



MOAKCASEY
PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2025

EFFICIENCY AUDIT

Rains Independent School District

EFFICIENCY AUDIT FOR RAINS INDEPENDENT SCHOOL DISTRICT

September 2025

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EXECUTIVE SUMMARY

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

The District’s efficiency audit report follows the [guidelines](#) prescribed by the Legislative Budget Board. These guidelines identify the scope and areas of investigation.

Because the District is proposing a maintenance and operations (M&O) tax rate for fiscal year 2026 that exceeds their voter-approval tax rate, House Bill 3 (86th Legislature) generally requires a school district’s board of trustees to conduct an efficiency audit before seeking voter approval to adopt the M&O tax rate. Statute does provide for a two-year exemption from this requirement if all or part of the District is located in an area declared a disaster area by the governor under Chapter 418, Government Code.

The efficiency audit incorporates Texas Education Agency (TEA) Public Education Information Management System (PEIMS) standard data for school years 2019-20 through 2024-25, TEA PEIMS financial data for 2023-24, Texas Academic Performance Reports (TAPR) data 2023-24, 2024 TEA FIRST Ratings, and 2025 TEA Accountability Ratings.

SUMMARY OF RESULTS

District Comment: Rains ISD strategically leverages a range of resources provided by the local taxpayers and the state of Texas to enhance educational programs, streamline service delivery, and meet the diverse needs of our students and staff.

On November 4, 2025, Rains Independent School District (“the District”) is holding an election to increase the District’s maintenance and operations (M&O) property tax rate in tax year 2025 or school year 2025-26. M&O taxes are used for the operation of public schools. The district has sought to increase the tax rate through a Tax Ratification Election (TRE) in 2021, 2022, and 2023.

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 \$0.09 through a voter approval tax rate election (VATRE) to \$0.7569. The District expects to generate approximately \$1.8 million in M&O tax revenue in the first school year, which represents about 8.3 percent of the district’s current adopted operating budget for the 2025-26 school year. Additional resources will be used for salary needs across the district.

| | 2025 Tax Year (Without VATRE) | 2025 Tax Year (With VATRE) |
|--|----------------------------------|-------------------------------|
| Average Taxable Value for Single-Family Residence | \$100,556 | \$100,556 |
| M&O Tax Rate | \$0.6669 | \$0.7569 |
| M&O Levy | \$671 | \$761 |
| Difference | | \$91 |

If the VATRE is successful, the average single-family residential property would expect an increase of \$91 compared to if the VATRE does not pass. The District has also proposed an interest and sinking (I&S) tax rate of \$0.0874 to service its debt. These proposed tax rates are in addition to the tax rates adopted by the city, county, and special taxing districts.

The District's 2024-2025 M&O tax rate of \$0.6669 was \$0.0212 lower than the average of their peers, and \$0.0610 lower than the state average. If the VATRE is successful, the district tax rate will be \$0.0808 higher than their peers. The state average 2025-26 M&O tax rate is not yet available.

| District Name | 2024-25 M & O Tax Rate | | Proposed 2026-26 M & O Tax Rate* | |
|--------------------------------------|---------------------------|--------|-------------------------------------|--------|
| RAINS ISD | \$ | 0.6669 | \$ | 0.7569 |
| ARANSAS PASS ISD | \$ | 0.6669 | \$ | 0.6669 |
| CLYDE CISD | \$ | 0.6792 | \$ | 0.6792 |
| COLDSPRING- OAKHURST CISD | \$ | 0.6975 | \$ | 0.6655 |
| CUERO ISD | \$ | 0.6669 | \$ | 0.6669 |
| EDNA ISD | \$ | 0.6692 | \$ | 0.6692 |
| HUNTINGTON ISD | \$ | 0.7575 | \$ | 0.7575 |
| INGLESIDE ISD | \$ | 0.6692 | \$ | 0.6663 |
| MCGREGOR ISD | \$ | 0.6669 | \$ | 0.6669 |
| MOUNT VERNON ISD | \$ | 0.6669 | \$ | 0.6286 |
| SAN DIEGO ISD | \$ | 0.6738 | \$ | 0.6189 |
| WINNSBORO ISD | \$ | 0.7552 | \$ | 0.7552 |
| STATE AVERAGE | \$ | 0.7279 | Not Available | |

**Districts holding VATRE November 2025*

The District engaged MoakCasey, LLC in June 2025 to conduct the efficiency audit. Efficiency audits focus on informing voters about the District's fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

Below is key information about the District:

- The District's total operating revenue for the most recent school year totaled \$10,850 per student, while its peer district average and State average were \$11,217 per student and \$10,628 per student, respectively.
- The District's total operating expenditures for the most recent year totaled \$10,595 per student, while its peer district average was \$11,257 per student. The State's total average operating expenditure totaled \$10,765 per student.
- The District earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the 2024-25 school year.

- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The district received a “C” for the 2024-25 school year.

| District Name | Rating | Overall Score |
|---------------------------------|--------|---------------|
| RAINS ISD | C | 78 |
| ARANSAS PASS ISD | D | 68 |
| CLYDE CISD | B | 84 |
| COLDSPRING-OAKHURST CISD | D | 69 |
| CUERO ISD | C | 79 |
| EDNA ISD | B | 82 |
| HUNTINGTON ISD | B | 81 |
| INGLESIDE ISD | B | 83 |
| MCGREGOR ISD | C | 77 |
| MOUNT VERNON ISD | B | 88 |
| SAN DIEGO ISD | B | 87 |
| WINNSBORO ISD | B | 80 |

Source: TEA 2024-25 Accountability Ratings

The district has 4 campuses with the following campus ratings:

| Grade | Number of Campuses |
|----------------------------|--------------------|
| A | 0 |
| B | 4 |
| C | 0 |
| D | 0 |
| F | 0 |
| Not Rated | 0 |
| Not Rated (SB 1365) | 0 |

Source: TEA 2024-25 Accountability Ratings

Additional details and audit results are included in Section IV.

