MoakCasey

PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2026 EFFICIENCY AUDIT

Poth Independent School District

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Executive Summary

MoakCasey, LLC was contracted to conduct an efficiency audit for the Poth 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).

ITEM	DESCRIPTION	ITEM	DESCRIPTION
1	Peer Districts	11	Special Programs
2	Accountability Rating	12	State and Regional Resources
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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 $0.6669. The District is proposing to increase the M&O tax rate by $0.1200 through a VATRE to $0.7869. The District expects to generate approximately $1.4 million in M&O tax revenue in the first school year, which represents about 11 percent of the District's current adopted operating budget for the 2025-26 school year. The District has not held a prior VATRE.

The District has stated its intention to allocate additional revenue generated by the VATRE across staff compensation and facility improvement projects on a phased schedule. In the first year, 40% of VATRE revenue is designated for retention stipends to be distributed to all staff in December 2026, while the remaining 60% is earmarked for facility projects drawn from a prioritized list developed and ranked by District administration and a District Facility Committee comprised of District staff, board members, and community members. In Year 2 and Year 3, the District plans to shift the allocation by 10 percentage points annually toward salaries and away from facilities, resulting in a 60% salary and 40% facility split by Year 3. Beginning in Year 4 and continuing thereafter, the District's board of trustees will determine further adjustments to the percentage split in order to sustain ongoing salary support and facility maintenance needs.

	Without VATRE	With VATRE
M&O Tax Rate (per $100)	$0.6669	$0.7869
Avg. Taxable Value (Single-Family)	$115,473	$115,473
Estimated Annual Levy	$770	$909
Annual Increase in Tax Levy	—	**$139**

If the VATRE is successful, the average single-family residential property would expect an increase of $139 compared to if the VATRE does not pass. The District has also proposed an Interest and Sinking (I&S) tax rate of $0.1685 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 $0.6669 was $0.0112 lower than the average of its peers, and $0.0481 lower than the state average. If the VATRE is successful, the District tax rate will be $0.1281 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
POTH ISD	$0.6669	$0.7869*
BLANCO ISD	$0.6769	$0.6769
COMFORT ISD	$0.6394	$0.6394
GEORGE WEST ISD	$0.6822	$0.6402
LEXINGTON ISD	$0.7310	$0.7011
LONE OAK ISD	$0.6669	$0.6669
SHELBYVILLE ISD	$0.6683	$0.6622
STOCKDALE ISD	$0.6669	$0.6189
TIDEHAVEN ISD	$0.6424	$0.6134
TOLAR ISD	$0.6372	$0.6128
WALL ISD	$0.7703	$0.7566
Statewide Average	$0.7150	Not Available

**Districts holding VATRE November 2026*

Key Efficiency Audit Report Findings

The District engaged MoakCasey, LLC in June 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 $12,836 per student, while its peer districts average and State average were $14,210 per student and $12,548 per student, respectively. Notably, the District's local maintenance and operations revenue share of 28.1% is substantially below the peer district average of 40.9%, while the District relies more heavily on State aid, which comprises 58.2% of its revenue compared to the peer average of 44.2%. **(see Item 5)**

- The District's total operating expenditures for the most recent year totaled $12,549 per student, while its peer districts average was $13,837 per student. The State's total average operating expenditure totaled $12,890 per student. **(see Item 6)**

- The District has earned a Superior Rating (A) for the School Financial Integrity Rating System of Texas (FIRST) for both the 2024-25 school year (based on 2023-24 data) and the 2025-26 school year (based on 2024-25 school year). **(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 an A rating for both the 2024-25 and 2025-26 school years. **(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 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 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.

   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 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 (2024-25 data for payroll as a percentage of all funds).

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 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 the 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.

