NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT

EFFICIENCY AUDIT REPORT

DATA FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NEW BRAUNFELS, TEXAS

NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT

EFFICIENCY AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2022

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REPORT OF INDEPENDENT AUDITORS ON AN EFFICIENCY AUDIT CONDUCTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees and Citizens
New Braunfels Independent School District
New Braunfels, Texas

Pattillo, Brown & Hill, L.L.P. conducted an efficiency audit as prescribed by the State of Texas Legislative Budget Board for the New Braunfels Independent School District (the "District"). The purpose of this report is to communicate the results of the efficiency audit.

The purpose of our efficiency audit was to assess the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts before an election to adopt a Maintenance and Operations (M&O) property tax rate.

Our efficiency audit was conducted in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the performance audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our performance audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our performance audit objectives.

The procedures performed did not constitute an audit, a review, or a compilation of the District's financial statements or any part thereof, nor an examination of management's assertions concerning the effectiveness of the District's internal-control systems or compliance with laws, regulations, or other matters. Accordingly, the performance of the procedures did not result in the expression of an opinion or any other form of assurance on the District's financial statements or any part thereof, nor an opinion or any other form of assurance on the District's internal-control systems or its compliance with laws, regulations, or other matters.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
September 11, 2023

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To the Board of Trustees and Citizens of the
New Braunfels Independent School District
New Braunfels, Texas

SECTION I - EXECUTIVE SUMMARY

Overview of Procedures Performed

In conducting the efficiency audit for New Braunfels Independent School District (the "District"), we gained an understanding of the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts by analyzing information from fiscal year ended June 30, 2022 and prior, maintained by the Texas Education Agency and the District. An overview of the objectives and approach performed during the efficiency audit are provided in Section III of this report.

District data on accountability, students, staffing and finances, with peer districts and state comparisons are described in Section IV of this report.

To the Board of Trustees and Citizens of the
New Braunfels Independent School District
New Braunfels, Texas

SECTION II – SUMMARY OF AUDIT RESULTS

On November 7, 2023, New Braunfels Independent School District (the "District") is holding an election to increase the District's maintenance and operations property tax rate. Maintenance and Operations (M&O) taxes are for the operation of public schools. The District has not held a tax ratification election in the past.

Without the election, the District's M&O rate would be $0.6711. The District is proposing to increase the M&O tax rate through a Voter Approval Tax Rate Election (VATRE) to $0.7011. The incremental tax revenue estimated to be generated in the first school year is $2,462,578, which is 2.53% of the District's current adopted operating budget. If the District's M&O voter-approval tax ratification election is successful, the estimated increase in property taxes paid by the owner of a single-family residential property at the current average taxable value of homesteads in the district ($335,106) will increase by $100.53. The District has also proposed an I&S rate of $0.3408 to service its debt. These proposed tax rates are in addition to the tax rates adopted by city, county, and special taxing districts.

The District intends to use the additional tax revenue for competitive teacher compensation, instructional opportunities for students and for market competitiveness for all staff salaries. If the measure does not pass, instructional offerings for students may have to be curtailed or eliminated, and staffing ratios and compensation for teachers and other staff must be evaluated and adjusted accordingly for future years.

The District engaged Pattillo, Brown & Hill, LLP in June 2023 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.

Some key information about the District:

- The District's total operating revenue, for the most recent year totaled $9,866 per student, while its peer districts average and State average were $9,977 per student and $12,504 per student, respectively.
- Over the last five years, the District's total average operating revenues for all funds totaled $9,346 per student, while its peer districts average and State average were $9,157 per student and $11,045 per student, respectively.
- Over the last five years, the District's average General Fund operating revenue per student totaled $8,071, while its peer districts average totaled $8,146 per student.
- The District's total operating expenditures for the most recent year totaled $9,444, while its peer districts average was $9,763 per student. The State's total average operating expenditures totaled $11,939 per student.
- Over the last five years, the District's average total operating expenditures totaled $8,625 per student compared to its peer districts average of $8,883 per student and the State average of $10,621 per student.
- Over the last five years, the District's average General Fund operating expenditures per student was $7,568 per student, while its peer districts average was $7,887 per student.
- The District has earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the last five years.
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The results are posted year-to-year. The results for the 2022 school year for the District are as follows:

Overall District Grade: B
- 7 Campuses received an A Grade
- 6 Campuses received a B Grade
- 2 Campuses received a C Grade
- 0 Campuses received a D Grade
- 0 Campuses received an F Grade

Additional details and audit results are included in Section IV.

