

Public Hearing - FIRST Rating

Copies of the FIRST report are available on request and accessible on the district website on the Financial Transparency Page.

What is School FIRST?

School FIRST — the **Financial Integrity Rating System of Texas** — is the state's financial accountability system for Texas public schools.

Promotes accountability
for strong financial management practices.

Encourages continuous improvement
in how districts manage financial resources.

Prioritizes responsible stewardship
of taxpayer dollars.

Supports the classroom
by maximizing resources available for direct instructional purposes.

The Criteria

The 2025–2026 School FIRST rating is based on **2024–2025 data.**

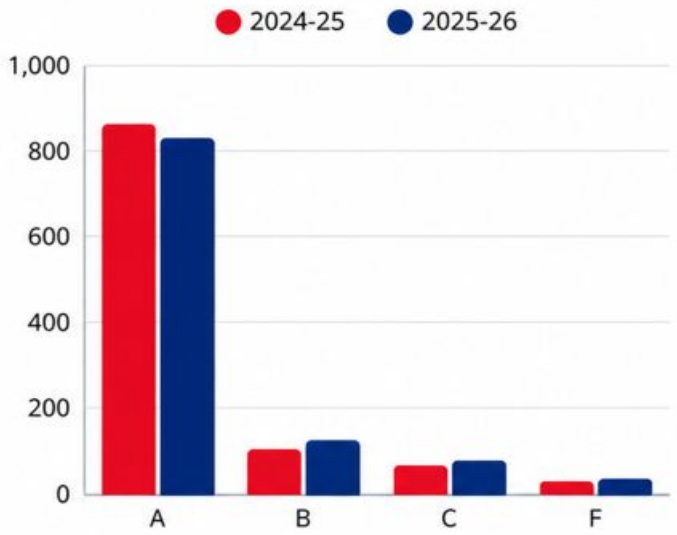
21
total indicators

4
indicators are “critical”

6
are “ceiling indicators”

100
possible points

Summary of State-Wide Results



RATING	POINTS	# DISTRICTS	% OF TOTAL ENROLLMENT
A (Superior)	90-100	830	81.53%
B (Above Standard)	80-89	111	10.90%
C (Meets Standard)	60-79	58	5.70%
F (Substandard)	< 60	19	1.87%

Critical Indicators 1-4

Indicators 1–4 are considered “critical” because a district **must meet** the established standard to receive a passing FIRST rating.



1

Timely Submission of the Annual Financial Report (AFR)



2

Unmodified Opinion on the Annual Financial Report



3

No Material Weaknesses in Internal Controls



4

No Material Instances of Noncompliance

Solvency Indicators

Indicators 5–14 assess the district's overall finaincial health and ability to meet short-term and long-term obligations.



5

Did total assets exceed total liabilities for the District as a whole?

Pass



6

Did the fund balance decline quickly and if it's declining, are there 75 days of operating funds?

Pass



7

Cash on Hand – how many days could we operate without receiving new revenue?

10/10



8

Measures current short term assets to liabilities ratio.

10/10



9

Did we spend more than we earned? If so, do we have at least 60 days of operating funds?

10/10

Solvency

Indicators 10–14 assess the district's financial stability, long-term sustainability, and alignment of resources with student enrollment and operations.



10

Measures how accurately we forecasted revenue and expenditures for the last 3 years.

10/10



11

Is our debt level manageable to support long-term solvency?

6/10



12

Measures our ability to make debt principal and interest payments.

8/10



13

Measures the percentage of our budget spent on administration.

(Not evaluated — all districts earned 10 points.)

10/10



14

If the district's enrollment declined, did the number of staff decline proportionally?

10/10

Solvency – Indicator Details

Indicator 11

Is our debt level manageable to pay our bills in the long-term?

6/10

Indicator 11 evaluates whether the district's total debt level is reasonable and can be managed over time while meeting ongoing operational needs.

Why We Received a 6/10

- Debt per student and debt service costs are higher than the state average.
- The district has significant outstanding debt, including the May 2024 bond and prior issuances.
- While our debt is manageable, the higher level of debt reduces the score.

Debt Snapshot (FY 2026-27)

Total Outstanding Debt	$XXX,XXX,XXX
Annual Debt Service Payment	$X,XXX,XXX
Debt per Student	$XX,XXX
Debt Service as % of Total Expenditures	X.X%

Indicator 12

Does the district have the ability to make debt principal and interest payments?

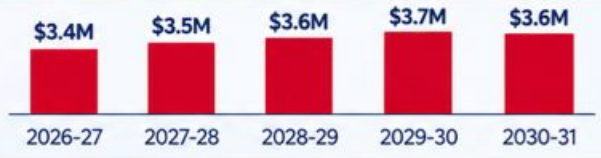
8/10

Indicator 12 measures whether the district has sufficient financial resources and cash flow to meet future debt principal and interest payments.

Why We Received an 8/10

- The district has adequate fund balance and cash reserves to meet upcoming debt payments.
- Our current tax rate provides sufficient I&S revenue to cover required debt service.
- The 10-year financial outlook indicates we can continue to make principal and interest payments while maintaining a strong financial position.

Upcoming Debt Payments



Key Takeaway: Indicator 11 received a 6/10 primarily due to our overall debt level, driven by the May 2024 bond and prior issuances. Indicator 12 received an 8/10 because the district has sufficient financial resources and cash flow to make all scheduled debt principal and interest payments.

Financial Competence

Indicators 15–21 assess the district's financial management practices, data accuracy, compliance, and transparency.



15

How well did we project average daily attendance (ADA)?

5/5



16

This indicator measures the quality of the data reported to PEIMS.

Pass



17

Did auditors identify material weaknesses with internal controls of local, state, or federal funds?

Pass



18

Did auditors identify noncompliance with grants, contracts, or laws?

10/10



19

Did we comply with legal requirements to post financial transparency information?

5/5



20

Did the school board have the opportunity to discuss the district's revenue outlook prior to the budget proposal?

Pass



21

Did the district receive too much state aid and needed a repayment plan to pay it back?

Pass

Summary of Indicators

A STRONG FINANCIAL POSITION FOR TODAY AND TOMORROW

Critical Indicators

INDICATORS 1 – 4

Passed

1 – 4

All ceilings passed

Solvency Indicators

INDICATORS 5 – 14

74 out of **80**

POINTS

All ceilings passed

Financial Competence

INDICATORS 15 – 21

20 out of **20**

POINTS

All ceilings passed

Duncanville ISD Rating



SUPERIOR ACHIEVEMENT

4TH YEAR IN A ROW

WEIGHTED SUM

94

Additional Reporting Requirements

1	A copy of the superintendent's current employment contract, including compensation and benefits.
2	A summary schedule for the fiscal year (12-month period) of total reimbursements received by the superintendent and each board member
3	A summary schedule for the fiscal year of the dollar amount of compensation and/or fees received by the superintendent from another school district or other outside entity in exchange for professional consulting or other personal services
4	A summary schedule for the fiscal year of the total dollar amount of gifts with an economic value of $250 or more received by the executive officers and board members.
5	A summary schedule for the fiscal year of the dollar amount received by board members for the total amount of business transactions with the school district.
6	Additional information that the district's board of trustees deems useful.

Thank You!



Questions?