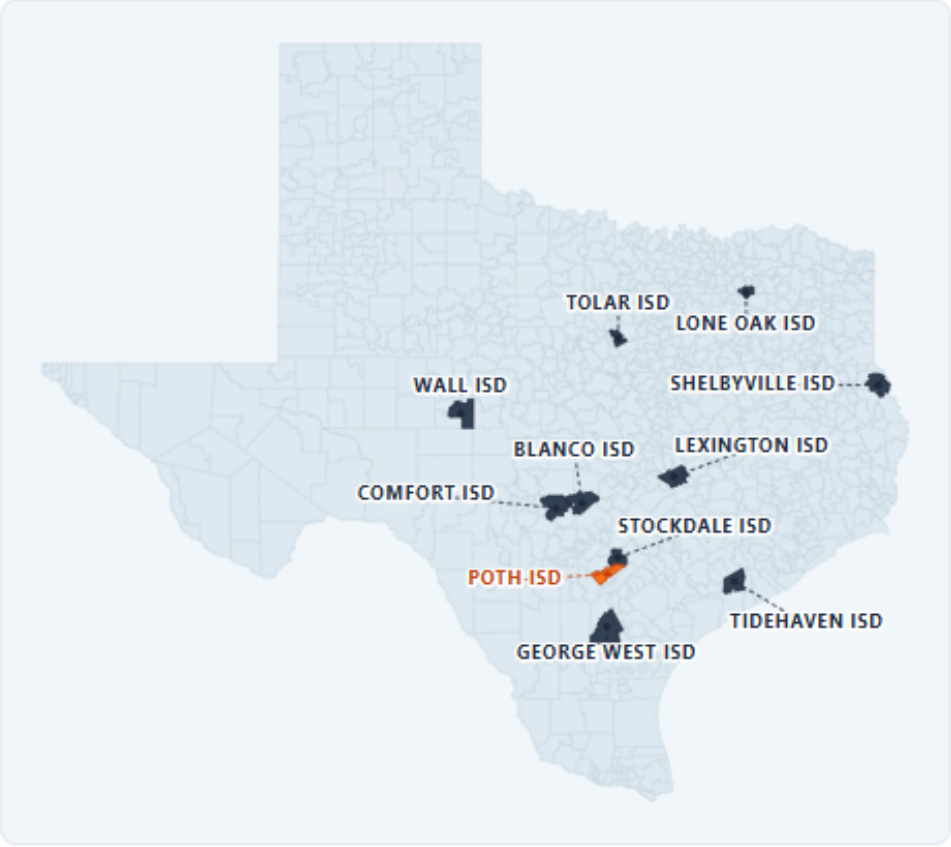
From the pool of scored districts, the highest-scoring matches are identified as candidate peers and submitted for review. Adjustments to the final peer group may be made to account for factors not fully captured by the quantitative model. The final peer group is confirmed prior to report completion 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. Average daily attendance (ADA) measures the actual number of students attending school on average throughout the school year, while weighted average daily attendance (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
BLANCO ISD
COMFORT ISD
GEORGE WEST ISD
LEXINGTON ISD
LONE OAK ISD
SHELBYVILLE ISD
STOCKDALE ISD
TIDEHAVEN ISD
TOLAR ISD
WALL 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 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, Poth ISD received an accountability rating of *A* with an overall district score of 91.0, as shown in **Figure 2**. This score exceeds the peer average of 85.5 and falls within the peer score range of 78.0 to 93.0, placing Poth ISD among the higher-performing districts in its peer group.

Statewide, only 14.1 percent of Texas districts earned an A rating in 2024–25, while the largest share of districts — 41.0 percent — received a B. An additional 30.1 percent of districts rated C, 10.8 percent rated D, and 2.8 percent rated F, with 1.2 percent receiving a Not Rated designation.

The District also received an *A* rating in 2025-26.

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	A	91	85.5

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

As shown in **Figure 3**, Poth ISD's campus accountability ratings for the 2024-25 school year are as follows:

- One elementary school received an *A* rating in 2024-25. This campus did drop to a *B* rating in 2025-26.
- One middle school received an *A* rating.
- One high school received an *A* rating.

No Poth ISD campus received an *F* accountability rating in 2024-25.

No Poth ISD campus is required to implement a campus turnaround plan.

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

	Elementary Schools	Middle Schools	High Schools
A	1	1	1
B	0	0	0
C	0	0	0
D	0	0	0
F	0	0	0

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

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 (based on 2023-24 data), Poth Independent School District (the District) received a School FIRST rating of *A (Superior Achievement)* with a score of 100.0 out of 100 points, as shown in **Figure 4**. The District met all 21 indicators across the Critical, Solvency, and Financial Competence categories and earned maximum points on every indicator, with no indicators unmet. The District also received an *A* rating in 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: Texas Education Agency, Financial Integrity Rating System of Texas (FIRST)

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.

In 2025-26, Poth Independent School District (the District) enrolled a total of 969 students. The following summarizes the District's student characteristics across the five major program areas reflected in **Figure 5**:

• **Economically Disadvantaged:** In 2025-26, 297 students — or 30.7% of enrollment — were identified as economically disadvantaged. This percentage was notably lower than both the peer district average of 46.6% and the state average of 59.9%, indicating that the District serves a relatively smaller proportion of economically disadvantaged students compared to its peers and the state as a whole.

• **English Learners:** In 2025-26, 42 students — or 4.3% of enrollment — were identified as English Learners. This percentage was below the peer district average of 7.8% and considerably below the state average of 23.6%.

• **Special Education:** In 2025-26, 140 students — or 14.4% of enrollment — were receiving special education services. This percentage was below both the peer district average of 17.3% and the state average of 16.7%.

• **Bilingual/ESL Education:** In 2024-25, 49 students — or 5.1% of enrollment — were actively enrolled in a bilingual or ESL education program. This percentage was below the peer district average of 7.0% and well below the state average of 24.3%. As noted above, the Bilingual/ESL Education count reflects only those English Learner students actively participating in a program, and may differ from the total English Learner count.

• **Career and Technical Education:** In 2024-25, 308 students — representing 32.1% of membership — were enrolled in state-approved CTE programs. The District's CTE participation rate exceeded both the peer district average of 29.2% and the state average of 27.7%, indicating a comparatively higher rate of CTE participation among the District's student membership.

