

BASTROP

INDEPENDENT SCHOOL DISTRICT

Agreed-Upon Procedures Related to an Efficiency
Audit Performed in Accordance with Legislative
Budget Board Guidelines

Data for the Year Ended
June 30, 2025



BASTROP INDEPENDENT SCHOOL DISTRICT

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**INDEPENDENT ACCOUNTANT'S
REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Trustees and Citizens
of Bastrop Independent School District

We have performed the agreed-upon procedures enumerated below, which were agreed to by Bastrop Independent School District (the "District"), solely for the purpose of reporting our findings regarding the results of the procedures as compared to the criteria set forth in the Legislative Budget Board's ("LBB") House Bill 3 Efficiency Audit Guidelines in relation to the District's peer districts.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express an opinion or conclusion. Our report includes specific findings based on the procedures performed. Had we been engaged to perform additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of District management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Whitley Penn LLP".

Austin, Texas
September 4, 2026

BASTROP INDEPENDENT SCHOOL DISTRICT
AGREED-UPON PROCEDURES RELATED TO AN EFFICIENCY AUDIT PERFORMED
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SECTION I - EXECUTIVE SUMMARY

Overview of Procedures Performed

The District engaged Whitley Penn, LLP, to conduct agreed-upon procedures, following the guidelines established by the Legislative Budget Board. The purpose of the procedures is to inform the public about the District's fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

In conducting the agreed-upon procedures for the District, we gained an understanding of the District's fiscal management, efficiency, and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts. This was accomplished by analyzing data from the year ended June 30, 2025 and prior, maintained by the Texas Education Agency ("TEA") and the District. An overview of the objectives and approach used during the agreed-upon procedures is provided in Section III of this report. District data on accountability, students, staffing and finances, with peer districts and state comparisons are described in Section IV of this report.

SECTION II - KEY INFORMATION ABOUT THE DISTRICT

The District plans to hold a Voter-Approval Tax Rate Election (VATRE) on November 3, 2026, to obtain voter approval for a proposal to increase its Maintenance and Operations (M&O) tax rate by \$0.013 per \$100 of taxable assessed valuation. While the net increase is \$0.013, the adjustment reflects two components of the M&O tax rate. The District is seeking voter approval to increase its Golden Pennies by \$0.030, which is partially offset by a \$0.017 reduction in the Maximum Compressed Tax Rate (MCR) resulting from state funding formulas. As a result, the District's total M&O tax rate would increase by a net \$0.013 per \$100 valuation compared to the 2026 fiscal year (2025 tax year) M&O tax rate. M&O taxes support the District's daily operations, including salaries, instructional programs, student services, transportation, utilities, and school safety.

The District's previous tax ratification election was held on November 8, 2016. The prior election proposed a total tax rate of \$1.5710, an increase of \$0.13, and was not approved by voters. The District has not held any other tax ratification/VATRE elections during the period reviewed.

The District engaged Whitley Penn, LLP, to perform agreed-upon procedures in accordance with the Legislative Budget Board's House Bill 3 Efficiency Audit Guidelines before the November 3, 2026 VATRE.

The District's M&O tax rate decreased from \$0.8546 in fiscal year 2023 to \$0.6692 in fiscal year 2024 and was further compressed to \$0.6669 in fiscal year 2025. The rate remained at \$0.6669 in fiscal year 2026.

Fiscal Year	Tax Year	Maintenance & Operations Tax Rate	Interest & Sinking Tax Rate	Total Tax Rate
2021	2020	\$0.9200	\$0.4010	\$1.3210
2022	2021	\$0.8720	\$0.4010	\$1.2730
2023	2022	\$0.8546	\$0.4010	\$1.2556
2024	2023	\$0.6692	\$0.4010	\$1.0702
2025	2024	\$0.6669	\$0.4010	\$1.0679
2026	2025	\$0.6669	\$0.4010	\$1.0679
2027	2026	\$0.6499*	\$0.4010	\$1.0509
2027	2026	\$0.6799^	\$0.4010	\$1.0809

* Tax rate that does not include any VATRE cents

^ Tax rate that does include the \$0.03 VATRE cents

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SECTION II - KEY INFORMATION ABOUT THE DISTRICT (continued)

The District has undergone a series of budget reductions the past several years. The highlights of these efforts include:

- Staffing reductions the past two years of (58) positions
- Transitioning operations and child nutrition in-house
- Comprehensive review of recurring software/licenses
- Administrative building campus substitute initiative
- Non-payroll budget reductions of 30%

The District called a VATRE to address ongoing financial challenges affecting the District. Factors influencing the Board of Trustees' decision included statewide school funding shortfalls and uncertainty regarding future state funding levels and legislative actions. In addition, the District continues to absorb the cost of unfunded mandates, including school safety and security requirements, while addressing Board of Trustee and District priorities related to student achievement, recruitment and retention of certified educators, and organizational excellence. If approved by voters, approximately \$6 million of additional annual revenue generated through the VATRE would support the District's ongoing operational needs and help sustain high-quality educational services for students.

