

Cypress-Fairbanks  
Independent School District  
Efficiency Audit – Agreed Upon Procedures

# BACKGROUND, PURPOSE, and OTHER INFORMATION



- House Bill 3 requires the Texas Legislative Budget Board (LBB) to establish audit guidelines for a school district efficiency audit. The purpose of an efficiency audit is to provide information to voters regarding a school district's fiscal management, efficiency, and utilization of resources before an election to adopt a maintenance and operations tax rate.
- The District is not seeking a tax rate election but rather will use this information to measure operational efficiency and to inform the budget process.
- The fiscal year 2025 budgeted expenditures exceed anticipated revenues by \$77,474,389.
- Data from fiscal year 2022-2023 was used for the District, Peer Districts, and State.

# PEER DISTRICTS

- The LBB references specific resources to assist auditors in identifying peer districts. The Texas Education Agency's Snapshot tool was used to identify a total of 17 peer districts of similar size as Cypress-Fairbanks Independent School District (50,000 and over students). We selected 10 out of the 17 peer districts based on similar size and using other characteristics listed on the TEA website, such as proximity, student needs, and financial resources.

## **Peer Districts Selected Were:**

- Klein ISD
- Arlington ISD
- Frisco ISD
- Conroe ISD
- Fort Worth ISD
- Fort Bend ISD
- Katy ISD
- Northside ISD
- Dallas ISD
- Houston ISD

# PERFORMANCE MEASURES

## Accountability Rating

### Accountability Rating

- District Rating: A
- District Score: 90
- Peer Districts Rating: B
- Peer Districts Score: 88

## Financial Integrity Rating System of Texas (FIRST)

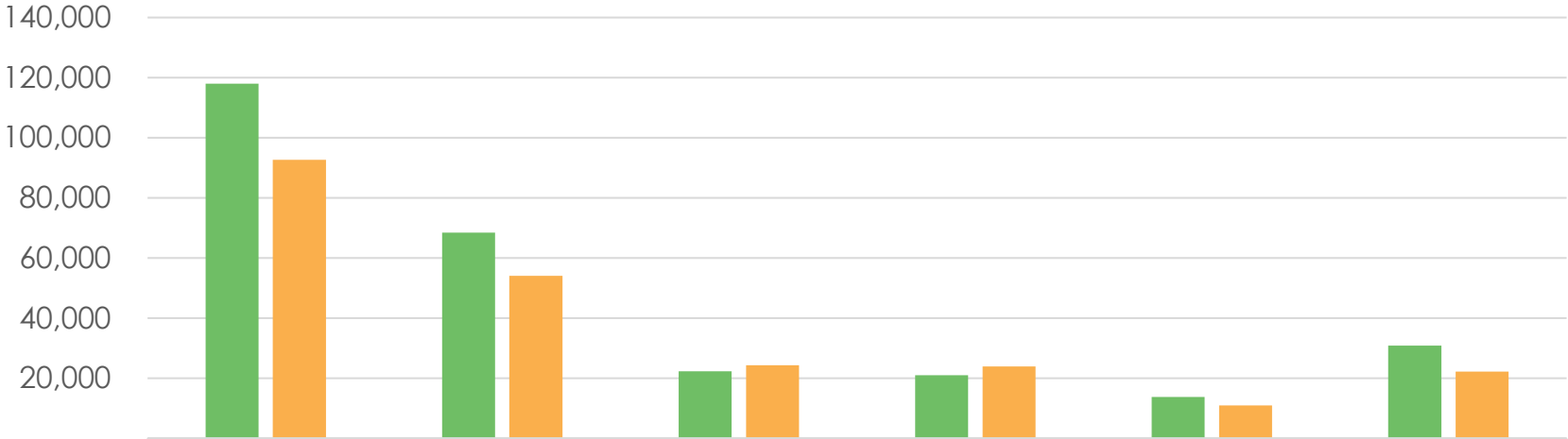
### FIRST Rating

- The District received a rating of “A” (Superior Achievement).
- This is the 22<sup>nd</sup> consecutive year to receive this rating.

