

Seguin ISD 2025–2026 FIRST Rating

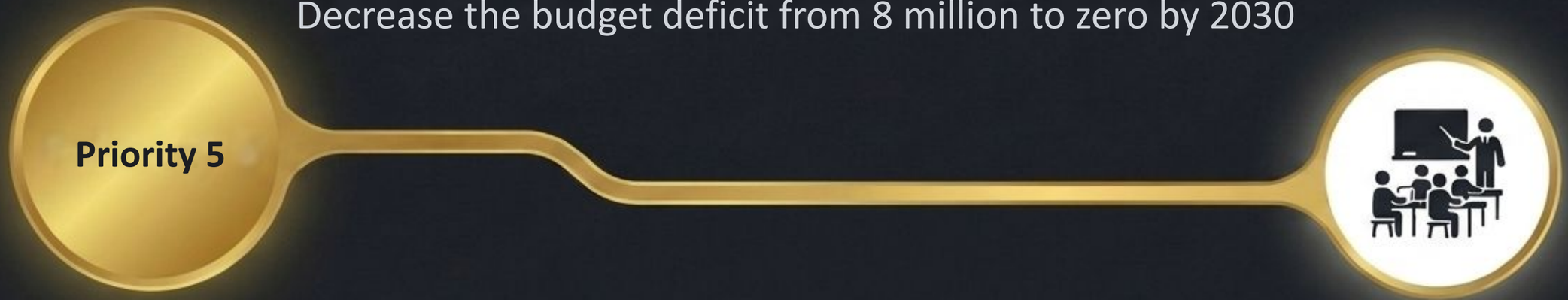
Based on 2024–2025 Financial Data

Total Score 94 | Rating A (Superior Achievement)

SEGUIN
INDEPENDENT SCHOOL DISTRICT

Driven by Strategic Priority 5: Strategic Operational Stewardship

Decrease the budget deficit from 8 million to zero by 2030



The Financial Integrity Rating System of Texas (FIRST) measures the quality of our financial management. At Seguin ISD, we view this not just as a state requirement, but as the foundation of that strategic priority.

Superior financial stewardship ensures the maximum allocation of our resources goes exactly where it belongs: directly supporting instructional purposes and student success.

Translating 21 State Indicators into 4 Operational Priorities

Core Compliance

(Indicators 1, 2, 3, 4, 17, 19) — Timeliness, Audit Integrity, Clean Opinions

Cash & Liquidity

(Indicators 5, 6, 7, 8, 9) — Cash Reserves, Fund Balances, Asset Ratios

Debt & Valuation

(Indicators 11, 12) — Assessed Property Values, Long-Term Solvency

Operational Precision

(Indicators 10, 14, 15, 16) — Staffing/Attendance Alignment, Data Accuracy

Core Compliance Indicators #1-4



Timely Reporting: Complete annual financial report and data submitted ahead of the deadline (Received 02/19/2026).



Audit Integrity: Received an 'Unmodified Opinion' (the highest level of assurance) on financial statements.



Internal Controls: Independent auditor reported zero instances of material weaknesses in internal controls.



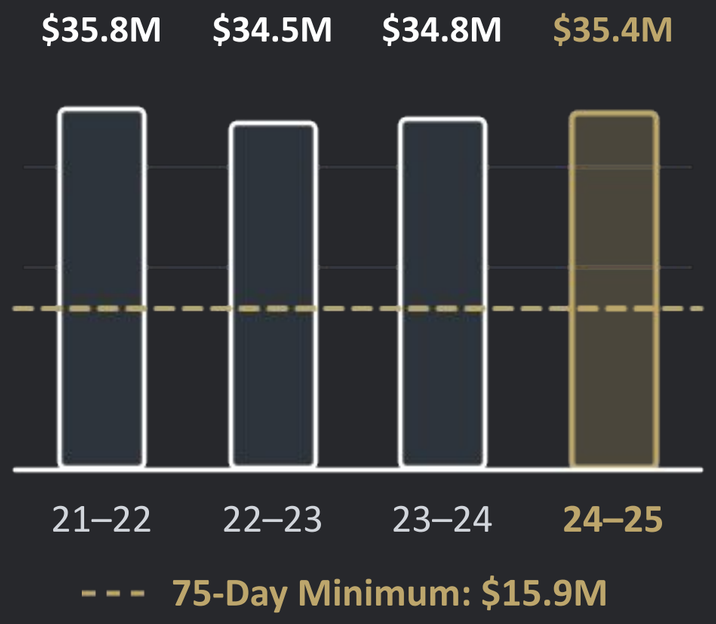
Financial Obligations: 100% compliance with all debt agreements and timely payments to TRS, TWC, and IRS.

