



MOAKCASEY
PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2025

EFFICIENCY AUDIT

Taylor Independent School District

EFFICIENCY AUDIT FOR TAYLOR INDEPENDENT SCHOOL DISTRICT

September 2025

TABLE OF CONTENTS

EXECUTIVE SUMMARY	3
SUMMARY OF RESULTS	3
Methodology.....	7
Assumptions.....	10
DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER AND STATE COMPARISONS.....	11
Peer Districts	11
Figure 1. Peer Districts.....	11
Accountability Rating.....	12
Figure 2. Accountability Rating Comparison	12
Figure 3. Accountability Rating by Campus Level.....	12
Financial Rating.....	13
Figure 4. FIRST Rating	13
Student Information	14
Figure 5. Selected Student Characteristics.....	15
Figure 6. Attendance Rate	15
Figure 7. 5-Year Enrollment.....	16
Financial Information – Revenue, Expenditures, Payroll and Fund Balance	17
Figure 8. District Tax Revenue	17
Figure 9. Actual Operating Expenditures.....	18
Figure 10. Payroll Expenditure Summary	19
Figure 11. General Fund Balance.....	20
Staffing Information	21
Figure 12. Staff Ratio Comparisons	21
Figure 13. Teacher Turnover Rate	21
Special Programs.....	22
Figure 14. Special Program Characteristics	22
ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION	23

District Financial Information	23
Figure 15. Budget Process	24
District Operational Information	25
Figure 16. Compensation System	25
Figure 17. Operational Information	26
District Academic Information	28
Figure 18. Academic Information	28
APPENDIX A – Data Sources	29
APPENDIX B – Target and Peer Group Data	32
<i>Table 1. Accountability Data</i>	32
<i>Table 2. Student Data</i>	33
<i>Table 3. Staff Data – Average Base Pay</i>	34
<i>Table 4. Staff Data – Other Staff FTEs and Teacher Turnover</i>	35
<i>Table 5. Financial Data –District Revenue</i>	36
<i>Table 6. Financial Data – All Funds Operating Expenditures</i>	37
<i>Table 7. Financial Data – All Funds Operating Expenditures (cont.)</i>	38

EXECUTIVE SUMMARY

MoakCasey, LLC was contracted to conduct an efficiency audit for Taylor 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: Taylor ISD maximizes funding by ensuring efficient budget management and investing in critical areas like classroom resources, high quality staff and professional development. By carefully managing and allocating funds, we ensure resources are used effectively to improve educational outcomes.

On November 4, 2025, Taylor Independent School District (“the District”) is holding an election to increase the District’s maintenance and operations (M&O) property tax rate in tax year 2025 or school year 2025-26. M&O taxes are used for the operation of public schools.

Without an election, the District’s M&O tax rate would be \$0.7072. The District is proposing to increase the M&O tax rate by \$0.0317 through a voter approval tax rate election (VATRE) to \$0.7389. The District expects to generate approximately \$650,000 in M&O tax revenue in the first school year, which represents about 1.8 percent of the district’s current adopted operating budget for the 2025-26 school year. Additional resources will be used for salary and student program needs across the district.

	2025 Tax Year (Without VATRE)	2025 Tax Year (With VATRE)
Average Market Value for Single-Family Residence	\$330,572	\$330,572
Average Taxable Value for Single-Family Residence	\$178,261	\$178,261
M&O Tax Rate	\$0.7072	\$0.7389
M&O Levy	\$1,261	\$1,317
Difference		\$57

If the VATRE is successful, the average single-family residential property would expect an increase of \$57 compared to if the VATRE does not pass. The District has also proposed an interest and sinking (I&S) tax rate of \$0.3249 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 2024-25 M&O tax rate of \$0.7869 is \$0.0310 higher than the average of their peers, and \$0.0590 higher than the state average. It is important to note that the district accessed additional Tier II pennies through a disaster declaration for 2024-25. If the VATRE is successful, the district tax rate will be \$0.0164 lower than their peers. The state average 2025-26 M&O tax rate is not yet available.

