

EFFICIENCY AUDIT RESULTS

CEDAR HILL INDEPENDENT SCHOOL DISTRICT



PURPOSE

- House Bill 3 (86th Legislature, 2019) requires school districts to undergo an efficiency audit prior to holding a voter-approval tax rate election (VATRE) (TEC 11.184).
- Currently, the efficiency audit requirement is waived due to the Governor's disaster declaration related to Winter Storm Uri on February 12, 2021. However, administration opted to undertake the efficiency audit despite the waiver.
- An efficiency audit provides the voters with information regarding a school district's fiscal management, efficiency, and utilization of resources before an election to adopt a Maintenance and Operations property tax rate.

AUDIT GUIDELINES

- Issued by the Legislative Budget Board (LBB)
- Available data from the most recent school year must be used
- Identify peer districts
- Peer district comparisons provide context
- 20 items of information, including 18 figures, are reported in the LBB prescribed format and explanations are provided for any significant variances

PEER DISTRICT IDENTIFICATION TOOLS

Texas Smart Schools

- Established by the Comptroller of Public Accounts
- Maintained by Texas A&M University

Texas Education Agency (TEA)

- School district profiles
- Snapshot peer search (2019-2020 data)

CEDAR HILL ISD'S PEER DISTRICTS WITH 2020-2021 ENROLLMENT

Cedar Hill – 7,253

1. Azle (Tarrant) – 6,685
2. Boerne (Kendall) – 9,617
3. Channelview (Harris) – 11,748
4. DeSoto (Dallas) – 7,176
5. Duncanville (Dallas) – 9,572
6. Edgewood (Bexar) – 7,929
7. La Porte (Harris) – 9,152
8. Lancaster (Dallas) – 6,999
9. Manor (Travis) – 9,238