Methodology

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

1. Selected 11 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.
2. Reported on the overall accountability rating (A-to-F and the corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average accountability rating and listed the following District's campus information:
 - a. Accountability rating counts for each campus level within the district.
 - b. Names of the campuses that received an F accountability rating.
 - c. Campuses that are required to implement a campus turnaround plan.
4. Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.
5. Reported on student characteristics for the District, its peer districts, and the state average the following data:
 - a. Total Students
 - b. Economically Disadvantaged
 - c. English Learners
 - d. Special Education
 - e. Bilingual/ESL Education
 - f. Career and Technical Education
6. Reported on the 2022-23 attendance rate for the District, its peer districts, and the state average.
7. Reported on the five-year enrollment for the District, including the most recent school year and four years prior, the average annual percentage change based on the previous five years, and the projected enrollment for the 2024-25 school year.
8. Reported on the following indicators related to the District's revenue, its peer district's average, and the state average, and explained any significant variances using 2022-23 data.
 - a. Local M&O Tax (Retained)(without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue
9. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average, and explained significant variances from the peer districts' average, if any, using 2022-23 data.
 - a. Instruction

- b. Instructional resources and media
 - c. Curriculum and staff development
 - d. Instructional leadership
 - e. School leadership
 - f. Guidance counseling services
 - g. Social work services
 - h. Health services
 - i. Transportation
 - j. Food service operation
 - k. Extracurricular
 - l. General administration
 - m. Plant maintenance and operations
 - n. Security and monitoring services
 - o. Data processing services
 - p. Community services
 - q. Total operating expenditures
10. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the state average and explained any significant variances from the peer districts' average in any category, using 2024-25 data.
- a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary
11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts, using 2023-24 data. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.
12. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts, and the state average for the 2024-25 school year. The following staff categories were used:
- a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff
13. Reported on the District's teacher turnover rate, as well as its peer districts and the state's average for the 2023-24 school year.

14. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program, using data from the 2023-24 school years.
 - a. Special Education
 - b. Bilingual Education
 - c. Migrant Programs
 - d. Gifted and Talented Programs
 - e. Career and Technical Education
 - f. Athletics and Extracurricular Activities
 - g. Alternative Education Program/Disciplinary Alternative Education Program
 - h. Juvenile Justice Alternative Education Program
15. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
16. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
17. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
18. In regards to the District's budget process, provided a response to each of the following questions:
 - a. Does the District's budget planning process include projections for enrollment and staffing?
 - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
 - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
 - d. Does the District analyze educational costs and student needs to determine campus budgets?
19. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
20. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
21. In regards to the District's compensation system, provided a response to the following questions:
 - a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.
 - b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?
 - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?

- d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
22. In regards to planning, provided a response for each of the following questions:
- a. Does the District develop a District Improvement Plan (DIP) annually?
 - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
 - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
 - i. Does the District use enrollment projections?
 - ii. Does the District analyze facility capacity?
 - iii. Does the District evaluate facility condition?
 - d. Does the District have an active and current energy management plan?
 - e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
23. In regards to District academic information, provided a response for each of the following questions:
- a. Does the District have a teacher mentoring program?
 - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
 - c. When adopting new programs, does the District define expected results?
 - d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
 - e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results.

Assumptions

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

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

Peer Districts

MoakCasey, LLC analyzes multiple school district variables from statewide data sources to select and provide peer districts for the Rains Independent School District ("the District"). The peer districts were selected based on how they compared to the District in terms of enrollment, 5-year growth, average daily attendant (ADA) to weighted average daily attendance (WADA) ratio, Tier II M&O tax rate, geographic proximity, and National Center for Education Statistics (NCES) type. The district selected 11 peer districts, as shown below.

Figure 1. Peer Districts

| | |
|-----|--------------------------|
| 1. | ARANSAS PASS ISD |
| 2. | CLYDE CISD |
| 3. | COLDSPRING-OAKHURST CISD |
| 4. | CUERO ISD |
| 5. | EDNA ISD |
| 6. | HUNTINGTON ISD |
| 7. | INGLESIDE ISD |
| 8. | MCGREGOR ISD |
| 9. | MOUNT VERNON ISD |
| 10. | SAN DIEGO ISD |
| 11. | WINNSBORO ISD |

Accountability Rating

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

The District received a C for the 2024-25 school year. See Table 1 in Appendix B for overall score ratings for each of the peer districts.

Figure 2. Accountability Rating Comparison

| | District Rating (A-F) | District Score (1-100) | Peer Districts Average Score (1-100) |
|--------------|-----------------------|------------------------|--------------------------------------|
| Rating/Score | C | 78 | 80 |

Source: TEA 2024 Accountability Ratings

The District has 4 campuses. Of the campuses in the District all four received a “B” rating for the 2024-25 school year. There were no campuses that received an F accountability rating.

Figure 3. Accountability Rating by Campus Level

| | Elementary/ Secondary | Elementary | Middle School | High School |
|--------------------|--------------------------|------------|---------------|-------------|
| A | 0 | 0 | 0 | 0 |
| B | 0 | 2 | 1 | 1 |
| C | 0 | 0 | 0 | 0 |
| D | 0 | 0 | 0 | 0 |
| F | 0 | 0 | 0 | 0 |
| Not Rated | 0 | 0 | 0 | 0 |
| Not Rated: SB 1365 | 0 | 0 | 0 | 0 |

Source: TEA 2024 Accountability Ratings

Campuses that received an F accountability rating:
None

Campuses that are required to implement a campus turnaround plan:

None

Financial Rating

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

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

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

The District has earned a Superior rating of "A" from the FIRST for the 2023-24 school year. The District has also received a Superior rating every year since 2018-19.