District Name	2024-25 M & O Tax Rate		Proposed 2025-26 M & O Tax Rate*	
TAYLOR ISD	\$	0.7869	\$	0.7389
BEEVILLE ISD	\$	0.7575	\$	0.7389
BROWNSBORO ISD	\$	0.7552	\$	0.7575
CONNALLY ISD	\$	0.7552	\$	0.7512
HUDSON ISD	\$	0.7552	\$	0.7552
LAKE DALLAS ISD	\$	0.7552	\$	0.7552
ROBSTOWN ISD	\$	0.7552	\$	0.7552
TULOSO-MIDWAY ISD	\$	0.7575	\$	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 \$10,575 per student, while its peer districts average and State average were \$10,693 per student and \$10,628 per student, respectively.
- The District's total operating expenditures for the most recent year totaled \$11,255 per student, while its peer districts average was \$10,805 per student. The State's total average operating expenditure totaled \$10,765 student.
- The District has earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the 2023-24 school year.
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The District received a C rating with a score of 71 for the 2024-2025 school year.

District Name	Rating	Overall Score
TAYLOR ISD	C	71
BEEVILLE ISD	C	75
BROWNSBORO ISD	B	80
CONNALLY ISD	D	63
HUDSON ISD	B	89
LAKE DALLAS ISD	C	79
ROBSTOWN ISD	D	68
TULOSO-MIDWAY ISD	B	81

Source: TEA 2024-25 Accountability Ratings

The district has 8 campuses with the following campus ratings:

Grade	Number of Campuses
A	1
B	2
C	2
D	1
F	0
Not Rated	2
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 7 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.
2. Reported on the overall accountability rating (A-to-F and the corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average accountability rating and listed the following District's campus information:
 - a. Accountability rating counts for each campus level within the district.
 - b. Names of the campuses that received an F accountability rating.
 - c. Campuses that are required to implement a campus turnaround plan.
4. Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.
5. Reported on student characteristics for the District, its peer districts, and the state average the following data:
 - a. Total Students
 - b. Economically Disadvantaged
 - c. English Learners
 - d. Special Education
 - e. Bilingual/ESL Education
 - f. Career and Technical Education
6. Reported on the 2022-23 attendance rate for the District, its peer districts, and the state average.
7. Reported on the five-year enrollment for the District, including the most recent school year and four years prior, the average annual percentage change based on the previous five years, and the projected enrollment for the 2024-25 school year.
8. Reported on the following indicators related to the District's revenue, its peer district's average, and the state average, and explained any significant variances using 2023-24 data.
 - a. Local M&O Tax (Retained)(without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue
9. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average, and explained significant variances from the peer districts' average, if any, using 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 Taylor Independent School District (“the District”). The peer districts were selected based on how they compared to the District in terms of enrollment, 5-year growth, average daily attendant (ADA) to weighted average daily attendance (WADA) ratio, Tier II M&O tax rate, geographic proximity, and National Center for Education Statistics (NCES) type. The district selected 7 peer districts, as shown below.

Figure 1. Peer Districts

1.	BEEVILLE ISD
2.	BROWNSBORO ISD
3.	CONNALLY ISD
4.	HUDSON ISD
5.	LAKE DALLAS ISD
6.	ROBSTOWN ISD
7.	TULOSO-MIDWAY 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	71	76

Source: TEA 2025 Accountability Ratings

The District has 8 campuses. Of the campuses in the District, 1 received an A rating, 2 received a B rating, 2 received a C rating, 1 received a D rating, while 2 were not rated. There were no campuses that received an F accountability rating. Two campuses were required to implement a campus turnaround plan.

