

# Agreed-Upon Procedures Related to the District's Voter-Approved Tax Rate Election

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Cedar Hill Independent School District

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## 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).
- The results of the agreed-upon procedures (AUP) 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.

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## Guidelines for the AUP

- 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

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## 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

## Cedar Hill ISD's 10 Peer Districts

1. Azle ISD
2. Boerne ISD
3. Corsicana ISD
4. Desoto ISD
5. Duncanville ISD
6. Edgewood ISD
7. La Porte ISD
8. Lancaster ISD
9. Manor ISD
10. Temple ISD

## 2021 – 2022 Accountability Rating



District  
Rating - C



District Score - 70/100



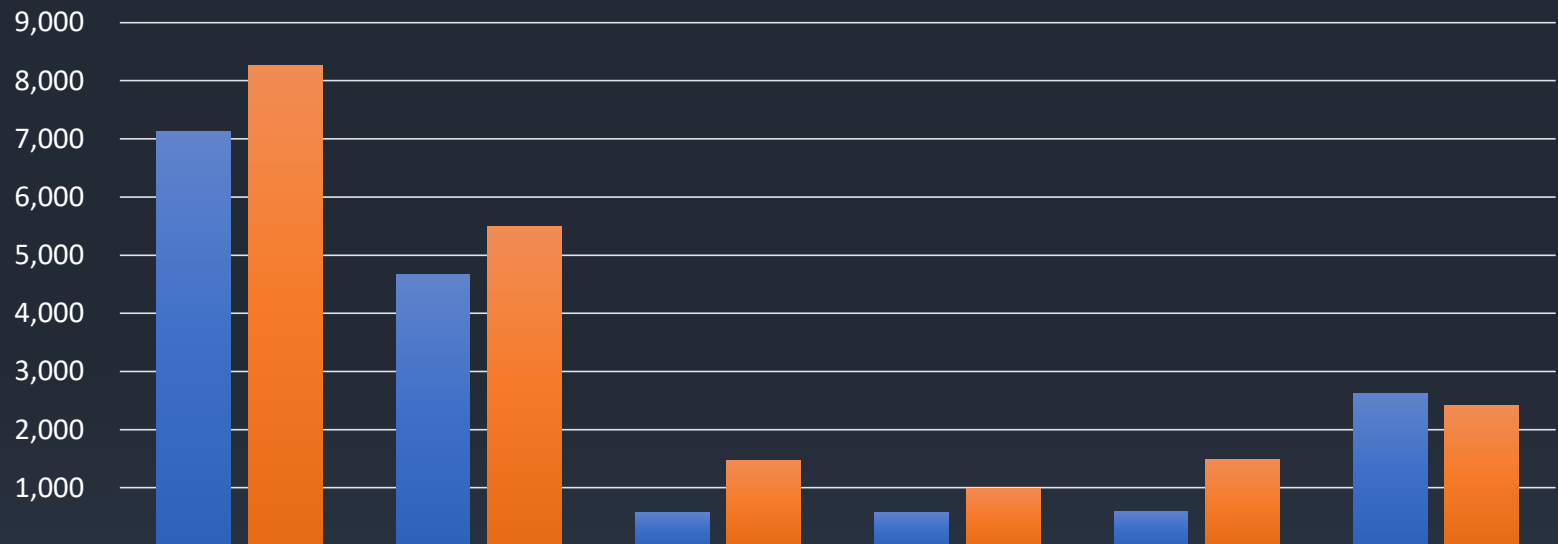
Peer Districts Average Rating  
and Score - B 82.2/100

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## School First

- The State's school financial accountability rating system is known as the School Financial Integrity Rating System of Texas (FIRST).
- Cedar Hill ISD's 2022 FIRST rating based on 2020 – 2021 financial data a 90 (A – Superior Achievement)
- The District earned a Superior Achievement (A) rating for 2019
- The 2023 FIRST Rating (based on the 2021-2022) data has not been released