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

Source: TEA FIRST Ratings (2023-24)

Student Information

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

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

- **English Learners** – TEC §29.052 refers to Emergency Bilingual students as those who are in the process of acquiring English and have a primary language other than English as Limited English Proficient (LEP). TEA guidance states that the term English Learners can be used interchangeably with Emergent Bilingual.
- **Special Education** – Federal and state law both offer definitions of special education students. Federal regulations define a “child with a disability” under 34 CFR, §300.8(a). State statute defines special education eligibility under TEC §29.003 or the Texas Administrative Code §89.1040.
- **Bilingual/ESL Education** – The Texas Education Code §29.055 describes students enrolled in a bilingual education program as those students in a “full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students enrolled in the program and for carefully structured and sequenced mastery of the English language skills.” Students enrolled in an English as a Second Language (ESL) program receive “intensive instruction in English from teachers trained in recognizing and dealing with language differences.”
- **Career and Technical Education** – Students enrolled in State-approved Career and Technology Education (CTE) programs. Specific eligibility criteria for CTE are included in section 5 of the Student Attendance Accounting Handbook.

The District classified 61.6 percent of their total student population as economically disadvantaged. The District’s peer district average shows that 61.2 percent of students were characterized as economically disadvantaged. Both the District’s and their peer districts’ economically disadvantaged student population were similar to the state average of 62.2 percent.

Emergent Bilingual/English Learner students at the District equal 9.9 percent of the student population, which is higher than the peer district average of 1.7 percent but lower the state average percentage of 24.3.

Special Education students at the District equal 21.2 percent of the student population, higher than the peer district average of 17.5 percent and the state average of 15.50 percent.

Bilingual/ESL Education students at the District equal 9.3 percent of the student population, which is higher than the peer district average of 0.6 percent but lower than the state average percentage of 19.6.

Career and Technical Education students in the District equal 28.5 percent of the student population, which is higher than their peers and state averages, 27.6 and 26.9 percents respectively.

Figure 5. Selected Student Characteristics

| | Total Student Population Count | Percentage of Student Population | Peer Districts Average Percentage | State Average Percentage* |
|---------------------------------|--------------------------------|----------------------------------|-----------------------------------|---------------------------|
| Total Students | 1,712 | 100.0% | 100% | 100% |
| Economically Disadvantaged | 1,055 | 61.6% | 61.2% | 60.4% |
| English Learners | 169 | 9.9% | 1.7% | 24.3% |
| Special Education | 363 | 21.2% | 17.5% | 15.5% |
| Bilingual/ESL Education | 160 | 9.3% | 0.6% | 19.6% |
| Career & Technology Education** | 495 | 28.5% | 27.6% | 26.9% |

Source: PEIMS Standard Reports (2024-25)

*State average includes charter students

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

The District had an attendance rate of 93.2 percent in the 2023-24 school year, similar to their peers and the state.

Figure 6. Attendance Rate

| | District Total | Peer Districts' Average | State Average |
|-----------------|----------------|-------------------------|---------------|
| Attendance Rate | 93.2 | 94.0 | 93.3 |

Source: TAPR Report (2023-24)

Figure 7 displays the District’s enrollment for the last five years. The District’s average enrollment over the last 5 years has remained stable. Since 2020-21, the District’s enrollment has increased by 3 students. Based off the 2024 enrollment projection, the District is expected to see a slight increase in enrollment.

Figure 7. 5-Year Enrollment

| | |
|----------------------------------|-------|
| 2024-25 | 1,712 |
| 2023-24 | 1,738 |
| 2022-23 | 1,754 |
| 2021-22 | 1,729 |
| 2020-21 | 1,709 |
| Average Annual percentage change | 0.1% |
| 2025-26 Projection | 1,685 |

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

Financial Information – Revenue, Expenditures, Payroll and Fund Balance

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

The District receives \$10,850 in total revenue per student, which is lower than their peers but higher than the state averages.

| Figure 8. District Tax Revenue | | | | | | |
|---------------------------------------|-----------------|-------------|------------------------|-------------|-----------------|---------------|
| | DISTRICT | | PEER DISTRICTS AVERAGE | | STATE AVERAGE* | |
| | Per Student | % of Total | Per Student | % of Total | Per Student | % of Total |
| Local Net M&O Tax Revenue | \$3,984 | 36.7% | \$4,958 | 44.2% | \$4,918 | 46.3% |
| State Revenue | \$6,271 | 57.8% | \$5,323 | 47.5% | \$4,883 | 45.9% |
| Federal Revenue | \$108 | 1.0% | \$248 | 2.2% | \$308 | 2.9% |
| Other Local / Intermediate Revenue | \$486 | 4.5% | \$688 | 6.1% | \$519 | 4.9% |
| TOTAL REVENUE | \$10,850 | 100% | \$11,217 | 100% | \$10,628 | 100.0% |

Source: TEA PEIMS Actual Financial Reports 2023-24

* State Average does not include charter districts.

Figure 9 outlines expenditures per student. The District spends \$10,595 in total operating expenditures per student, which is lower than the peer district average of \$11,257 and state average of \$10,765. The District's largest expenditures per student are instruction, maintenance and operations, and administration.

Figure 9. Actual Operating Expenditures

| | DISTRICT | | PEER DISTRICTS AVERAGE | | STATE AVERAGE* | |
|-------------------------------------|-----------------|---------------|------------------------|---------------|-----------------|---------------|
| | Per Student | % of Total | Per Student | % of Total | Per Student | % of Total |
| Instruction | \$5,812 | 54.9% | \$5,925 | 52.6% | \$6,211 | 57.7% |
| Instructional Resources & Media | \$115 | 1.1% | \$96 | 0.9% | \$115 | 1.1% |
| Curriculum & Staff Development | \$81 | 0.8% | \$67 | 0.6% | \$168 | 1.6% |
| Instructional Leadership | \$216 | 2.0% | \$118 | 1.0% | \$181 | 1.7% |
| School Leadership | \$629 | 5.9% | \$688 | 6.1% | \$682 | 6.3% |
| Guidance Counseling | \$392 | 3.7% | \$275 | 2.4% | \$402 | 3.7% |
| Social Work | \$58 | 0.5% | \$7 | 0.1% | \$25 | 0.2% |
| Health | \$104 | 1.0% | \$141 | 1.3% | \$124 | 1.2% |
| Transportation | \$539 | 5.1% | \$400 | 3.6% | \$394 | 3.7% |
| Food Service Operation | \$0 | 0.0% | \$96 | 0.9% | \$91 | 0.8% |
| Extracurricular | \$486 | 4.6% | \$617 | 5.5% | \$351 | 3.3% |
| General Administration | \$646 | 6.1% | \$621 | 5.5% | \$379 | 3.5% |
| Plant Maintenance & Operations | \$1,376 | 13.0% | \$1,723 | 15.3% | \$1,213 | 11.3% |
| Security & Monitoring | \$77 | 0.7% | \$183 | 1.6% | \$176 | 1.6% |
| Data Processing | \$64 | 0.6% | \$278 | 2.5% | \$221 | 2.0% |
| Community | \$0 | 0.0% | \$22 | 0.2% | \$32 | 0.3% |
| TOTAL Operating Expenditures | \$10,595 | 100.0% | \$11,257 | 100.0% | \$10,765 | 100.0% |

Source: TEA PEIMS Financial Reports 2023-24

* State average does not include charter districts.