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	969	100%	—	—
Economically Disadvantaged (2025-26 Enrolled Students)	297	30.7%	46.6%	59.9%
English Learners (2025-26 Enrolled Students)	42	4.3%	7.8%	23.6%
Special Education (2025-26 Enrolled Students)	140	14.4%	17.3%	16.7%
Bilingual/ESL Education (2024-25 Enrolled Students)	49	5.1%	7.0%	24.3%
Career and Technical Education (2024-25 Students in Membership)	308	32.1%	29.2%	27.7%

SOURCE: Texas Education Agency, Public Education Information Management System (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 96.4%, exceeding both the peer average of 95.1% and the state average of 93.9%. The District's rate also exceeded the high end of the peer range, which spanned from 93.2% to 96.3%.

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

	District Total	Peer Districts Average	State Average
Attendance Rate	96.4%	95.1%	93.9%

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

The District enrolled 969 students in 2025-26, compared to 912 students in 2021-22, reflecting a 14.5% increase over the five-year period captured in **Figure 7**. The District's enrollment grew at an average annual rate of approximately 1.5% across this span, with gains recorded in each successive year. Enrollment rose from 912 in 2021-22 to 935 in 2022-23, 949 in 2023-24, 962 in 2024-25, and 969 in 2025-26.

Projected enrollment for the following year is 982 students, which would represent continued growth consistent with the trend observed throughout the period shown in **Figure 7**.

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

School Year	Fall Enrollment
4 Years Prior (2021-22)	912
3 Years Prior (2022-23)	935
2 Years Prior (2023-24)	949
1 Year Prior (2024-25)	962
Most Recent School Year (2025-26)	969
Average annual percentage change based on the previous five years	1.5%
Projected Next School Year	982

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS); District Projection; MoakCasey Calculation

Item 5 — District Revenue

Figure 8 presents Poth 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 the 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 the TEA, which uses membership.

In 2024-25, the District generated total revenue of $12,347,821, or $12,836 per student, as shown in **Figure 8**. This amount is below the peer average of $14,210 per student and slightly above the state average of $12,548 per student.

Local M&O tax revenue represented 28.1 percent of the District's total revenue, at $3,607 per student. Both the share and the per-student amount are notably below the peer average and the state average. Texas school finance equalizes funding based on property wealth, meaning districts with lower property values collect less local M&O tax revenue but receive a correspondingly greater share of state aid to offset that difference.

State aid was the largest single revenue source for the District in 2024-25, comprising 58.2 percent of total revenue, or $7,468 per student. Both the proportional share and the per-student amount are meaningfully higher than the peer average and the state average. As noted above, this pattern reflects the equalization structure of the Texas school finance system: because the District generates less local M&O tax revenue than its peer districts, the state provides a greater level of formula-driven aid to bring the District's total funding closer to an equalized level.

Federal funds accounted for 4.8 percent of the District's total revenue, or $612 per student. Both the share and the per-student amount are below the peer average and the state average, with the per-student figure falling notably short of the peer average.

Other local and intermediate revenue represented 9.0 percent of total revenue, or $1,149 per student. This share is above both the peer average of 6.6 percent and the state average of 6.2 percent, and the per-student amount similarly exceeds both comparison figures, making this the one revenue source in which the District's relative position is higher than peers and the state.

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

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total
Local M&O Tax (Retained) (1)	$3,607	28.1%	$5,808	40.9%	$5,171	41.2%
State	$7,468	58.2%	$6,274	44.2%	$5,159	41.1%
Federal	$612	4.8%	$1,187	8.4%	$1,440	11.5%
Other Local and Intermediate	$1,149	9.0%	$940	6.6%	$778	6.2%
Total Revenue	**$12,836**	**100.0%**	**$14,210**	**100.0%**	**$12,548**	**100.0%**

NOTE: (1) Excludes Debt Service and Recapture

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 6 — District Expenditures

Figure 9 presents 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 the school district's 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.

In 2024–25, Poth Independent School District's (the District's) total operating expenditures were $12,072,149, or $12,549 per student, as shown in **Figure 9**. This per-student amount was below the peer average of $13,837 and below the state average of $12,890.

The top five functions are reported below:

Instruction represented the largest share at 54.3% of total operating expenditures, or $6,819 per student, compared to a peer average of 53.6% ($7,418 per student) and a state average of 55.0% ($7,094 per student).

Plant Maintenance and Operations accounted for 10.4% of expenditures ($1,301 per student), compared to a peer average of 11.0% ($1,528 per student) and a state average of 9.9% ($1,276 per student).

Extracurricular activities represented 7.2% ($905 per student), compared to a peer average of 5.8% ($806 per student) and a state average of 3.3% ($425 per student).

Food Service Operation accounted for 6.1% ($760 per student), compared to a peer average of 5.0% ($695 per student) and a state average of 5.4% ($691 per student).

General Administration represented 5.3% ($666 per student), compared to a peer average of 4.7% ($655 per student) and a state average of 3.1% ($394 per student).