This increase is estimated to generate approximately \$6 million of additional local tax revenue and state revenue, which is 4.1% of the 2025-2026 total budgeted revenues in the District's General Fund.

The estimated annual property-tax increase for a residence homestead at the District's average home value is approximately \$71.

Average Home Value	\$378,000
Less: Homestead Exemption	<u>(140,000)</u>
Taxable Value	\$238,000
\$0.03 per \$100 in Taxable Value	
(\$2,380 X \$0.03)	\$71.40

Revenue generated from the proposed VATRE would help the District invest in its employees, students, and schools. Specifically, the funding would be used to:

- Improve staff compensation to help attract and retain outstanding teachers and support staff;
- Fund additional police officers and other safety-related personnel to meet campus safety and security requirements under House Bill 3;
- Maximize funding available to the District under the current state school finance system; and
- Support a balanced General Fund budget while addressing inflationary pressures and the potential absence of additional state funding in the next legislative session.

If the VATRE is not approved by voters, the District will not receive the additional revenue needed to address its identified operational and strategic priorities. As a result, the District may be required to continue operating under budget constraints that limit its ability to enhance staff compensation, fully address increasing costs associated with campus safety and security requirements, and maintain programs and services at desired levels. The District would also forego the opportunity to maximize funding available under the current state school finance formula and may need to consider more additional, more significant expenditure reductions or other cost-containment measures to maintain a balanced General Fund budget.

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SECTION II - KEY INFORMATION ABOUT THE DISTRICT (continued)

Key information about the District is summarized below:

- The District's fiscal year 2024 and 2025 maintenance and operations (M&O) tax rates of \$0.6692 and \$0.6669, respectively, were less than the peer district average M&O tax rates of \$0.7195 and \$0.7134, respectively.
- The District's operating revenue per student for fiscal year 2025 was lower than the peer district and State averages. The five-year average operating revenue per student (General and All Funds) was also lower than the peer district and State averages.

Metric	Bastrop ISD	Peer District Average	State Average
Total Operating Revenue per Student (All Funds)	\$11,861	\$12,766	\$12,667
Five-Year Average General Fund Operating Revenue Per Student	\$9,422	\$10,282	N/A
Five-Year Average Operating Revenue Per Student (All Funds)	\$11,527	\$12,378	\$12,506

- The District's operating expenditures per student for fiscal year 2025 were lower than the peer district and State averages. The five-year average operating expenditures per student (General and All Funds) was also lower than the peer district and State averages.

Metric	Bastrop ISD	Peer District Average	State Average
Total Operating Expenditures per Student (All Funds)	\$11,399	\$13,232	\$12,952
Five-Year Average General Fund Operating Expenditures Per Student	\$9,131	\$10,461	N/A
Five-Year Average Operating Expenditures Per Student (All Funds)	\$11,085	\$12,476	\$12,267

- The District's School Financial Integrity Rating System of Texas (FIRST) rating for 2024-2025 was based on school year 2023-2024 data. The District earned 96 points out of 100 or an A (Superior) rating.
- The 2025 A-F accountability rating for the District was 71 or a "C". Its peer district average rating was also 71 or a "C".
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The 2025 A-F accountability ratings for all of the District's campuses are summarized below.

Rating	# of Campuses
A	1
B	1
C	7
D	3
Not Rated	0
F	4

Additional details and results of our procedures are included in Section IV.

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SECTION III - OBJECTIVES AND APPROACH

Objectives

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

Approach

In order to achieve the objectives set forth above, Whitley Penn, LLP performed the following procedures:

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

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SECTION III - OBJECTIVES AND APPROACH (continued)

Approach (continued)

9. Reported the following operating expenditure indicators for the District, the peer district average, and the State average, including expenditures per student and each category as a percentage of total operating expenditures. Summarized the results, explained significant variances from the peer district average, and explained the reasons the District's operating expenditures exceeded operating revenue, as applicable.
 - a. Instruction
 - b. Instructional resources and media
 - c. Curriculum and staff development
 - d. Instructional leadership
 - e. School leadership
 - f. Guidance counseling services
 - g. Social work services
 - h. Health services
 - i. Transportation
 - j. Food service operation
 - k. Extracurricular
 - l. General administration
 - m. Plant maintenance and operations
 - n. Security and monitoring services
 - o. Data processing services
 - p. Community services
 - q. Total operating expenditure
10. Reported on the following indicators for payroll and select District salary expenditures compared to its peer district average and the State average and explained any significant variances from the peer district average in any category.
 - a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary
11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts. Analyzed unassigned fund balance per student and as a percentage of three-month operating expenditures and explained any significant variances.
12. Reported the District's allocation of staff and student-to-staff ratios, compared the results with the peer district and State averages, summarized the findings, and explained significant variances from the peer district average. The following staff categories and ratios were reported:
 - a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff

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SECTION III - OBJECTIVES AND APPROACH (continued)

Approach (continued)

13. Reported on the District's teacher turnover rate as well as its peer districts and the State's average. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program.
 - a. Special Education
 - b. Bilingual Education
 - c. Migrant Programs
 - d. Gifted and Talented Programs
 - e. Career and Technical Education
 - f. Athletics and Extracurricular Activities
 - g. Alternative Education Program/Disciplinary Alternative Education Program
 - h. Juvenile Justice Alternative Education Program
14. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
15. Reported on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
16. Explained the basis of the TEA assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.
17. 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?
18. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
19. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
20. 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?

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SECTION III - OBJECTIVES AND APPROACH (continued)

Approach (continued)

21. 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?
22. Provided a response to each of the following questions regarding District academic information:
 - 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?
23. Provided a response to the question if the District modifies programs, plans staff development opportunities, or evaluates staff based on analyses of student test results.

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

1. Peer Districts

The Texas Education Agency’s (TEA) Snapshot Peer Search identified a total of 70 possible peer districts based on district size (10,000 to 24,999). Using other similar characteristics for community type, property wealth, tax rate, and Texas Smart Schools, Whitley Penn, LLP selected the six (6) peer districts shown below.

FIGURE 1
PEER DISTRICTS

<u>DISTRICT NAME</u>	<u>COUNTY</u>
Cleveland ISD	Liberty County
Del Valle ISD	Travis County
Duncanville ISD	Dallas County
Georgetown ISD	Williamson County
Lake Travis ISD	Travis County
Waco ISD	McLennan County

Fiscal Year	Tax Year	Bastrop ISD	Peer District Average	Variance
		Maintenance & Operations Tax Rate	Maintenance & Operations Tax Rate	
2024	2023	\$0.6692	\$0.7195	(\$0.0503)
2025	2024	\$0.6669	\$0.7134	(\$0.0465)
2026	2025	\$0.6669	\$0.7005	(\$0.0336)

The District’s M&O tax rate was \$0.6692 in fiscal year 2024 and was used by the TEA to identify the District’s peer districts. The fiscal year 2024 average M&O tax rate for all peer districts was \$0.7195, with the highest tax rate at \$0.7664 for Waco ISD and the lowest tax rate at \$0.6692 for Cleveland ISD. The District’s fiscal year 2024 tax rate was approximately \$0.0503 less than the peer district average.

The fiscal year 2025 M&O tax rate for the District was \$0.6669, while the peer district average was \$0.7134. The District’s fiscal year 2025 tax rate was approximately \$0.0465 less than the peer district average. For 2026, the District retained its tax rate for fiscal year 2026 at \$0.6669, which is \$0.0336 less than the peer district average.

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

2. Accountability Rating

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

FIGURE 2
A-F ACCOUNTABILITY RATING COMPARISON
2025

	DISTRICT RATING (A-F)	DISTRICT SCORE (1-100)	PEER DISTRICT AVERAGE RATING (A-F)	PEER DISTRICT AVERAGE SCORE (1-100)
Rating/Score	C	71	C	71

There were four (4) campuses with an F rating. The results for the District's 16 campuses are shown below.

FIGURE 3
A-F ACCOUNTABILITY RATING BY CAMPUS LEVEL
2025

RATING	ELEMENTARY SCHOOLS	MIDDLE SCHOOLS	HIGH SCHOOLS	TOTAL
A	0	0	1	1
B	0	0	1	1
C	3	2	2	7
D	2	1	0	3
Not Rated	0	0	0	0
F	3	1	0	4
Total	8	4	4	16

Campuses with an "F" Accountability Rating:

Cedar Creek Elementary
 Lost Pines Elementary School
 Red Rock Elementary School
 Cedar Creek Middle School

No campuses are currently required to implement a campus turnaround plan

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

3. Financial Rating

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

The rating is determined through a combination of four (4) critical indicators and seventeen (17) supplementary solvency indicators. Beginning with 2016-2017 Rating (based on 2015-2016 financial data), the Texas Education Agency moved from a “Pass/Fail” system and began assigning a letter rating. The ratings and corresponding points are shown below:

<u>Rating</u>	<u>Points</u>
A = Superior	90 – 100
B = Above Standard	80 - 89
C = Meets Standards	70 – 79
F = Substandard Achievement	Less than 70

The District’s 2024-2025 rating, based on school year 2023-2024, was an “A” (Superior). The District also received an “A” (Superior) rating for each year from 2021 through 2024. The District also received a preliminary “A” (Superior) rating for 2025-2026, based on 2024-2025 data.