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

The average base teacher salary at the District is lower than both their peer district average and the state average, by \$8,035 and \$9,753 respectively. The average administrative base salary is lower than the state and peer average. The Superintendent salary at the District is in line with the peer district average. Data for the state average of superintendent base salary is comprised of school districts that have enrollments ranging from 24 students to 194,607 students in the 2021-22 school year.

Figure 10. Payroll Expenditure Summary

| | District | Peer Districts Average | State Average |
|---|-----------|------------------------|---------------|
| Payroll as a Percentage of All Operating Expenditures | 84.1% | 76.5% | 83.3% |
| Average Teacher Base Salary | \$53,996 | \$62,031 | \$63,749 |
| Average Administrative Base Salary | \$87,076 | \$91,591 | \$96,824 |
| Superintendent Base Salary | \$170,000 | \$169,385 | \$174,680 |

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

* Only State average for payroll expenditures does not include charter districts. Staffing salary does include charter districts.

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

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

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

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

The District's unassigned fund balance for the 2023-24 school year totaled \$4.1million compared to its three-month operating expenditures of \$4.6 million. The District fund balance has not met the three-month fund balance set aside for four of the five previous years.

Figure 11. General Fund Balance

| | Unassigned Fund Balance per Student | Unassigned Fund Balance as Percentage of 3- month Operating Expenditures | Unassigned Fund Balance Amount | 3-Months of Operating Expenditures | Shortfall in 3- month Goal |
|----------------|---|---|--------------------------------------|--|-------------------------------|
| 2023-24 | \$2,382 | 89.9% | \$4,139,944 | \$4,603,631 | (\$463,687) |
| 2022-23 | \$1,941 | 79.0% | \$3,404,796 | \$4,307,259 | (\$902,463) |
| 2021-22 | \$2,400 | 104.3% | \$4,149,456 | \$3,977,395 | \$0 |
| 2020-21 | \$1,600 | 69.6% | \$2,734,224 | \$3,929,430 | (\$1,195,206) |
| 2019-20 | \$1,480 | 66.9% | \$2,529,548 | \$3,783,345 | (\$1,253,797) |

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

Staffing Information

Figure 12 presents the staff ratios for the District, peer district average, and state average. The Districts teaching staff was 41.4 percent of the staff, however for their peers was 48.3 percent and the state average was 48.2 percent.

Figure 12. Staff Ratio Comparisons

| | District | Peer Districts Average | State Average* |
|-----------------------------|----------|------------------------|----------------|
| <u>% of Total Staff</u> | | | |
| Teaching Staff | 41.4% | 48.3% | 48.2% |
| Support Staff | 5.4% | 8.4% | 11.2% |
| Administrative Staff | 4.0% | 5.2% | 4.6% |
| Paraprofessional Staff | 19.5% | 10.1% | 11.4% |
| Auxiliary Staff | 29.6% | 28.0% | 24.7% |
| Students per Total Staff | 5.60 | 6.39 | 7.13 |
| Students per Teaching Staff | 13.50 | 13.23 | 14.78 |

Source: PEIMS Standard Reports (2024-25)

*State average includes charter students.

The District has a teacher turnover rate of 32.4 percent, which is higher than their peer district average of 20.8 percent. The district teacher turnover rate is higher than the state average of 19.1 percent.

Figure 13. Teacher Turnover Rate

| | District | Peer Districts Average | State Average |
|----------|----------|------------------------|---------------|
| Teachers | 32.4 | 20.8 | 19.1 |

Source: TAPR (2023-24)

Special Programs

Figure 14. Special Program Characteristics

| | Number of Students Served | Percentage of Enrolled Students Served | Program Budget per Student Served ¹ | Program Budget as a Percentage of District Budget ¹ | Total Staff for Program ¹ | Students Per Total Staff for Program ¹ |
|---|---------------------------|--|--|--|--------------------------------------|---|
| Special Education | 453 | 26.5% | \$5,140 | 10.6% | 68 | 6.7 |
| Bilingual Education | 316 | 18.5% | \$270 | 0.4% | 1 | 316.0 |
| Migrant Programs* | 0 | 0.0% | \$0 | 0.0% | 0 | 0.0 |
| Gifted and Talented | 120 | 7.0% | \$236 | 0.1% | 1 | 240.0 |
| Career and Technical** | 236 | 13.8% | \$4,283 | 4.6% | 13 | 18.9 |
| Athletics and Extracurricular ¹ | 1,031 | 60.2% | \$800 | 3.8% | 2 | 458.2 |
| Alternative Education/Disciplinary | 65 | 3.8% | \$1,653 | 0.5% | 2 | 32.5 |
| Alternative Education | | | | | | |
| Juvenile Justice Alternative Education ¹ | 0 | 0.0% | \$0 | 0.0% | 0 | 0.0 |

Source: School District Data

ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

State and Regional Resources – District provided information

Rains ISD strategically leverages a range of resources provided by the Texas Education Agency (TEA) and our Regional Education Service Center (R7) to enhance educational programs, streamline service delivery, and meet the diverse needs of our students and staff.

1. Utilization of ESC Professional Development and Technical Assistance

The district maximizes the expertise of R7 by actively participating in professional development opportunities, leadership networks, and instructional coaching services. These offerings provide educators and administrators with current best practices in curriculum design, instructional strategies, special populations, and technology integration. R7 specialists regularly support district staff with training aligned to the Texas Essential Knowledge and Skills (TEKS), literacy initiatives, and STAAR preparation.