# STUDENT COUNTS AND CHARACTERISTICS



Total Student Counts (Figure 5)

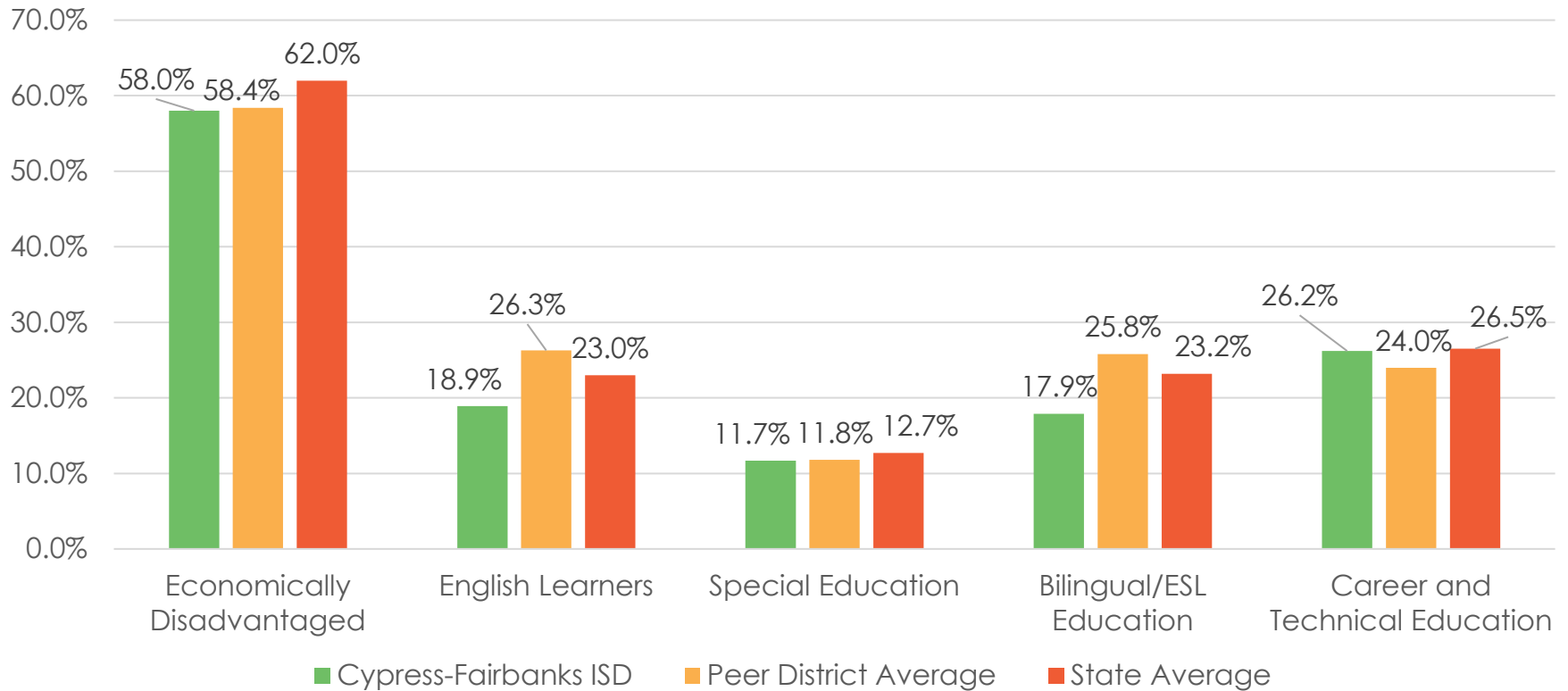


	Total Student Count	Economically Disadvantaged	English Learners	Bilingual/ESL Education	Special Education	Career and Technical Education
■ Cypress-Fairbanks ISD	118,010	68,462	22,288	21,069	13,786	30,901
■ Peer District Average	92,651	54,108	24,367	23,904	10,933	22,236