FIGURE 4
SCHOOL FIRST RATING
2024-2025 Rating (Based on School Year 2023-2024 Data)

<u>RATING YEAR</u>	<u>RATING</u>
2024-2025 (Based on 2023-2024 Data)	A
Preliminary 2025-2026 (Based on 2024-2025 Data)	A

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

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

Student Characteristics

The District's 2025 enrollment of 13,370 students exceeded the peer district average of 12,343 students. Lake Travis ISD had the lowest enrollment at 11,008 , while Georgetown ISD had the largest enrollment at 13,881 within the District's peer group.

There are 5.5 million students served by public schools in the State of Texas. Every student is served differently in public schools based on their unique characteristics. Such data is captured by the Texas Education Agency on an annual basis. Figure 5 provides student counts for five (5) select student characteristics, which are described below:

Economically Disadvantaged - This term has an identical meaning to educationally disadvantaged, which is defined by the Texas Education Code (TEC) §5.001(4) as a student who is "eligible to participate in the national free or reduced-price lunch program".

English Learners - The Texas Education Agency defines an English Learner as a student who is in the process of acquiring English and has another language as the primary language; it is synonymous with English Language Learner (ELL) and Limited English Proficient (LEP).

Special Education - These are students with a disability as defined by Federal regulations (34 CFR§ 300.304 through 300.311), State of Texas Laws (Texas Education Code §29.003) or the Commissioner's/State Board of Education Rules (§89.1040).

Bilingual/ESL Education - The Texas Education Code §29.055 describes students enrolled in a bilingual education program as those students in a full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students and for carefully structured and sequenced mastery of the English language skills. Students enrolled in an English as a Second Language (ESL) program receive intensive instruction in English from teachers trained in recognizing and dealing with language differences.

Career and Technical Education - Students enrolled in State approved Career and Technology Education programs.

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

4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)

FIGURE 5

SELECTED STUDENT CHARACTERISTICS

2024 - 2025

	TOTAL STUDENT POPULATION COUNT	PERCENTAGE OF STUDENT POPULATION	PEER DISTRICTS AVERAGE PERCENTAGE	STATE AVERAGE PERCENTAGE
Total Students	13,370	100.0%	N/A	N/A
Economically Disadvantaged	8,951	66.9%	66.7%	60.4%
English Learners	6,144	46.0%	32.3%	24.3%
Special Education	1,984	14.8%	16.2%	15.5%
Bilingual/ESL Education	6,030	45.1%	32.4%	24.3%
Career and Technical Education	4,463	33.4%	31.3%	27.7%

SOURCE: Texas Education Agency, Texas Academic Performance Reports.

The State of Texas serves approximately 3.4 million students who are economically disadvantaged, representing 60.4 percent of the total student population. In comparison, economically disadvantaged students represent 66.9 percent of total enrollment in Bastrop ISD. This is higher than the peer district average of 66.7 percent – a 0.2 percentage point difference. Among the peer districts, Cleveland ISD reported the highest proportion of economically disadvantaged students at 92.8 percent, while Lake Travis ISD reported the lowest at just 10.6 percent.

The District's English learner population totals 46.0 percent, higher than the peer district average of 32.3 percent and state average of 24.3 percent.

The District's bilingual education population equals 45.1 percent compared with the peer district average of 32.4 percent and state average of 24.3 percent. The District's percentage was 12.7 percentage points higher than the peer district average and 20.8 percentage points higher than the State average.

The District's higher percentage of English Learner and Bilingual/ESL Education students reflects the demographic composition of its service area and the educational needs of its student population, which exceed those of both peer districts and the state overall.

Student participation in the District's career and technical education (CTE) programs was 2.1 percentage points higher than the peer district average and 5.7 percentage points higher than the State average.

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

4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)

Attendance

FIGURE 6
ATTENDANCE RATE
2024 - 2025

	<u>DISTRICT TOTAL</u>	<u>PEER DISTRICTS AVERAGE</u>	<u>STATE AVERAGE</u>
Attendance Rate	92.9%	92.4%	93.9%

SOURCE: Texas Education Agency, Public Education Information Management System
District Attendance, Graduation, and Dropout Rates Reports.

State funding for public schools in Texas is determined through a complex formula that incorporates numerous factors. However, one of the most significant components is Average Daily Attendance (ADA) – the average number of students in attendance on a typical school day. This means that higher student attendance directly contributes to increased state aid.

Bastrop ISD’s attendance rate exceeds the peer district average by 0.5 percentage points but is lower than the statewide average by 1.0 percentage point. Among the peer districts, Del Valle ISD reported the lowest attendance rate at 89.6 percent, while Lake Travis ISD and Georgetown ISD reported the highest attendance rate at 94.8 percent.

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

4. Student Characteristics, Attendance, and 5-Year Enrollment (continued)

Five-Year Enrollment

The attendance rate should be evaluated in conjunction with the number of students enrolled. As shown in Figure 7, the District has experienced an average increase over the last five years of 3.20 percent. The District's estimated final enrollment for 2026 is 13,453 students, an increase of 0.62 percent from 2025. Enrollment is projected to remain unchanged at 13,453 students for 2027.