Figure 3. Accountability Rating by Campus Level

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

Source: TEA 2025 Accountability Ratings

Campuses that received an F accountability rating:
None

Campuses that are required to implement a campus turnaround plan:

None

Financial Rating

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

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

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

The District has earned a Superior rating of “A” from the FIRST for the 2023-24 and 2024-25 school years. The District has also received a Superior rating since 2018-2019.

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

Source: TEA FIRST Ratings (2023-24)

Student Information

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

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

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

The District classified 68.6 percent of their total student population as economically disadvantaged. The District’s peer district average shows that 62.0 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 60.4 percent.

Emergent Bilingual/English Learner students at the District equal 21.0 percent of the student population, which is higher than the peer district average of 8.2 percent, while lower than the state average percentage of 24.3.

Special Education students at the District equal 18.4 percent of the student population, higher than the peer district average of 16.2 percent and the state average of 15.5 percent.

Bilingual/ESL Education students at the District equal 13.3 percent of the student population, which is higher than the peer average of 1.3 percent, but lower than the state average percentage of 19.6.

Career and Technical Education students in the District equal 25.1 percent of the student population, which is lower than their peers and state averages, 28.4 and 26.5 percents respectively.

Figure 5. Selected Student Characteristics

	Total Student Population Count	Percentage of Student Population	Peer Districts Average Percentage	State Average Percentage*
Total Students	2,930	100.0%	100%	100%
Economically Disadvantaged	2,010	68.6%	62.0%	60.4%
English Learners	614	21.0%	8.2%	24.3%
Special Education	539	18.4%	16.2%	15.5%
Bilingual/ESL Education	389	13.3%	1.3%	19.6%
Career & Technology Education**	770	25.1%	28.4%	26.5%

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, slightly lower than their peers and the state.

Figure 6. Attendance Rate

	District Total	Peer Districts' Average	State Average
Attendance Rate	93.2	92.6	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 decreased by 43 students. Based off the 2024 enrollment projection, the District is expected to see a slight decrease in enrollment.

Figure 7. 5-Year Enrollment

2024-25	2,930
2023-24	3,063
2022-23	3,138
2021-22	3,040
2020-21	2,973
Average Annual percentage change	-0.3%
2025 Projection	2,921

Source: PEIMS Standard Reports (2020-21 through 2024-25)

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 \$10,575 in total revenue per student, which is lower than both its peers and the state averages.

Figure 8. District Tax Revenue						
	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Local Net M&O Tax Revenue	\$5,681	53.7%	\$3,996	37.4%	\$4,918	46.3%
State Revenue	\$4,322	40.9%	\$6,079	56.8%	\$4,883	45.9%
Federal Revenue	\$31	0.3%	\$198	1.9%	\$308	2.9%
Other Local / Intermediate Revenue	\$541	5.1%	\$421	3.9%	\$519	4.9%
TOTAL REVENUE	\$10,575	100%	\$10,693	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 \$11,255 in total operating expenditures per student, which is higher than the peer district average of \$10,805, but lower than the state average of \$10,765. The District's largest expenditures per student are instruction, maintenance and operations, and school leadership.