# Student Counts and Characteristics

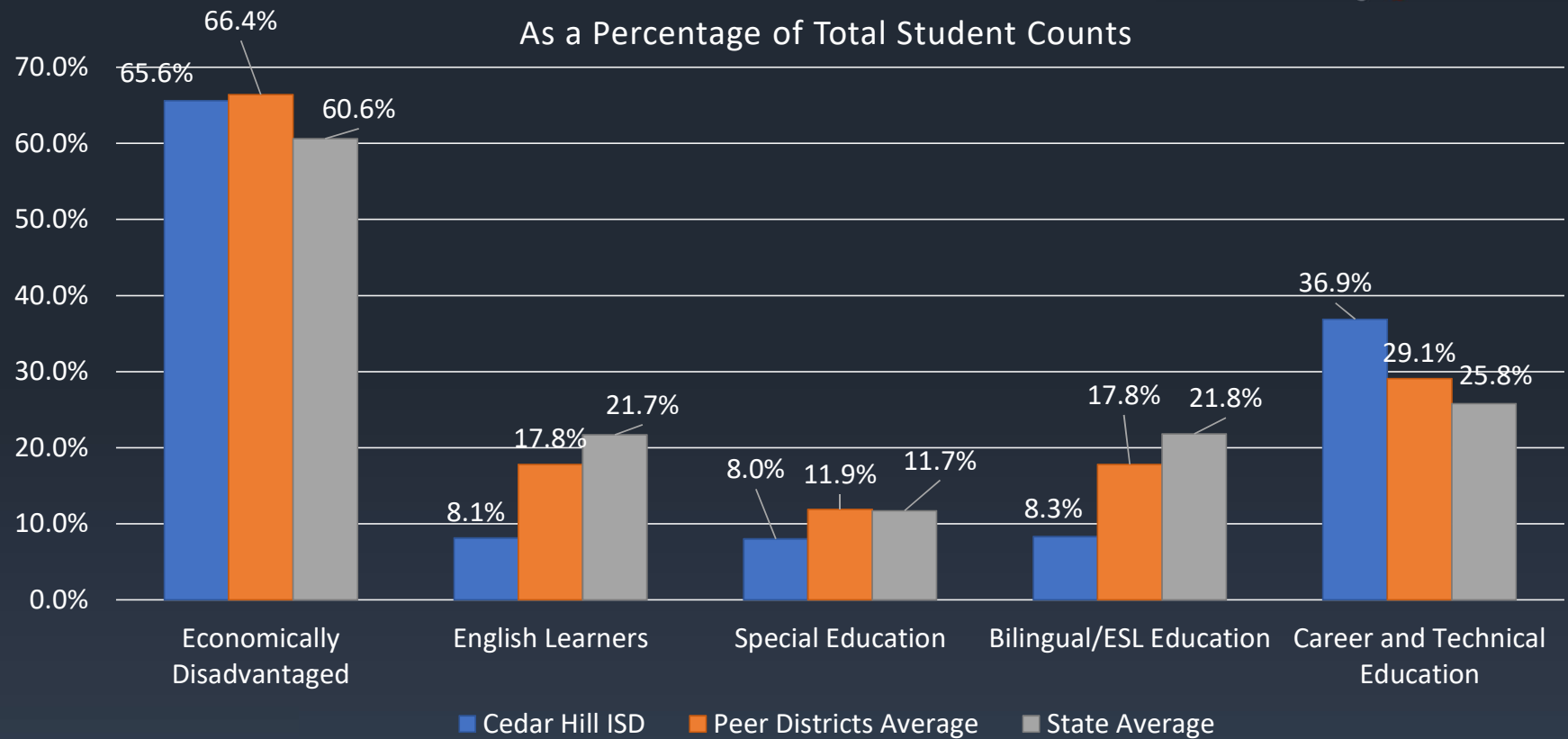


	Total Student Counts	Economically Disadvantaged	English Learners	Special Education	Bilingual/ESL Education	Career and Technical
■ Cedar Hill ISD	7,120	4,672	579	573	594	2,625
■ Peer Districts Average	8,265	5,491	1,471	985	1,475	2,404