2. State and Grant-Funded Program Implementation

The district effectively pursues and manages state-funded grant programs, including the Instructional Materials Allotment (IMA), Teacher Incentive Allotment (TIA), and Early Childhood School Readiness programs. These funds support targeted instructional materials, teacher compensation structures, and high-quality prekindergarten initiatives.

3. Shared Services and Cooperative Arrangements

To stretch local resources, our district participates in ESC-facilitated support services for special education, career and technical education (CTE), child nutrition programs, and academic improvement. These cooperative agreements allow the district to access specialized personnel, shared equipment, and compliance support that would be cost-prohibitive independently. Additionally, the district utilizes R7 for bulk purchasing through cooperative contracts, reducing expenditures on essential goods and services.

4. Data Analysis and Continuous Improvement Support

Rains ISD utilizes state-provided assessment data as well R7 analytical services to guide data-driven decision-making. Through collaboration with the R7, the district engages in continuous improvement processes such as needs assessments, campus planning, and performance evaluations. These efforts align with our District and Campus Improvement Plans, helping ensure accountability and goal attainment.

5. Support for Special Populations and Compliance

R7 provides guidance in implementing federal and state-mandated services for English Learners, students receiving special education, and those identified under Section 504. These supports help us maintain compliance with state and federal guidelines while improving outcomes for all learners.

In summary, by building intentional partnerships with our regional service center and optimizing state resources, our district is able to extend our reach, elevate instructional quality, and better serve our community without overburdening local funding. This collaborative model is foundational to sustaining innovation, equity, and student success across all campuses.

District Financial Information

Reporting

For the year ended August 31, 2024, Rutherford, Taylor, & Company, P.C., provided an unmodified report on the financial statements in accordance with Generally Accepted Accounting Principles (GAAP). There are three possible opinions: unmodified, modified (e.g. scope limitation or departure from generally accepted accounting principles: or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

The District's financial statements have been reviewed by Rutherford, Taylor, & Company, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended August 31, 2024, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP.

Oversight

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

Budget Process

| Figure 15. Budget Process | Y/N/NA |
|--|---------------|
| Does the district's budget planning process include projections for enrollment and staffing? | Yes |
| Does the district's budget process include monthly and quarterly reviews to determine the status of annual spending? | Yes |
| Does the district use cost allocation procedures to determine campus budgets and cost centers? | N/A |
| Does the district analyze educational costs and student needs to determine campus budgets? | Yes |

Rains ISD maintains a rolling average projection over a five-year period for estimating potential enrollment as limited by the most recent year ending enrollment. This projected enrollment is used to advise and determine appropriate staffing levels from year to year. Where staffing accounts for 80% of the total budget, this is a primary means to appropriately manage and maintain its budget within available revenue levels.

Monthly reporting on actual versus budgeted expenditures and revenues is generated, provided, and reviewed through standard board reporting. Quarterly budget review and revision are performed as needed to account for previously unseen changes in budget concerns and to handle exigent circumstances.

Annual review campus and program budgets are performed with campus or department leadership in the context of student achievement and efficiency. Changes to these budgets are made to maximize efficiency and promote improvement in student outcomes. Underperforming programs are either eliminated or renovated to meet student needs. New programs are determined based on available funding and changes in student needs, and all existing programs are appropriately provided for to accomplish set goals toward student achievement.

Self-funded Programs

Rains ISD self-funds its workers compensation program through monthly budget distribution / payment into a specific fund. Expenses for claims and management are paid from these funds. The workers' compensation fund has consistently operated above these needs and provided occasionally for mid-range improvements via rebate of funds.

District Operational Information

Staffing – District provided information

| Figure 16. Compensation System | Y/N/NA |
|---|---------------|
| Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used. | Yes |
| Do the district's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors? | Yes |
| Does the district periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data? | Yes |
| Has the district made any internal equity and/or market adjustments to salaries within the past two years? | Yes |

All district administrators are evaluated annually. The Superintendent is evaluated by the School Board based on a predetermined set of goals and objectives via an agreed upon methodology. All other administrators are evaluated using the TPESS system as applicable or an equivalent means leaders not in direct instructional roles. Efficiency of operations toward meeting goals and objectives and effectiveness of leadership and action is determined by this process, and administrators are coached in resetting goals and actions for the following year.

Rains ISD participates in the Texas Teacher Incentive Allotment (TIA) program, which provides the opportunity for additional merit-based pay for teachers who perform well and are identified in a particular category of achievement. The district annually provides a pay plan that includes appropriate min-mid-max ranges for hourly personnel and professional/administrative personnel. These ranges advise placement on the scale for hiring new employees based on a range of factors, including experience, education, and other relevant factors.

Periodically, Rains ISD performs staffing and salary studies to determine its compensation structure based on comparison and benchmarking to similar schools and the broader economic environment. These are reviewed annually and adjusted overall as needed for changes in staffing or services provided. Each year the district has evaluated the economic situation as it developed and chose to provide cost-of-living or market-based adjustments ranging between 1-5%, but standard for all employees not otherwise on a step-based scale as a teacher or teacher-equivalent. Additionally, minimal increases to a certain amount have been made to ensure the cost of health insurance compared to pay meets affordability standards.

Planning

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

The District Improvement Plan (DIP) is developed through a collaborative, data-informed process that aligns district goals with state accountability requirements and the needs of students, staff, and community. The plan is guided by a comprehensive needs assessment that draws on multiple data sources, including academic performance, attendance, graduation rates, discipline trends, and stakeholder feedback. A district-level site-based decision-making committee—composed of administrators, teachers, parents, and community members—convenes to review the data, identify priority areas, and establish measurable goals. The committee ensures alignment with the Texas Essential Knowledge and Skills (TEKS), state initiatives, and local strategic priorities, such as college and career readiness, literacy development, and safe learning environments.

