MoakCasey

PROVEN LEADERS ADVANCING TEXAS SCHOOLS

2026 EFFICIENCY AUDIT

Georgetown Independent School District

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Executive Summary

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

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Voter-Approval Tax Rate Election (VATRE) Impact

On November 3, 2026, the District is holding an election to increase the District's Maintenance and Operations (M&O) property tax rate in tax year 2026 or school year 2026-27. M&O taxes are used for the operation of public schools.

Without an election, the District's M&O tax rate would be $0.6931. The District is proposing to increase the M&O tax rate by $0.0900 through a VATRE to $0.7831. The District expects the VATRE to generate approximately $8.4 million in additional M&O revenue in the first school year, which represents about 5 percent of the District's current adopted operating budget for the 2025-26 school year.

If the VATRE measure passes, the District states it will use the additional revenue to fund pay raises for all staff during the 2026–2027 fiscal year, including increases of 3–4 percent for teachers and 3 percent for all other staff. If the measure fails, the District indicates no pay raises will be issued for that year, and that any consideration of raises in the 2027–2028 fiscal year would require the District to evaluate budget reductions, potentially including cuts to student programs and increases in class sizes.

The District last approved a VATRE in 2012, increasing the M&O tax rate by $0.04.

	Without VATRE	With VATRE
M&O Tax Rate (per $100)	$0.6931	$0.7831
Avg. Taxable Value (Single-Family)	$312,240	$312,240
Estimated Annual Levy	$2,164	$2,445
Annual Increase in Tax Levy	**—**	**$281**

If the VATRE is successful, the average single-family residential property would expect an increase of $281 compared to if the VATRE does not pass. The District has also proposed an Interest and Sinking (I&S) tax rate of $0.3275 to service its debt. These proposed tax rates are in addition to the tax rates adopted by the city, county, and special taxing districts.

The District's 2025-2026 M&O tax rate of $0.6931 was $0.0042 lower than the average of its peers, and $0.0219 lower than the state average. If the VATRE is successful, the District's tax rate will be $0.0797 higher than its peers. The state average 2026-27 M&O tax rate is not yet available.

District	2025-26 Adopted M&O Rate	2026-27 Proposed/Adopted M&O Rate
GEORGETOWN ISD	$0.6931	$0.7831*
BASTROP ISD	$0.6690	$0.6799
BELTON ISD	$0.7869	$0.7552
BOERNE ISD	$0.6969	$0.6925
COLLEGE STATION ISD	$0.6963	$0.6963
DEL VALLE ISD	$0.6189	$0.7328*
EAST CENTRAL ISD	$0.6669	$0.7041*
FRENSHIP ISD	$0.7567	$0.7567
MAGNOLIA ISD	$0.6657	$0.6399
MIDLOTHIAN ISD	$0.6608	$0.6218
WAXAHACHIE ISD	$0.7552	$0.7552
Statewide Average	$0.7150	Not Available

**Districts holding VATRE November 2026*

Key Efficiency Audit Report Findings

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

Below is key information about the District:

• The District's total operating revenue for the most recent school year totaled $11,515 per student, while its peer districts average and State average were $11,636 per student and $12,548 per student, respectively. Notably, the District's local maintenance and operations revenue constitutes a significantly larger share of total operating revenue — 76.7 percent — compared to the peer district average of 47.0 percent, while State aid represents 10.9 percent of the District's revenue compared to a peer average of 36.9 percent. **(see Item 5)**

• The District's total operating expenditures for the most recent year totaled $12,010 per student, while its peer districts average was $11,712 per student. The State's total average operating expenditure totaled $12,890 per student. The District directed 58.8 percent of operating expenditures toward instruction, compared to a peer average of 54.5 percent. **(see Item 6)**

• The District has earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the 2024-25 school year (based on 2023-24 data). TEA has issued the District a preliminary Superior FIRST rating for 2025-26 (based on 2024-25 data) as well. **(see Item 3)**

• The Texas Education Agency (TEA) reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The District received a C rating for the 2024-25 school year. TEA has issued the District a B rating for the 2025-26 school year. **(see Item 2)**

Methodology

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

1. Selected 10 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.

2. Reported on Georgetown Independent School District's (the District's) Texas A-F Accountability rating:

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

   b. Compared the District's peer districts' average accountability rating and listed the following District's campus information: accountability rating counts for each campus level within the District; names of campuses that received an F accountability rating; campuses that are required to implement a campus turnaround plan.

3. Reported on the District's School Financial Integrity Rating System of Texas (FIRST) rating. For a rating of less than A, listed the indicators not met.

4. Reported on student data for the District, its peer districts, and the state average:

   a. Student characteristics: total students, economically disadvantaged, English learners, special education, bilingual/ESL education, and career and technical education (CTE).

   b. Attendance rate for the 2024-25 school year.

   c. Five-year enrollment including the most recent school year and four years prior, the average annual percentage change based on the previous five years, and the projected enrollment for the 2026-27 school year.

5. Reported on the following indicators related to the District's revenue, its peer districts' average, and the state average, and explained any significant variances using 2024-25 data.

   a. Local Maintenance and Operations (M&O) Tax (Retained)(without debt service and recapture)

   b. State

   c. Federal

   d. Other local and intermediate

   e. Total revenue

6. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average, and explained significant variances from the peer districts' average, if any, using 2024-25 data.

   a. Instruction

   b. Instructional resources and media

   c. Curriculum and staff development

d. Instructional leadership

e. School leadership

f. Guidance counseling services

g. Social work services

h. Health services

i. Transportation

j. Food service operation

k. Extracurricular

l. General administration

m. Plant maintenance and operations

n. Security and monitoring services

o. Data processing services

p. Community services

q. Total operating expenditures

7. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the state average and explained any significant variances from the peer districts' average in any category, using 2025-26 data.

a. Payroll as a percentage of all funds

b. Average teacher salary

c. Average administrative salary

d. Superintendent salary

8. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts, using 2024-25 data. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.

9. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts, and the state average for the 2025-26 school year. The following staff categories were used:

a. Teaching

b. Support

c. Administrative

d. Paraprofessional

e. Auxiliary

f. Students per total staff

g. Students per teaching staff

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

11. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program, using data from the 2025-26 school year.

a. Special Education

b. Bilingual Education

c. Migrant Programs

d. Gifted and Talented Programs

e. Career and Technical Education

f. Athletics and Extracurricular Activities

g. Alternative Education Program/Disciplinary Alternative Education Program

h. Juvenile Justice Alternative Education Program

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

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

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

15. In regards to the District's budget process, provided a response to each of the following questions:

a. Does the District's budget planning process include projections for enrollment and staffing?

b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?

c. Does the District use cost allocation procedures to determine campus budgets and cost centers?

d. Does the District analyze educational costs and student needs to determine campus budgets?

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

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

18. In regards to the District's compensation system, provided a response to the following questions:

    a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.

    b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?

    c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?

    d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?

19. In regards to planning, provided a response for each of the following questions:

    a. Does the District develop a District Improvement Plan (DIP) annually?

    b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?

    c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:

        i. Does the District use enrollment projections?

        ii. Does the District analyze facility capacity?

        iii. Does the District evaluate facility condition?

    d. Does the District have an active and current energy management plan?

    e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?

20. In regards to District academic information, provided a response for each of the following questions:

    a. Does the District have a teacher mentoring program?

    b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?

    c. When adopting new programs, does the District define expected results?

    d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?

    e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?