To the Board of Trustees and Citizens of the
New Braunfels Independent School District
New Braunfels, Texas

SECTION III - OBJECTIVES AND APPROACH

Objectives

The objective of our efficiency audit was to assess the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts.

Approach

In order to achieve the objectives set forth above, Pattillo, Brown & Hill, LLP performed the following procedures:

1. Selected five (5) to ten (10) peer districts, developed a simple average and used the same comparison group throughout the audit.

2. Reported on the overall accountability rating (A-to-F and a corresponding scale score of 1 to 100).

3. Compared the District's peer districts' average score and listed the following District's campus information:
   a. Accountability rating count 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 including:
   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 attendance rate for the District, its peer districts and the State.

7. Reported on the five-year enrollment for the District for the most recent school year and four (4) years prior, the average annual percentage change based on the previous five years and the projected next school year.

8. Reported on the following indicators related to the District's revenue, its peer districts' average and the State average and explained any significant variances.
   a. Local M&O Tax (Retained) (without debt service and recapture)
   b. State
   c. Federal
   d. Other local and intermediate
   e. Total revenue

SECTION III - OBJECTIVES AND APPROACH CONTINUED

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 in any. In addition, explained the reasons for the District's expenditures exceeding revenue if applicable.
   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 salary District expenditures compared to its peer districts' average and the State average and explained any significant variances from the peer districts' average in any category.
    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. 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. 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.

SECTION III - OBJECTIVES AND APPROACH CONTINUED

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

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

16. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.

17. Explained the basis of TEA assigning the District a financial-related monitoring/oversight role during the past three years if applicable.

18. 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?

SECTION III - OBJECTIVES AND APPROACH CONTINUED

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:
    d. Does the District use enrollment projections?
    e. Does the District analyze facility capacity?
    f. Does the District evaluate facility condition?
    g. Does the District have an active and current energy management plan?
    h. 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, we will provide 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?

24. Provided a response to the question if the District modifies programs, plans staff development opportunities, or evaluates staff based on analyses of student test results.

To the Board of Trustees and Citizens of the
New Braunfels Independent School District
New Braunfels, Texas

SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH PEER DISTRICTS AND STATE COMPARISONS

1. Peer Districts

Eight peer districts were identified by using Texas Smart Schools. The peer districts were selected based on their comparable cost environments based on student enrollment, labor market conditions, student needs, and tax rate to New Braunfels Independent School District (the "District").

FIGURE 1
PEER DISTRICTS

Peer Districts	County
Canyon ISD	Randall County
Lubbock-Cooper ISD	Lubbock County
Midway ISD	McLennan County
Montgomery ISD	Montgomery County
Schertz-Cibolo-Universal City ISD	Guadalupe County
Wylie ISD	Taylor County
Frenship ISD	Lubbock County
Burleson ISD	Johnson County

2. 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.

FIGURE 2
ACCOUNTABILITY RATING COMPARISON
JUNE 30, 2022

	District Rating (A-F)	District Score (1-100)	Peer District Average Score (1-100)
Rating/Score	B	86	92

FIGURE 3
ACCOUNTABILITY RATING BY CAMPUS LEVEL
JUNE 30, 2022

	Elementary Schools	Junior High Schools	High Schools
A	7	-	-
B	2	2	2
C	1	-	1
D	-	-	-
F	-	-	-

3. 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 (5) critical indicators as well as minimum number of points for an additional ten (10) 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:

Rating	**Points**
A = Superior	90 – 100
B = Above Standard	80 - 89
C = Meets Standards	60 – 79
F = Substandard Achievement	Less than 60

The District's 2022-2023 rating based on fiscal year 2021-2022 data was an A (Superior). The District also earned a Superior Rating in 2018, 2019, 2020 and 2021.

FIGURE 4
SCHOOL FIRST
JUNE 30, 2022

	District Rating (A-F)
Rating	A

4. Student Characteristics, Attendance, and 5-Year Enrollment Student Characteristics

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 (5) select student characteristics, which are described below:

Economically Disadvantaged – This term has an identical meaning to educationally disadvantaged, which 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 – The Texas Education Agency defines an English Learner as a student who is in the process of acquiring English and has another language as the primary language; it is synonymous with English Language Learner (ELL) and Limited English Proficient (LEP).