Once developed, the DIP serves as a living document that guides the work of the district throughout the school year. It informs budget decisions, staffing priorities, professional development planning, and program implementation. Campus Improvement Plans (CIPs) are aligned to the DIP to ensure coherence across all levels of the organization. Progress is monitored regularly through formative assessments, progress reports, and performance data reviews. Adjustments are made as needed to ensure continuous improvement and responsiveness to emerging needs. Ultimately, the District Improvement Plan is both a strategic framework and an accountability tool that keeps the district focused on student achievement, equity, and effective resource use. In similar fashion to DIP development and use, each campus has a CIP to ensure site-based collaborative decision-making to meet goals and state requirements.

The district is developing a facilities master plan and is in the early stages which include gathering data on structures and facilities, establishing replacement schedules for equipment, and evaluating the need for renovation or addition. This process will continue to a community-based process to establish appropriate projects and priorities to advise establishing a facilities master plan.

District Academic Information

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

Teachers with less than three years of experience are provided with a mentor teacher. Mentor teachers are trained in-house through the student services office to provide effective support, feedback, and assistance to new teachers. Areas covered included classroom management, instructional best-practices, lesson planning and development, well-being, campus and district requirements, and parent relations. These mentor teachers formally meet with their mentee teacher in structured activities throughout and in informal conversations more often.

A set of desired outcomes, including goals and objectives, is established for each program on an annual basis through the CIP/DIP process. Rains ISD analyzes both standardized and general assessment data through use of specialized software and individual analysis. This data provided in a useable format to teachers through professional learning communities (PLCs). The data is further used to drive discussion and determine instruction for students toward improvement. Instructional programs are continuously monitored in a similar fashion to ensure appropriate and effective teaching methodologies and focuses.

Rains ISD uses both state and local assessment results to adjust programs and teaching approaches and inform staff development. This evaluative data is included in the TTESS annual review for all teachers.

APPENDIX A – Data Sources

Figure 2. Accountability Rating Comparison

Source: TEA 2024 Ratings (2024-25)

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

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2024 Ratings (2024-25)

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

Figure 4. School FIRST Rating

Source: TEA FIRST Ratings (2023-24)

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

Figure 5. Selected Student Characteristics

Source: PEIMS Standard Reports (2024-25)

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

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

Figure 6. Attendance Rate

Source: TAPR (2023-24)

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

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

Figure 7. 5-Year Enrollment

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

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

NOTE: Average Annual Percent Change is the average of each year's annual change year over year.

Figure 8. District Tax Revenue

Source: TEA PEIMS Financial Reports 2023-24

Link: <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

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

Figure 9. District Actual Operating Expenditures

Source: TEA PEIMS Financial Reports 2023-24

Link: <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

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

Figure 10. Payroll Expenditure Summary

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

Link: Staff FTE Counts and Salary Reports - <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>

Payroll Expenditure - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

NOTE: Average Base Salary includes charter districts; Payroll expenditure state totals exclude charter districts.

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

Figure 11. General Fund Balance

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

Link: Unassigned Fund Balance - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-standard-reports> (20XX Actual PWR.xls, Tab 2024 Equity GF AF Act)

Operating Expenditures - <https://tea.texas.gov/finance-and-grants/state-funding/state-funding-reports-and-data/peims-financial-data-downloads>

Note: Per student amounts are per enrolled student (not membership).

| Item | FIELD Name |
|------------------------------------|---|
| Unreserved/Unassigned Fund Balance | GF UNASSIGNED FUND BALANCE |
| Operating Expenditures | GEN FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ |

Figure 12. Staff Ratio Comparisons

Source: PEIMS Standard Reports (2024-25)

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

Figure 13. Teacher Turnover Rates

Source: TAPR (2023-24)

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

NOTE: DPSTURNR, DPSTURNN, DPSTURND

Figure 14. Special Program Characteristics

Source: TAPR (2023-24)

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

Note: Migrant (DPNTMIGC), TOTAL STUDENTS (DPNTALLC), Career & Tech membership (DPETVOCC and DPETALLC)

APPENDIX B – Target and Peer Group Data

Table 1. Accountability Data

| District Name | Rating | Overall Score |
|--------------------------|--------|---------------|
| RAINS ISD | C | 78 |
| ARANSAS PASS ISD | D | 68 |
| CLYDE CISD | B | 84 |
| COLDSPRING-OAKHURST CISD | D | 69 |
| CUERO ISD | C | 79 |
| EDNA ISD | B | 82 |
| HUNTINGTON ISD | B | 81 |
| INGLESIDE ISD | B | 83 |
| MCGREGOR ISD | C | 77 |
| MOUNT VERNON ISD | B | 88 |
| SAN DIEGO ISD | B | 87 |
| WINNSBORO ISD | B | 80 |

Table 2. Student Data

| District Name | Enroll. | Eco-Disadv. | English Learners | Special Ed | Bi-Ling | ESL | CTE Enrollment | Atten. Num. | Atten. Denom. | Atten. Rate |
|---------------------------------|---------|-------------|------------------|------------|---------|------|----------------|-------------|---------------|-------------|
| RAINS ISD | 1,712 | 1,055 | 169 | 363 | 0 | 160 | 495 | 237,349 | 254,731 | 93.2 |
| ARANSAS PASS ISD | 1,624 | 1,145 | 155 | 213 | 0 | 151 | 435 | 236,038 | 251,708 | 93.8 |
| CLYDE CISD | 1,392 | 579 | -999 | 260 | 0 | -999 | 402 | 202,661 | 212,478 | 95.4 |
| COLDSPRING-OAKHURST CISD | 1,585 | 1,061 | 40 | 293 | 0 | 34 | 519 | 216,013 | 232,447 | 92.9 |
| CUERO ISD | 1,888 | 972 | 93 | 374 | 0 | 94 | 673 | 276,832 | 294,007 | 94.2 |
| EDNA ISD | 1,531 | 978 | 144 | 222 | 0 | 137 | 380 | 216,905 | 228,736 | 94.8 |
| HUNTINGTON ISD | 1,564 | 736 | 18 | 357 | 0 | 18 | 476 | 234,422 | 249,158 | 94.1 |
| INGLESIDE ISD | 2,071 | 1,387 | 260 | 393 | 130 | 127 | 469 | 281,753 | 300,993 | 93.6 |
| MCGREGOR ISD | 1,495 | 854 | 194 | 222 | 51 | 10 | 428 | 206,354 | 215,887 | 95.6 |
| MOUNT VERNON ISD | 1,608 | 921 | 241 | 258 | 78 | 121 | 673 | 225,195 | 237,571 | 94.8 |
| SAN DIEGO ISD | 1,453 | 1,268 | 11 | 249 | 0 | 10 | 504 | 205,908 | 231,242 | 89.0 |
| WINNSBORO ISD | 1,454 | 910 | 145 | 242 | 0 | 142 | 680 | 223,330 | 233,183 | 95.8 |