■ Cypress-Fairbanks ISD    ■ Peer District Average

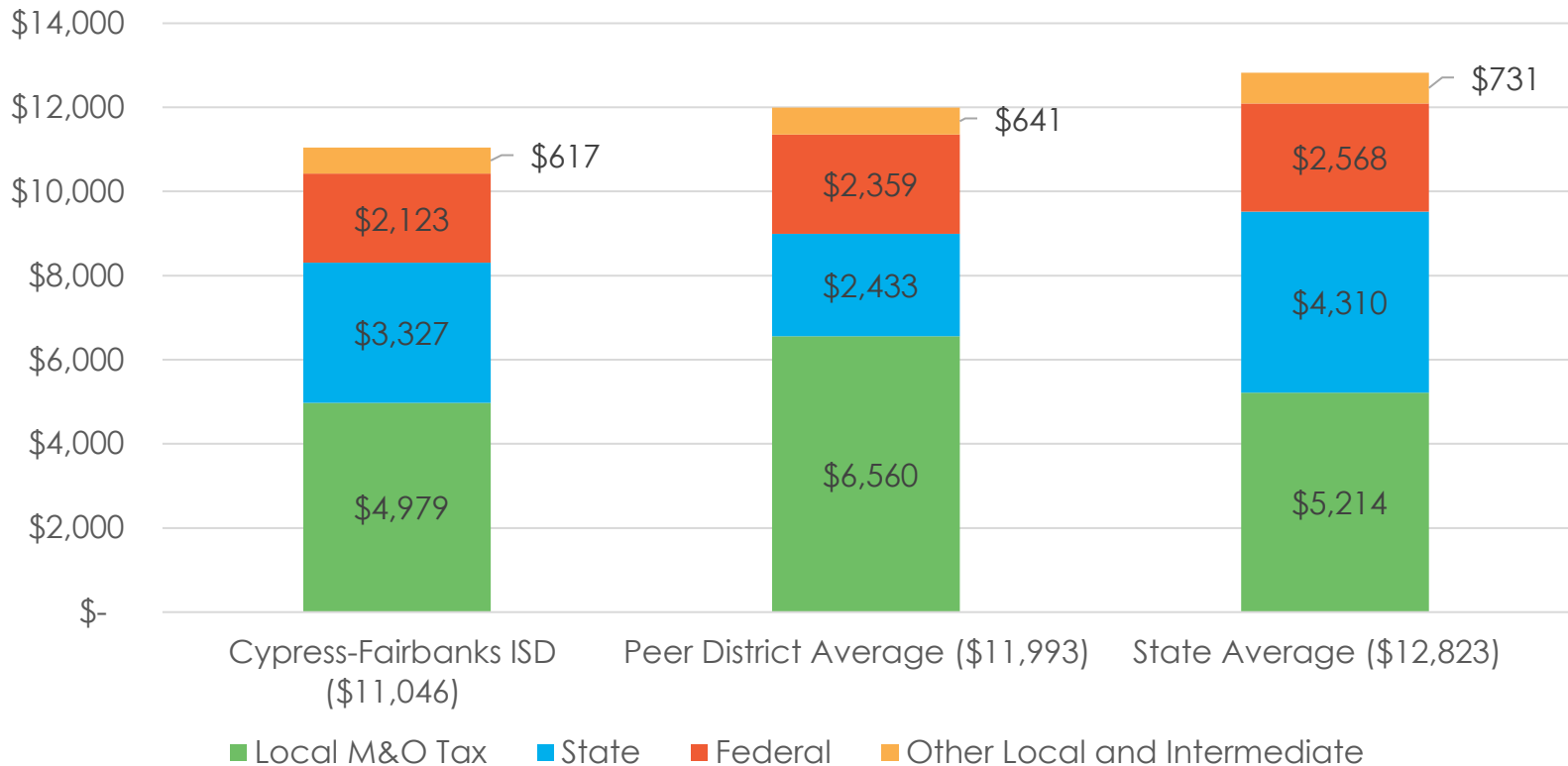
# STUDENT CHARACTERISTICS

% of Total Student Counts (Figure 5)