Special Education – These are students with a disability as defined by Federal regulations (34 CFR§§ 300.304 through 300.311), State of Texas Laws (Texas Education Code §29.003) or the Commissioner's/State Board of Education Rules (§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 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 programs.

FIGURE 5
SELECTED STUDENT CHARACTERISTICS
JUNE 30, 2022

	Total Student Population Count	Percentage of Student Population	Peer District Average Percentage	State Average Percentage
Total Students	9,676	100.0%	n/a	n/a
Economically Disadvantaged	3,522	36.5%	33.7%	60.7%
English Learners	880	9.1%	3.9%	21.7%
Special Education	1,120	11.2%	11.5%	11.6%
Bilingual/ESL Education	1,077	11.2%	4.0%	21.9%
Career and Technical Education	2,191	22.7%	29.9%	25.8%

SOURCE: Texas Education Agency, Public Education Information Management System Program Information and Student Data Reports.

There are 5.4 million students served by public schools in the State of Texas. Of those students, 3.3 million or 60.7 percent are economically disadvantaged. The percentage of economically disadvantaged students served by the District compared to its total student population totaled 36.5 percent, which is 2.8 percent more than the peer districts average and 24.2 percent less than the State average, respectively.

The peer districts average total student count was 10,088. Of the peer districts evaluated, Schertz-Cibolo-U City Independent School District had the highest total student count of 15,890, while Wylie Independent School District had the lowest student count of 5,180.

5. Attendance

FIGURE 6
ATTENDANCE RATE
JUNE 30, 2022

	District Total	Peer Districts Average	State Average
Attendance Rate	96.1%	95.6%	95.0%

A school district's State Funding is a complex calculation with many inputs. One of the primary drivers within the calculation is student attendance. While the District's attendance rate is comparable to that of its peer districts average and of the State average, it should be noted that the District's attendance rate has decreased slightly from the previous year. The 2019-2020 attendance rate was 98.6 percent.

6. Five-Year Enrollment

The attendance rate should be evaluated in conjunction with the number of students enrolled. As shown in Figure 7, the District has experienced an average annual increase over the last five years of 2.0 percent. The combination of a decreasing attendance rate and increasing enrollment yields no change in State funding amount.

FIGURE 7
5-YEAR ENROLLMENT
JUNE 30, 2022

	Enrollment
2022	9,676
2021	9,282
2020	9,541
2019	9,127
2018	8,950
Average annual percentage change based on the previous five years	2.0%
2023 projection	9,870

7. District Revenue

FIGURE 8
DIRECT TAX REVENUE
JUNE 30, 2022

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total
Local M&O Tax (Retained) (1)	$ 6,392	64.8%	$ 5,098	51.2%	$ 4,960	39.7%
State (2)	1,658	16.8%	3,171	31.7%	4,516	36.1%
Federal	1,462	14.8%	1,305	13.0%	2,611	20.9%
Other Local and Intermediate	354	3.6%	403	4.1%	417	3.3%
Total Revenue	$ 9,866	100.0%	$ 9,977	100.0%	$ 12,504	100.0%

Note: (1) Excludes Debt Service and Recapture.
(2) Excludes TRS on-behalf revenue.

SOURCE: Texas Education Agency, Public Education Information Mangement System District Financial Actual Reports.

The financial data above includes all funds, except for the District's capital projects fund and debt service fund revenues. Approximately $3.97 million of the Teacher Retirement System (TRS) contributions made by the State of Texas on-behalf of the District were also excluded from the State revenues. In accordance with Governmental Accounting Standards Board, on-behalf contributions must also be recorded as expenditures and revenue. However, the source reports used for the analyses did not exclude such on-behalf expenditures. The on-behalf contributions of $3.97 million equates to $412 per student.

The District's receives less revenue per student compared to its peer districts average and the State average.