■ Cedar Hill ISD    ■ Peer Districts Average

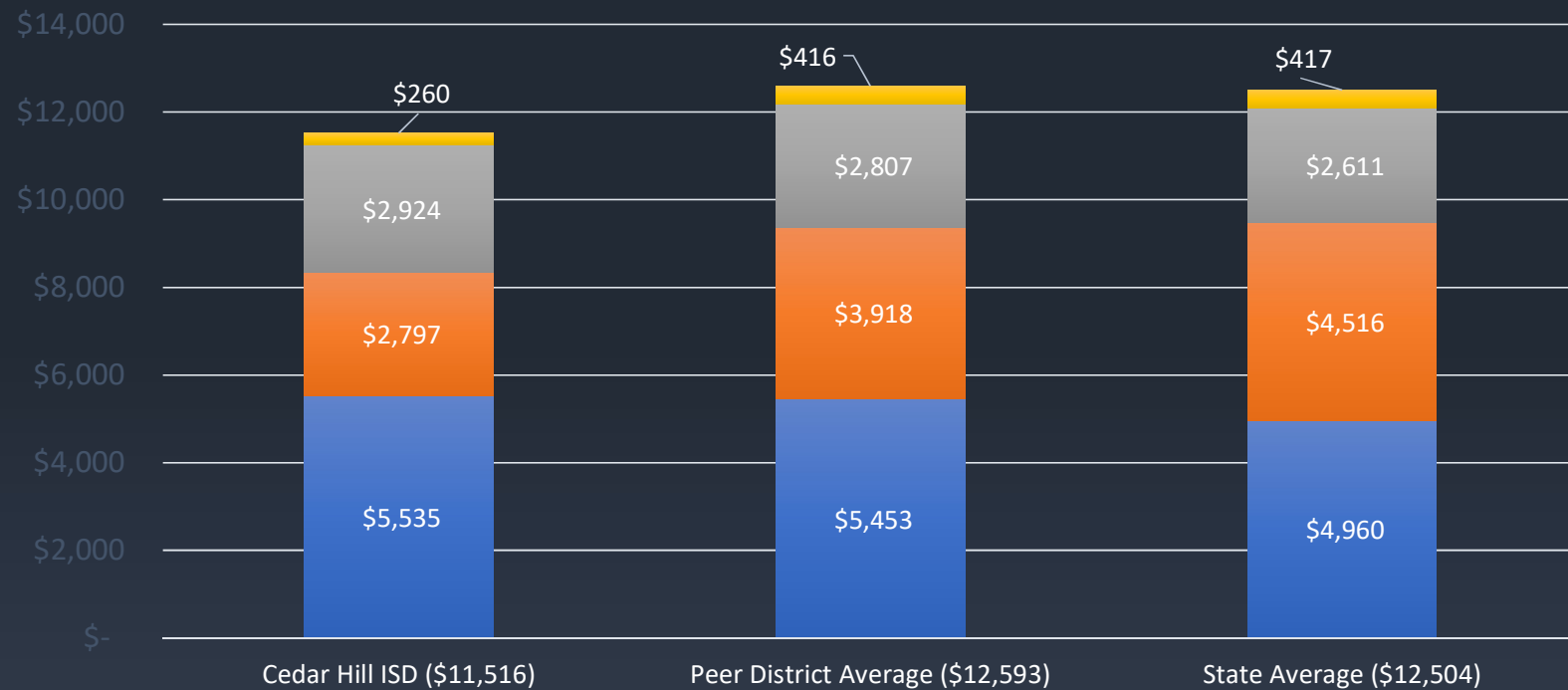


# Student Characteristics



# Total Revenues Per Student

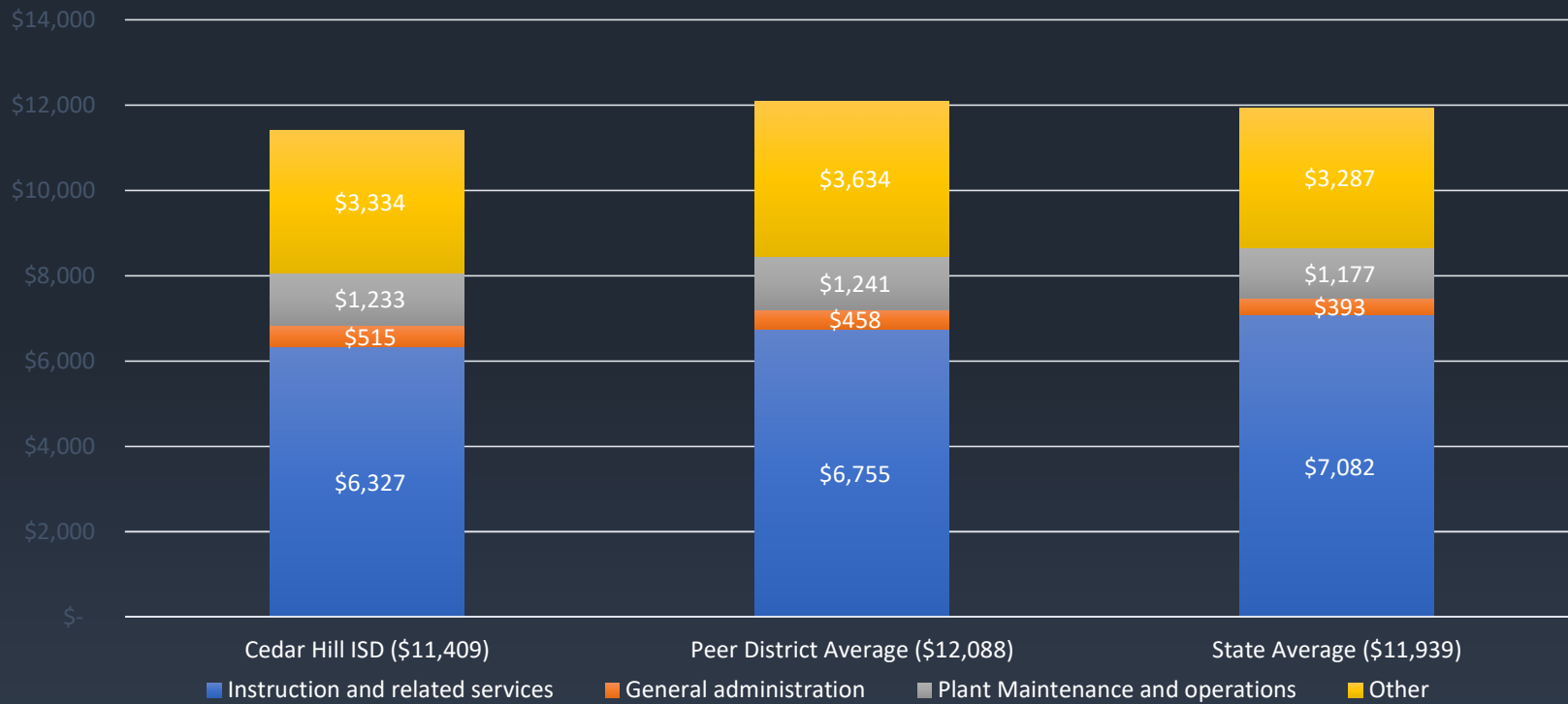
(General Fund and Special Revenue Funds, including Child Nutrition)