# TOTAL REVENUE PER STUDENT (All Funds - Excludes Debt Service and Recapture)

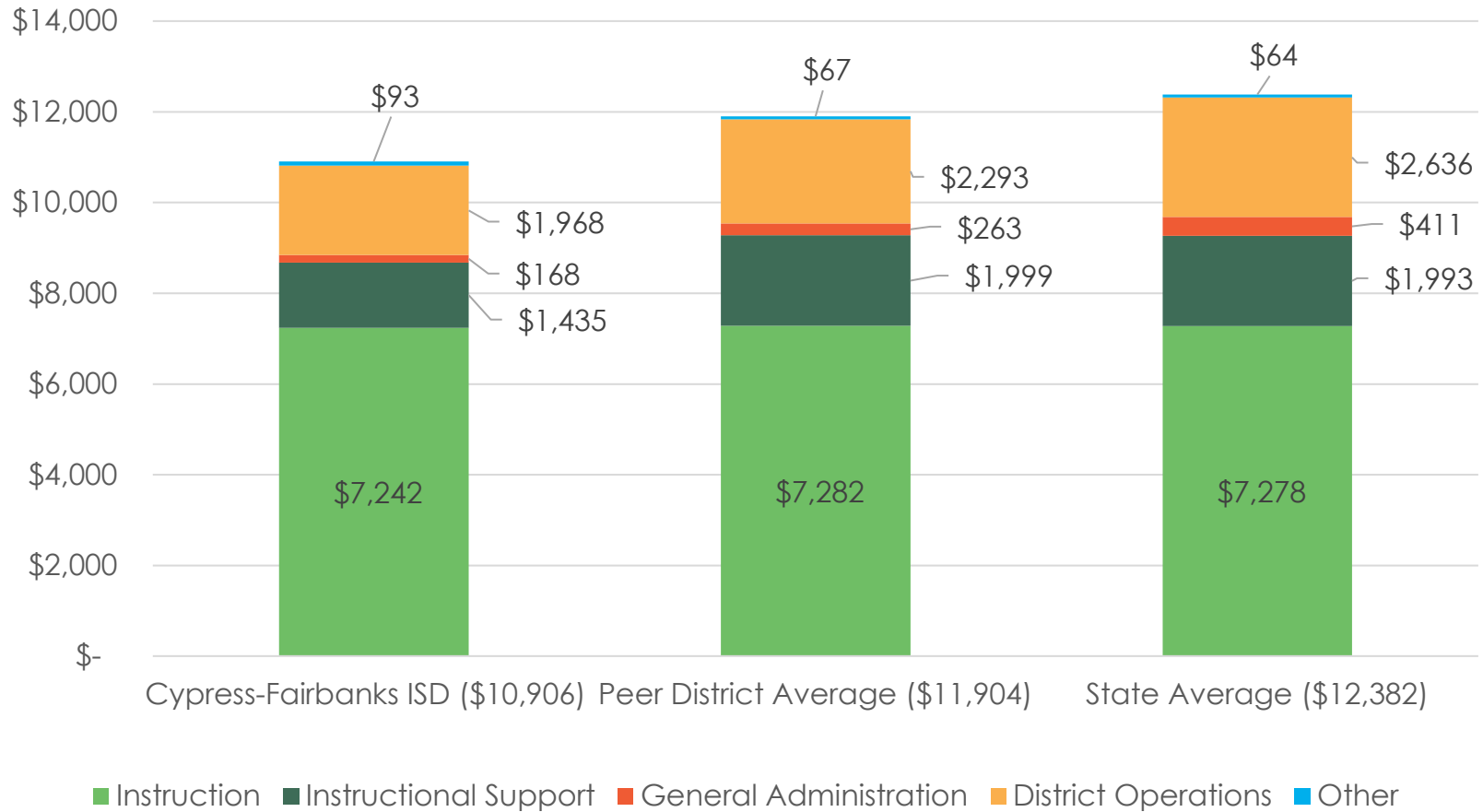
Revenue Per Student (Figure 8)



Note: The District received \$687 and \$1,218 less per student in local and state revenues than the peer districts and state average.