Table 3. Staff Data – Average Base Pay

| District Name | Teacher FTE | Teacher Base Pay | Teacher Average Base Pay | Admin. FTE | Admin. Base Pay | Admin. Average Base Pay | Super. FTE | Super. Base Pay | Super. Average Base Pay |
|---------------------------------|-------------|------------------|--------------------------|------------|-----------------|-------------------------|------------|-----------------|-------------------------|
| RAINS ISD | 126.82 | \$6,847,496 | \$53,996 | 12.37 | \$1,077,327 | \$87,076 | 1.00 | \$170,000 | 126.82 |
| ARANSAS PASS ISD | 110.00 | \$6,730,927 | \$61,188 | 16.00 | \$1,435,257 | \$89,704 | 1.00 | \$155,000 | 110.00 |
| CLYDE CISD | 105.38 | \$5,448,287 | \$51,703 | 11.20 | \$920,884 | \$82,222 | 1.00 | \$148,000 | 105.38 |
| COLDSPRING-OAKHURST CISD | 117.58 | \$12,009,860 | \$102,138 | 12.67 | \$1,260,681 | \$99,533 | 0.97 | \$174,240 | 117.58 |
| CUERO ISD | 154.62 | \$8,762,227 | \$56,669 | 13.90 | \$1,187,684 | \$85,420 | 1.00 | \$181,280 | 154.62 |
| EDNA ISD | 124.61 | \$6,027,027 | \$50,376 | 15.00 | \$1,479,170 | \$98,611 | 1.00 | \$180,250 | 124.61 |
| HUNTINGTON ISD | 119.64 | \$6,661,917 | \$53,461 | 13.51 | \$1,201,254 | \$88,934 | 1.00 | \$170,000 | 119.64 |
| INGLESIDE ISD | 138.24 | \$9,560,156 | \$69,157 | 15.51 | \$1,472,912 | \$94,939 | 1.00 | \$156,641 | 138.24 |
| MCGREGOR ISD | 127.56 | \$7,689,252 | \$60,280 | 10.16 | \$972,623 | \$95,772 | 1.00 | \$155,000 | 127.56 |
| MOUNT VERNON ISD | 115.28 | \$7,374,646 | \$63,970 | 8.11 | \$798,395 | \$98,407 | 1.00 | \$166,464 | 115.28 |
| SAN DIEGO ISD | 101.18 | \$6,038,456 | \$59,683 | 14.86 | \$1,305,147 | \$87,847 | 1.00 | \$189,837 | 101.18 |
| WINNSBORO ISD | 120.64 | \$6,491,656 | \$53,812 | 13.69 | \$1,210,958 | \$88,445 | 1.00 | \$181,440 | 120.64 |

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

| District Name | Support FTE | Paraprof. FTE | Auxiliary FTE | Total Staff FTE | Teacher Turnover Numerator | Teacher Turnover Denominator | Teacher Turnover Rate |
|---------------------------------|-------------|---------------|---------------|-----------------|----------------------------|------------------------------|-----------------------|
| RAINS ISD | 16.57 | 59.53 | 90.68 | 305.96 | 44.7 | 138.1 | 32.4 |
| ARANSAS PASS ISD | 22.00 | 3.73 | 77.85 | 229.58 | 33.2 | 118.2 | 28.1 |
| CLYDE CISD | 13.00 | 12.39 | 48.94 | 190.91 | 12.8 | 110.9 | 11.5 |
| COLDSPRING-OAKHURST CISD | 21.58 | 0.00 | 134.95 | 286.78 | 38.6 | 119.9 | 32.2 |
| CUERO ISD | 25.21 | 21.69 | 111.52 | 326.94 | 35.0 | 159.1 | 22.0 |
| EDNA ISD | 15.40 | 40.80 | 38.65 | 229.49 | 16.7 | 119.8 | 14.0 |
| HUNTINGTON ISD | 25.88 | 29.04 | 71.31 | 264.35 | 19.6 | 123.8 | 15.8 |
| INGLESIDE ISD | 22.91 | 47.27 | 83.47 | 307.40 | 23.5 | 127.9 | 18.4 |
| MCGREGOR ISD | 33.45 | 44.42 | 55.61 | 271.19 | 23.8 | 117.5 | 20.3 |
| MOUNT VERNON ISD | 17.74 | 33.82 | 46.11 | 221.07 | 27.8 | 120.6 | 23.1 |
| SAN DIEGO ISD | 12.97 | 1.81 | 43.85 | 174.66 | 23.6 | 104.4 | 22.6 |
| WINNSBORO ISD | 21.07 | 43.85 | 60.88 | 260.12 | 24.8 | 118.6 | 20.9 |