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

# Total Expenditures Per Student

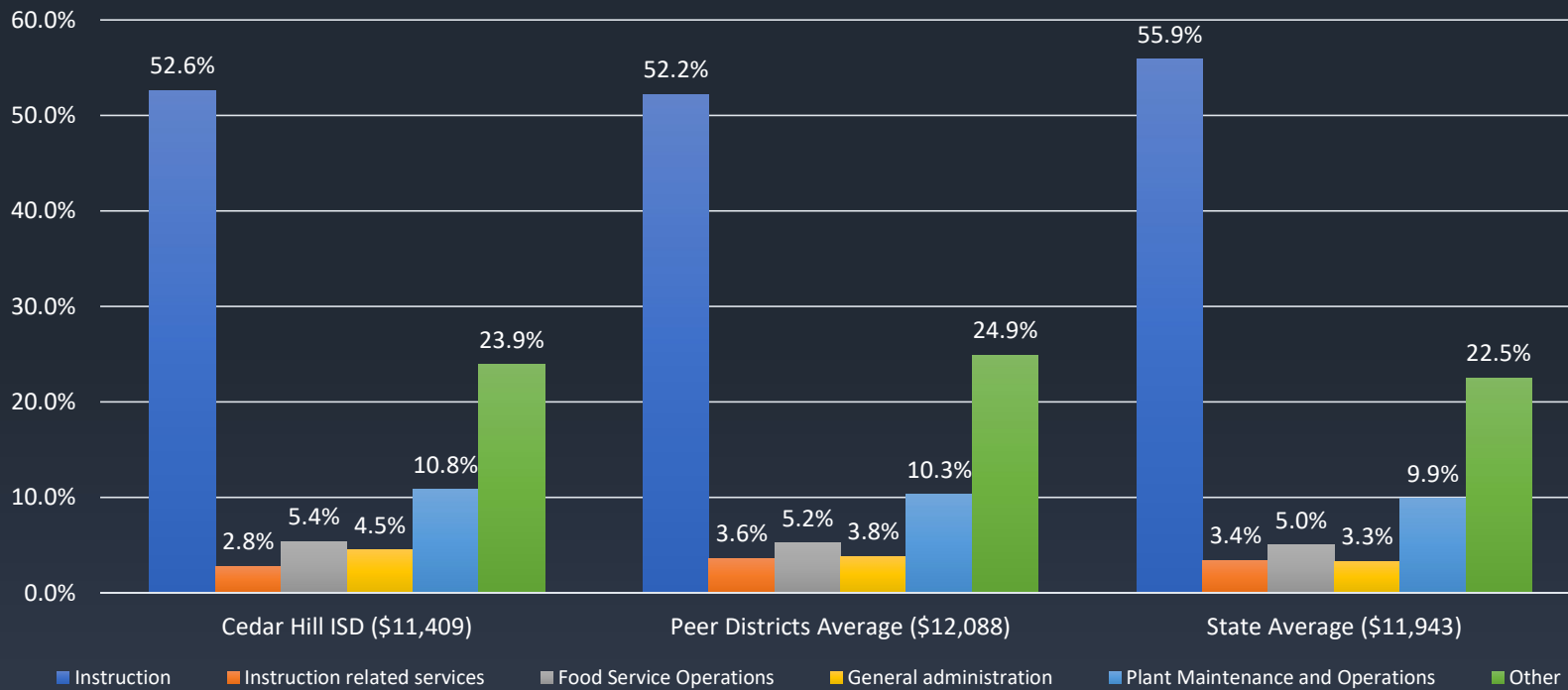
(General Fund and Special Revenue Funds, including Child Nutrition)



Note: Includes TRS on-behalf (about \$416 per student)

# Percentage of Expenditures

(General Fund and Special Revenue Funds, including Child Nutrition)



# Payroll Cost and Other Staffing Data

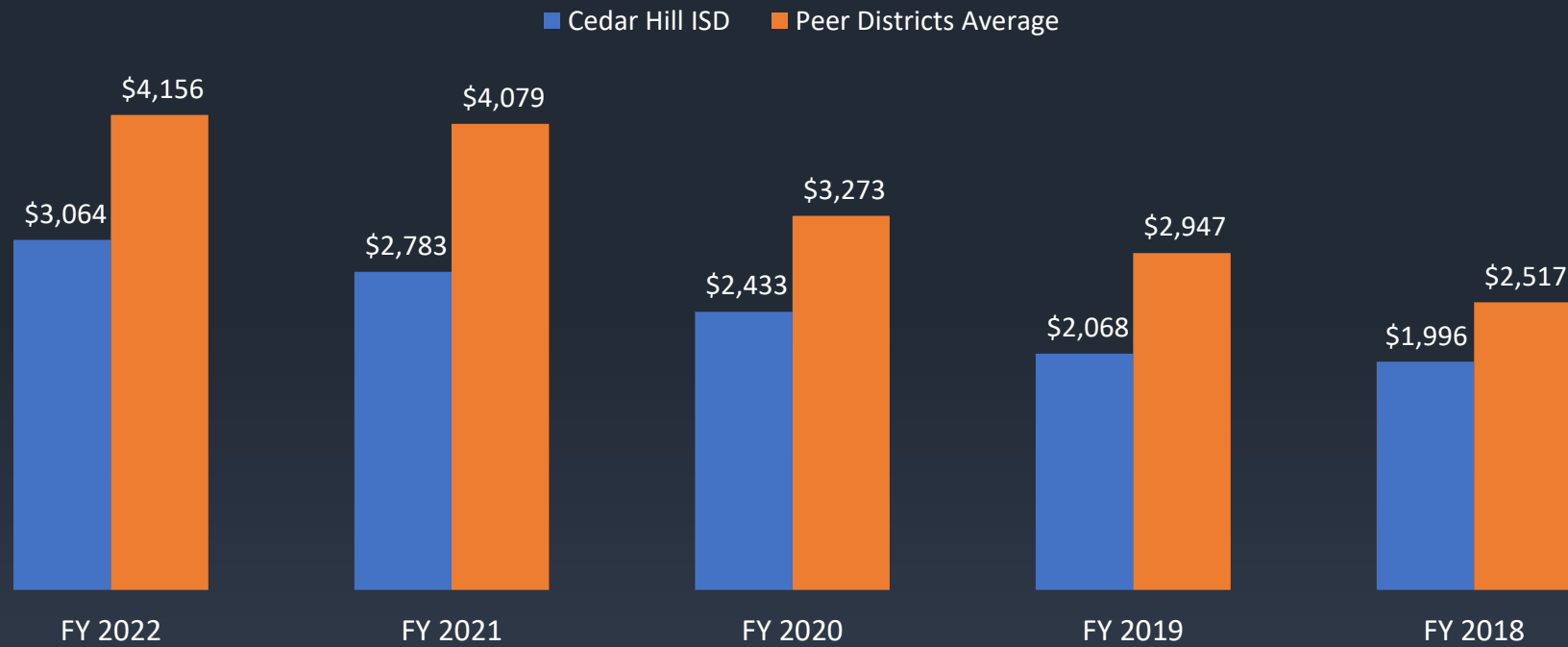


	Cedar Hill ISD	Peer Districts Average	State Average
Payroll (All Funds)	74.4%	77.1%	78.0%
Average Teacher Salary	\$57,989	\$58,506	\$58,887
Teaching Staff (% of Total Staff)	53.1%	47.8%	49.3%
Students per Teaching Staff	16.4	15.3	14.6
Students Per Total Staff	8.7	7.3	7.2

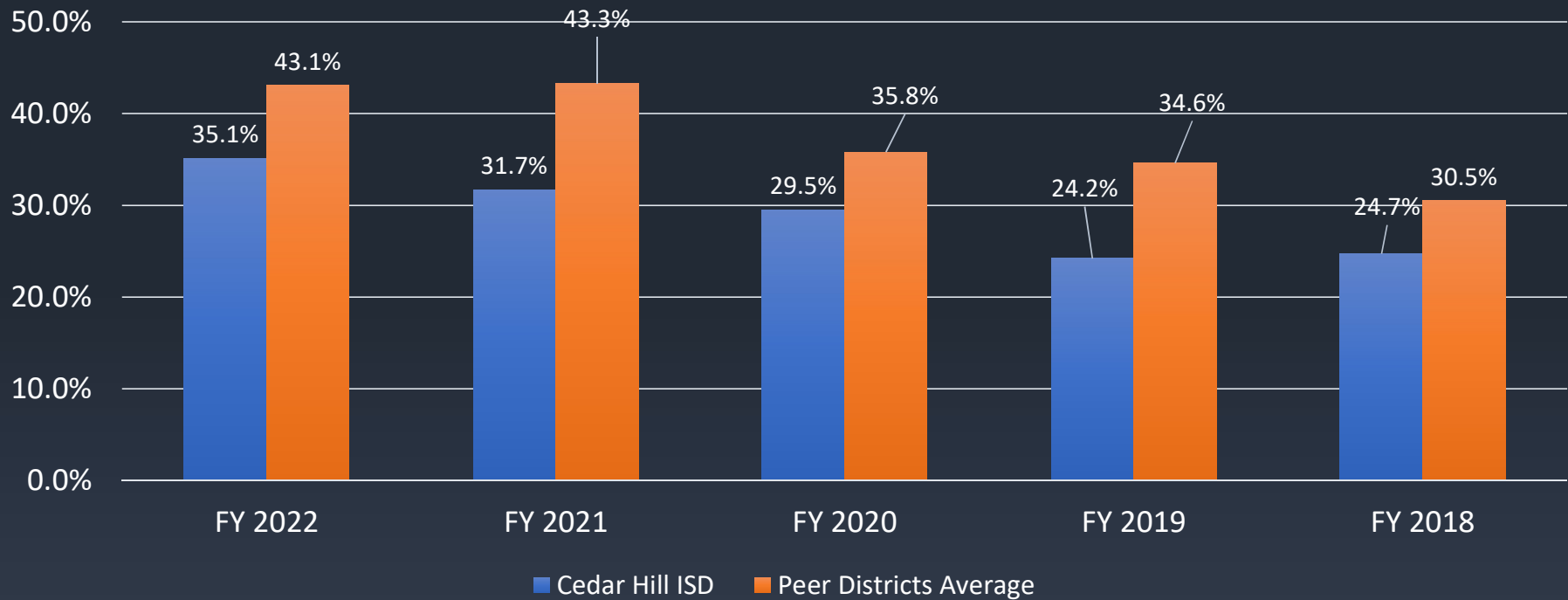
# Fund Balance Categories

- 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

# 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