# TOTAL OPERATING EXPENDITURES PER STUDENT (Includes All Funds)

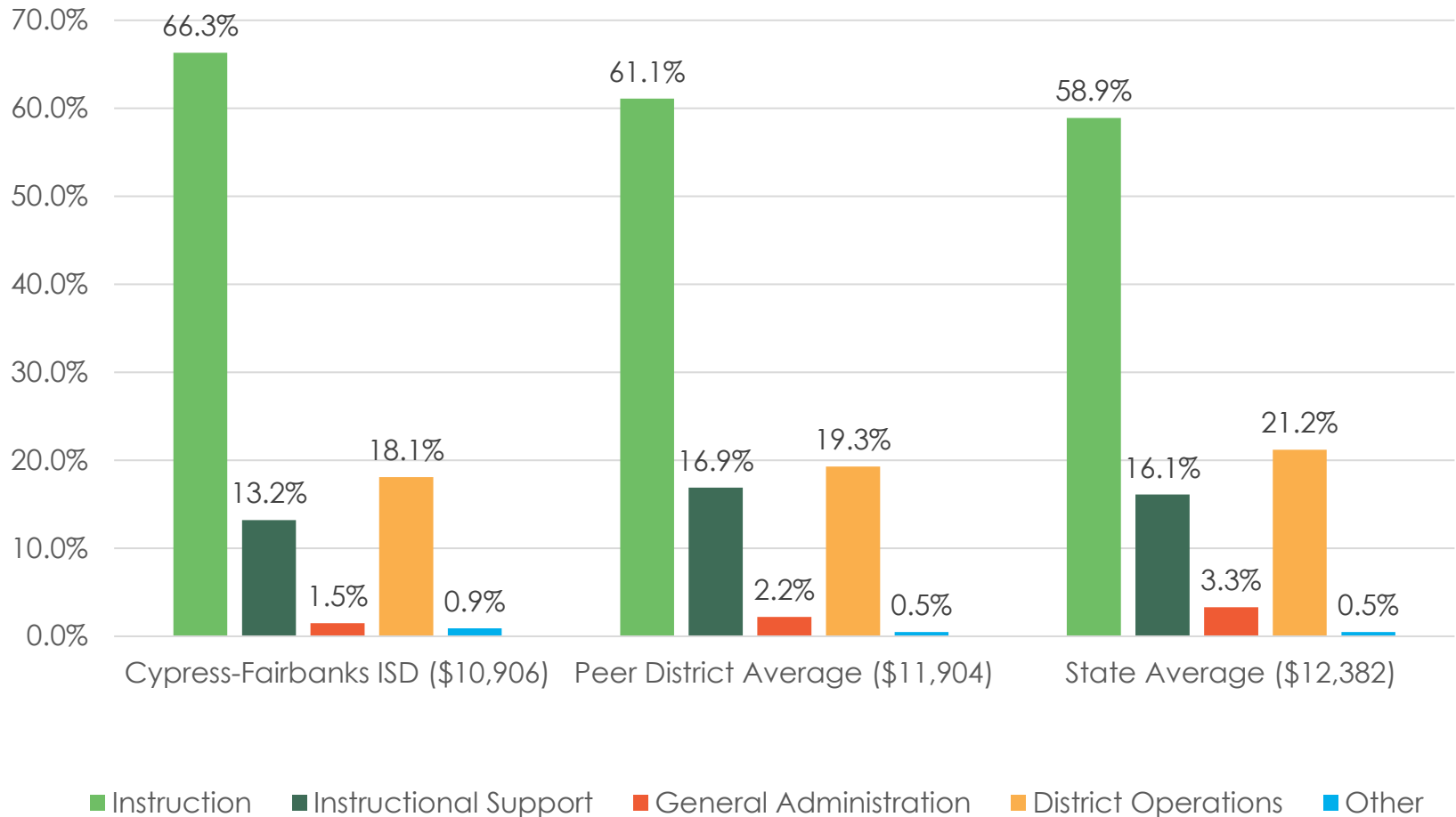
Expenditures Per Student (Figure 9)