To the Board of Trustees and Citizens of the
New Braunfels Independent School District
New Braunfels, Texas

8. District Expenditures

FIGURE 9
DISTRICT ACTUAL OPERATING EXPENDITURES
JUNE 30, 2022

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total
Instruction	$ 5,201	55.1%	$ 5,591	57.3%	$ 6,671	55.9%
Instructional Resources and Media	128	1.4%	94	1.0%	120	1.0%
Curriculum and Staff Development	241	2.6%	115	1.2%	291	2.4%
Instructional Leadership	128	1.4%	155	1.6%	206	1.7%
School Leadership	573	6.1%	496	5.1%	688	5.8%
Guidance Counseling Services	365	3.9%	365	3.7%	468	3.9%
Social Work Services	49	0.5%	17	0.2%	43	0.4%
Health Services	137	1.5%	107	1.1%	139	1.2%
Transportation	253	2.7%	323	3.3%	353	3.0%
Food Service Operation	473	5.0%	485	5.0%	598	5.0%
Extracurricular	302	3.2%	409	4.2%	355	3.0%
General Administration	346	3.7%	301	3.1%	393	3.3%
Plant Maintenance and Operations	979	10.4%	992	10.2%	1,177	9.9%
Security and Monitoring Services	57	0.6%	89	0.9%	131	1.1%
Data Processing Services	159	1.7%	198	2.0%	246	2.1%
Community Services	53	0.6%	26	0.3%	60	0.5%
Total Operating Expenditures	$ 9,444	100.00%	$ 9,763	100.00%	$ 11,939	100.00%

Note: (1) Includes TRS on-behalf of expenditures.

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

Capital outlay, debt service payments and other intergovernmental expenditures are not considered operating expenditures.

The District spends less per student on direct instruction than its peer districts average and the State average. In addition, the District spends more per student on general administration costs compared to its peer districts average and less on general administration costs than the State average.

The District spends less per student than peer districts average and State average.

9. District Payroll Expenditures Summary

FIGURE 10
PAYROLL EXPENDITURE SUMMARY
JUNE 30, 2022

	District	Peer District Average	State Average
Payroll as a Percentage of All Funds	79.7%	77.9%	78.0%
Average Teacher Salary	$ 56,963	$ 55,796	$ 58,887
Average Administrative Salary	$ 122,433	$ 118,621	$ 112,797
Superintendent Salary	$ 215,000	$ 245,261	$ 140,852

SOURCE: Texas Education Agency, Public Education Information Management System
District Financial Actual Reports.

The District spends more on payroll costs than its peer districts average and less than the State average. Also, the District, on average, spends more per teacher than its peer districts average and less than the State average.

The average administrative salary is higher than the two comparison groups as is the Superintendent's salary compared to the State average. It is important to note that the data for the State average for the Superintendent is comprised of school districts across the State with enrollments ranging from 13 to 209,772 students.

10. Fund Balance

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. Within fund balance there are five (5) categories: non-spendable, restricted, committed, assigned and unassigned. Non- spendable fund balance cannot be spent because it is either (a) not in a spendable form, such as inventory or (b) legally or contractually required to be maintained intact. Restricted fund balance is net resources that are restricted as to use by an external party, such as a federal grantor. Committed fund balance is set aside for a specific purpose as resolved by the Board of Trustees. Assigned fund balance is fund balance that has been set aside by management for a specific purpose. Finally, unassigned fund balance is the remaining amount that is not restricted, committed, or assigned for a specific purpose.

The Texas Education Agency evaluates unassigned fund balance by comparing it to three-months (25%) of annual operating expenditures. The District's unassigned fund balance as of June 30, 2022 totaled $60.7 million compared to its General Fund operating expenditures of $76.8 million. Three months average operating expenditures would equate $19.2 million, which has been exceeded by the District. Unassigned fund balance may be used for one-time expenditures or for emergencies related to an unforeseen event. However, fund balance should not be relied upon for on-going operational expenditures.

FIGURE 11
GENERAL FUND BALANCE
JUNE 30, 2022

	District		
	General Fund Unassigned Fund Balance for Student	General Fund Unassigned Fund Balance as a Percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
2022	$ 6,296	79.0%	316.0%
2021	5,848	74.6%	298.4%
2020	5,499	75.3%	301.1%
2019	4,406	60.5%	241.9%
2018	4,029	54.5%	218.0%

	Peer District Average(1)		
	General Fund Unassigned Fund Balance for Student	General Fund Unassigned Fund Balance as a Percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
2022	$ 2,764	31.8%	127.0%
2021	3,038	37.5%	149.9%
2020	2,759	35.0%	140.2%
2019	2,532	33.7%	134.9%
2018	2,304	31.8%	127.2%

Note: (1) Includes Peer District with a policy requiring a minimum assigned fund balance equal to 90-days of operating expenses, which reduces the amount of Unassigned Fund Balance.

