431,330	\$2,430,179	\$130,409	\$477,512	\$2,456,995
GREENVILLE ISD	\$34,976,351	\$165,380	\$2,550,668	\$965,708	\$3,638,637	\$2,960,776	\$87,801	\$685,536	\$2,464,376
GREGORY-PORTLAND ISD	\$38,259,791	\$502,162	\$1,910,033	\$743,994	\$4,103,672	\$2,317,894	\$305,214	\$778,765	\$1,674,375
JOSHUA ISD	\$39,592,585	\$873,127	\$372,385	\$1,422,953	\$4,189,315	\$2,664,574	\$80,000	\$746,506	\$3,372,813
PORT NECHES-GROVES ISD	\$34,850,741	\$663,927	\$1,406,386	\$0	\$3,113,520	\$1,971,321	\$85,815	\$662,369	\$1,681,179
SOUTHSIDE ISD	\$42,245,125	\$646,285	\$1,658,969	\$1,277,529	\$5,140,826	\$2,511,544	\$264,438	\$1,158,513	\$4,041,106
TERRELL ISD	\$32,808,521	\$409,198	\$2,044,831	\$1,185,031	\$3,928,112	\$2,728,047	\$452,654	\$806,594	\$3,186,965
WYLIE ISD	\$29,587,699	\$301,121	\$193,318	\$401,978	\$2,573,941	\$1,864,662	\$216,508	\$432,363	\$2,076,818

Table 7. All Funds Operating Expenditures – Continued (2024-25)

District	35	36	41+92	51	52	53	61	Total
NEDERLAND ISD	\$3,245,679	\$2,279,029	\$1,375,886	\$8,961,963	\$973,464	\$1,434,200	\$196,453	\$62,102,843
DAYTON ISD	\$3,430,155	\$2,317,999	\$2,061,118	\$7,287,498	\$797,688	\$943,022	\$60,800	\$64,399,756
DENISON ISD	\$4,020,432	\$2,755,053	\$2,301,796	\$8,044,950	\$1,656,194	\$780,671	\$15,413	\$63,372,277
FLOUR BLUFF ISD	\$4,092,940	\$2,320,008	\$2,753,699	\$8,906,192	\$1,660,687	\$1,149,893	\$135,856	\$67,630,333
GREENVILLE ISD	\$3,978,400	\$2,092,869	\$3,002,758	\$8,113,038	\$1,719,416	\$2,509,581	\$273,089	\$70,184,384
GREGORY-PORTLAND ISD	\$4,388,717	\$3,101,843	\$3,554,570	\$12,927,835	\$996,652	\$1,610,939	\$81,259	\$77,257,715
JOSHUA ISD	\$3,807,000	\$2,286,273	\$2,006,577	\$8,416,764	\$1,504,566	\$1,359,604	\$10,314	\$72,705,356
PORT NECHES-GROVES ISD	\$2,898,622	\$3,516,377	\$1,388,553	\$9,342,124	\$714,955	\$891,221	\$5,000	\$63,192,110
SOUTHSIDE ISD	\$8,822,617	\$1,747,900	\$2,711,668	\$7,728,584	\$2,401,621	\$1,611,429	\$249,615	\$84,217,769
TERRELL ISD	\$3,591,309	\$1,987,535	\$3,147,522	\$7,351,635	\$1,386,144	\$1,448,714	\$861,600	\$67,324,412
WYLIE ISD	\$2,753,722	\$4,347,142	\$1,935,207	\$5,058,013	\$714,310	\$820,412	\$725,990	\$54,003,204