2021 - 2022 ACCOUNTABILITY RATING



District Rating - C



District Score - 70/100



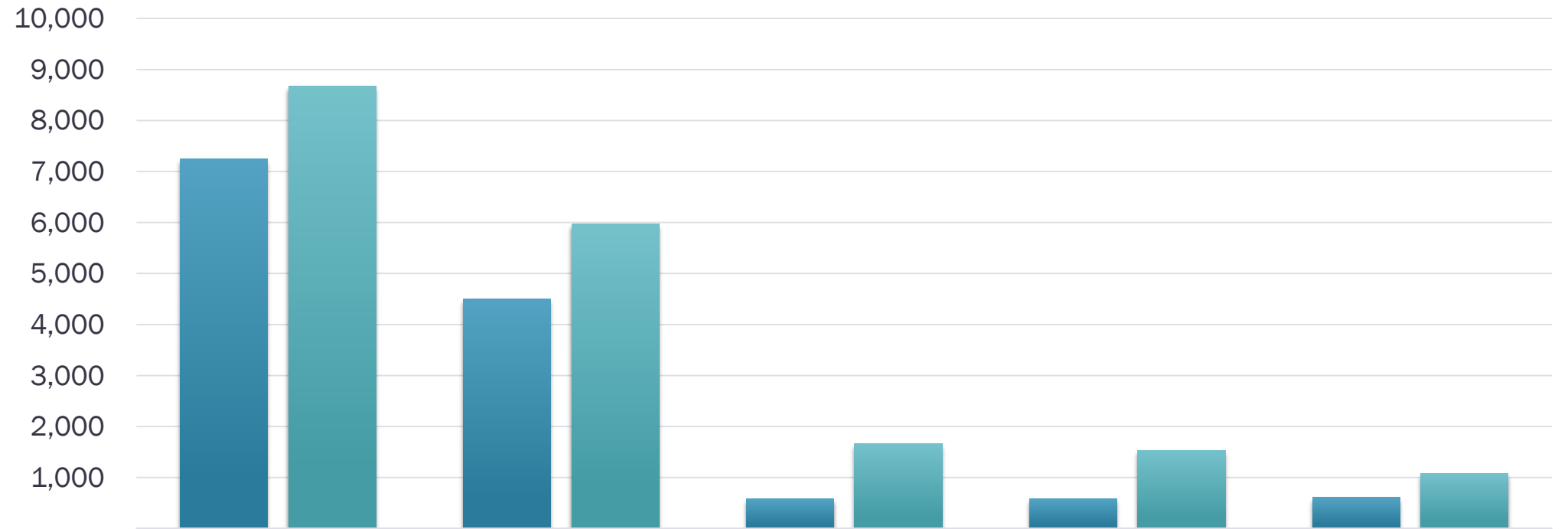
Peer Districts Average

Rating and Score - B 83/100

SCHOOL FIRST

- The State's school financial accountability rating system is known as the School Financial Integrity Rating System of Texas (FIRST).
- Cedar Hill's 2022 FIRST rating, based on 2020 – 2021 financial data, was Superior Achievement (A).
- The District also earned a Superior Achievement (A) rating in 2019 and an Above Standard (B) rating in 2018, 2020, and 2021.

STUDENT COUNTS AND CHARACTERISTICS

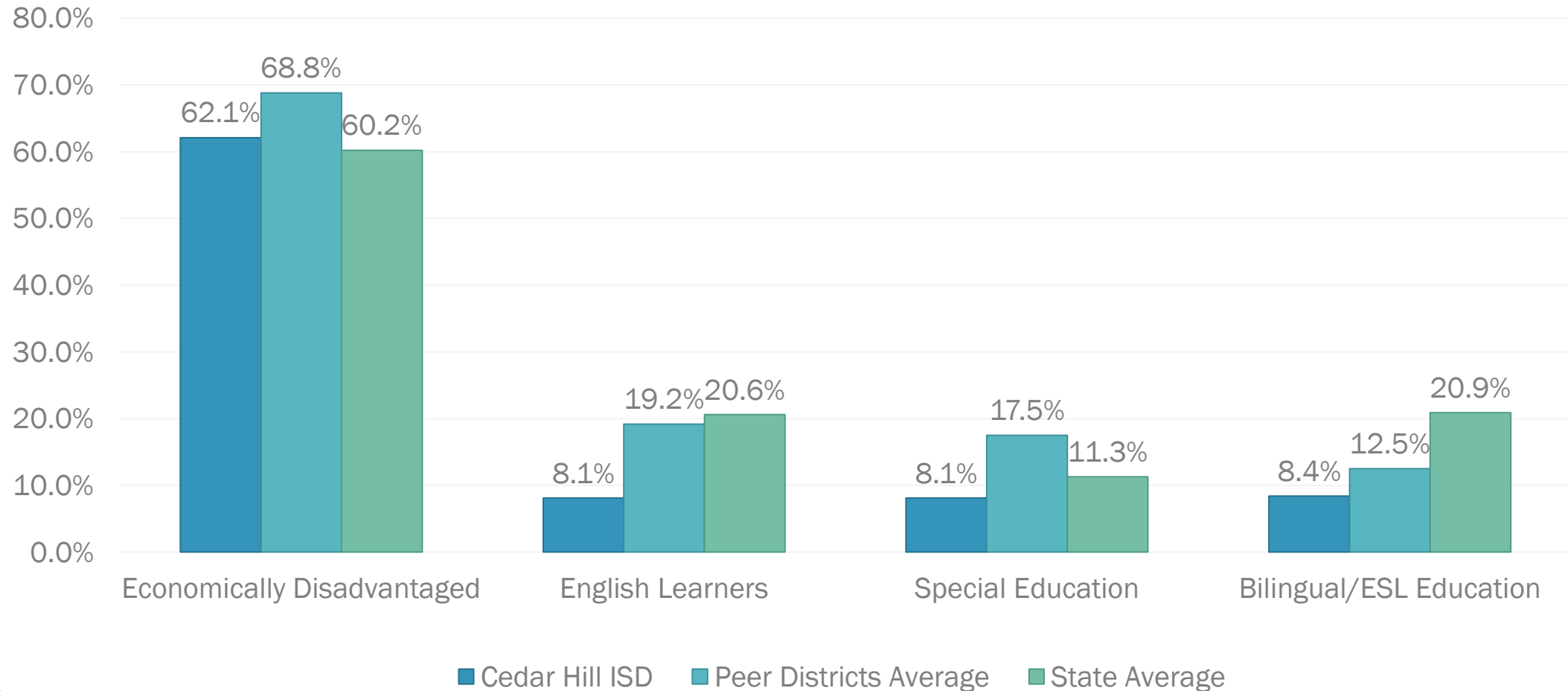


	Total Student Counts	Economically Disadvantaged	English Learners	Special Education	Bilingual/ESL Education
■ Cedar Hill ISD	7,253	4,504	589	590	608
■ Peer Districts Average	8,680	5,973	1,664	1,523	1,082