Fund Balance: Ceiling Indicator #6

Was the average change in fund balance over 3 years less than a 25 percent decrease or did the current year's fund balance exceed 75 days of operational expenditures?

3-Yr Change: -0.35% | Limit: -25.0%

Only 0.35% Decrease in 3-Year Average Fund Balance



Actual: $35.4M | 75-Day Min: $15.9M

2.2× Required Reserves Exceeding 75 Days of Operating Expenses

Scored 10 out of 10

Cash & Liquidity: Operational Resilience

District cash and equivalents are actively managed to ensure we have a comfortable buffer against economic shocks or funding delays.

Cash & Equivalents: $31.9M | Expenditures: $77.3M

Indicators #7 & #9



150 Days of Cash Reserves

(Scoring 10 out of 10 points; 60 days above the TEA target).

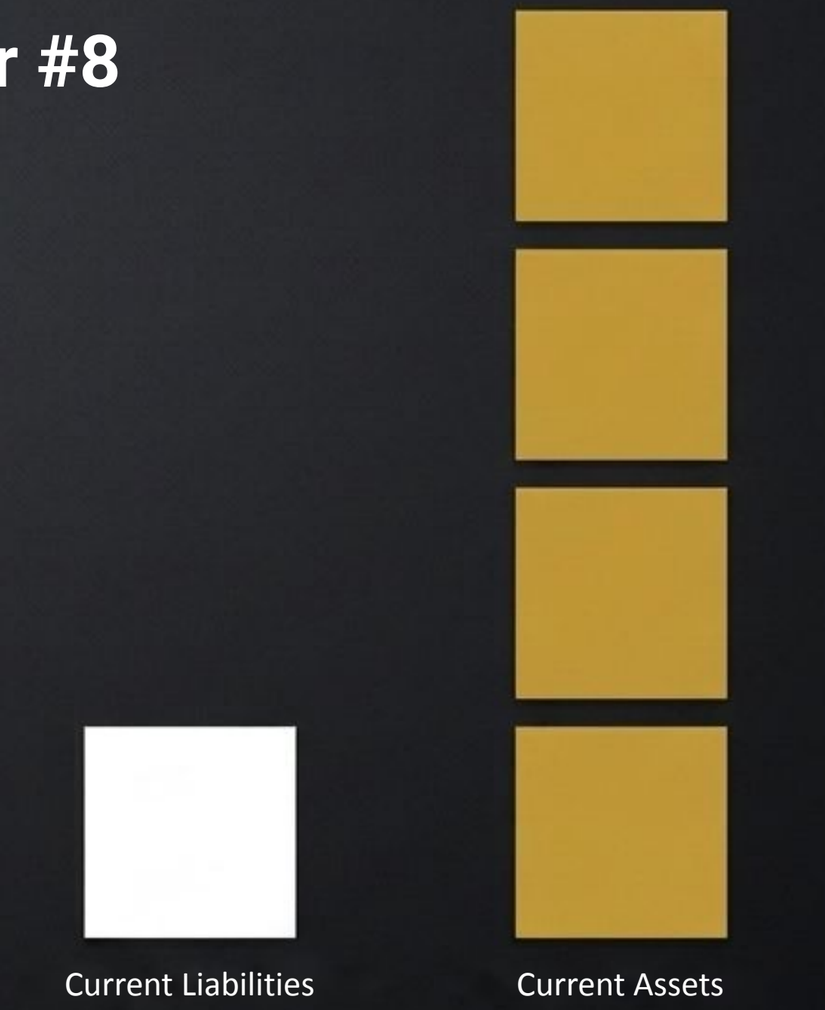
Cash & Liquidity: Asset Strength - Indicator #8

Our ability to cover short-term debt is exceptionally strong. To receive maximum points, the state requires a ratio of at least 3 to 1.