Figure 9. Actual Operating Expenditures

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE*	
	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Instruction	\$6,198	55.1%	\$5,836	54.0%	\$6,211	57.7%
Instructional Resources & Media	\$116	1.0%	\$94	0.9%	\$115	1.1%
Curriculum & Staff Development	\$102	0.9%	\$112	1.0%	\$168	1.6%
Instructional Leadership	\$179	1.6%	\$172	1.6%	\$181	1.7%
School Leadership	\$717	6.4%	\$673	6.2%	\$682	6.3%
Guidance Counseling	\$415	3.7%	\$357	3.3%	\$402	3.7%
Social Work	\$0	0.0%	\$8	0.1%	\$25	0.2%
Health	\$114	1.0%	\$108	1.0%	\$124	1.2%
Transportation	\$406	3.6%	\$435	4.0%	\$394	3.7%
Food Service Operation	\$0	0.0%	\$7	0.1%	\$91	0.8%
Extracurricular	\$390	3.5%	\$495	4.6%	\$351	3.3%
General Administration	\$530	4.7%	\$562	5.2%	\$379	3.5%
Plant Maintenance & Operations	\$1,555	13.8%	\$1,547	14.3%	\$1,213	11.3%
Security & Monitoring	\$120	1.1%	\$188	1.7%	\$176	1.6%
Data Processing	\$244	2.2%	\$210	1.9%	\$221	2.0%
Community	\$168	1.5%	\$1	0.0%	\$32	0.3%
TOTAL Operating Expenditures	\$11,255	100.0%	\$10,805	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 higher than their peer district average, but lower than state average, by \$1,246 and \$3,333 respectively. The average administrative base salary the District is higher than their peer district average, while the Superintendent average is lower than their peers. 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	84.7%	80.0%	83.3%
Average Teacher Base Salary	\$60,416	\$59,170	\$63,749
Average Administrative Base Salary	\$97,288	\$92,573	\$96,824
Superintendent Base Salary	\$195,000	\$216,025	\$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 \$13.6 million compared to its three-month operating expenditures of \$8.6 million. The District fund balance has met the three-month fund balance set aside for the previous five years.

Figure 11. General Fund Balance

	Unassigned Fund Balance per Student	Unassigned Fund Balance as Percentage of 3- month Operating Expenditures	Unassigned Fund Balance Amount	3-Months of Operating Expenditures	Shortfall in 3- month Goal
2023-24	\$4,432	157.5%	\$13,574,224	\$8,618,326	\$0
2022-23	\$4,047	171.9%	\$12,698,547	\$7,387,871	\$0
2021-22	\$3,098	130.8%	\$9,417,101	\$7,202,013	\$0
2020-21	\$2,848	117.8%	\$8,467,875	\$7,189,294	\$0
2019-20	\$3,742	155.5%	\$11,125,474	\$7,153,552	\$0

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

Staffing Information

Figure 12 presents the staff ratios for the District, peer district average, and state average. The Districts teaching staff was 47.1 percent of the staff, directly in line with their peers (47.0 percent). However, 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	47.1%	47.0%	48.2%
Support Staff	11.3%	8.8%	11.2%
Administrative Staff	4.1%	5.4%	4.6%
Paraprofessional Staff	13.3%	11.4%	11.4%
Auxiliary Staff	24.2%	27.4%	24.7%
Students per Total Staff	6.37	6.62	7.13
Students per Teaching Staff	13.54	14.10	14.78

Source: PEIMS Standard Reports (2024-25)

*State average includes charter students.

The District has a teacher turnover rate of 31.4 percent, which is higher than their peer district average of 19.1 percent. The district teacher turnover rate is also higher than the state average of 19.1 percent.

Figure 13. Teacher Turnover Rate

	District	Peer Districts Average	State Average
Teachers	31.4	19.1	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	565	19.3%	\$7,838	11.4%	117.9	4.8
Bilingual Education	552	18.9%	\$582	0.8%	77.9	7.1
Migrant Programs*	0	0.0%	\$0	0.0%		0.0
Gifted and Talented	205	7.0%	\$503	0.3%	3.0	68.3
Career and Technical**	279	9.5%	\$8,527	6.1%	25.0	11.2
Athletics and Extracurricular ¹	813	27.7%	\$1,604	3.4%	44.9	18.1
Alternative Education/Disciplinary Alternative Education	0	0.0%	\$0	0.7%	5.00	0.0
Juvenile Justice Alternative Education ¹	0	0.0%	\$0	0.0%	0.0	0.0

Source: School District Data

ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

District Financial Information

State and Regional Resources –

Taylor ISD has entered a regional cooperatives with Region 13 Education Service Center (ESC) to receive support for various programs, including the Child Nutrition, ELL Cooperative, the Federal Programs Cooperative, and the State Compensatory Education Cooperative among others.