■ Cedar Hill ISD ■ Peer Districts Average

STUDENT CHARACTERISTICS

As a Percentage of Total Student Counts



TAX RATE & REVENUE PER STUDENT COMPARISON

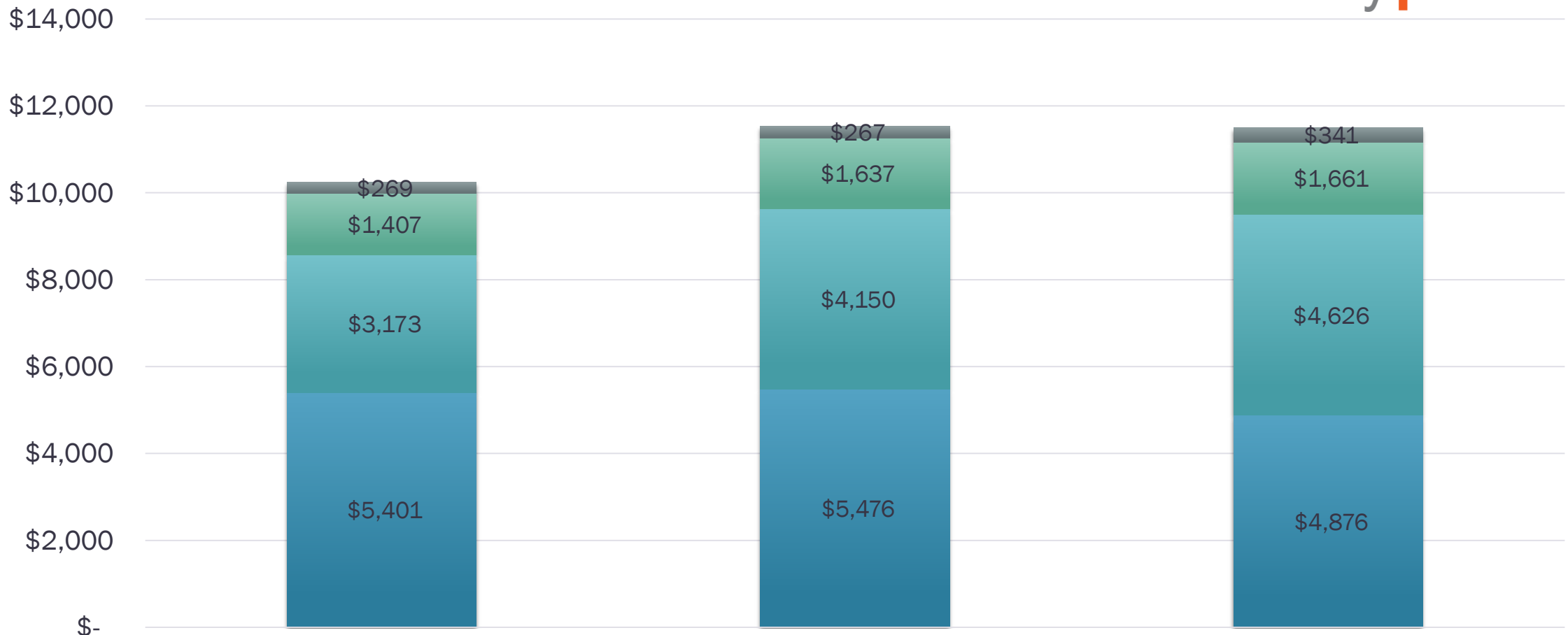
Funding Ranking	TRE Approved	District	Total Tax Rate M&O + I&S		Revenue Per Student Based on 2021-22 Local M&O Funds	
			2019-2020	2020-2021	2019-2020	2020-2021
1	✓	Carrollton-Farmers Branch ISD	\$1.201250	\$1.201250	\$10,213	\$10,921
2	✓	Dallas ISD	\$1.248235	\$1.248235	\$9,950	\$10,752
3	✓	Ferris ISD	\$1.288800	\$1.288800	\$9,946	\$10,552
4	✓	Duncanville ISD	\$1.319600	\$1.319600	\$9,525	\$10,242
5	✓	Desoto ISD	\$1.388600	\$1.388600	\$10,216	\$10,174
6		Garland ISD	\$1.256300	\$1.256300	\$8,699	\$9,985
7	✓	Irving ISD	\$1.207700	\$1.207700	\$9,775	\$9,960
8	✓	Lancaster ISD	\$1.549400	\$1.549400	\$9,227	\$9,883
9		Mesquite ISD	\$1.325070	\$1.325070	\$9,160	\$9,776
10	✓	Grand Prairie ISD	\$1.376300	\$1.276300	\$9,412	\$9,682
11	✓	Sunnyvale ISD	\$1.342000	\$1.342000	\$9,046	\$9,510
12	✓	Richardson ISD	\$1.390900	\$1.390900	\$8,760	\$9,443
13		Highland Park ISD	\$1.147908	\$1.147908	\$9,221	\$9,433
14	✓	Coppell ISD	\$1.292000	\$1.292000	\$8,601	\$8,770
15		Cedar Hill ISD	\$1.238400	\$1.238400	\$8,445	\$8,700