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

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total
Instruction	$6,819	54.3%	$7,418	53.6%	$7,094	55.0%
Instructional Resources and Media	$77	0.6%	$121	0.9%	$121	0.9%
Curriculum and Staff Development	$84	0.7%	$150	1.1%	$288	2.2%
Instructional Leadership	$173	1.4%	$152	1.1%	$224	1.7%
School Leadership	$535	4.3%	$675	4.9%	$718	5.6%
Guidance Counseling Services	$316	2.5%	$443	3.2%	$541	4.2%
Social Work Services	$0	0.0%	$2	0.0%	$40	0.3%
Health Services	$115	0.9%	$127	0.9%	$136	1.1%
Transportation	$398	3.2%	$501	3.6%	$405	3.1%
Food Service Operation	$760	6.1%	$695	5.0%	$691	5.4%
Extracurricular	$905	7.2%	$806	5.8%	$425	3.3%
General Administration	$666	5.3%	$655	4.7%	$394	3.1%
Plant Maintenance and Operations	$1,301	10.4%	$1,528	11.0%	$1,276	9.9%
Security and Monitoring Services	$194	1.5%	$223	1.6%	$240	1.9%
Data Processing Services	$207	1.6%	$328	2.4%	$231	1.8%
Community Services	$0	0.0%	$13	0.1%	$67	0.5%
Total Operating Expenditures	**$12,549**	**100.0%**	**$13,837**	**100.0%**	**$12,890**	**100.0%**

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 7 — District Payroll Expenditures Summary

In 2024-25, Poth Independent School District's (the District's) total payroll expenditures represented 76.5% of all funds expenditures, as shown in **Figure 10**. This figure exceeded the peer average of 74.5% by 2.0 percentage points and fell below the state average of 79.5% by 3.0 percentage points.

For 2025-26, the District's average teacher salary was $64,508, compared to a peer average of $65,537 and a state average of $68,001 (**Figure 10**). The District employed 82.7 teacher Full-Time Equivalent (FTE) positions in 2025-26. The average administrative salary was $95,596, below both the peer average of $98,433 and the state average of $99,555. The District reported 8.1 administrative FTEs for 2025-26.

The superintendent salary for 2025-26 was $140,315, as shown in **Figure 10**. This figure was $11,604 below the peer average of $151,919 and $34,690 below the state average of $175,005.

FIGURE 10
PAYROLL EXPENDITURE SUMMARY
MOST RECENT SCHOOL YEAR (2024-25 & 2025-26)

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Funds (2024-25)	76.5%	74.5%	79.5%
Average Teacher Salary (2025-26)	$64,508	$65,537	$68,001
Average Administrative Salary (2025-26)	$95,596	$98,433	$99,555
Superintendent Salary (2025-26)	$140,315	$151,919	$175,005

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

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.

Texas school districts commonly evaluate unassigned fund balance by comparing it to three months or 90 days of operational expenditures. The Texas Education Agency (TEA) also includes a measure in its Financial Integrity Rating System of Texas (FIRST) ratings evaluating if a district has at least 75 days of operational expenditures in fund balance (indicator 6). For purposes of **Figure 11**, if a district does not meet the goal of three months, the percentage is shown as less than 100%. Amounts that exceed three months are reflected as percentages greater than 100%.

Poth Independent School District's (the District's) General Fund unassigned balance has followed a generally increasing trend over the four years captured in **Figure 11**, with the exception of a decline between 2021-22 and 2022-23. The balance reached its highest point in 2024-25 at $4,625,793, equivalent to $4,809 per student and 170.2% of three-month operating expenditures — well above the Legislative Budget Board (LBB) guideline threshold of 25% of operating expenditures (approximately three months of expenses). The recovery and growth following the 2022-23 trough reflects consistent year-over-year improvement, with the balance climbing from $3,520,036 in 2022-23 through successive increases in 2023-24 and into the current year.

The District did not carry a negative fund balance in any of the years presented in **Figure 11**.

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)	$4,809	170.2%
1 Year Prior (2023-24 actual)	$4,250	151.2%
2 Years Prior (2022-23 actual)	$3,765	138.9%
3 Years Prior (2021-22 actual)	$4,298	166.6%
4 Years Prior (2020-21 actual)	$4,185	159.6%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 9 — District Staffing Levels

For 2025-26, Poth Independent School District (the District) employed a total of 146.9 Full-Time Equivalent (FTE) staff to serve an enrollment of 969 students, yielding an overall students-per-staff ratio of 6.6. This ratio is comparable to both the peer average of 6.5 and the state average of 6.5. **Figure 12** presents a detailed breakdown of District staffing by category, with comparisons to peer and state averages.

- **Teaching**: the District employed 82.7 teaching FTEs, representing 56.3% of total staff — above the peer average of 52.2% and the state average of 48.0%. The District's students-per-teaching-staff ratio was 11.7, compared to a peer average of 12.4 and a state average of 13.6.

- **Administration**: The District employed 8.1 administrative FTEs, comprising 5.5% of total staff, compared to a peer average of 5.1% and a state average of 4.6%.

- **Support**: the District employed 10.8 support FTEs, representing 7.3% of total staff, compared to a peer average of 6.5% and a state average of 11.0%.