$146.8M in Assets vs. $37.6M in Liabilities

2026-2027 FIRST rating $94.5M Assets vs $31.2 Liabilities

2.9 ratio / 8/10 points



3.9x Strong Liquidity Ratio

(Scoring 10 out of 10 points).

Debt & Valuation: Supporting Long-Term Solvency - Indicator # 12

This measures how we maintain our correlation between our future debt requirements and our assessed property value.



Sufficient Tax Base to Comfortably Support District Debt

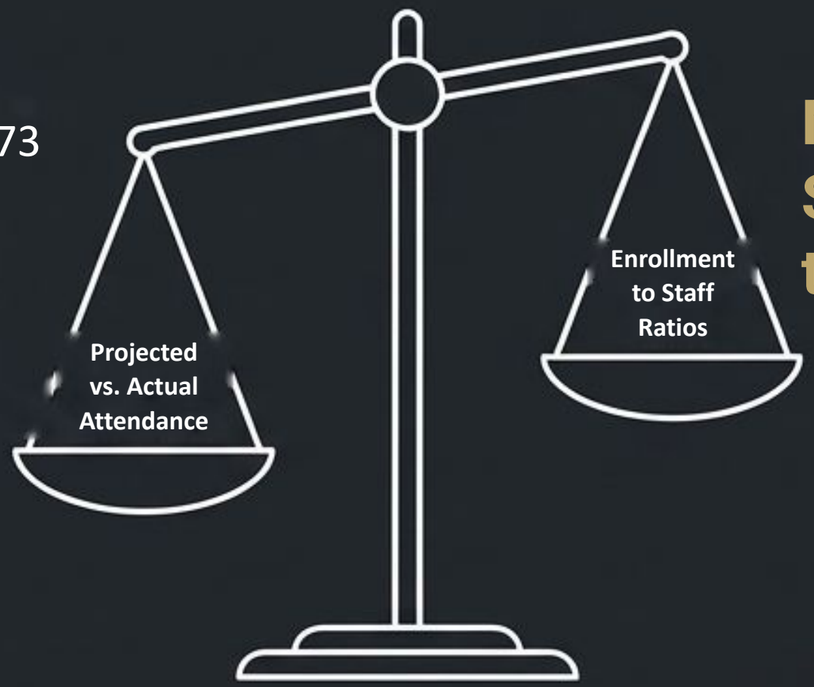
(Scoring 8 out of 10 points on correlation).

Operational Precision: Alignment & Efficiency - Indicators 14 & 15

TEA ensures districts are staffing appropriately relative to their actual student populations. Seguin ISD demonstrates highly accurate biennial pupil projections and managed staffing levels.

Projected ADA: 6,345 | Actual ADA: 6,373

Only 1% Variance in Average Daily Attendance



No decline in Student to Staff Ratio over the last three years

Operational Precision:
Data Integrity - Indicator # 16

The accuracy of our Public Education Information Management System (PEIMS) data is compared against our Annual Financial Report (AFR) to detect discrepancies in our reported expenditures by function.



0% PEIMS Data Variance.

Perfect alignment; Scoring a Pass on this ceiling indicator.

Strategic Operational Stewardship Achieved

2025-2026 Total FIRST Score: 94 (Superior Achievement)

100%	150 Days	3.9x	0%
Core Compliance	Cash Reserves	Liquidity Ratio	Data Variance

By prioritizing operational excellence, Seguin ISD ensures our financial integrity matches our commitment to educational excellence.

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Questions?