OPERATING REVENUES PER STUDENT

	General Fund per Student	All Funds Per Student
Local Property Tax from M&O	\$5,401	\$5,401
State Operating Funds	\$3,099	\$3,173
Federal Funds	\$84	\$1,407
Other Local	\$76	\$269
Total Operating Revenue	\$8,660	\$10,250

Source: TEA 2020 – 2021 Actual Financial Data

TOTAL REVENUES PER STUDENT (GENERAL FUND AND SPECIAL REVENUE FUNDS, INCLUDING CHILD NUTRITION)



Cedar Hill ISD (\$10,250) Peer Districts Average (\$11,530) State Average (\$11,504)

■ Local M&O Taxes ■ State ■ Federal ■ Other local revenue and intermediate

Note: Excludes TRS on-behalf (about \$467 per student)



TOTAL EXPENDITURES PER STUDENT (GENERAL FUND AND SPECIAL REVENUE FUNDS, INCLUDING CHILD NUTRITION)

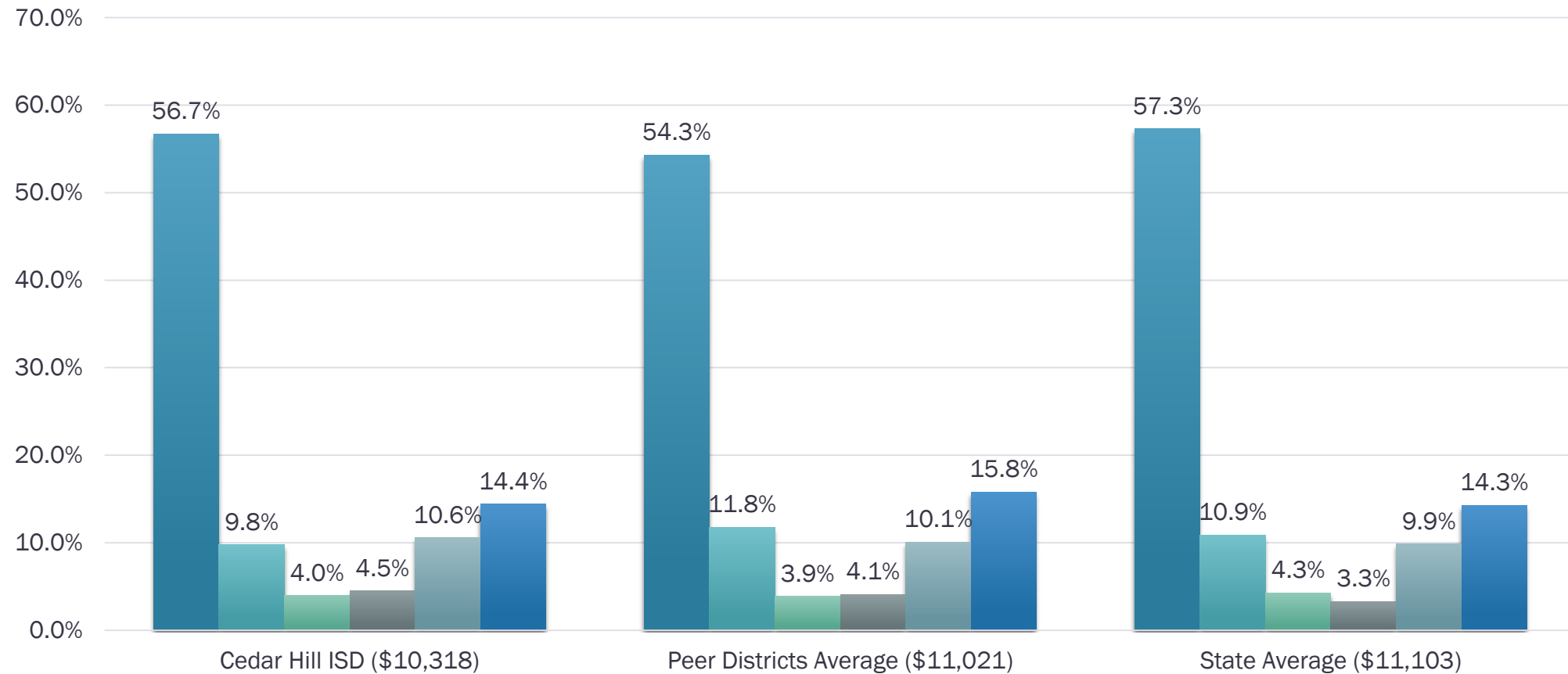


■ Instruction and related services ■ General administration ■ Plant Maintenance and operations ■ Other



Note: Includes TRS on-behalf (about \$467 per student)

PERCENTAGE OF EXPENDITURES (GENERAL FUND AND SPECIAL REVENUE FUNDS, INCLUDING CHILD NUTRITION)



■ Instruction ■ Instruction related services ■ Food Service Operations ■ General administration ■ Plant Maintenance and Operations ■ Other



Note: Includes TRS on-behalf (about \$467 per student)

PAYROLL COST AND OTHER STAFFING DATA



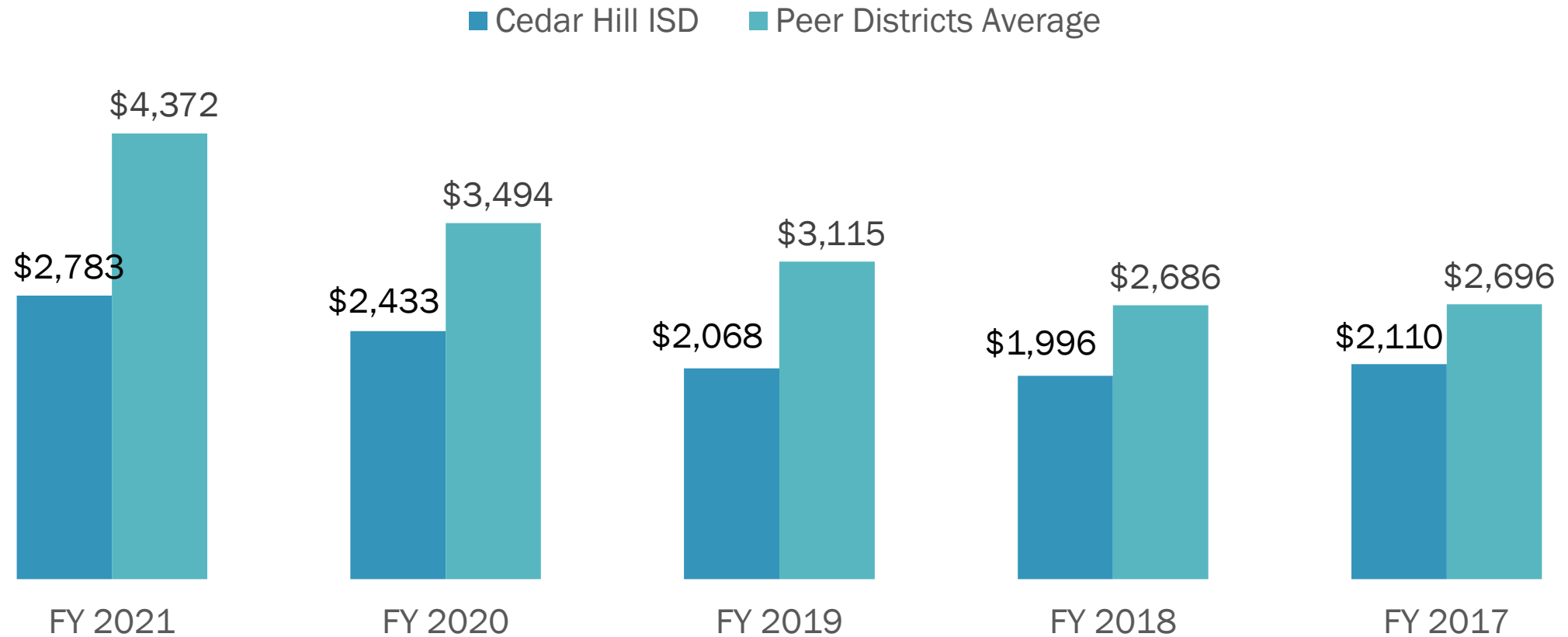
	Cedar Hill ISD	Peer Districts Average	State Average
Payroll (All Funds)	75.43%	79.38%	79.55%
Average Teacher Salary	\$58,497	\$58,431	\$57,641
Teaching Staff (% of Total Staff)	47.2%	47.3%	49.6%
Students per Teaching Staff	15.8	15.5	14.5
Students Per Total Staff	8.2	7.2	7.2