Reporting

For the year ended June 30, 2024, Singleton, Clark & Company, PC, 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 Singleton, Clark & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 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 ending June 30, 2024, are fairly presented in conformity with GAAP.

Oversight

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

Budget Process

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

During the budget process, department and campus leaders review and provide input on anticipated educational and student needs. In addition, legislative changes are closely monitored to ensure ongoing compliance with new requirements. Based on timing and priority, these needs are either included as budgeted items for the upcoming year or documented in the 10-year expenditure projection plan.

Self-funded Programs

N/A

District Operational Information

Staffing – District provided information

Figure 16. Compensation System	Y/N/NA
Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.	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

The district participates in the Teacher Incentive Allotment program through the Texas Education Agency. Staffing is evaluated annually, and ineffective staffing can result in operational challenges that impact the district's overall effectiveness and value. All administrators are evaluated annually based on specific goals established at the beginning of the year. These goals are reviewed at the beginning, middle, and end of the year, serving not only to assess performance but also to inform and guide goal setting for the following year.

Planning

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

Taylor ISD develops its District Improvement Plan (DIP) through a collaborative and data-driven process that involves input from a wide range of stakeholders, including district leaders, campus administrators, teachers, parents, and community members. The planning process begins with a comprehensive needs assessment that examines student performance data, attendance, behavior, and other key indicators. Using this data, the district identifies priority areas for improvement and establishes measurable goals aligned with state accountability standards and the district's vision. Strategic actions, timelines, and responsible parties are outlined to ensure implementation and progress monitoring. Throughout the year, the plan is reviewed and adjusted as needed to respond to changing needs and ensure continuous improvement.

Campuses in Taylor ISD develop Campus Improvement Plans (CIPs) by engaging campus leadership teams, which include administrators, teachers, staff, parents, and community members, in a structured planning process. Each campus begins by conducting a comprehensive needs assessment to analyze student achievement data, attendance, behavior, and other performance indicators. Based on this analysis, the team identifies key areas for growth and establishes specific, measurable goals that align with the district's overall priorities and state accountability requirements. Action steps, timelines, and staff responsibilities are clearly outlined in the plan to support effective implementation. Progress toward goals is monitored throughout the school year, and adjustments are made as needed to ensure ongoing student success and school improvement.

In 2024-25, Taylor ISO implemented a new facility planning process. As this process continues to develop, the Expenditure Projection Plan will serve as a vital tool in annual budget planning and in guiding future bond projects. Taylor ISO utilizes the most recent demographic study and current campus capacity data to project future facility and infrastructure needs. These projections ensure that planning is aligned with anticipated growth and that resources are allocated effectively to support

student success. This year, Taylor ISD contracted to have an evaluation of its buildings and infrastructure. The findings were crucial in developing a comprehensive plan for upcoming renovation and repairs.

The district utilizes an external organization to analyze staffing needs in the areas of maintenance, custodial, and transportation. Based on this analysis, recommendations are made regarding appropriate staffing levels. In addition, the district recently completed a comprehensive salary study that aligned all positions with clearly defined pay grades. Maintenance, custodial, and transportation roles are included in the district's auxiliary pay plan, while food service is outsourced to a third-party provider. Individual positions are assigned to pay grades based on the scope of their responsibilities.

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

Decisions to adopt new programs or discontinue existing ones are based on quantifiable data and research. Student achievement data, including STAAR and other assessments, as well as walkthrough observation data, are used to evaluate program effectiveness. Programs are continued or discontinued based on their demonstrated impact on student outcomes.

The district analyzes student test results at both the district and campus levels to inform the design, implementation, and monitoring of curriculum and instructional programs. We use a variety of assessment tools, including unit and district assessments, practice STAAR tests for all tested subjects, and universal screeners administered at the beginning, middle, and end of the year for students in grades K-8. We also utilize a data analysis protocol to examine both question-level and standard-level data to identify trends and target specific areas for improvement. Dedicated time is built into the workday for teachers and staff to review data and collaboratively plan instructional responses that meet the needs of all learners.

