



Pflugerville ISD Schools FIRST Public Hearing

2025-2026 Rating
Based on 2024-2025 Data

October 22, 2026



FIRST Rating

- **Financial Integrity Rating System of Texas**
- Rating system adopted by the Legislature to achieve quality performance in the management of school district's financial resources
 - Implemented in 2003, data from 2001-2002 fiscal year
 - Major changes in 2021, data from 2019-2020 fiscal year
 - Slight modifications have continued each year
- Rating is based on staff, student, and financial data reported to TEA for the fiscal year prior to the rating (2025-2026 ratings based on 2024-2025 fiscal year data)



Critical Indicators (#1 - #5)

#1 - #3
Pass/Fail

#4
Pass/Fail
and Ceiling

#5
Ceiling

Solvency Indicators (#6 - #14)

#6
Ceiling

#7 - #14
10 Points

Financial Competence Indicators (#15 - #21)

#15
5 Points

#16 - #17
Ceiling

#18
10 Points

#19
5 Points

#20 - #21
Ceiling

**21 indicators (#13 not evaluated this year)
100 maximum points possible**



Determination of Ratings

- A.** Did the school district fail any of the critical indicators 1, 2, 3, or 4?

If so, the school district's rating is **F for Substandard Achievement** regardless of points earned.

- B.** Determine the rating by the applicable number of points.

A = Superior Achievement	90-100
B = Above Standard Achievement	80-89
C = Meets Standard Achievement	70-79
F = Substandard Achievement	<70

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.



Ceiling Indicators

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 5, 6, 16, 17, 20, or 21?

If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 5 (Total Net Position) – Negative total net position and do not have 7% or more of 1,000 or more increase in growth n students in membership over 5 years.	79	C = Meets Standard Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 21 (FSP Repayment Plan) – Response to indicator is <i>Yes</i> .	70	C = Meets Standard Achievement



Pflugerville Independent School District	
2025-2026 Rating	2024-2025 Rating
Based on 2024-2025 Data	Based on 2023-2024 Data
Status: Passed	Status: Passed
Rating: A = Superior Achievement	Rating: A = Superior Achievement
District Score: 100	District Score: 96



FIRST Reporting Requirements

The district's financial management performance rating provided by the Texas Education Agency

The district's financial management performance under each indicator for the current and previous year's financial accountability ratings

Additional information required by the Commissioner of Education

Financial Management Report - Available printed copies or online at:
<https://www.pfisd.net/about-us/departments/finance/financial-transparency>

Under FIRST Rating



Indicator	Description	Pass/Fail/Points 2026 Rating	Pass/Fail/Points 2025 Rating
Indicator 1	Audit submitted on time	Pass	Pass
Indicator 2	Audit unmodified opinion	Pass	Pass
Indicator 3	Debt paid on-time	Pass	Pass
Indicator 4	Timely payments to government agencies	Pass/ Ceiling Passed	Pass/ Ceiling Passed
Indicator 5	Net position greater than net pension liability & other post-employment benefits	Ceiling Passed	Ceiling Passed
Indicator 6	Change in fund balance	Ceiling Passed	Ceiling Passed
Indicator 7	Sufficient cash on hand to pay expenditures	10 points	8 points
Indicator 8	Current assets to current liabilities ratio	10 points	10 points
Indicator 9	Revenue greater than expenditures	10 points	10 points
Indicator 10	Budget to actual variance	10 points	10 points*
Indicator 11	Long-term liabilities to total assets ratio	10 points	8 points
Indicator 12	Debt requirements for payment	10 points	10 points
Indicator 13	Indicator not measured	10 points*	10 points
Indicator 14	Student to staff ratio	10 points	10 points
Indicator 15	ADA projection variance	5 points	5 points
Indicator 16	PEIMS data integrity	Ceiling Passed	Ceiling Passed
Indicator 17	Audit free of material weaknesses	Ceiling Passed	Ceiling Passed
Indicator 18	Audit free of material noncompliance	10 points	10 points
Indicator 19	Required financial postings	5 points	5 points
Indicator 20	Property value discussion	Ceiling Passed	Ceiling Passed
Indicator 21	FSP Repayment Plan	Ceiling Passed	Ceiling Passed

*Indicator not measured



Disclosures

Reporting requirements for the financial management report for School FIRST public hearing includes six (6) disclosures that are to be presented as appendices in the School FIRST financial management report.

1. Superintendent's employment contract:
(<https://www.pfisd.net/about-us/superintendent>)
2. Reimbursements received by the superintendent and board members: <https://www.pfisd.net/about-us/departments/finance/financial-transparency>
3. Outside compensation and/or fees received by the superintendent for professional consulting and/or other personal services: **NONE**
4. Gifts received by the executive officer(s) and board members (and first degree relatives, if any): **NONE**
5. Business transactions between school district and board members: **NONE**
6. Any other information the board of trustees of the school district determines to be useful: **NONE**



Pflugerville ISD received highest possible rating

A = Superior Achievement

100 of 100 possible points