- **Paraprofessional**: The District employed 13.8 paraprofessional FTEs, comprising 9.4% of total staff, compared to a peer average of 13.3% and a state average of 11.2%.

- **Auxiliary**: the District employed 31.5 auxiliary FTEs — a category that includes transportation, food service, maintenance, and other non-instructional support personnel — representing 21.5% of total staff, compared to a peer average of 22.9% and a state average of 25.1%.

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

	District	Peer Districts Average	State Average
Teaching (Percentage of Total Staff)	56.3%	52.2%	51.3%
Support (Percentage of Total Staff)	7.3%	6.5%	10.9%
Administration (Percentage of Total Staff)	5.5%	5.1%	5.0%
Paraprofessional (Percentage of Total Staff)	9.4%	13.3%	11.4%
Auxiliary (Percentage of Total Staff)	21.5%	22.9%	25.7%
Students Per Total Staff	6.6	6.5	7.0
Students Per Teaching Staff	11.7	12.4	13.6

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 10 — Teacher Turnover Rates

In 2024-25, Poth Independent School District (the District) reported a teacher turnover rate of 18.7%, reflecting 15.0 teacher separations out of a total workforce of 80.4 teachers, as shown in **Figure 13**. This rate exceeded the peer average of 16.6% by 2.1 percentage points, indicating that the District experienced somewhat higher teacher attrition than comparable districts. Relative to the state average of 18.8%, the District's rate was nearly identical, falling just 0.1 percentage points below the statewide figure.

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

	District Turnover Rate	Average Peer District Turnover Rate	State Average Turnover Rate
Teachers	18.7%	16.6%	18.8%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 11 — Special Programs

Poth 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 serves 140 Special Education students, supported by 21.7 staff FTE at a total program cost of $1,619,878.
- **Athletics & Extracurricular:** In 2025-26, the District serves 184 Athletics & Extracurricular students, supported by 6.375 staff FTE at a total program cost of $1,025,210.
- **Career & Technical Education:** In 2025-26, the District serves 351 Career & Technical Education students, supported by 8.4 staff FTE at a total program cost of $852,876.

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

Program	Number of Students Served	Percentage of Enrolled Students Served	Program Budget Per Student Served	Program Budget as a Percentage of District Budget	Total Staff for Program	Students Per Total Staff for Program
Special Education	140	14.6%	$11,571	12.0%	21.7	6.5
Bilingual / ESL	42	4.4%	$773	0.2%	0.5	84.0
Migrant Education	1	0.1%	$0	0.0%	0.0	—
Gifted & Talented	65	6.8%	$376	0.2%	0.1	650.0
Career & Technical Ed	351	36.5%	$2,430	6.3%	8.4	41.8
Athletics	184	19.1%	$5,572	7.6%	6.4	28.9
Alternative Ed Program (AEP)	0	0.0%	—	0.1%	0.0	—
Juvenile Justice AEP	0	0.0%	—	0.0%	0.0	—

SOURCE: Self-Reported by District

Item 12 — State and Regional Resources

Poth Independent School District (the District) operates within a well-established framework of state and regional support that helps sustain District programs and services. For 2025-26, the District draws on multiple layers of external resources to supplement local capacity and ensure compliance with state-mandated program requirements.

The District maximizes available state resources by pursuing all applicable state-funded and state-managed grant opportunities to support student programs and classroom instruction. The District participates in federal funding streams administered at the state level, including Every Student Succeeds Act (ESSA) Title funds and Individuals with Disabilities Education Act (IDEA)-B Formula grants, both of which support a broad range of instructional and special education services. The District prioritizes ongoing compliance with the requirements of these programs to maintain continued eligibility and to ensure that associated resources are directed effectively toward student needs. In addition to these federal pass-through funding sources, the District accesses other state funding streams and agency programs consistent with state law and District priorities.

The District is served by the Region 20 Education Service Center (ESC), headquartered in San Antonio, Texas. The District accesses the ESC's expertise and services on an as-needed basis across a range of functional areas. As part of its annual commitment to the ESC, the District participates in multiple service agreements that provide staff with access to ESC professionals for guidance and technical assistance, as well as discounted professional development opportunities designed to support the continued growth and skill development of District employees. 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

For the year ended August 31, 2025, GreenGrowth CPAs provided an unmodified report on the financial statements in accordance with Generally Accepted Accounting Principles (GAAP). There are three possible opinions: unmodified, modified (e.g. scope limitation or departure from generally accepted accounting principles), or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

The 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 Poth 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.

Enrollment and Staffing Projections

The District's budget planning process includes projections for both enrollment and staffing. The District employs a deliberately conservative methodology, using prior-year ending enrollment counts as the basis for projecting budget figures for the following year. This approach is intended to avoid over-anticipating enrollment or staffing levels. As a result, when enrollment increases during the current year — as it has in recent years — the District is positioned to maintain a balanced budget and, in subsequent years, to provide substantial raises to staff.

Monthly and Quarterly Budget Reviews

The District's budget process includes both monthly and quarterly reviews to determine the status of annual spending. These regular in-year reviews allow the District to monitor expenditures on an ongoing basis throughout the fiscal year.