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

To the Board of Trustees and Citizens of the
New Braunfels Independent School District
New Braunfels, Texas

11. District Staffing Levels

FIGURE 12
STAFF RATIO COMPARISON
JUNE 30, 2022

	District	Peer District Average	State Average
Teaching Staff (Percentage of Total Staff)	52.3%	52.9%	49.3%
Support Staff (Percentage of Total Staff)	10.8%	9.5%	10.7%
Administrative Staff (Percentage of Total Staff)	4.7%	3.9%	4.1%
Paraprofessional Staff (Percentage of Total Staff)	10.5%	11.0%	11.1%
Auxiliary Staff (Percentage of Total Staff)	21.7%	22.8%	24.8%
Students Per Total Staff	8.5	8.1	7.2
Students Per Teaching Staff	16.2	13.4	14.6

SOURCE: Texas Education Agency, Public Education Information Management System District Staff Information Reports.

The District's total staff for the year ended June 30, 2022 was 1,138. The District has more students per total staff and teaching staff than its peer districts average and the State average.

12. Teacher Turnover Rates

FIGURE 13
TEACHER TURNOVER RATES
JUNE 30, 2022

	District Turnover Rate	Average Peer District Turnover Rate	State Turnover Rate
Teachers	16.8%	15.3%	17.7%

SOURCE: Texas Education Agency, Public Education Information Management System District Staff Information Reports.

While the District's turnover rate is higher than the average peer districts turnover rate, it is still lower than the State average.

13. Special Programs

FIGURE 14
SPECIAL PROGRAMS CHARACTERISTICS
JUNE 30, 2022

	Number of Students Served	Percentage of Enrolled Student Served	Program Budget Per Students Served(1)	Program Budget as a Percentage of District Budget(1)	Total Staff for Program	Students Per Total Staff for Program
Total Students	9,676	100.0%	n/a	n/a	n/a	n/a
Economically Disadvantage	3,522	36.4%	249	72.8%	61	58
English Learners	880	9.1%	66	28.1%	9	125
Special Education	1,120	11.2%	796	10.5%	150	9
Bilingual/ESL Education	1,077	11.2%	817	0.8%	9	125
Career and Technical Education	2,191	22.7%	304	29.1%	32	69
Atheltics and Extracurricular Activities (1)	2,781	28.7%	178	27.4%	13	211
Alternative Education Program Disciplinary Alternative Education Program (1)	189	2.0%	27	1.0%	6	33
Juvenile Justice Alternative Education Program (1)	0	0.0%	0	0.0%	-	n/a

(1) Information was provided by the District

To the Board of Trustees and Citizens of the
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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

1. State and Regional Resources

The District continuously explores all options for funding, including state and federal sources and local grant sources. The District has a federal programs director which seeks out and researches potential grants that may be beneficial for the District. The federal programs director provides assistance in obtaining external funding for educational programs of distinction which prepare students for academic achievement and graduation. Sources of grants vary widely from State or Federal sources to local options. All funding, state, local or federal, is tied directly to the District Strategic Plan and student performance.

2. Reporting

For the year ended June 30, 2022, Pattillo, Brown & Hill, LLP issued an unmodified opinion on the financial statements. 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.

3. Oversight

Not Applicable

4.Budget Process

FIGURE 15
BUDGET PROCESS

Question	Yes/No	Applicable
Does the District's budget planning process include projections for enrollment and staffing?	Yes	
Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes	
Does the District use cost allocation procedures to determine campus budgets and cost centers?	Yes	
Does the District analyze educational costs and student needs to determine campus budgets?	Yes	

5. Self-funded Programs

Not Applicable

6. Staffing

All District administrators are evaluated annually. Evaluations help to ensure that highly qualified and effective administrators lead campuses and departments to successfully develop and implement the District’s Strategic Plan and focus on student achievement.

7. Compensation System

FIGURE 16
COMPENSATION SYSTEM

Question	Yes/No	Applicable
Does the District use salary bonuses or merit pay systems?	Yes	
Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compesnation 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	

8. Planning

FIGURE 17
OPERATIONAL INFORMATION

Question	Yes/No	Not Applicable
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?	No	

To the Board of Trustees and Citizens of the
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9. Programs

FIGURE 18
ACADEMIC INFORMATION

Question	Yes/No	Not Applicable
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 studen test results?	Yes	

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