Item 1 — Peer Districts

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

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

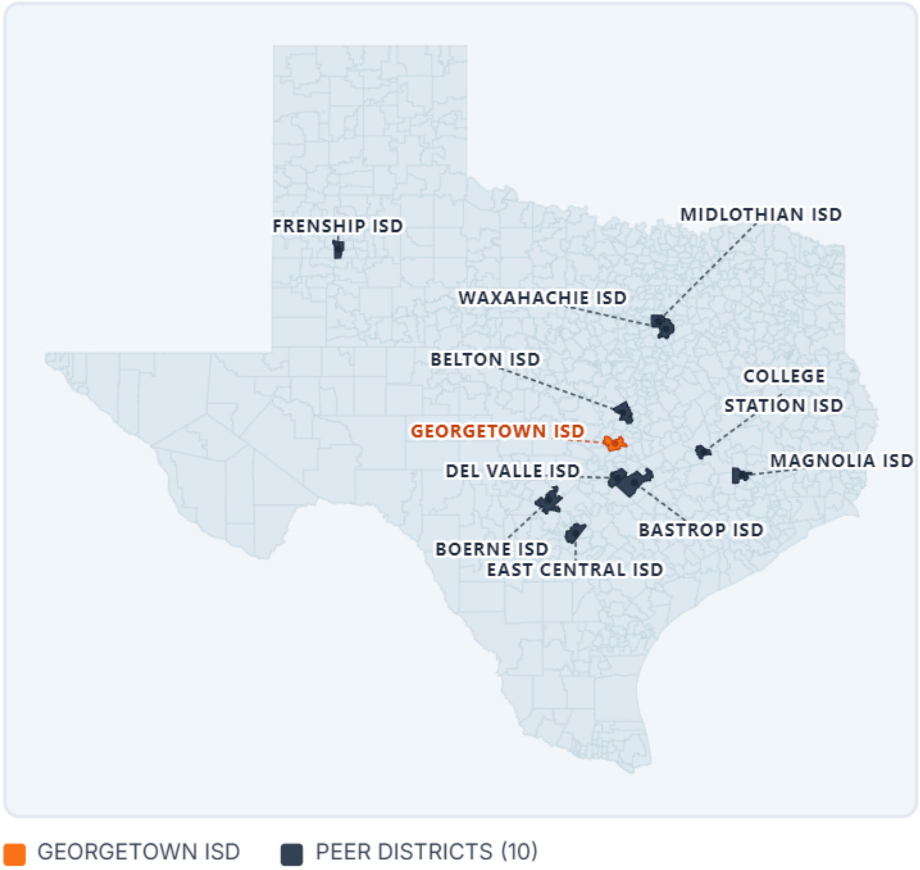
From the pool of scored districts, the highest-scoring matches are identified as candidate peers and submitted for review. Adjustments to the final peer group may be made to account for factors not fully captured by the quantitative model. The final peer group is confirmed prior to report completion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

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

FIGURE 1
PEER DISTRICTS

District Name
BASTROP ISD
BELTON ISD
BOERNE ISD
COLLEGE STATION ISD
DEL VALLE ISD
EAST CENTRAL ISD
FRENSHIP ISD
MAGNOLIA ISD
MIDLOTHIAN ISD
WAXAHACHIE ISD

Source: MoakCasey



Item 2 — Accountability Rating

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

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

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

For school year 2024-25, Georgetown Independent School District (the District) received an overall accountability rating of *C* with a district score of 76.0, as shown in **Figure 2**. Texas Education Agency (TEA) has issued the District a *B* rating for the 2025-26 school year.

Statewide, the distribution of district ratings for 2024-25 reflects the following:

- *A:* 14.1 percent of Texas districts
- *B:* 41.0 percent of Texas districts
- *C:* 30.1 percent of Texas districts
- *D:* 10.8 percent of Texas districts
- *F:* 2.8 percent of Texas districts

Not Rated: 1.2 percent of Texas districts

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

	District Rating (A–F)	District Score (1–100)	Peer Districts Average Score (1–100)
Rating/Score	C	76	79.5

Source: TEA TAPR

As shown in **Figure 3**, the District's campus accountability ratings for school year 2024-25 were distributed across levels as follows:

- *Elementary schools:* 1 campus received an A rating, 3 received a B, 3 received a C, 3 received a D, and 1 received an F.
- *Middle schools:* 1 campus received a B, 3 received a C, and 1 was Not Rated.
- *High schools:* 2 campuses received a B, 1 received a C, and 2 were Not Rated.
- *Other:* 1 campus was Not Rated.

One campus received an F accountability rating in school year 2024-25: Williams Elementary. The District received no F ratings for any campus in the 2025-26 release.

No District campuses were required to implement a campus turnaround plan during the 2024-25 school year. Purl Elementary would be required to given its 2025-26 rating of *66/D*.

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

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

Source: TEA TAPR

Campuses that received an F accountability rating: *Williams Elementary received a rating of 59/F in 2024-25. However, the campus recently received a score of 79/C for 2025-26.*

Campuses required to implement a campus turnaround plan: *Preliminary scores indicate that Purl Elementary will receive a grade of 66/D based on the Spring 2026 STAAR Administration. Based on this information, Purl is required to implement the TAP that was developed during the 2025-26 school year.*

Item 3 — Financial Rating — School FIRST

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

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

For rating year 2024-25, Georgetown Independent School District (the District) received a School FIRST rating of *A (Superior Achievement)* with a score of 98.0 out of 100 points, as shown in **Figure 4**.

The District earned maximum points on every indicator except for Indicator 8:

- **Indicator 8** *(8 of 10 points)*: Current assets to current liabilities ratio sufficient to cover short-term debt — this indicator measures whether a district maintains a current ratio that demonstrates adequate liquidity to meet its short-term financial obligations.

Texas Education Agency (TEA) has issued the District a preliminary Superior FIRST rating for 2025-26 (based on 2024-25 data).

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

	District Grade (A–F)
Rating	A

Source: TEA First Ratings

Item 4 — Student Characteristics

Public school students are served based on their unique characteristics and needs. These characteristics determine their eligibility to receive services through certain programs established by state or federal law. **Figure 5** provides the counts of students eligible for services across five major programs, which are described below:

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

- **English Learners** – TEC §29.052 refers to Emergent Bilingual students as those who are in the process of acquiring English and have a primary language other than English. TEA guidance states that the term English Learner (EL) can be used interchangeably with Emergent Bilingual (EB). Not all students identified as EB/EL receive bilingual or ESL instruction.

- **Special Education** – Federal and state law both offer definitions of special education students. Federal regulations define a "child with a disability" under 34 CFR §300.8(a). State statute defines special education eligibility under TEC §29.003 or the Texas Administrative Code §89.1040. Specific eligibility criteria for special education are included in Section 4 of the Student Attendance Accounting Handbook. These students are currently receiving special education services as reported through PEIMS.

- **Bilingual/ESL Education** – TEC §29.055 describes students enrolled in a bilingual education program as those in a "full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students enrolled in the program and for carefully structured and sequenced mastery of the English language skills." Students enrolled in an English as a Second Language (ESL) program receive "intensive instruction in English from teachers trained in recognizing and dealing with language differences." The Bilingual/ESL Education count reflects the subset of English Learner students actively enrolled in one of these programs; it may differ from the English Learners count because some EB/EL students are not enrolled in a program — for example, due to parental denial of services. Specific eligibility criteria for bilingual/ESL education are included in Section 6 of the Student Attendance Accounting Handbook.

- **Career and Technical Education** – Students enrolled in state-approved Career and Technical Education (CTE) programs. Specific eligibility criteria for CTE are included in Section 5 of the Student Attendance Accounting Handbook. The Student Attendance Accounting Handbook is available at https://tea.texas.gov/data-reports/financial-compliance/student-attendance-accounting-handbook.

Georgetown Independent School District (the District) served 13,988 students in 2025-26. **Figure 5** presents enrollment counts and percentages for five major student characteristic programs. The following paragraphs describe each program and compare the District's participation rates to peer district and state averages.

Economically Disadvantaged. In 2025-26, the District identified 5,824 students as economically disadvantaged, representing 41.6 percent of enrollment. This rate was 7.2 percentage points below the peer district average of 48.8 percent and 18.3 percentage points below the state average of 59.9 percent. The District's economically disadvantaged population is proportionally smaller than both peer and state figures.