Cost Allocation Procedures for Campus Budgets

The District uses cost allocation procedures to determine campus budgets and cost centers. This practice provides a structured framework for distributing resources across the District's campuses.

Educational Cost and Student Needs Analysis

The District analyzes educational costs and student needs when determining campus budgets. District administration places student needs at the center of all budgeting decisions. This prioritization extends to capital and facility planning, where non-critical maintenance projects are cancelled or deferred when necessary to ensure that funding for student education and the costs associated with delivering that education are preserved.

Item 16 — Self-funded Programs

Poth Independent School District (the District) staff did not report any self-funded programs.

Item 17 — Staffing

Poth Independent School District's (the District's) staffing practices are guided by annual evaluation cycles for District administrators, with results informing contract renewal decisions and driving staffing efforts to ensure the District is appropriately structured to support efficient and successful operations. Administrator evaluations are conducted on an annual basis prior to contract renewals, and the outcomes of those evaluations directly inform decisions about administrative staffing levels and organizational needs.

The District's approach to staffing emphasizes alignment between evaluation results and operational requirements. By tying administrator performance reviews to staffing determinations, the District aims to maintain an administrative structure that is responsive to District needs and reflective of documented performance outcomes.

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?	No

SOURCE: Self-Reported by District

Figure 16 reviews Poth 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.

Salary Bonuses and Merit Pay

The District has implemented a merit-based compensation system for at-will employees in the facilities department. Under this system, administrators evaluate eligible employees using factors such as attendance, attitude, work ethic, and task performance to determine merit raises. The District designed this approach to promote positive attitudes and sustained commitment among employees who are not subject to contractual obligations under Chapter 21 of the Texas Education Code.

Salary Range Structure

For all positions other than teachers and other Chapter 21 staff, the District maintains salary ranges that include defined minimum, midpoint, and maximum increments. These ranges are structured with the goal of keeping the District competitive with surrounding districts in attracting and retaining qualified employees. The ranges also provide flexibility in the hiring process, allowing the District to place new hires at a compensation level that reflects their individual education, relevant experience, and expertise in specific areas, rather than assigning placement based solely on years of experience.

Compensation Benchmarking

The District periodically reviews the compensation practices of surrounding and comparable school districts to inform adjustments to its own compensation plan. This monitoring process is used to help maintain competitive pay for both current and incoming staff during the 2025-26 school year.

Internal Equity and Market Adjustments

The District has not made formal internal equity or market adjustments to salaries within the past two years. The District indicates that its current salary ranges are determined to be equitable at this time.

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?	No
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 Poth 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.

District and Campus Improvement Plans

The District develops a District Improvement Plan (DIP) annually. At the campus level, the Elementary campus develops a Campus Improvement Plan (CIP) annually, as required by its Title I status. That plan is developed internally through meetings between campus administration and education staff and is subsequently shared with the District Improvement Plan committee to evaluate and recommend goals and changes at the Elementary. The Junior High and High School campuses do not develop CIPs, as neither campus is eligible for Title I funding and is therefore not subject to the CIP requirement.

Facilities Master Plan

The District maintains an active and current facilities master plan. The plan incorporates enrollment projections at three levels — current, moderate, and high — allowing the District to gauge growth trends year to year and compare against pattern benchmarks rather than relying on a single projection model. Facility capacity is analyzed using TEA-recommended student-to-teacher ratios of 22:1 for the Elementary and 25:1 for the Junior High and High School campuses, with the plan illustrating both current and projected maximum capacity levels. The District also evaluates facility condition as part of the master planning process.

Energy Management Plan

The District maintains an active and current energy management plan, employing two primary strategies to manage electricity consumption. The District has converted nearly all building interior and exterior lighting to LED fixtures to take advantage of efficient energy consumption. Additionally, the District partnered with Ideal Impact to install smart thermostats throughout the District, enabling monitoring of HVAC systems, ramp times, and building schedules to minimize cooling waste and reduce peak electricity demand, which directly affects energy rates and costs. Energy savings attributed to the HVAC controls initiative equate to nearly $90,000 in the first 43 months of the program.

Operational Staffing Formulas

The District does not maintain formally defined staffing formulas for its maintenance, custodial, food service, and transportation departments. Instead, the District determines staffing levels in each department based on the number of full-time equivalents needed to fulfill departmental duties and maintain District facilities, guided by ongoing department monitoring and supervisor recommendations.

Item 20 — Academic Programs

FIGURE 18
ACADEMIC PROGRAMS

Practice	Y/N/NA
Does the district have a teacher mentoring program?	No
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 Poth Independent School 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.

Teacher Mentoring Program

Poth ISD does not currently operate a formal teacher mentoring program. The district is partnered with the Charles Butt Foundation to develop a cohort of 10 current Poth ISD teachers toward National Board Certification; once certified, those teachers are intended to mentor the next group of teachers pursuing the same credential. In addition, the district recognized 18 teachers who received designations through TEA's Teacher Incentive Allotment during the first year of its implementation, and those designated teachers serve as instructional supports to the broader teaching staff with the goal of strengthening classroom effectiveness across the district.

Data-Driven Program Decisions

Poth ISD bases decisions to adopt new programs or discontinue existing ones on quantifiable data and research. The district monitors both program utilization rates and subject-area testing results to evaluate whether a given program or curriculum is producing the intended outcomes. When utilization or assessment performance falls below expectations and no longer justifies the associated cost, the program is discontinued or replaced with an alternative that demonstrates stronger utilization and results.

Expected Results for New Programs

When adopting new programs, Poth ISD defines expected results prior to implementation. The district establishes year-over-year improvement in student learning and testing performance as the primary benchmark for a new program's success. Where a new program is replacing an existing one, the district additionally requires evidence of increased utilization data and improved teacher buy-in as conditions for continued use.

Student Test Result Analysis

Poth ISD analyzes student test results at the campus level to inform curriculum and instructional decisions. Assessment data is reviewed to determine whether a current curriculum is producing sufficiently positive testing outcomes or meaningful student growth; where results fall short of expectations, the district uses that analysis as the basis for researching and evaluating alternative curricula or programs intended to yield more successful performance.

Program Modification Based on Results

Poth ISD modifies programs and plans staff development based on analyses of student performance data. District administration develops the Poth ISD Professional Development Plan annually, grounding it in the prior year's student performance results and any curriculum or program adjustments identified as necessary at the start of the new school year; the plan is presented to and approved by the school board each year. The district also builds dedicated professional development days into the academic calendar throughout the year to support staff understanding and consistent implementation of adopted programs.

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 Tax 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); payroll and operating expenditures from PEIMS financial data (2024-25)

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 Poth Independent School District and its peer districts.

Table 1. Accountability Data (2024-25)

District	Accountability Rating	Accountability Score
POTH ISD	**A**	**91**
BLANCO ISD	B	82
COMFORT ISD	C	78
GEORGE WEST ISD	A	91
LEXINGTON ISD	B	82
LONE OAK ISD	B	86
SHELBYVILLE ISD	B	84
STOCKDALE ISD	B	85
TIDEHAVEN ISD	B	89
TOLAR ISD	B	85
WALL ISD	A	93

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

District	Eco. Disadv.	Eng. Learners	Special Ed	Bilingual/ESL	CTE	Attendance Num / Denom
POTH ISD	**297**	**42**	**140**	**49**	**308**	144,650 / 149,990
BLANCO ISD	482	112	210	113	336	158,744 / 167,769
COMFORT ISD	540	194	221	171	336	143,536 / 153,958
GEORGE WEST ISD	686	63	141	73	236	143,745 / 152,065
LEXINGTON ISD	420	71	212	63	380	147,628 / 155,278
LONE OAK ISD	505	77	200	71	318	142,378 / 147,912
SHELBYVILLE ISD	507	55	134	54	221	121,127 / 127,655
STOCKDALE ISD	478	26	189	41	238	121,266 / 126,861
TIDEHAVEN ISD	590	117	168	127	296	147,000 / 153,699
TOLAR ISD	379	—	115	4	259	126,817 / 133,371
WALL ISD	203	14	186	12	421	197,396 / 205,218

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	Supt. Pay
POTH ISD	**82.7**	**$5,336,119**	**$64,508**	**8.1**	**$778,150**	**$95,596**	**$140,315**
BLANCO ISD	88.2	$5,727,434	$64,922	10.6	$1,081,445	$102,507	$171,358
COMFORT ISD	77.0	$5,334,692	$69,282	7.8	$787,628	$100,978	$158,000
GEORGE WEST ISD	75.2	$4,914,384	$65,386	7.8	$749,750	$95,754	$139,500
LEXINGTON ISD	82.0	$5,919,563	$72,216	10.4	$1,017,043	$97,699	$153,700
LONE OAK ISD	83.3	$5,735,286	$68,876	8.9	$840,833	$94,795	$140,000
SHELBYVILLE ISD	70.6	$4,754,063	$67,338	8.5	$857,046	$100,829	$159,774
STOCKDALE ISD	73.3	$4,521,742	$61,671	7.0	$667,440	$95,349	$130,000
TIDEHAVEN ISD	71.0	$5,191,126	$73,114	8.2	$888,698	$108,643	$191,011
TOLAR ISD	76.4	$4,796,831	$62,753	4.0	$409,798	$102,450	$137,992
WALL ISD	132.1	$7,437,494	$56,319	8.7	$751,114	$86,834	$137,852

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

District	Support FTE	Paraprofessional FTE	Auxiliary FTE	Total FTE	Turnover Num	Turnover Denom	Turnover Rate
POTH ISD	**10.8**	**13.8**	**31.5**	**147.0**	**15**	**80**	**18.7%**
BLANCO ISD	15.2	16.8	38.8	169.7	12	84	14.8%
COMFORT ISD	8.9	19.5	23.6	136.8	15	82	18.7%
GEORGE WEST ISD	7.2	22.9	48.9	162.0	12	80	14.9%
LEXINGTON ISD	11.9	20.5	29.2	154.0	22	90	24.9%
LONE OAK ISD	10.8	16.9	43.6	163.5	11	84	13.4%
SHELBYVILLE ISD	1.6	16.6	33.6	130.9	7	68	9.9%
STOCKDALE ISD	5.7	27.0	34.0	147.0	16	72	22.2%
TIDEHAVEN ISD	2.9	34.7	41.6	158.4	6	73	8.9%
TOLAR ISD	5.2	2.0	28.6	116.2	20	73	27.2%
WALL ISD	34.7	34.6	41.2	251.2	16	130	12.4%

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

District	Local M&O	State Revenue	Federal Revenue	Other Revenue	Total Revenue
POTH ISD	**$3,470,110**	**$7,184,116**	**$588,340**	**$1,105,255**	**$12,347,821**
BLANCO ISD	$12,116,622	$1,751,445	$1,707,816	$1,110,588	$16,686,471
COMFORT ISD	$9,157,009	$3,339,291	$1,390,225	$1,251,774	$15,138,299
GEORGE WEST ISD	$6,178,747	$4,821,414	$1,702,264	$809,475	$13,511,900
LEXINGTON ISD	$5,217,731	$9,454,367	$1,014,915	$908,451	$16,595,464
LONE OAK ISD	$4,190,942	$8,842,217	$852,194	$852,039	$14,737,392
SHELBYVILLE ISD	$2,048,951	$8,546,023	$1,208,520	$485,414	$12,288,908
STOCKDALE ISD	$2,193,272	$8,261,558	$850,524	$760,779	$12,066,133
TIDEHAVEN ISD	$11,368,278	$1,968,614	$1,411,579	$1,460,865	$16,209,336
TOLAR ISD	$3,456,688	$6,329,341	$797,492	$713,196	$11,296,717
WALL ISD	$4,711,669	$12,184,824	$1,460,702	$1,462,831	$19,820,026

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

District	11+95	12	13	21	23	31	32	33	34
POTH ISD	**$6,559,760**	**$73,746**	**$80,473**	**$166,340**	**$514,425**	**$304,139**	**$0**	**$110,515**	**$382,515**
BLANCO ISD	$8,583,042	$146,157	$513,656	$427,713	$848,898	$460,729	$16,592	$129,740	$655,032
COMFORT ISD	$7,492,971	$215,071	$249,703	$117,863	$878,313	$209,232	$0	$188,942	$432,347
GEORGE WEST ISD	$7,451,157	$99,494	$25,629	$0	$686,245	$662,703	$0	$83,883	$576,227
LEXINGTON ISD	$8,247,260	$198,269	$97,508	$304,107	$921,497	$498,930	$6,581	$145,881	$546,379
LONE OAK ISD	$8,012,153	$136,087	$180,681	$59,519	$713,233	$237,966	$0	$126,087	$421,866
SHELBYVILLE ISD	$6,193,887	$72,649	$283,243	$142,138	$400,538	$180,085	$102	$92,053	$527,169
STOCKDALE ISD	$6,260,848	$142,697	$40,007	$61,122	$480,704	$354,655	$0	$91,171	$445,087
TIDEHAVEN ISD	$8,180,583	$82,938	$159,814	$24,789	$798,408	$192,315	$0	$162,711	$448,796
TOLAR ISD	$6,265,383	$44,646	$2,247	$0	$563,475	$258,160	$0	$130,103	$227,647
WALL ISD	$10,756,286	$124,211	$15,238	$451,729	$755,475	$1,574,192	$0	$179,870	$945,299

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

District	35	36	41+92	51	52	53	61	Total
POTH ISD	**$731,086**	**$870,436**	**$640,876**	**$1,251,957**	**$186,886**	**$198,995**	**$0**	**$12,072,149**
BLANCO ISD	$705,092	$1,010,914	$829,762	$1,892,883	$226,596	$522,078	$24,701	$16,993,585
COMFORT ISD	$694,989	$1,043,497	$693,621	$1,930,282	$371,804	$445,789	$4,456	$14,968,880
GEORGE WEST ISD	$583,498	$914,298	$668,223	$1,626,465	$288,993	$79,450	$0	$13,746,265
LEXINGTON ISD	$754,692	$790,264	$699,157	$1,461,667	$193,963	$407,378	$34,248	$15,307,781
LONE OAK ISD	$1,019,426	$812,759	$1,275,428	$1,366,535	$156,160	$198,919	$22,025	$14,738,844
SHELBYVILLE ISD	$646,216	$765,754	$340,806	$1,351,328	$439,942	$381,550	$0	$11,817,460
STOCKDALE ISD	$654,416	$778,204	$431,347	$1,083,342	$102,311	$196,096	$0	$11,122,007
TIDEHAVEN ISD	$822,559	$753,499	$645,651	$2,383,256	$277,581	$361,930	$0	$15,294,830
TOLAR ISD	$652,397	$800,557	$714,649	$1,154,521	$110,672	$122,614	$45,303	$11,092,374
WALL ISD	$724,162	$740,266	$542,570	$1,699,729	$161,590	$710,840	$0	$19,381,457