The district uses student test data to modify programs, plan staff development opportunities, and inform evaluation practices. This year, in response to student performance data, we are providing intensive math-focused professional development to support instructional improvement and increase student achievement. We also adjusted our Year at a Glance (YAG) documents to better align instruction with identified areas of need. In addition, we use the data we collect to identify which instructional practices need improvement and provide targeted support to help teachers strengthen those areas.

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
TAYLOR ISD	C	71
BEEVILLE ISD	C	75
BROWNSBORO ISD	B	80
CONNALLY ISD	D	63
HUDSON ISD	B	89
LAKE DALLAS ISD	C	79
ROBSTOWN ISD	D	68
TULOSO-MIDWAY ISD	B	81

Table 2. Student Data

District Name	Enroll.	Eco-Disadv.	English Learners	Spec. Edu.	Bilingual	ESL	CTE Enrollment	Atten. Num.	Atten. Denom.	Atten. Rate
TAYLOR ISD	2,930	2,010	614	539	134	255	770	427,072	457,996	93.2
BEEVILLE ISD	3,033	2,510	78	527	0	77	860	426,296	470,450	90.6
BROWNSBORO ISD	2,560	1,419	162	488	0	148	954	360,374	382,717	94.2
CONNALLY ISD	2,269	1,826	290	354	0	31	699	322,475	346,017	93.2
HUDSON ISD	2,777	1,405	223	521	0	196	929	398,290	419,675	94.9
LAKE DALLAS ISD	3,717	1,502	554	627	73	420	1,249	556,683	591,344	94.1
ROBSTOWN ISD	2,570	2,281	117	392	0	39	312	330,320	376,524	87.7
TULOSO-MIDWAY ISD	3,671	1,817	261	423	178	108	872	546,429	589,306	92.7

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
TAYLOR ISD	216.41	\$13,074,590	\$60,416	18.93	\$1,841,310	\$97,288	1.00	\$195,000
BEEVILLE ISD	195.21	\$11,456,277	\$58,687	23.60	\$2,318,664	\$98,257	1.00	\$216,360
BROWNSBORO ISD	182.43	\$9,843,375	\$53,956	22.57	\$1,866,858	\$82,697	1.00	\$194,951
CONNALLY ISD	184.74	\$10,513,890	\$56,912	28.48	\$2,455,460	\$86,214	1.00	\$186,000
HUDSON ISD	221.46	\$12,501,482	\$56,450	22.67	\$2,060,140	\$90,889	1.00	\$220,139
LAKE DALLAS ISD	161.38	\$17,587,655	\$65,680	24.00	\$2,477,024	\$103,209	1.00	\$309,427
ROBSTOWN ISD	267.78	\$9,710,083	\$60,168	27.04	\$2,474,435	\$91,517	1.00	\$190,000
TULOSO-MIDWAY ISD	248.16	\$14,843,376	\$59,814	19.70	\$1,905,199	\$96,732	1.00	\$195,300

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
TAYLOR ISD	52.01	61.11	111.30	459.76	64.2	204.5	31.4
BEEVILLE ISD	50.82	68.31	143.39	481.33	36.3	184.2	19.7
BROWNSBORO ISD	25.39	37.77	108.31	376.48	37.2	189.4	19.6
CONNALLY ISD	38.60	59.49	83.08	394.40	56.5	180.3	31.4
HUDSON ISD	33.55	39.71	136.78	454.16	29.2	216.6	13.5
LAKE DALLAS ISD	46.76	56.20	141.86	536.60	43.8	288.7	15.2
ROBSTOWN ISD	42.36	49.00	132.11	411.89	36.0	162.8	22.1
TULOSO-MIDWAY ISD	37.76	44.14	107.15	456.91	47.9	277.4	17.3