English Learners. The District identified 2,716 students as English Learners in 2025-26, representing 19.4 percent of enrollment. This rate was 1.5 percentage points above the peer district average of 17.9 percent and 4.2 percentage points below the state average of 23.6 percent. The District's English Learner rate is modestly higher than the peer average while remaining below the statewide rate.

Special Education. In 2025-26, the District served 2,742 students through special education, representing 19.6 percent of enrollment. This rate exceeded both the peer district average of 18.6 percent and the state average of 16.7 percent, by 1.0 and 2.9 percentage points, respectively. The District's special education rate is the only major student characteristic in which the District exceeds both peer and state averages.

Bilingual/ESL Education. Based on 2024-25 enrollment data, the District enrolled 2,852 students in bilingual or ESL education programs, representing 20.5 percent of enrollment. This rate was 1.7 percentage points above the peer district average of 18.8 percent and 3.8 percentage points below the state average of 24.3 percent. As noted in the program definition above, the Bilingual/ESL Education count reflects only those English Learner students actively enrolled in a program and may differ from the total English Learner count.

Career and Technical Education. Based on 2024-25 membership data, the District enrolled 4,453 students in Career and Technical Education programs, representing 32.1 percent of membership. This rate exceeded the peer district average of 29.2 percent by 2.9 percentage points and the state average of 27.7 percent by 4.4 percentage points. The District's CTE participation rate is above both peer and state comparisons.

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

	Total Student Population Count	Percentage of Student Population	Peer Districts Average Percentage	State Average Percentage
Total Students	13,988	100%	—	—
Economically Disadvantaged (2025-26 Enrolled Students)	5,824	41.6%	48.8%	59.9%
English Learners (2025-26 Enrolled Students)	2,716	19.4%	17.9%	23.6%
Special Education (2025-26 Enrolled Students)	2,742	19.6%	18.6%	16.7%
Bilingual/ESL Education (2024-25 Enrolled Students)	2,852	20.5%	18.8%	24.3%
Career and Technical Education (2024-25 Students in Membership)	4,453	32.1%	29.2%	27.7%

Source: TEA TAPR and PEIMS

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

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

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

In 2024-25, the District recorded an attendance rate of 94.8%, as shown in **Figure 6**. This rate exceeded both the peer average of 93.8% and the state average of 93.9%. Among peer districts, attendance rates ranged from 89.6% to 95.6%, placing the District above the peer average and within the upper portion of the peer range.

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

	District	Peer Districts Average	State Average
Attendance Rate	94.8%	93.8%	93.9%

Source: TEA TAPR

Figure 7 displays the District's enrollment trend over a five-year period. In 2021-22, the District enrolled 12,618 students. By 2025-26, enrollment had grown to 13,988 students, reflecting a five-year increase of 17.9 percent and an average annual growth rate of approximately 2.6 percent over the period.

Enrollment increased each year throughout the five-year span, rising from 12,618 in 2021-22 to 13,155 in 2022-23, 13,472 in 2023-24, 13,881 in 2024-25, and 13,988 in 2025-26. Projected enrollment for the following year is approximately 14,000 students, indicating continued growth consistent with the trend observed across the reporting period.

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

School Year	Fall Enrollment
4 Years Prior (2021-22)	12,618
3 Years Prior (2022-23)	13,155
2 Years Prior (2023-24)	13,472
1 Year Prior (2024-25)	13,881
Most Recent School Year (2025-26)	13,988
Average annual percentage change based on the previous five years	2.6%
Projected Next School Year	14,000

Source: TEA – Fall PEIMS Snapshot, District Projection, MoakCasey Calculation

Item 5 — District Revenue

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

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

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

In 2024-25, the District generated total operating revenue of $159,839,145, equivalent to $11,515 per student. This figure falls modestly below the peer average of $11,636 per student and is below the statewide average of $12,548 per student, as shown in **Figure 8**.

Local M&O tax revenue represents the largest share of the District's total operating revenue, comprising 76.7% of total revenue at $8,837 per student. Both the percentage and the per-student amount are substantially higher than the peer average and the statewide average, each of which reflects a considerably smaller share of local tax revenue. This pattern is consistent with the structure of the Texas school finance system, which equalizes funding based on property wealth. Districts situated in areas with higher property values generally retain a greater proportion of local M&O tax collections and, correspondingly, receive less state aid per student than property-poor districts.

State aid accounts for 10.9% of the District's total revenue, or $1,254 per student — a share that is considerably lower than both the peer average and the statewide average, each of which reflects state aid as the largest or co-equal largest revenue source. As noted above, this outcome reflects the equalized nature of Texas school finance: the District's relatively strong local tax base results in a substantially reduced state aid allocation compared to peer districts and the state as a whole.

Federal funds represent 6.0% of the District's total revenue, or $691 per student. Both the percentage and the per-student amount are below the peer average and below the statewide average, with the statewide average reflecting a notably higher federal revenue share than the District.

Other local and intermediate revenue accounts for 6.4% of the District's total revenue, or $732 per student. This share is modestly below the peer average on a percentage basis and on a per-student basis, and is roughly comparable to the statewide average percentage, though slightly below the statewide per-student figure.

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

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
Source	**Per Student**	**% of Total**	**Per Student**	**% of Total**	**Per Student**	**% of Total**
Local M&O; Tax (Retained)[1]	$8,837	76.7%	$5,467	47.0%	$5,171	41.2%
State	$1,254	10.9%	$4,291	36.9%	$5,159	41.1%
Federal	$691	6.0%	$999	8.6%	$1,440	11.5%
Other Local and Intermediate	$732	6.4%	$880	7.6%	$778	6.2%
Total Revenue	**$11,515**	**100.0%**	**$11,636**	**100.0%**	**$12,548**	**100.0%**

[1] *Excludes Debt Service and Recapture.*

Item 6 — District Expenditures

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

- **Instruction** (Functions 11 and 95) — Function 11 covers costs for activities that deal directly with instruction (the interaction between teachers and students). Instruction may be provided in a school classroom or in another location, such as a home or hospital, and in other learning situations. It may be provided through face-to-face interaction or an approved medium such as television, radio, telephone, telecommunications, multimedia, correspondence, computer, internet, or online. This code includes costs for direct classroom instruction, other instruction, and activities that enhance or direct the delivery of instruction to students. Function 95 covers costs to provide financial resources for juvenile justice alternative education programs (JJAEPs) under Texas Education Code (TEC), Chapter 37, and accounts for payments from the school district to a JJAEP in connection with students placed in discretionary or mandatory JJAEP settings.

- **Instructional Resources and Media Services** (Function 12) — Direct costs for resource centers and direct costs for establishing and maintaining libraries and other major facilities dealing with educational resources and media.

- **Curriculum and Instructional Staff Development** (Function 13) — Direct costs for services to help instructional staff members plan, develop, and evaluate the process of providing learning experiences for students. These services include in-service training and other staff development for District instructional staff members or members of instruction-related staffs. This code is also for costs related to researching, developing, and modifying instruction.

- **Instructional Leadership** (Function 21) — Direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services.

- **School Leadership** (Function 23) — Costs for managing a school campus. Managing a campus includes the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the campus, evaluate staff members of the campus, and assign duties to staff members who maintain student records for the campus.

- **Guidance, Counseling, and Evaluation Services** (Function 31) — Direct costs for assessing students' abilities, aptitudes, and interests; counseling students about career and educational opportunities; and helping students set realistic goals. These costs include providing psychological services, educational counseling, and occupational counseling; identifying individual characteristics; and testing and evaluating students.

- **Social Work Services** (Function 32) — Direct costs exclusively for activities such as investigating and diagnosing student social needs arising out of the home, school, or community; providing casework and group work services for the child, parent, or both; interpreting the social needs of students for other staff members; and promoting change in an individual student's circumstances related to social needs, including providing referrals to and interacting with other governmental agencies.

• **Health Services** (Function 33) — Direct costs exclusively for providing physical health services to students or for direct costs for inoculations for staff members. Physical health services include medical, dental, and nursing services.