FIGURE 7
5-YEAR ENROLLMENT
2021 - 2025

	ENROLLMENT	% CHANGE
2021	11,405	-0.25%
2022	11,994	5.16%
2023	12,506	4.27%
2024	13,010	4.03%
2025	13,370	2.77%
Average annual percentage change based on the previous five years	3.20%	
Estimated final enrollment (2026)	13,453	0.62%
Projected next school year (2027)	13,453	0.00%
Average annual percentage change based on 2021-2027 school years	2.37%	

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5. District Revenue

FIGURE 8

DISTRICT TAX REVENUE

2024 - 2025

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	REVENUE PER STUDENT	PERCENTAGE OF TOTAL	REVENUE PER STUDENT	PERCENTAGE OF TOTAL	REVENUE PER STUDENT	PERCENTAGE OF TOTAL
Local M&O Tax (1)	\$ 4,317	36.4%	\$ 6,129	48.0%	\$ 4,776	37.7%
State (2)	5,509	46.4%	4,095	32.1%	5,637	44.5%
Federal	1,621	13.7%	1,501	11.7%	1,471	11.6%
Other Local and Intermediate	414	3.5%	1,041	8.2%	783	6.2%
Total Revenue	\$ 11,861	100.0%	\$ 12,766	100.0%	\$ 12,667	100.0%

Note: (1) Excludes recapture

Note: (2) Excludes TRS on-behalf revenue

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

The financial data above includes all funds operating revenue, except for the District's capital projects fund and debt service fund revenues.

Approximately \$6.6 million of Teacher Retirement System (TRS) contributions made by the State of Texas on behalf of the District were excluded from State operating revenue. In accordance with generally accepted accounting principles, on-behalf contributions are also recorded as expenditures. However, the source reports used for the analyses did not exclude these on-behalf amounts from the operating expenditures per student presented in Figure 9. The on-behalf contributions equate to \$496 per student.

The District receives \$1,812 less in Local M&O tax revenue per student compared to the peer district average, and \$459 less than the State average. For the 2024-2025 school year, the District's M&O tax rate was \$0.6669, which is \$0.0465 lower than the peer district average of \$0.7134. Overall, the District's total revenue per student is \$905 lower than the peer district average and \$806 lower than the State average. Among the peer districts, Cleveland ISD reported the lowest local M&O revenue per student at \$2,345, while Georgetown ISD reported the highest at \$8,855.

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6. District Expenditures

FIGURE 9

DISTRICT ACTUAL OPERATING EXPENDITURES ^{1, 2}

2024 - 2025

	DISTRICT		PEER DISTRICT AVERAGE		STATE AVERAGE	
	EXPENDITURES PER STUDENT	PERCENTAGE OF TOTAL	EXPENDITURES PER STUDENT	PERCENTAGE OF TOTAL	EXPENDITURES PER STUDENT	PERCENTAGE OF TOTAL
Instruction	\$ 6,084	53.4%	\$ 7,055	53.3%	\$ 7,064	54.5%
Instructional Resources and Media	78	0.7%	103	0.8%	114	0.9%
Curriculum and Staff Development	277	2.4%	342	2.6%	296	2.3%
Instructional Leadership	120	1.1%	282	2.1%	227	1.8%
School Leadership	609	5.3%	725	5.5%	752	5.8%
Guidance Counseling Services	528	4.6%	567	4.3%	537	4.2%
Social Work Services	38	0.3%	62	0.5%	40	0.3%
Health Services	100	0.9%	133	1.0%	132	1.0%
Transportation	754	6.6%	548	4.1%	395	3.0%
Food Services	692	6.0%	703	5.4%	690	5.3%
Extracurricular	463	4.1%	332	2.5%	406	3.1%
General Administration	288	2.5%	441	3.3%	424	3.3%
Plant Maintenance and Operations	976	8.6%	1,382	10.4%	1,327	10.2%
Security and Monitoring Services	243	2.1%	253	1.9%	238	1.9%
Data Processing Services	143	1.3%	245	1.9%	239	1.9%
Community Services	6	0.1%	59	0.4%	67	0.5%
Fund Raising (Charter Schools only)	-	0.0%	-	0.0%	4	0.0%
Total Operating Expenditures	\$ 11,399	100.0%	\$ 13,232	100.0%	\$ 12,952	100.0%

Note ¹: Includes TRS on-behalf expenditures.

Note ²: Amounts include operating expenditures (objects 61xx to 64xx) only

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

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

Overall, the District spends \$1,833 less per student than the average of its peer district and \$1,553 less per student than the State average. Below are the key highlights:

- **Instruction expenditures** account for 53.4 percent of the District's total spending, which is 0.1 percent higher than its peer district (53.3 percent) and 1.1 percent lower than the State average (54.5 percent).
- **Plant Maintenance and Operations** account for 8.6 percent of the District's expenditures, compared to 10.4 percent peer district average and 10.2 percent for the State average.

