

Pflugerville Independent School District

Board Agenda Item Cover Sheet

Date: October 22, 2026

Agenda Item Caption: Public Hearing for Financial Integrity Rating System of Texas (FIRST) Report

Purpose of Agenda Item:

☐ Action Presentation ☐ Consent Agenda ☒ Information Presentation ☐ Closed Session

Administrative Recommendation: Public Hearing, no action needed.

Background Information: Every year, the Texas Education Agency issues a financial rating to Texas public school districts. The rating system is officially referred to as the School Financial Integrity Rating System of Texas (FIRST). The primary goal of School FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with Texas' school finance system.

Pflugerville ISD received a Superior rating for the 2025-2026 year, which is the highest rating a district can achieve. This FIRST rating is based on data from the 2024-2025 fiscal year. PflSD received 100 out of a possible 100 points.

Fiscal Analysis: The FIRST Public Hearing has no fiscal impact on the General Operating Fund.

Regulatory Requirement: Per Title 19 Texas Administrative Code (TAC) Chapter 109, Section 109.1001(q)

Attachments: Report Presentation

Submitted by: Carla Gonzalez, Executive Director of Finance

Cabinet Member Approval: Jennifer Land, Chief Financial Officer