# PERCENTAGE OF OPERATING EXPENDITURES (Includes All Funds)

Percentage of Expenditures (Figure 9)



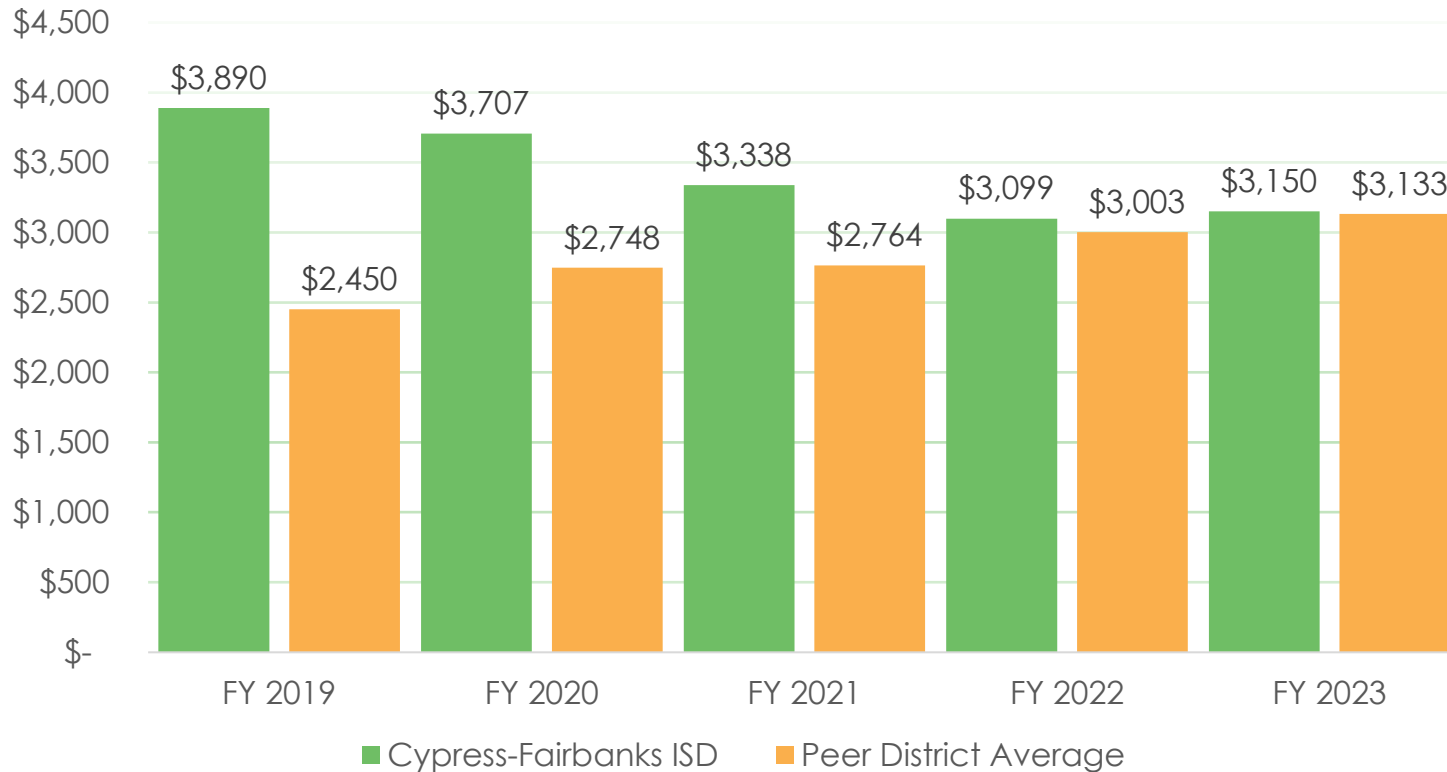
# PAYROLL AND STAFFING DATA

(Figures 10, 12, and 13)

	Cypress-Fairbanks ISD	Peer District Average	State Average
Payroll Cost (All Funds)	85.1%	82.7%	77.8%
Avg. Teacher Salary	\$65,538	\$64,807	\$60,717
Teaching Staff (% of Total Staff)	50.1%	49.6%	48.6%
Students per Teaching Staff	15.0	15.3	14.8
Students per Total Staff	7.5	7.6	7.2
Teacher Turnover Rate	18.3%	19.4%	21.4%

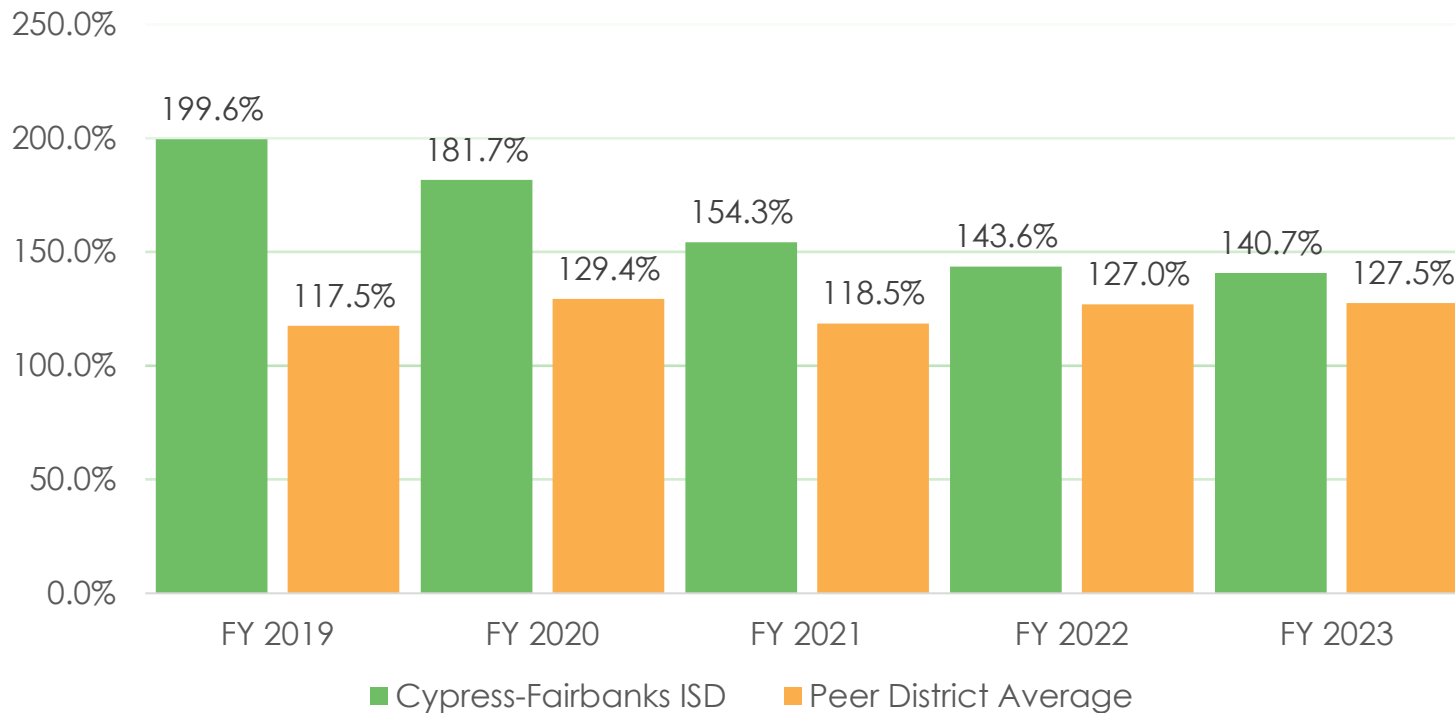
# GENERAL FUND- UNASSIGNED FUND BALANCE

Unassigned Fund Balance per Student (Figure 11)



# GENERAL FUND- UNASSIGNED FUND BALANCE AS A % of 3-MONTH OPERATING EXPENDITURES

Unassigned Fund Balance as a % of 3-Month  
Operating Expenditures (Figure 11)





# Questions

## Contact Us:

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