• **Student Transportation** (Function 34) — Costs incurred in transporting students to and from school. Also includes costs exclusively for student transportation related to career and technical education (CTE) services, special education services, or other special program services.

• **Food Services** (Function 35) — Direct costs exclusively for supervising or maintaining a food service operation. These costs include those for food, labor, and other goods and services needed to prepare, transport, and store food for students and staff members.

• **Extracurricular Activities** (Function 36) — Costs for school-sponsored activities outside of the school day. These activities are generally ones designed to motivate students and provide them with enjoyment and skill improvement, and may be competitive or noncompetitive. Extracurricular activities include athletics and other activities that normally involve competition between schools, such as football, baseball, volleyball, track, and tennis, as well as related activities such as drill team, pep squad, and cheerleading. They also include University Interscholastic League (UIL) competition, such as one-act plays, speech, or debate; band; Future Farmers of America (FFA); National Honor Society; and similar activities.

• **General Administration** (Function 41) — Costs to manage or govern the school district as an overall entity, including some activities that do not apply directly and exclusively to specific functions. General administration costs are indirect costs that apply to other expenditure functions of a school district.

• **Facilities Maintenance and Operations** (Function 51) — Costs to maintain and operate the physical facilities, including costs for keeping the facilities and grounds open, clean, comfortable, insured, and in an effective working condition and state of repair. This code is also for costs associated with warehousing items and receiving services.

• **Security and Monitoring Services** (Function 52) — Costs for activities to keep the surroundings of students and staff members safe, whether students and staff members are in transit to or from school, on a campus, or at a school-sponsored event at another location.

• **Data Processing Services** (Function 53) — Costs for data processing services, whether in-house or contracted.

• **Community Services** (Function 61) — Costs of activities other than regular public education and adult basic education services. These activities include services to the whole community or some segment of the community, such as providing resources to nonpublic schools or institutions of higher education and any proprietary services for outside entities in the community.

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

The District's total operating expenditures for 2024-25 were $166,716,395, or $12,010 per student, as shown in **Figure 9**. This per-student amount exceeded the peer average of $11,712 by $298 and fell below the state average of $12,890 by $880.

The five largest expenditure categories for the District in 2024-25, ranked by share of total operating expenditures, were Instruction (58.8%, $7,059 per student), Plant Maintenance and Operations (10.1%, $1,211 per student), School Leadership (5.6%, $671 per student), Transportation (4.5%, $542 per student), and Food Service Operation (4.5%, $539 per student).

Instruction represented the largest single expenditure category for the District in 2024-25, at 58.8% of total operating expenditures and $7,059 per student. The peer average for Instruction was $6,377 per student (54.5% of peer operating expenditures), and the state average was $7,094 per student (55.0% of state operating expenditures). The District's per-student Instruction expenditure exceeded the peer average by $682 and was $35 below the state average. The District's percentage share allocated to Instruction exceeded the peer average by 4.3 percentage points and the state average by 3.8 percentage points.

When Instruction and Instructional Resources and Media are considered together, the District allocated 59.5% of total operating expenditures to these categories, compared to a combined peer average of 55.4% and a combined state average of 56.0%. The District dedicated a higher share of its spending to items that directly support classroom learning than either its peers or the state as a whole. For example, the District allocated 2.3% toward General Administration, compared to a combined peer average of 2.9% and a combined state average of 3.1%.

The District's total operating expenditures of $166,716,395 for 2024-25 exceeded total revenues of $159,839,145 by $6,877,250.

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

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
Function	Per Student	% of Total	Per Student	% of Total	Per Student	% of Total
Instruction	$7,059	58.8%	$6,377	54.5%	$7,094	55.0%
Instructional Resources and Media	$91	0.8%	$107	0.9%	$121	0.9%
Curriculum and Staff Development	$146	1.2%	$275	2.3%	$288	2.2%
Instructional Leadership	$263	2.2%	$197	1.7%	$224	1.7%
School Leadership	$671	5.6%	$616	5.3%	$718	5.6%
Guidance Counseling Services	$449	3.7%	$497	4.2%	$541	4.2%
Social Work Services	$21	0.2%	$33	0.3%	$40	0.3%
Health Services	$132	1.1%	$122	1.0%	$136	1.1%
Transportation	$542	4.5%	$490	4.2%	$405	3.1%
Food Service Operation	$539	4.5%	$611	5.2%	$691	5.4%
Extracurricular	$259	2.2%	$437	3.7%	$425	3.3%
General Administration	$276	2.3%	$345	2.9%	$394	3.1%
Plant Maintenance and Operations	$1,211	10.1%	$1,149	9.8%	$1,276	9.9%
Security and Monitoring Services	$134	1.1%	$212	1.8%	$240	1.9%
Data Processing Services	$205	1.7%	$214	1.8%	$231	1.8%
Community Services	$12	0.1%	$29	0.2%	$67	0.5%
Total Operating Expenditures	**$12,010**	**100.0%**	**$11,712**	**100.0%**	**$12,890**	**100.0%**

Item 7 — District Payroll Expenditures Summary

In 2025–26, Georgetown Independent School District's (the District's) total payroll expenditures represented 83.5 percent of all funds expenditures, exceeding both the peer average of 79.5 percent and the state average of 79.5 percent by 4.0 percentage points. These figures are presented in **Figure 10**.

The District's average teacher salary in 2025–26 was $64,998, compared to a peer average of $64,839 and a state average of $68,001. The District's average teacher salary was $159 above the peer average and $3,003 below the state average. The District employed 1,045.72 teacher Full-Time Equivalent (FTE) positions during this period.

The District's average administrative salary in 2025–26 was $91,794, compared to a peer average of $98,125 and a state average of $99,555. The District's average administrative salary was $6,331 below the peer average and $7,761 below the state average. The District employed 87.0 administrative FTEs during this period.

The District's superintendent salary in 2025–26 was $270,000, compared to a peer average of $268,824 and a state average of $175,005. The District's superintendent salary was comparable to its peer average and $94,995 above the state average. These figures are reflected in **Figure 10**.

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

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Funds	83.5%	79.5%	79.5%
Average Teacher Salary	$64,998	$64,839	$68,001
Average Administrative Salary	$91,794	$98,125	$99,555
Superintendent Salary	$270,000	$268,824	$175,005

Source: TEA PEIMS Financial and Staff

Note: *District staff have identified errors in its submission to the state regarding the superintendent's base pay. MoakCasey has reviewed district records and confirmed the numbers represented in this figure are accurate. District staff have taken steps to revise their reporting process in the future.*

Item 8 — Fund Balance

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

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

The Texas Education Agency (TEA) evaluates unassigned fund balance by comparing it to three-months (25%) of annual operating expenditures or 90 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%.

Georgetown Independent School District's (the District's) General Fund unassigned balance, as shown in **Figure 11**, grew substantially over the four-year period ending in 2024-25. The balance declined to its lowest point in 2021-22, when it represented approximately 59.1% of three months of operating expenditures, reflecting a period of constrained reserves relative to operational scale. Beginning in 2022-23, the balance increased steadily each year, reaching $36,806,518 in 2024-25 — the highest level recorded in the period reviewed. On a per-student basis, the 2024-25 unassigned balance equates to $2,652, and the balance represents 98.7% of three months of operating expenditures, comfortably exceeding the Legislative Budget Board (LBB)-recommended threshold of 25% of annual operating expenditures (approximately three months of expenses).

In 2024-25, the District's unassigned fund balance per student of $2,652 was below the peer district average of $3,087 per student, a difference of $435 per student. Similarly, the District's fund balance as a percentage of three-month operating expenditures (98.7%) was 21.2 percentage points below the peer district average of 119.8%. The District did not carry a negative General Fund unassigned balance in any year reflected in the data.