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

6. District Expenditures (continued)

- **Transportation** accounts for 6.6 percent of total spending which is 2.5 percent higher than the peer district average of 4.1 percent and 3.6 percent higher than the State average of 3.0 percent. The District’s transportation expenditures are higher than peer and state averages largely because of its size and geographic dispersion. Serving students across approximately 433 square miles requires more extensive transportation operations than those of many comparable school districts.

7. District Payroll Expenditures Summary

FIGURE 10
PAYROLL EXPENDITURE SUMMARY
2024 - 2025

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Payroll as a Percentage of All Funds	73.60%	80.30%	78.35%
Average Teacher Salary	\$ 60,127	\$ 62,745	\$ 63,751
Average Administrative Salary	\$ 107,425	\$ 101,969	\$ 103,617
Superintendent Salary	\$ 300,506	\$ 291,248	\$ 168,307

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

The District’s payroll expenditures as a percentage of total expenditures were below both the peer district and State averages in fiscal year 2025, largely due to the outsourcing of child nutrition and transportation operations to third-party vendors. The District’s average teacher salary was also lower than both averages. The highest average teacher salary within the peer group is \$65,858 (Del Valle ISD) and the lowest is \$59,883 (Waco ISD).

Bastrop ISD reported no Teacher Incentive Allotment (TIA) payouts for Recognized, Exemplary, or Master designations for the period presented. Among the peer districts, Waco ISD and Cleveland ISD reported teachers eligible for TIA designations. TIA payouts vary by designation level, as shown below.

Designation	Peer District Average Payouts	State Average Payouts
Recognized	\$6,406	\$5,567
Exemplary	\$12,950	\$11,062
Master	\$23,740	\$20,910

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7. District Payroll Expenditures Summary (continued)

The District had no teachers eligible for the TIA while its peer districts below had the following:

District	Number of Teachers
Waco ISD	247
Cleveland ISD	25

The District's average administrative salary, including both campus and central administration, is higher than both the Peer District average and State average. The average experience of campus leadership in the District was 5.4 years, compared with the State average of 6.0 years. Three (3) Peer Districts reported lower average campus leadership experience than Bastrop ISD, as shown below.

District	Average Campus Leadership Experience (Years)
Waco ISD	4.5
Cleveland ISD	3.1
Duncanville ISD	4.7

The District Superintendent's salary is greater than its peer district average and the State average. The highest superintendent salary within the peer district group is \$468,296 (Lake Travis ISD), while the lowest superintendent salary is \$160,871 (Waco ISD). It is also important to note that the State average for the Superintendent salary comprises school districts across the State with enrollments ranging from 20 to 176,727 students. Statewide superintendent salary averages should be interpreted with caution because the State average includes districts with substantially different enrollment levels, and district size is one factor that may influence superintendent compensation.

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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 (5) categories: non-spendable, restricted, committed, assigned and unassigned. The categories are described below.

- Non-spendable fund balance cannot be spent because it is either (a) not in a spendable form, such as inventory or (b) legally or contractually required to be maintained intact.
- Restricted fund balance is net resources that are restricted as to use by an external party, such as a federal grantor.
- Committed fund balance is set aside for a specific purpose as resolved by the Board of Trustees.
- Assigned fund balance is fund balance that has been set aside by management for a specific purpose.
- Unassigned fund balance is the remaining amount that is not restricted, committed, or assigned for a specific purpose.

The Texas Education Agency evaluates unassigned fund balance by comparing it with three months, or 25 percent, of annual operating expenditures. If the District does not meet the three-month goal, the percentage is less than 100 percent. Amounts exceeding the three-month goal result in percentages greater than 100 percent. In fiscal year 2025, the District did meet the goal of maintaining unassigned fund balance that met or exceeded the three months of annual operating expenditures.

FIGURE 11
GENERAL FUND BALANCE
2021 - 2025

YEAR	DISTRICT			PEER DISTRICT AVERAGE		
	GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF 3-MONTH OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF OPERATING EXPENDITURES	GENERAL FUND UNASSIGNED FUND BALANCE AS A PERCENTAGE OF 3-MONTH OPERATING EXPENDITURES
2025	\$ 2,782	29.3%	117.2%	\$ 3,911	34.4%	137.6%
2024	2,246	24.0%	96.1%	3,992	36.7%	146.8%
2023	2,271	24.9%	99.7%	3,745	35.6%	142.3%
2022	2,166	25.0%	100.1%	3,680	36.9%	147.8%
2021	2,084	23.0%	92.2%	3,573	35.4%	141.4%

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

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The table below shows the amount by which the District did or did not meet the three-month goal.