Table 5. Financial Data – District Revenue

| District Name | Local Tax Revenue (Retained) | State Revenue (less TRS On-Behalf) | Federal Revenue | Other Local Revenue | Total Revenue |
|---------------------------------|------------------------------|------------------------------------|-----------------|---------------------|---------------|
| RAINS ISD | \$6,924,818 | \$10,899,750 | \$187,198 | \$845,286 | \$18,857,052 |
| ARANSAS PASS ISD | \$7,847,908 | \$7,904,330 | \$156,819 | \$592,681 | \$16,501,738 |
| CLYDE CISD | \$4,569,362 | \$9,695,255 | \$547,431 | \$2,439,768 | \$17,251,816 |
| COLDSPRING-OAKHURST CISD | \$12,321,164 | \$4,574,342 | \$181,020 | \$507,146 | \$17,583,672 |
| CUERO ISD | \$12,991,089 | \$7,707,738 | \$204,753 | \$1,647,719 | \$22,551,299 |
| EDNA ISD | \$5,783,473 | \$9,832,279 | \$91,591 | \$993,183 | \$16,700,526 |
| HUNTINGTON ISD | \$3,210,010 | \$13,925,801 | \$260,782 | \$460,929 | \$17,857,522 |
| INGLESIDE ISD | \$18,675,825 | \$1,758,487 | \$351,119 | \$3,106,970 | \$23,892,401 |
| MCGREGOR ISD | \$4,582,713 | \$10,075,991 | \$210,348 | \$388,600 | \$15,257,652 |
| MOUNT VERNON ISD | \$10,895,695 | \$5,144,448 | \$286,956 | \$749,254 | \$17,076,353 |
| SAN DIEGO ISD | \$2,920,849 | \$11,980,285 | \$2,104,291 | \$607,701 | \$17,613,126 |
| WINNSBORO ISD | \$1,490 | \$12,872,353 | \$882,129 | \$50,081 | \$853,551 |

Table 6. Financial Data – All Funds Operating Expenditures

| District Name | 11 + 95 | 12 | 13 | 21 | 23 | 31 | 32 | 33 | 34 |
|--------------------------------------|--------------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-------------|
| RAINS ISD | \$10,101,890 | \$199,589 | \$141,584 | \$376,261 | \$1,092,898 | \$680,770 | \$100,000 | \$180,036 | \$937,474 |
| ARANSAS PASS ISD | \$8,824,000 | \$187,711 | \$27,331 | \$267,387 | \$1,240,848 | \$579,764 | \$0 | \$203,356 | \$664,239 |
| CLYDE CISD | \$8,135,628 | \$217,334 | \$131,245 | \$0 | \$840,435 | \$398,951 | \$0 | \$193,302 | \$560,928 |
| COLDSPRING- OAKHURST CISD | \$442,480 | \$442,480 | \$115,759 | \$171,660 | \$1,343,925 | \$485,064 | \$0 | \$227,229 | \$1,231,725 |
| CUERO ISD | \$12,012,412 | \$147,027 | \$351,360 | \$0 | \$1,077,906 | \$441,289 | \$81,926 | \$318,221 | \$1,167,421 |
| EDNA ISD | \$8,692,431 | \$57,475 | \$98,459 | \$300,409 | \$1,086,351 | \$194,737 | \$0 | \$168,312 | \$411,452 |
| HUNTINGTON ISD | \$9,692,291 | \$162,868 | \$51,849 | \$334,571 | \$1,176,886 | \$407,375 | \$0 | \$317,085 | \$684,561 |
| INGLESIDE ISD | \$12,259,627 | \$133,793 | \$237,741 | \$157,705 | \$1,275,067 | \$520,140 | \$2,147 | \$282,161 | \$500,854 |
| MCGREGOR ISD | \$9,096,610 | \$129,922 | \$25,220 | \$286 | \$1,166,811 | \$361,981 | \$0 | \$177,708 | \$316,480 |
| MOUNT VERNON ISD | \$9,741,260 | \$74,277 | \$132,810 | \$355,832 | \$1,068,301 | \$563,109 | \$50,000 | \$296,820 | \$334,686 |
| SAN DIEGO ISD | \$8,555,110 | \$62,450 | \$0 | \$259,885 | \$899,844 | \$362,043 | \$0 | \$137,910 | \$566,362 |
| WINNSBORO ISD | \$10,011,905 | \$108,946 | \$37,604 | \$267,113 | \$1,161,325 | \$609,889 | \$0 | \$203,810 | \$734,000 |

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

| District Name | 35 | 36 | 41+92 | 51 | 52 | 53 | 61 | TOTAL |
|---------------------------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|--------------|
| RAINS ISD | \$0 | \$844,014 | \$1,123,339 | \$2,391,611 | \$134,498 | \$110,561 | \$0 | \$18,414,525 |
| ARANSAS PASS ISD | \$0 | \$949,439 | \$1,131,776 | \$3,168,458 | \$147,577 | \$402,624 | \$0 | \$17,794,510 |
| CLYDE CISD | \$0 | \$941,222 | \$1,427,453 | \$2,170,977 | \$284,402 | \$611,972 | \$0 | \$15,913,849 |
| COLDSPRING-OAKHURST CISD | \$82,188 | \$705,492 | \$982,265 | \$2,795,315 | \$516,806 | \$203,802 | \$74,523 | \$9,820,713 |
| CUERO ISD | \$0 | \$998,740 | \$825,827 | \$3,445,306 | \$233,628 | \$763,637 | \$296,459 | \$22,161,159 |
| EDNA ISD | \$276 | \$1,037,756 | \$780,568 | \$2,693,931 | \$120,979 | \$102,485 | \$0 | \$15,745,621 |
| HUNTINGTON ISD | \$0 | \$973,132 | \$942,204 | \$2,383,832 | \$559,145 | \$728,425 | \$0 | \$18,414,224 |
| INGLESIDE ISD | \$371 | \$982,047 | \$1,106,461 | \$5,113,825 | \$234,439 | \$730,192 | \$1,267 | \$23,537,837 |
| MCGREGOR ISD | \$0 | \$731,494 | \$918,990 | \$2,009,720 | \$203,033 | \$346,790 | \$0 | \$15,485,045 |
| MOUNT VERNON ISD | \$26,168 | \$1,030,630 | \$954,249 | \$2,248,313 | \$523,353 | \$370,470 | \$0 | \$17,770,278 |
| SAN DIEGO ISD | \$1,621,780 | \$1,490,193 | \$1,108,069 | \$2,410,618 | \$211,169 | \$345,694 | \$15,900 | \$18,047,027 |
| WINNSBORO ISD | \$0 | \$1,220,331 | \$969,071 | \$2,474,064 | \$251,052 | \$376,027 | \$0 | \$18,425,137 |