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

Year	General Fund Unassigned Fund Balance Per Student	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
Current School Year (2024-25 actual)	$2,652	98.7%
1 Year Prior (2023-24 actual)	$2,374	89.2%
2 Years Prior (2022-23 actual)	$2,305	93.0%
3 Years Prior (2021-22 actual)	$1,423	59.1%
4 Years Prior (2020-21 actual)	$1,738	68.4%

Source: TEA PEIMS Financial

Item 9 — District Staffing Levels

For 2025-26, Georgetown Independent School District (the District) employed a total of 2,061.9 Full-Time Equivalent (FTE) staff to serve an enrollment of 13,988 students, yielding a district-wide students-per-staff ratio of 6.78. This ratio reflects a slightly higher staffing level relative to the peer average of 7.42 students per staff FTE, meaning the District employs more staff per student than its peers on average, and is broadly comparable to the state average of 6.52. **Figure 12** presents a detailed breakdown of District staffing by category, with comparisons to peer and state averages.

- **Teaching**: The District employed 1,045.72 teaching FTEs in 2025-26, representing 50.7% of total District staff. This share exceeds both the peer average of 48.6% and the state average of 48.0%, indicating that a comparatively larger proportion of the District's workforce is dedicated to instructional roles. The District's students-per-teaching-staff ratio was 13.38, compared to a peer average of 15.29 and a state average of 13.60. The District's ratio is notably lower than the peer average by approximately 1.91 students per teaching FTE, reflecting a higher concentration of teaching staff relative to enrollment than peers, and is closely aligned with the state average.

- **Administration**: The District employed 87.0 administrative FTEs, accounting for 4.2% of total staff, compared to a peer average of 4.5% and a state average of 4.6%. The District's students-per-administration ratio was 160.78, compared to a peer average of 166.76 and a state average of 140.38. The difference from the peer average is approximately 6.0 students per administrative FTE, indicating that the District employs a modestly higher number of administrative staff relative to enrollment than its peers, though the magnitude of this variance is limited.

- **Support**: The District employed 203.36 support FTEs in 2025-26, comprising 9.9% of total staff. This share is below both the peer average of 10.7% and the state average of 11.0%. The students-per-support-staff ratio was 68.78, compared to a peer average of 69.10 and a state average of 59.26. The District's ratio is closely aligned with the peer average, differing by less than one student per FTE, though it reflects a notably lower support staffing concentration relative to the state average.

- **Paraprofessional**: The District employed 204.91 paraprofessional FTEs, representing 9.9% of total staff, compared to a peer average of 11.6% and a state average of 11.2%. The District's students-per-paraprofessional ratio was 68.26, compared to a peer average of 63.82 and a state average of 58.08. The District's paraprofessional share of total staff is approximately 1.7 percentage points below the peer average, and its students-per-paraprofessional ratio is higher than both the peer and state averages, indicating a comparatively lower concentration of paraprofessional staff relative to enrollment.

- **Auxiliary**: The District employed 520.9 auxiliary FTEs in 2025-26, comprising 25.3% of total staff. This category includes transportation, food service, maintenance, and other non-instructional support personnel. The District's auxiliary share is slightly above the peer average of 24.6% and comparable to the state average of 25.1%. The students-per-auxiliary-staff ratio was 26.85, compared to a peer average of 30.15 and a state average of 25.94. The District's ratio is notably lower than the peer average by approximately 3.30 students per FTE, indicating a higher concentration of auxiliary staff relative to enrollment than peer districts, while remaining closely aligned with the state average.

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

	District	Peer Districts Average	State Average
Teaching (Percentage of Total Staff)	50.7%	48.6%	48.0%
Support (Percentage of Total Staff)	9.9%	10.7%	11.0%
Administration (Percentage of Total Staff)	4.2%	4.5%	4.6%
Paraprofessional (Percentage of Total Staff)	9.9%	11.6%	11.2%
Auxiliary (Percentage of Total Staff)	25.3%	24.6%	25.1%
Students Per Total Staff	6.8	7.4	6.5
Students Per Teaching Staff	13.4	15.3	13.6

Source: TEA PEIMS Staff

Item 10 — Teacher Turnover Rates

In 2024-25, Georgetown Independent School District (the District) reported a teacher turnover rate of 20.9%, reflecting 206.4 teacher separations out of a total workforce of 986.3 teachers, as shown in **Figure 13**. This rate exceeded the peer average of 19.8% by 1.1 percentage points and the state average of 18.8% by 2.1 percentage points, placing the District above both benchmarks for the year.

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

	District Turnover Rate	Peer Districts Average	State Average
Teachers	20.9%	19.8%	18.8%

Source: TEA PEIMS Staff

Item 11 — Special Programs

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

- **Special Education:** In 2025-26, the District served 2,742 Special Education students, supported by 190.2 staff Full-Time Equivalent (FTE) at a total program cost of $31,915,574.
- **Career & Technical Education:** In 2025-26, the District served 5,177 Career & Technical Education students, supported by 61.5 staff FTE at a total program cost of $6,166,712.
- **Athletics & Extracurricular:** In 2025-26, the District served 3,263 Athletics & Extracurricular students, supported by 181.0 staff FTE at a total program cost of $3,869,505.

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

Program	Number of Students Served	% of Enrolled Students Served	Total Staff for Program	Program Budget	Budget Per Student Served	Students Per Total Staff
Special Education	2,742	19.8%	190.2	$31,915,574	$11,640	14.4
Bilingual / ESL	2,716	19.6%	72.7	$1,144,019	$421	37.4
Migrant Education	13	0.1%	0.0	$44,329	$3,410	—
Gifted & Talented	963	6.9%	8.3	$655,926	$681	116.0
Career & Technical Ed	5,177	37.3%	61.5	$6,166,712	$1,191	84.2
Athletics	3,263	23.5%	181.0	$3,869,505	$1,186	18.0
Alternative Ed Program (AEP)	118	0.9%	32.5	$1,627,896	$13,796	3.6
Juvenile Justice AEP	14	0.1%	19.5	$453,891	$32,421	0.7

Source: Self-Reported by District

Item 12 — State and Regional Resources

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

The District accesses a range of federal, state, and regional funding streams that support core instructional and operational functions. Federal funds administered under the Individuals with Disabilities Education Act (IDEA) and the Every Student Succeeds Act (ESSA) support special education services, campus-based interventionists, and student safety initiatives. The District also participates in the School Health and Related Services (SHARS) Medicaid reimbursement program, with reimbursements directed back into local therapy and health service operations. At the state level, the District utilizes the Instructional Materials and Technology Allotment (TIMA) to address curriculum and instructional technology needs, and participates in state Advanced Placement initiatives to expand college-readiness opportunities for students. To manage costs associated with lower-incidence programs, the District participates in Shared Services Arrangements (SSAs) for programs such as Autism support services and the Juvenile Justice Alternative Education Program (JJAEP), allowing the District to access specialized services without incurring the overhead associated with standalone program facilities.

The District is served by the Region 13 Education Service Center (ESC), headquartered in Austin, Texas. The District accesses the ESC's expertise and services on an as-needed basis across a range of functional areas, including professional development, purchasing cooperatives, and Public Education Information Management System (PEIMS) compliance support. Participation in ESC-facilitated purchasing cooperatives provides the District access to competitively procured contracts, while PEIMS compliance assistance supports the accuracy of data submissions that underpin the District's state funding allocations. By leveraging the services provided by the ESC, the District is able to access specialized expertise and shared resources that would otherwise require dedicated District staffing or significant additional expenditure.

Item 13 — External Auditor Report

The District's financial statements have been reviewed by Pattillo, Brown & Hill, L.L.P., 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, 2025, are free of material misstatement. 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 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, 2025, are fairly presented in conformity with GAAP.

The full audit report is available here.

Item 14 — TEA Oversight

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

Item 15 — Budget Process

FIGURE 15
BUDGET PROCESS

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

Source: Self-Reported by District

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

Enrollment and Staffing Projections

For the 2025-26 school year, the District incorporated both enrollment and staffing projections as foundational elements of its budget development process. Because state and local funding formulas are tied to Average Daily Attendance (ADA) and total enrollment figures, the District relies on accurate enrollment projections to estimate anticipated revenue with the precision required for responsible fiscal planning. Staffing projections are equally central to this process, given that personnel costs — encompassing salaries, benefits, and related obligations — represent the single largest category of District expenditure, typically constituting 80 to 85 percent of total operating costs. The District applies enrollment projections to construct staffing models calibrated to maintain appropriate student-to-teacher ratios, avoid excess staffing in areas of stable or declining enrollment, and ensure that campuses in high-growth attendance zones are adequately resourced before the school year begins. Together, these projection practices form the analytical basis upon which the District's annual budget is constructed.

Monthly and Quarterly Budget Reviews

The District conducted both monthly and quarterly reviews of District spending during the 2025-26 fiscal year to monitor the status of annual expenditures against adopted budget levels. These reviews serve two primary functions within the District's fiscal management framework. First, they function as an early warning system, enabling District leadership to identify budget variances or unanticipated costs at a stage when corrective action remains available — reducing the likelihood that isolated variances escalate into significant fiscal shortfalls. Second, regular reviews support the District's obligations of fiscal stewardship and compliance with applicable legal requirements, reinforcing accountability to taxpayers and alignment with state mandates governing the use of public funds.

Cost Allocation Procedures for Campus Budgets

The District determined campus budgets and program cost centers through a formula-driven, student-centered allocation methodology for the 2025-26 school year. Non-personnel campus budgets are established through an objective, systematic process that distributes operational funds equitably across all educational sites. The allocation formula incorporates multiple variables, including projected student enrollment, campus instructional level (elementary, middle, or high school), socioeconomic need indicators, and specialized program requirements. The use of a formula-driven approach is intended to ensure that resource distribution is transparent and grounded in objective criteria rather than discretionary determinations.

Educational Cost and Student Needs Analysis

The District incorporated an analysis of both educational costs and student needs into the process of establishing campus budgets for 2025-26. Campus operational allocations are determined through a data-driven framework that applies weighted student classifications to reflect the differing instructional costs associated with distinct student populations. Specific funding weights are applied to student groups including: special education students, emergent bilingual students, career and technical education (CTE) students, state compensatory education (SCE) students

These weighted allocations are designed to direct resources to campuses and programs in proportion to the relative cost and complexity of serving each student population. Campus leaders utilize the resulting budget allocations to support initiatives identified through their annual *Comprehensive Needs Assessment* (CNA) and *Campus Improvement Plan* (CIP), connecting the budget process directly to campus-level planning and instructional priorities.

Item 16 — Self-funded Programs

Georgetown Independent School District (the District) operates a self-funded health insurance program for its employees, administered outside the general operating fund. This program is structured so that participant premiums and District contributions collectively fund employee health benefits, with the District bearing direct financial responsibility for claims expenditures rather than transferring that risk to a fully-insured carrier.

Historical Financial Challenges and Remediation

In prior years, the self-funded health insurance program experienced a structural deficit in which program revenues were insufficient to fully cover escalating claims costs and program obligations. District leadership identified this imbalance and undertook a series of targeted interventions to restore the fund to financial solvency. As of 2025-26, the program is reported to be fully funded, with current revenues sufficient to cover all program expenditures and obligations.

To stabilize the program and manage future cost growth, the District implemented the following strategic initiatives:

- *Next Level Urgent Care* was added as an accessible care option for plan participants, with the intent of reducing claims volume directed to the primary Blue Cross Blue Shield insurance program.
- *Zero Health* was introduced to route plan participants toward high-quality, cost-effective procedures, supporting more favorable claims outcomes under the self-funded structure.
- District leadership continues to monitor program utilization and financial trends on an ongoing basis to support fiscal sustainability of the fund.

Oversight and Internal Controls

The self-funded health insurance fund operates as a distinct financial account separate from the District's general operating budget. District administration maintains oversight of fund performance through monitoring of claims data, utilization trends, and fund balance. The engagement of third-party program components — including the urgent care network and the Zero Health cost-management platform — reflects the District's approach to structuring the program with external supports designed to contain costs and direct participants toward efficient care options.

Relationship to Overall Financial Management

Because the self-funded health insurance program is funded through dedicated revenues rather than general fund appropriations, its financial performance does not directly reduce general operating expenditures on a dollar-for-dollar basis. However, the fund's solvency has broader implications for the District's financial position, as a structural deficit in a self-funded program can ultimately require general fund intervention. The District's reported restoration of fund solvency in 2025-26 reflects the resolution of a previously identified financial risk within this program area.

Item 17 — Staffing

Georgetown Independent School District's (the District's) staffing practices reflect a structured approach to workforce management that encompasses employee evaluation, professional development, and organizational review. The District's Board Policy requires an annual performance evaluation for all District employees. In practice, the District extends this requirement for administrators by implementing both a midyear conference and a summative conference within each evaluation cycle. This two-point structure provides administrators with formal, documented performance feedback at regular intervals throughout the year.

The results of these evaluations serve two operational functions:

- *Identifying professional learning trends* — Evaluation data is reviewed in aggregate to surface recurring development needs among administrative staff. Instructional leadership has been identified through this process as an ongoing area of focus, prompting continued investment in coaching and professional learning for campus principals.
- *Examining organizational structure* — The evaluation cycle creates natural opportunities for the District to review and reassess organizational structures and the distribution of staff responsibilities across departments and campuses.

This evaluation-informed approach connects individual performance data to District-level decisions about staffing structure and professional development priorities.

Item 18 — Compensation System

FIGURE 16
COMPENSATION SYSTEM

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

Source: Self-Reported by District

Figure 16 reviews Georgetown Independent School District's (the District's) employee compensation practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core areas: whether the District utilizes salary bonuses or merit pay systems; whether salary ranges are structured with defined minimums, midpoints, and maximums; whether the compensation structure is periodically benchmarked against verifiable market data; and whether internal equity or market adjustments have been made within the past two years. For the 2025-26 school year, the District responded affirmatively in all four areas, indicating that the District maintains a structured, market-informed compensation program that includes performance-based incentives, defined salary range boundaries, annual benchmarking through a third-party survey, and recent adjustments to address compression and market competitiveness.

Salary Bonuses and Merit Pay

The District operates a performance-based compensation program through its participation in the Teacher Incentive Allotment (TIA), a state-authorized program designed to reward and retain highly effective teachers. The District submitted its TIA application in April 2024 following a year of stakeholder engagement and submitted its first data for validation in October 2025. In February 2026, the District received full approval of its local designation system. The District's TIA framework established immediate eligibility for teachers in the following assignment areas: K–8 Reading and/or Math, Special Education, Dyslexia, Algebra 1, English 1 and English 2.

Approximately 481 teachers—representing 48 percent of total teaching staff—are eligible under this structure. Upon receiving approval, the District notified 202 teachers of their designations, distributed across three performance tiers: 35 teachers at the *Designated* level, 125 at the *Exemplary* level, and 42 at the *Masters* level. Total TIA payouts for the 2025-26 school year exceeded $1.5 million.

Salary Range Structure

The District's compensation structure is organized around formally established pay grades that include explicit minimum, midpoint, and maximum salary boundaries. Employee placement and advancement within these pay grades are determined through consistent, objective criteria, including relevant professional experience, educational attainment, and specialized certifications. This approach is designed to promote internal equity and ensure that compensation decisions are applied uniformly across all employee classifications and pay channels.

Compensation Benchmarking

The District annually contracts with the Texas Association of School Boards (TASB) to conduct a comprehensive salary survey. This arrangement provides the District with verifiable, regionally grounded compensation data against which its pay structures can be evaluated on a recurring basis. The use of an annual third-party survey supports consistent, data-driven review of the District's compensation levels relative to the broader market.

Internal Equity and Market Adjustments

Within the past two years, the District made targeted adjustments to its employee pay structures informed by TASB guidance and compensation review findings. These adjustments addressed three specific areas:

- Resolving pay compression between job levels within established pay grades
- Raising minimum pay boundaries to maintain regional competitiveness
- Applying targeted equity corrections for hard-to-fill operational and specialized positions

These actions reflect a structured response to compensation data and were implemented across relevant employee classifications within the District.

Item 19 — Planning

FIGURE 17
PLANNING

Practice	Y/N/NA
Does the district develop a District Improvement Plan (DIP) annually?	Yes
Do all campuses in the district develop a Campus Improvement Plan (CIP) annually?	Yes
Does the district have an active and current facilities master plan?	Yes
If facilities master plan exists — does the district use enrollment projections?	Yes
If facilities master plan exists — does the district analyze facility capacity?	Yes
If facilities master plan exists — does the district evaluate facility condition?	Yes
Does the district have an active and current energy management plan?	Yes
Does the district maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	No

Source: Self-Reported by District

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

For 2025-26, the District maintained active planning practices across three of these four areas. The District develops both a District Improvement Plan and Campus Improvement Plans annually, operates an integrated facilities planning framework that incorporates enrollment projections, capacity analysis, and condition evaluation, and contracts for active energy management services. The District reported that it does not maintain clearly defined staffing formulas for maintenance, custodial, food service, or transportation functions.

District and Campus Improvement Plans

The District develops both a District Improvement Plan (DIP) and Campus Improvement Plans (CIPs) on an annual basis. The DIP is adopted each fall and is built in alignment with the District's Strategic Priority Areas and Objectives, developed collaboratively with the District Performance Committee. Strategic actions are developed and implemented by leaders closest to the work. The plan is approved by the Board of Trustees, posted publicly on the District's website, and monitored quarterly to assess evidence of progress toward desired outcomes; adjustments to strategic actions are made throughout the year as evidence indicates a need to change strategies. Campus principals, together with their site-based teams, develop CIPs each fall following the same framework. Campus plans are similarly aligned to the District's Strategic Priority Areas and Objectives, approved by the Board of Trustees, posted on the District's website, and monitored quarterly with adjustments made as needed throughout the year.

Facilities Master Plan

The District maintained an active, integrated facilities planning framework for 2025-26. While the District does not utilize a single standalone master plan document, it actively manages and continuously updates comprehensive planning components across multiple timeframes and operational areas, encompassing departmental facility assessments, long-range capital improvement schedules, capacity and enrollment projections, and targeted maintenance plans. This framework incorporates all three components identified by LBB best practices:

- *Enrollment projections:* The District partners with a third-party demographer to analyze annual housing trends and produce quarterly enrollment projections for each school and grade level over a ten-year horizon. Housing development is also monitored across all land within the District's boundary to anticipate future demand by school zone.
- *Capacity analysis:* The District monitors facility capacity in classroom space, corridor space for safe student and staff passage, and common-use areas including cafeterias, libraries, and cafeteria service lines. This analysis has been conducted by both third-party contractors and District staff.
- *Condition evaluation:* The District monitors and maintains facility conditions through physical observation, system monitoring, and equipment lifespan tracking. Critical systems — including HVAC, fire suppression, fire alarm, technology infrastructure, and general building condition — are monitored continuously and planned for repair or replacement accordingly.

Together, these components function as an active operational roadmap that supports the District's evaluation of facility needs, resource alignment, and planning for current and future growth.

Energy Management Plan

The District maintained an active energy management program for 2025-26. The District contracts with an external energy manager to monitor energy usage and billing on an ongoing basis and to continually identify opportunities for cost savings, rebates, grants, and consumption reductions.

Operational Staffing Formulas

The District reported that it did not maintain clearly defined staffing formulas for maintenance, custodial, food service, or transportation functions for the 2025-26 school year.

Item 20 — Academic Programs

FIGURE 18
ACADEMIC PROGRAMS

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

Source: Self-Reported by District

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

For the 2025-26 school year, the District responded affirmatively to all five areas, indicating that the District has established practices in each of the core areas examined.

Teacher Mentoring Program

The District maintains a teacher mentoring program that supports both new and experienced teachers. New teachers are paired with mentors, while experienced teachers are matched with partner teachers to support continued professional growth. For the 2026-27 school year, the District anticipates the mentoring program will serve approximately 50 new teachers, reflecting the District's ongoing commitment to teacher induction and retention.

Data-Driven Program Decisions

The District uses quantifiable data and research to inform decisions related to adopting new programs and discontinuing existing ones. During the 2025-26 school year, the District applied this approach in two notable areas: refining its College, Career, and Military Readiness (CCMR) systems based on prior-year data, and redesigning its Multi-Tiered System of Supports (MTSS) — specifically intervention structures — in response to findings from MAP and MCLASS assessment data.

Expected Results for New Programs

When adopting new programs, the District defines expected results tied to the District's overarching academic goals. The District anchors curriculum adoption decisions to a stated objective of high levels of academic achievement, with a specific institutional goal of earning only A and B accountability ratings across all District campuses. This goal serves as the District's stated standard against which new program outcomes are measured.

Student Test Result Analysis

The District systematically analyzes student assessment data at both the district and campus levels to design, implement, and monitor curriculum and instructional programs. The District uses *Eduphoria* as its primary platform for tracking assessment data on an ongoing basis. Data sources reviewed include end-of-unit assessments, universal screeners, benchmark assessments, and State of Texas Assessments of Academic Readiness (STAAR) results.

Based on the findings from these data sources, the District makes curricular adjustments and directs support to campuses, instructional teams, and individual students as needed.

Program Modification Based on Results

The District modifies its programs and systems in response to student performance data. Assessment results inform refinements to district-level systems, allowing the District to respond to identified needs across its campuses and student population. This practice is consistent with the District's broader use of data to drive continuous improvement in academic programming.

Appendix A — Data Sources

Figure 1. Peer Districts

Source: MoakCasey analysis

Figure 2. Accountability Rating Comparison

Source: TEA 2025 Ratings (2024-25)

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

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2025 Ratings (2024-25)

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

Figure 4. School FIRST Rating

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

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

Figure 5. Selected Student Characteristics

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

Link: https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html
https://rptsvr1.tea.texas.gov/perfreport/tapr/

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

Figure 6. Attendance Rate

Source: TAPR (2024-25)

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

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

Figure 7. Five-Year Enrollment Trend

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

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

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

Figure 8. District Revenue

Source: TEA PEIMS Financial Reports (2024-25)

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

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

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

Figure 9. District Actual Operating Expenditures

Source: TEA PEIMS Financial Reports (2024-25)

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

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

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

Figure 10. Payroll Expenditure Summary

Source: PEIMS Staff FTE Counts and Salary Report; PEIMS Superintendent Salary Report (2025-26)

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

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

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

Figure 11. General Fund Balance

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

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

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

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

Figure 12. Staff Ratio Comparisons

Source: PEIMS Standard Reports (2025-26)

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

Figure 13. Teacher Turnover Rates

Source: TAPR (2025-26)

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

NOTE: DPSTURNR, DPSTURNN, DPSTURND

Appendix B — Source Data

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

Table 1. Accountability Data (2024-25)

District	Accountability Rating	Accountability Score
BASTROP ISD	C	71
BELTON ISD	B	80
BOERNE ISD	A	92
COLLEGE STATION ISD	B	83
DEL VALLE ISD	D	68
EAST CENTRAL ISD	C	72
FRENSHIP ISD	B	80
MAGNOLIA ISD	B	86
MIDLOTHIAN ISD	B	87
WAXAHACHIE ISD	C	76

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

District	Eco. Disadv.	Eng. Learners	Special Ed	Bilingual/ESL	CTE	Attendance Num / Denom
BASTROP ISD	8,319	6,275	2,174	6,030	4,463	1,807,587 / 1,944,848
BELTON ISD	5,568	1,126	2,896	1,158	3,790	1,950,877 / 2,069,462
BOERNE ISD	2,202	726	2,143	944	3,382	1,651,572 / 1,728,341
COLLEGE STATION ISD	5,407	1,741	2,555	2,016	4,510	2,046,310 / 2,153,881
DEL VALLE ISD	10,050	5,735	2,299	6,168	3,133	1,575,850 / 1,759,230
EAST CENTRAL ISD	7,865	1,615	2,172	1,785	3,591	1,550,674 / 1,684,466
FRENSHIP ISD	6,213	645	2,362	641	2,898	1,677,230 / 1,786,918
MAGNOLIA ISD	7,104	2,930	2,729	2,836	4,057	2,151,266 / 2,275,126
MIDLOTHIAN ISD	3,372	695	1,917	654	3,054	1,592,089 / 1,670,876
WAXAHACHIE ISD	5,409	1,106	2,184	1,231	3,416	1,566,693 / 1,655,486

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

District	Teacher FTE	Teacher Total Pay	Teacher Avg Pay	Admin FTE	Admin Total Pay	Admin Avg Pay	Super Pay
BASTROP ISD	848.3	$52,160,207	$61,487	95.8	$8,808,725	$91,901	$247,207
BELTON ISD	938.1	$59,549,977	$63,479	102.2	$9,495,842	$92,887	$262,640
BOERNE ISD	711.6	$46,817,193	$65,789	51.0	$5,235,082	$102,649	$230,735
COLLEGE STATION ISD	929.6	$56,816,856	$61,116	64.7	$6,730,967	$104,098	$300,223
DEL VALLE ISD	770.7	$53,770,674	$69,765	65.6	$6,640,559	$101,290	$299,425
EAST CENTRAL ISD	690.8	$47,845,659	$69,258	67.5	$6,508,306	$96,362	$322,396
FRENSHIP ISD	823.9	$50,563,559	$61,375	75.3	$7,330,512	$97,338	$269,813
MAGNOLIA ISD	1,034.8	$66,815,282	$64,571	101.6	$10,804,062	$106,371	$257,550
MIDLOTHIAN ISD	715.8	$48,508,959	$67,767	53.7	$5,419,457	$100,977	$257,250
WAXAHACHIE ISD	776.6	$51,441,866	$66,237	78.0	$7,149,122	$91,655	$241,000

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

District	Support FTE	Paraprofessional FTE	Auxiliary FTE	Total FTE	Turnover Num	Turnover Denom	Turnover Rate
BASTROP ISD	200.7	288.9	365.4	1,799.1	224	816	27.4%
BELTON ISD	214.3	188.2	525.8	1,968.7	180	981	18.4%
BOERNE ISD	166.4	131.5	310.5	1,371.0	101	621	16.3%
COLLEGE STATION ISD	239.6	172.4	494.9	1,901.3	196	1,009	19.4%
DEL VALLE ISD	177.5	181.5	594.7	1,790.0	168	783	21.5%
EAST CENTRAL ISD	163.0	229.2	432.3	1,582.8	161	647	24.9%
FRENSHIP ISD	177.8	190.7	235.9	1,503.5	135	737	18.3%
MAGNOLIA ISD	203.0	230.9	444.2	2,014.4	174	955	18.2%
MIDLOTHIAN ISD	136.1	164.7	309.5	1,379.8	120	700	17.2%
WAXAHACHIE ISD	144.5	196.1	464.6	1,659.7	124	767	16.1%

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

District	Local M&O	State Revenue	Federal Revenue	Other Revenue	Total Revenue
BASTROP ISD	$57,332,336	$73,164,962	$21,525,183	$5,502,490	$157,524,971
BELTON ISD	$45,934,712	$87,870,669	$12,228,589	$9,095,993	$155,129,963
BOERNE ISD	$75,132,882	$28,932,119	$4,807,470	$8,804,324	$117,676,795
COLLEGE STATION ISD	$100,940,580	$37,491,146	$15,307,634	$10,302,856	$164,042,216
DEL VALLE ISD	$97,124,407	$25,545,474	$26,253,973	$29,716,949	$178,640,803
EAST CENTRAL ISD	$55,286,878	$55,305,304	$17,664,822	$5,171,464	$133,428,468
FRENSHIP ISD	$51,140,496	$66,345,665	$5,257,096	$9,382,464	$132,125,721
MAGNOLIA ISD	$77,788,496	$58,575,328	$11,706,329	$7,351,055	$155,421,208
MIDLOTHIAN ISD	$59,641,598	$47,721,307	$5,860,325	$17,596,674	$130,819,904
WAXAHACHIE ISD	$62,689,281	$55,071,495	$4,226,434	$6,968,716	$128,955,926

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

District	11+95	12	13	21	23	31	32	33	34
BASTROP ISD	$80,801,667	$1,042,245	$3,680,916	$1,595,671	$8,092,152	$7,013,923	$501,767	$1,328,586	$10,017,691
BELTON ISD	$86,712,340	$1,743,195	$5,078,615	$2,668,942	$9,222,291	$7,746,084	$409,940	$2,285,141	$5,697,552
BOERNE ISD	$67,006,747	$1,205,324	$3,214,954	$1,689,742	$6,257,766	$5,134,006	$0	$1,257,395	$4,043,397
COLLEGE STATION ISD	$93,250,171	$1,427,974	$2,284,698	$2,942,225	$7,426,059	$7,430,035	$10,046	$1,920,142	$4,320,247
DEL VALLE ISD	$93,401,780	$1,366,241	$4,254,800	$2,869,565	$9,867,024	$7,085,333	$2,445,790	$1,601,080	$10,426,828
EAST CENTRAL ISD	$77,446,528	$1,178,663	$5,143,532	$2,634,296	$6,922,248	$4,343,723	$800,918	$1,249,711	$5,125,655
FRENSHIP ISD	$65,925,276	$1,568,496	$1,684,427	$3,812,045	$6,996,919	$5,749,418	$0	$1,364,574	$4,542,799
MAGNOLIA ISD	$92,575,286	$1,187,364	$2,750,177	$1,897,908	$8,930,854	$7,076,252	$0	$1,283,933	$8,291,927
MIDLOTHIAN ISD	$65,293,094	$1,226,347	$1,754,127	$1,407,334	$5,903,676	$4,935,312	$0	$1,437,859	$4,293,470
WAXAHACHIE ISD	$74,322,285	$1,460,647	$4,525,644	$3,081,950	$7,294,878	$5,562,497	$0	$1,549,569	$4,450,046

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

District	35	36	41+92	51	52	53	61	Total
BASTROP ISD	$9,187,694	$6,147,589	$3,827,600	$12,959,954	$3,223,925	$1,896,898	$78,417	$151,396,695
BELTON ISD	$8,649,811	$7,324,554	$4,131,930	$14,381,484	$3,525,931	$4,811,187	$166,927	$164,555,924
BOERNE ISD	$4,517,423	$3,868,319	$4,095,956	$12,586,646	$2,127,124	$2,981,912	$17,746	$120,004,457
COLLEGE STATION ISD	$9,152,545	$7,027,116	$4,745,900	$16,615,689	$1,905,881	$3,313,627	$990,020	$164,762,375
DEL VALLE ISD	$10,311,932	$4,033,105	$6,203,132	$17,828,207	$3,551,842	$2,244,433	$1,130,420	$178,621,512
EAST CENTRAL ISD	$10,850,452	$3,122,092	$4,296,323	$12,247,038	$2,153,939	$1,793,026	$283,126	$139,591,270
FRENSHIP ISD	$5,914,800	$8,447,940	$4,053,052	$14,871,331	$2,106,133	$3,848,188	$64,281	$130,949,679
MAGNOLIA ISD	$6,319,612	$4,414,564	$4,943,566	$15,579,787	$2,565,547	$2,262,601	$0	$160,079,378
MIDLOTHIAN ISD	$4,943,805	$5,030,419	$3,820,065	$13,034,753	$2,547,645	$1,503,669	$618,619	$117,750,194
WAXAHACHIE ISD	$6,466,747	$5,226,122	$2,964,755	$13,436,903	$2,825,772	$2,052,672	$241,934	$135,462,421