FIGURE 11**GENERAL FUND BALANCE (continued)****2021 - 2025**

DISTRICT				
YEAR	GENERAL FUND UNASSIGNED FUND BALANCE	GENERAL FUND UNASSIGNED FUND BALANCE 3-MONTH GOAL	UNASSIGNED FUND BALANCE AND THREE-MONTH GOAL (%)	DIFFERENCE BETWEEN UNASSIGNED FUND BALANCE AND THREE-MONTH GOAL (\$)
2025	\$ 36,952,359	\$ 31,526,970	117.2%	\$ 5,425,389
2024	29,026,263	30,208,513	96.1%	(1,182,250)
2023	28,266,382	28,345,221	99.7%	(78,839)
2022	25,875,515	25,852,495	100.1%	23,020
2021	23,650,015	25,663,575	92.2%	(2,013,560)

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actua

The District's unassigned fund balance as of June 30, 2025, totaled \$37.0 million. Using the District's General Fund operating expenditures of \$126.1 million, the optimal 25 percent of operating expenditures in fund balance would equate to \$31.5 million. The District exceeded the three-month benchmark by \$5.4 million, or 17.2 percent.

The District set aside assigned fund balance totaling \$11.1 million during fiscal year 2025. The Texas Education Agency combines both the assigned and unassigned fund balance in evaluating fund balance compared to operating expenditures for FIRST Rating purposes. As such, when both unassigned and assigned fund balance are considered, the District's fiscal year 2025 total fund balance exceeded the three-month operating expenditure benchmark and fund balance goal by \$16.5 million or 52.4 percent.

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YEAR	GENERAL FUND UNASSIGNED FUND BALANCE	GENERAL FUND ASSIGNED FUND BALANCE	TOTAL UNASSIGNED AND ASSIGNED FUND BALANCE	GENERAL FUND UNASSIGNED FUND BALANCE THREE- MONTH GOAL	DIFFERENCE BETWEEN TOTAL ASSIGNED AND UNASSIGNED FUND BALANCE AND THREE-MONTH GOAL (\$)	DIFFERENCE BETWEEN TOTAL ASSIGNED AND UNASSIGNED FUND BALANCE AND THREE-MONTH GOAL (%)
2025	\$ 36,952,359	\$ 11,102,000	\$ 48,054,359	\$ 31,526,970	\$ 16,527,389	52.4%
2024	29,026,263	11,102,000	40,128,263	30,208,513	9,919,750	32.8%
2023	28,266,382	5,102,000	33,368,382	28,345,221	5,023,161	17.7%
2022	25,875,515	5,102,000	30,977,515	25,852,495	5,125,020	19.8%
2021	23,650,015	-	23,650,015	25,663,575	(2,013,560)	-7.8%

In fiscal year 2025, the following two (2) Peer Districts set aside more than \$1 million in assigned fund balance:

District	Assigned Fund Balance (in millions)
Del Valle ISD	\$4.5
Lake Travis ISD	\$4.2

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

9. District Staffing Levels

FIGURE 12
STAFF RATIO COMPARISON
2024 - 2025

	DISTRICT	PEER DISTRICT AVERAGE	STATE AVERAGE
Teaching Staff (Percentage of Total Staff)	50.2%	45.4%	48.3%
Support Staff (Percentage of Total Staff)	11.1%	11.8%	10.8%
Administrative Staff (Percentage of Total Staff)	4.6%	4.6%	4.6%
Paraprofessional Staff (Percentage of Total Staff)	17.6%	11.2%	10.7%
Auxiliary Staff (Percentage of Total Staff)	16.5%	27.0%	25.5%
Students Per Total Staff	8.4	6.8	7.2
Students Per Teaching Staff	16.7	15.0	15.0

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

The District’s total staff for the year ended June 30, 2025 was 1,582 compared to the peer district average of 1,821. The District employed 794 teachers for the 2025 school year, representing 50.2 percent of total staff. The proportion of teaching staff was 4.8 percentage points higher than the peer district average and 1.9 percentage points higher than the State average.

10. Teacher Turnover Rates

FIGURE 13
TEACHER TURNOVER RATES
2024 - 2025

	DISTRICT TURNOVER RATE	AVERAGE PEER DISTRICT TURNOVER RATE	STATE TURNOVER RATE
Teachers	27.4%	22.8%	18.8%

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

The District’s turnover rate is 4.6 percent and 8.6 percent higher than the peer district average and State average, respectively. The highest turnover rate within the peer districts was 27.6 percent (Cleveland ISD) while the lowest turnover rate was 19.1 percent (Lake Travis ISD).

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

10. Teacher Turnover Rates (continued)

Several years ago, through a state-approved District of Innovation plan, the District expanded its recruiting efforts in order to fill teacher vacancies. This initiative was an effort to fill critical shortages with staff who were on the path to certification but not yet certified and often without any classroom experience. Although teacher vacancies dropped as a result of this effort, turnover increased. The District has taken several measures to address turnover, including investing heavily in stronger onboarding practices and strengthening peer-to-peer mentoring for new teachers and campus leaders. By prioritizing staff support and retention, the District has stabilized their campuses and significantly reduced turnover this past year.