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
TAYLOR ISD	\$17,399,638	\$13,237,430	\$95,828	\$1,658,191	\$32,391,087
BEEVILLE ISD	\$7,951,504	\$23,649,940	\$881,283	\$1,022,870	\$33,505,597
BROWNSBORO ISD	\$7,924,686	\$18,300,444	\$322,623	\$676,482	\$27,224,235
CONNALLY ISD	\$7,909,729	\$17,187,781	\$448,517	\$1,202,500	\$26,748,527
HUDSON ISD	\$5,432,673	\$22,844,812	\$225,946	\$1,629,820	\$30,133,251
LAKE DALLAS ISD	\$21,301,626	\$16,129,098	\$913,690	\$1,830,459	\$40,174,873
ROBSTOWN ISD	\$6,179,866	\$19,004,948	\$861,661	\$1,245,385	\$27,291,860
TULOSO-MIDWAY ISD	\$25,923,530	\$8,578,067	\$439,247	\$1,092,712	\$36,033,556

Table 6. Financial Data – All Funds Operating Expenditures

District Name	11 + 95	12	13	21	23	31	32	33	34
TAYLOR ISD	\$18,984,460	\$354,246	\$313,292	\$548,365	\$2,197,316	\$1,272,154	\$0	\$348,092	\$1,244,571
BEEVILLE ISD	\$15,842,608	\$252,805	\$52,358	\$660,969	\$1,928,473	\$969,237	\$2,777	\$188,747	\$1,417,065
BROWNSBORO ISD	\$14,449,526	\$248,788	\$146,398	\$128,157	\$1,988,495	\$574,823	\$0	\$352,623	\$1,580,716
CONNALLY ISD	\$14,781,363	\$168,669	\$377,745	\$448,024	\$2,023,606	\$1,078,088	\$0	\$259,849	\$1,960,340
HUDSON ISD	\$17,249,946	\$114,852	\$255,058	\$97,024	\$1,840,523	\$1,033,050	\$4,074	\$249,156	\$1,214,788
LAKE DALLAS ISD	\$22,738,565	\$554,338	\$844,452	\$785,863	\$2,170,455	\$1,596,615	\$0	\$371,965	\$1,547,729
ROBSTOWN ISD	\$13,132,723	\$117,468	\$472,862	\$523,062	\$1,557,485	\$727,690	\$157,489	\$380,247	\$521,543
TULOSO-MIDWAY ISD	\$22,486,132	\$483,742	\$167,583	\$919,571	\$2,401,823	\$1,397,248	\$382	\$425,802	\$754,769

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

District Name	35	36	41+92	51	52	53	61	TOTAL
TAYLOR ISD	\$957	\$1,194,961	\$1,623,070	\$4,761,640	\$366,250	\$748,232	\$515,697	\$34,473,303
BEEVILLE ISD	\$68,420	\$1,878,191	\$1,932,398	\$4,751,019	\$828,441	\$902,775	\$0	\$31,676,283
BROWNSBORO ISD	\$1,407	\$1,122,352	\$1,478,139	\$3,088,040	\$296,890	\$722,964	\$0	\$26,179,318
CONNALLY ISD	\$0	\$1,638,147	\$1,606,489	\$3,528,794	\$550,965	\$122,860	\$0	\$13,932,245
HUDSON ISD	\$0	\$1,038,137	\$1,404,327	\$3,285,118	\$466,106	\$150,305	\$0	\$28,402,464
LAKE DALLAS ISD	\$8,145	\$1,279,934	\$1,759,466	\$5,541,940	\$668,333	\$1,202,898	\$5,627	\$41,076,325
ROBSTOWN ISD	\$62,423	\$1,471,312	\$1,447,625	\$5,153,915	\$547,570	\$601,837	\$8,795	\$26,884,046
TULOSO-MIDWAY ISD	\$0	\$1,812,547	\$2,002,224	\$6,629,745	\$536,355	\$642,249	\$0	\$40,660,172