FUND BALANCE CATEGORIES

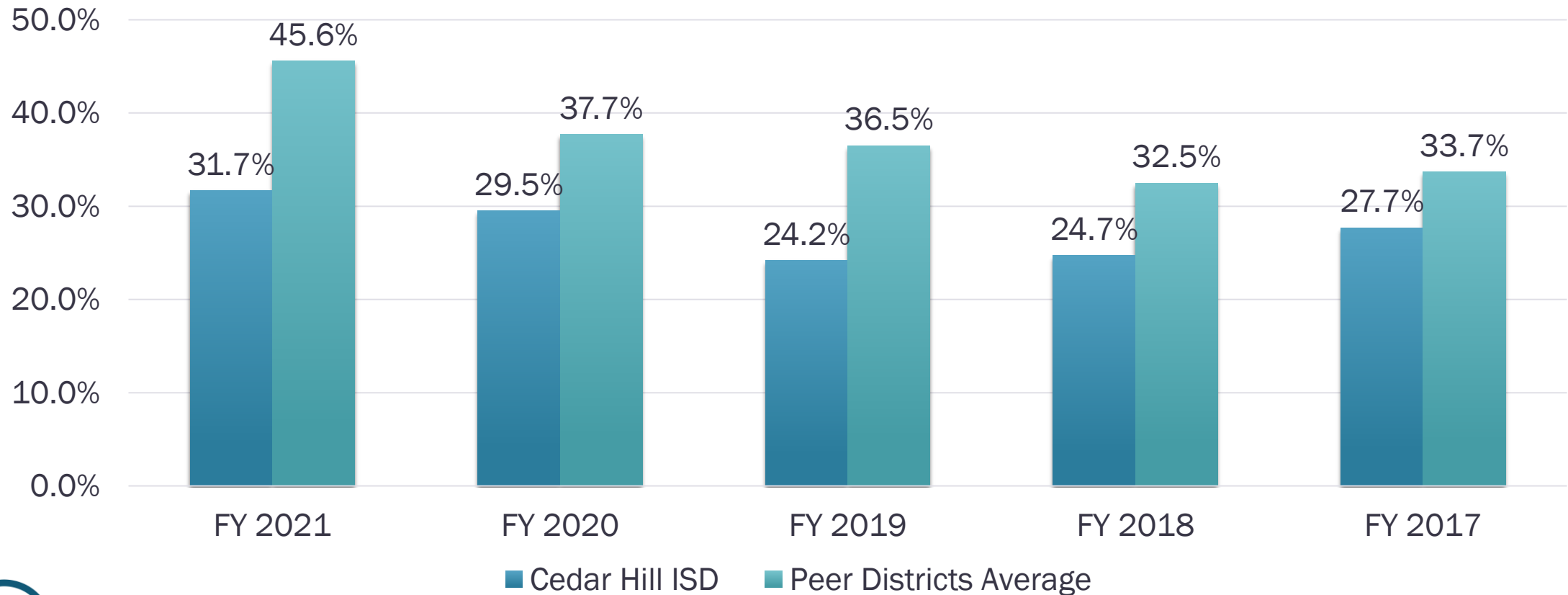
- Non-spendable fund balance—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- Committed fund balance*—amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (Board of Trustees)
- Assigned fund balance*—amounts the District intends to use for a specific purpose; intent is expressed by the Board of Trustees or by an official to which the Board of Trustees delegates the authority
- Unassigned fund balance—amounts that are available for any purpose

* Can be re-purposed by the Board of Trustees or Management for operational needs

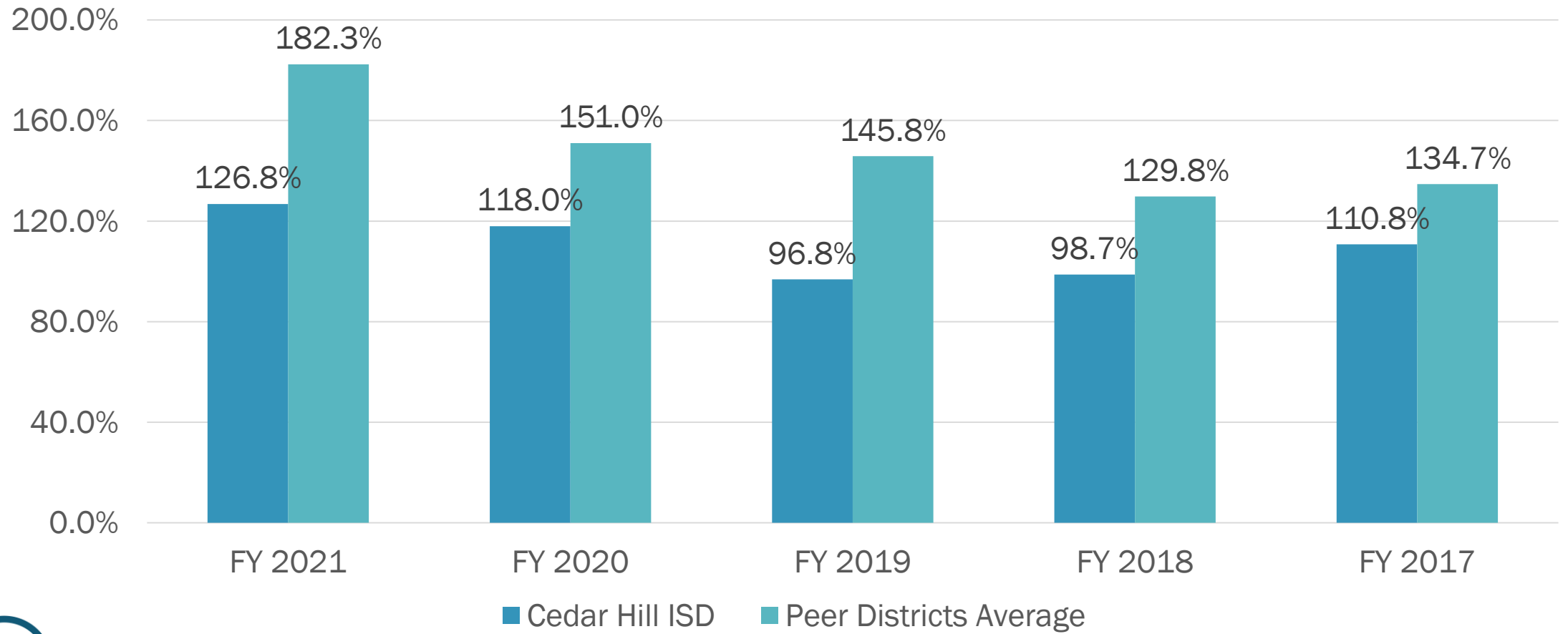
GENERAL FUND UNASSIGNED FUND BALANCE PER STUDENT



GENERAL FUND UNASSIGNED FUND BALANCE AS A % OF OPERATING EXPENDITURES



GENERAL FUND UNASSIGNED FUND BALANCE AS A % OF 3-MONTH OPERATING EXPENDITURES



QUESTIONS?