11. Special Programs

FIGURE 14
SPECIAL PROGRAMS CHARACTERISTICS
2024 - 2025

	NUMBER OF STUDENTS SERVED	PERCENTAGE OF ENROLLED STUDENTS SERVED	PROGRAM BUDGET PER STUDENT SERVED ¹	PROGRAM BUDGET AS A PERCENTAGE OF DISTRICT BUDGET ¹	TOTAL STAFF FOR PROGRAM	STUDENTS PER TOTAL STAFF FOR PROGRAM
Total Students	13,370	100.0%	N/A	N/A	N/A	N/A
Special Education	1,984	14.8%	\$8,125	12.00%	58.7	33.80
Bilingual/ESL Education	6,030	45.1%	308	1.40%	136.4	44.21
Migrant Programs	42	0.3%	0	0.00%	1.0	42.00
Gifted and Talented Programs	1,056	7.9%	300	0.20%	1.0	1,056.00
Career and Technical Education	4,463	33.4%	679	2.30%	36.8	121.28
Athletics and Extracurricular Activities (1)	3,397	25.4%	1,038	2.60%	128.0	26.54
Alternative Education Program/Disciplinary Alternative Education Program (1)	618	4.6%	147	0.10%	3.0	206.00
Juvenile Justice Alternative Education Program	0	0.0%	0	0.00%	0.0	0.00

Note: ¹ Information provided by the District

SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

1. State and Regional Resources

The District maximizes available resources through a comprehensive annual budget development process that incorporates state funding, grants, local revenue, and other available funding sources. District administration reviews current and historical expenditures by campus, function, and department; evaluates personnel requests, staffing levels, and student-to-teacher ratios; and considers special program needs when developing the proposed budget. The process occurs over approximately six months and includes planning meetings throughout the spring, during which recommendations are developed for presentation to the Board of Trustees. District administration reported that, because available funding is limited, resource-allocation decisions emphasize directing resources to campus classrooms.

2. Reporting

For the year ended June 30, 2025, Whitley Penn, LLP expressed an unmodified opinion on the District’s financial statements. An unmodified opinion indicates that the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

3. Oversight

Not Applicable

4. Budget Process

FIGURE 15
BUDGET PROCESS

QUESTION	YES/NO	NOT APPLICABLE
Does the District’s budget planning process include projections for enrollment and staffing?	Yes	
Does the District’s budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes	
Does the District use cost allocation procedures to determine campus budgets and cost centers?	Yes	
Does the District analyze educational costs and student needs to determine campus budgets?	Yes	

SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)

5. Self-funded Programs

Bastrop ISD maintains a self-funded workers' compensation program. The District reported the following net position balances for the workers' compensation fund:

Fiscal Year	Net Position
2023	\$3,578,772
2024	\$3,784,560
2025	\$3,943,400

The workers' compensation fund's net position increased from \$3,578,772 in fiscal year 2023 to \$3,943,400 in fiscal year 2025, an increase of \$364,628, or 10.2 percent. The positive and increasing net position indicates that the program maintained sufficient financial resources to support program costs and obligations during the period reviewed.

6. Staffing

District administrators are evaluated annually in accordance with District procedures. Administration reported that evaluation results are used to identify areas of strength, opportunities for professional growth, and performance goals for the upcoming year.

Evaluation results also inform district operations by supporting professional development planning, leadership development initiatives, staffing decisions, succession planning efforts, and departmental goal setting. District leadership uses evaluation outcomes to align organizational priorities with performance expectations and to support continuous improvement across District operations.

7. Compensation System

FIGURE 16
COMPENSATION SYSTEM

QUESTION	YES/NO	NOT APPLICABLE
Does the District use salary bonuses or merit pay systems?	No	
Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?	Yes	
Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	Yes	
Has the District made any internal equity and/or market adjustments to salaries within the past two years?	No	

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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)

8. Planning

FIGURE 17

OPERATIONAL INFORMATION

QUESTION	YES/NO	NOT APPLICABLE
Does the District develop a District Improvement Plan (DIP) annually?	Yes	
Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?	Yes	
Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:	Yes	
Does the District use enrollment projections?	Yes	
Does the District analyze facility capacity?	Yes	
Does the District evaluate facility condition?	Yes	
Does the District have an active and current energy management plan?	Yes	
Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	Yes	

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SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION (continued)

9. Programs

FIGURE 18
ACADEMIC INFORMATION

QUESTION	YES/NO	NOT APPLICABLE
Does the District have a teacher mentoring program?	Yes	
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	Yes	
When adopting new programs, does the District define expected results?	Yes	
Does the District analyze student test results at the District and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes	
Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes	