



**Regular Meeting with Public Hearing Agenda  
Thursday, June 27, 2024  
Concordia University Texas  
11400 Concordia University Drive  
Austin, TX 78726  
6:15 PM**

The Board meeting protocols are available at <https://bit.ly/3DHAR4v>.

Doors will open to the public at 5:30 PM.

Members of the public may access this meeting via live stream at <https://live.myvrspot.com/st?cid=MmVIZD>. Please note, this link will not be active until approximately 5 minutes before the scheduled meeting time.

Citizens wishing to address the Board of Trustees may do so in person at the meeting location noted on the agenda. In order to address the Board, individuals must sign up online at <https://bit.ly/3UIH0IP>, between noon the day prior to the meeting and noon the day of the meeting and be present when their number is called. **Note:** Individuals signed up to speak regarding a Public Hearing agenda item will be called to speak during the Public Hearing Citizen Comment part of the meeting.

Citizens who need special accommodations or assistance with sign-up should contact the office of the Superintendent (512-570-0000) during regular business hours.

The notice of this meeting was posted in compliance with the Texas Open Meetings Act on June 20, 2024, at 4:52 PM.

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The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. **CALL TO ORDER AND DECLARATION OF QUORUM**
2. **OPENING CEREMONY**
  - A. Pledge of Allegiance
  - B. Moment of Silence
3. **RECOGNITION**
  - A. Video Recognitions
    1. Destination Imaginations Global Finalists
    2. Texas Science & Engineering Fair Finalists
    3. UIL Baseball State Medalist
4. **CITIZEN COMMENTS**

*(See the notes at the top of the agenda for instructions on how to sign up and details regarding speaking.)*
5. **PUBLIC HEARING**
  - A. Public Hearing on the 2024-25 Proposed Budget and Tax Rate 4
6. **CITIZEN COMMENTS FOR PUBLIC HEARING**

*(See notes at the top of the agenda for instructions on how to sign up and details regarding speaking.)*
7. **CONSENT AGENDA**
  - A. Consider Approval of Minutes of Regular and Called Board Meetings 24
  - B. Consider Approval of Guaranteed Maximum Price #2 for Leander High School Masterplan 32

<b>8. SUPERINTENDENT'S REPORT</b>	<b>34</b>
A. Safe and Innovative Learning Environments	
B. Empowered Student Learning	
C. Empowered Staff Learning	
<b>9. DISCUSSION / ACTION ITEMS</b>	
<b>A. STUDENT EXPERIENCE</b>	
1. Discussion of LISD Strategic Plan	62
<b>B. GOVERNANCE</b>	
1. Consider Approval of Internal Audit Risk Assessment Report	77
2. Consider Approval of a Resolution Nominating an Individual to the Williamson Central Appraisal District (WCAD) Board of Directors	153
3. Discussion and Consider Approval of Nomination for the Region 13, Position C, Seat on the TASB Board of Directors	167
<b>C. OPERATIONS</b>	
1. Discussion of the Early Childhood Center Design Charrette Process	188
2. Consider Approval of the Texas Facility Standard Requirements for the Early Childhood Center	220
3. Discussion of Districtwide Intruder Detection Audit Report Findings	225
4. Business and Finance Monthly Reports	
a. Monthly Bond Status Report	226
b. Monthly Financial Report	231
c. Monthly Investment Report	238
d. Monthly Tax Collection Report	247
5. Discussion of 2023-2024 Budget Projections	258
6. Consider Approval of the 2023-2024 Final Budget Amendment	260
7. Consider Approval of Amendments to the 2024-2025 Budget Assumptions and Parameters	264
8. Consider Approval of 2024-2025 Accelerated Instruction Budget	266
9. Consider Adoption of the 2024-2025 Budget	301
<b>10. CLOSED SESSION</b>	
A. Texas Government Code 551.071: consultation with attorney regarding pending or contemplated litigation, and/or attorney client privileged matter	
B. Texas Government Code 551.074: personnel - deliberate the appointment, employment, evaluation, reassignment, duties of a public officer or employee	
C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed	
D. Texas Government Code 551.089: discussion of Districtwide Intruder Detection Audit Report Findings	
E. Texas Government Code 551.074: personnel - Administration Reorganization	
F. Texas Government Code 551.074: deliberation and consideration of employment of Chief Operations Officer	
<b>11. ACTION PURSUANT TO CLOSED SESSION</b>	
A. Consider Employment of Chief Operations Officer	
<b>12. BOARD MEETING DEBRIEF</b>	
<b>13. ADJOURNMENT</b>	

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If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will

publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)]

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Public Hearing on the 2024-2025 Proposed Budget and Tax Rate
<b>Purpose:</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	Public Hearing on the 2024-2025 Proposed Budget and Tax Rate Presentation

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## **Background Information:**

Texas Education Code Section 44.002(a) states, “On or before a date set by the State Board of Education, the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the district.”

- The Board of Trustees is required to adopt the 2024-2025 budget no later than June 30, 2024.
- Budgets for the General Fund, Child Nutrition Fund, and Debt Service Fund are included in the official district budget.
- To comply with the State’s legal level of control, budgets must be prepared and approved, at least at the fund and function levels.
- The officially adopted district budget must be filed with the Texas Education Agency through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines.

The required publication of this public meeting, “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” was published in the *Hill Country Newspaper* on June 13, 2024. The [comparison proposed budget was posted on the district’s website](#) on June 13 as required in conjunction with the Notice publication date.

Following the Public Hearing on the proposed budget and tax rate, any taxpayer in the district may be present and participate through citizens’ comments. The discussion of the budget and adoption of the budget are to be listed as separate agenda items to comply with the requirements of the Texas Education Code.

The adoption of the budget and discussion of the tax rate are scheduled for the June 27, 2024, Board meeting. The tax rate will not be adopted until August or September.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



# **PUBLIC HEARING ON THE LEANDER ISD 2024-2025 PROPOSED BUDGET AND TAX RATE**

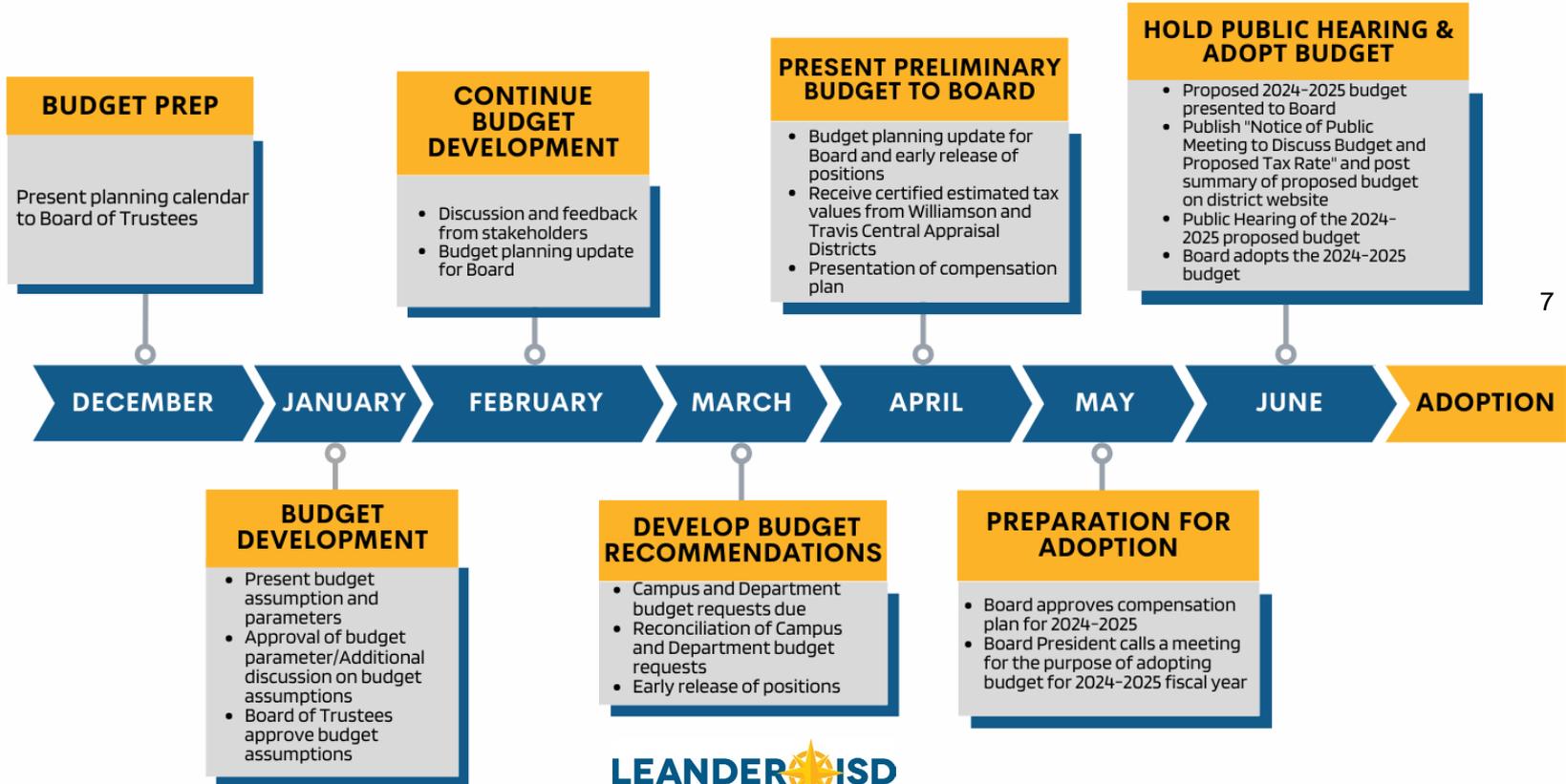
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June 27, 2024

# BUDGET PROCESS

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# 2024-2025 Budget Calendar



# GENERAL FUND BUDGET

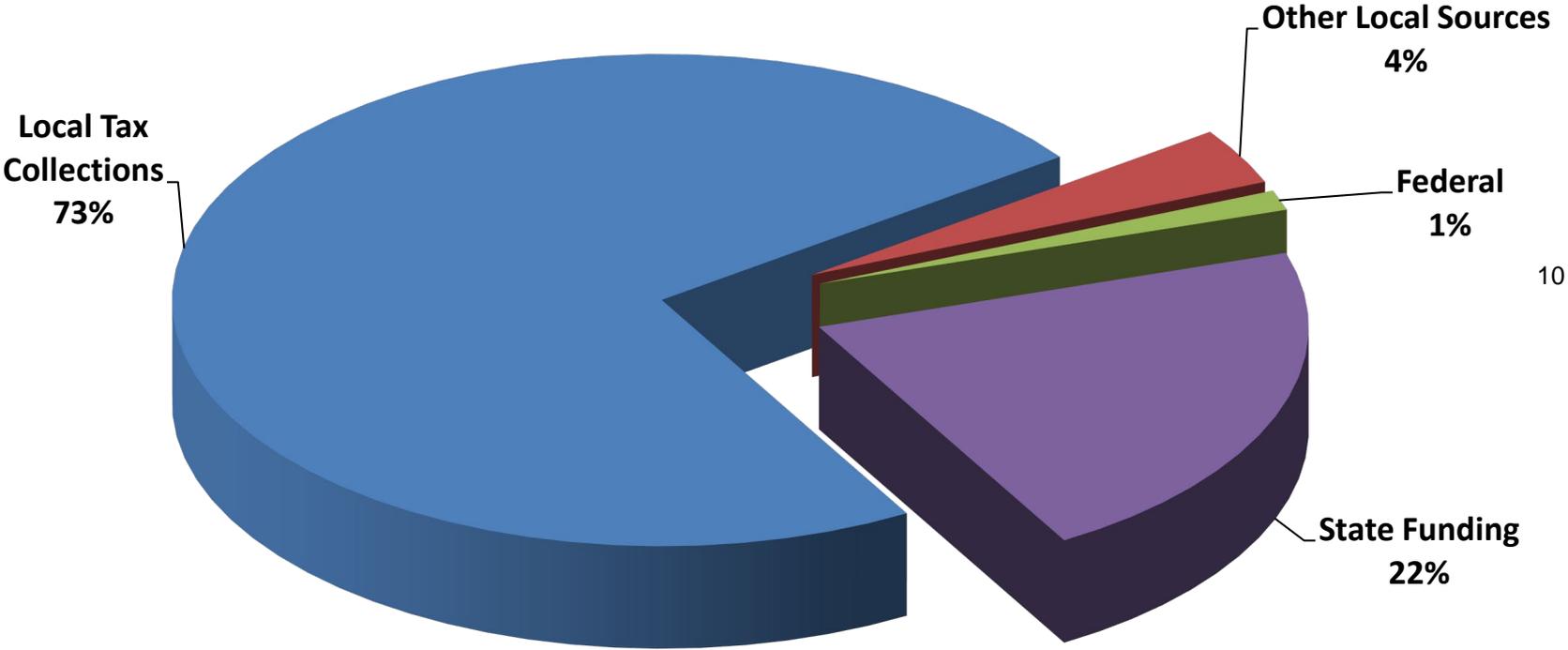
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# 2024-2025 Budget Parameters

	2021-2022	2022-2023	2023-2024	2024-2025 *
Enrollment	41,780	42,415	42,593	<b>43,316</b>
Property Value Increase	15.68%	27.05%	2.45%	<b>7.46%</b>
Tax Collection Rate (excluding delinquent taxes)	99.38%	99.13%	In process	<b>99.00%</b>
M&O Tax Rate	\$0.8720	\$0.9446	\$0.7787	<b>\$0.7569</b>
I&S Tax Rate	\$0.4650	\$0.3300	\$0.3300	<b>\$0.3300</b>
Total Tax Rate	\$1.3370	\$1.2746	\$1.1087	<b>\$1.0869</b>

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# General Fund Revenues

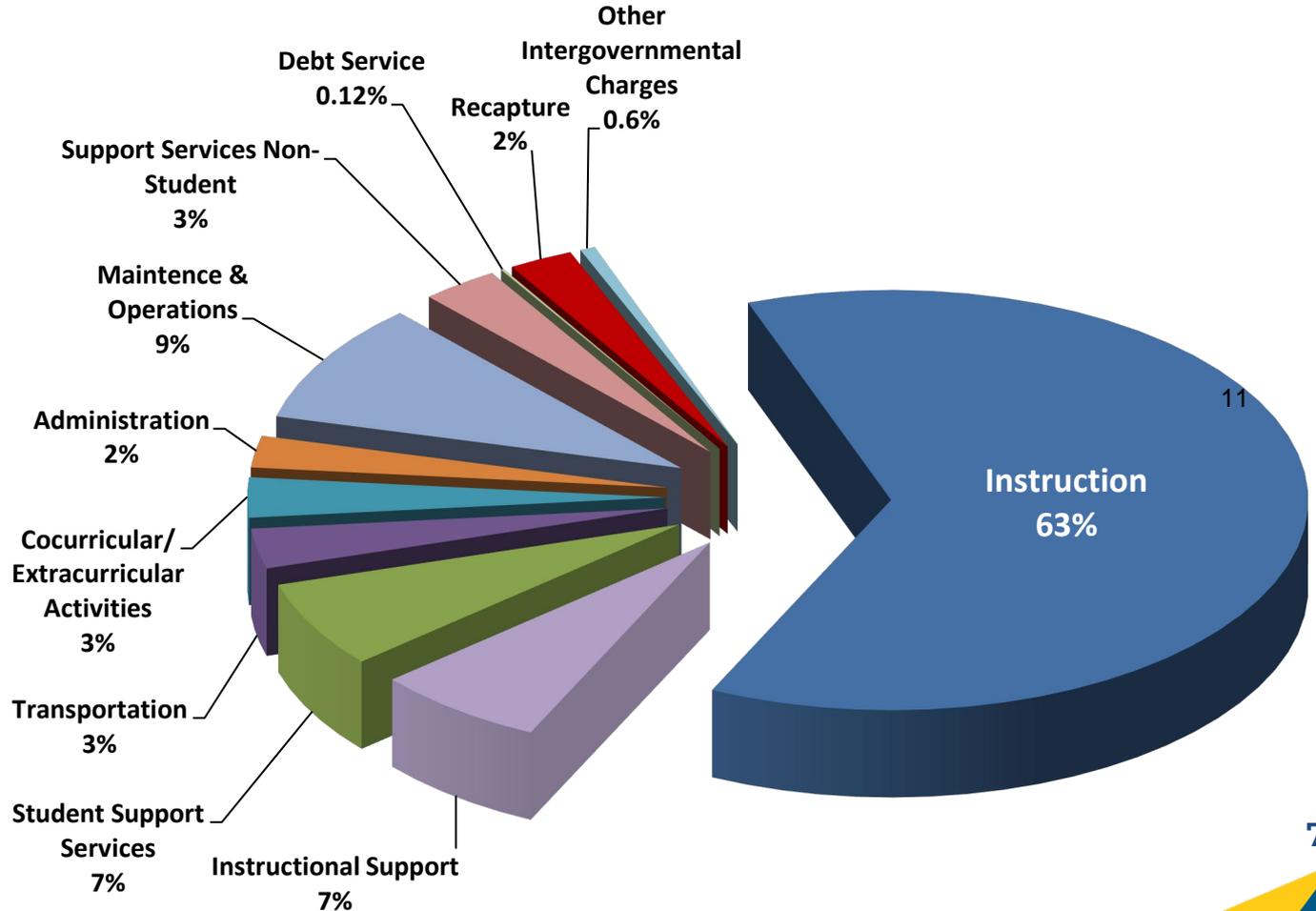


# 2024-2025 Breakdown by Function

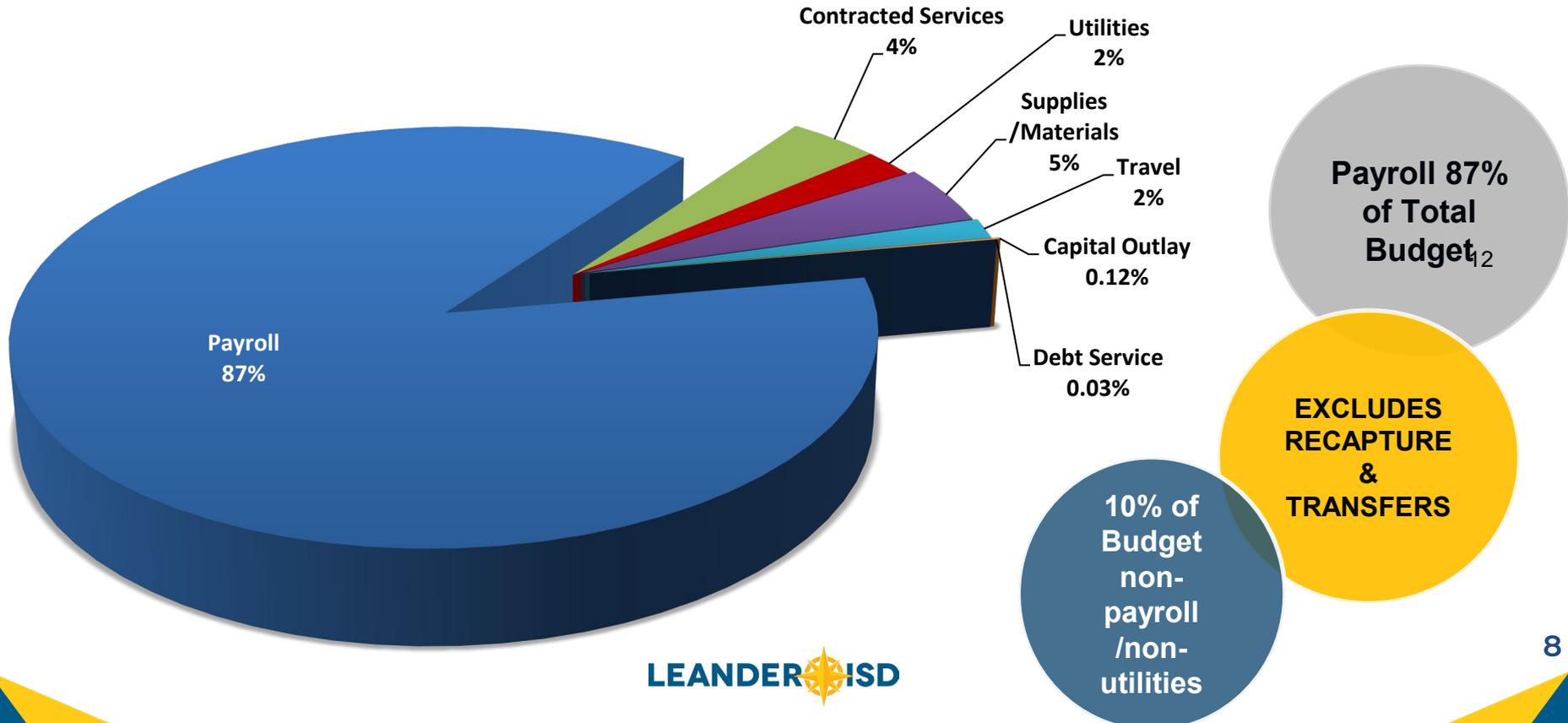
63% of Budget dedicated to Instruction

Student/  
Instructional Support 14%

Maintenance & Operations 9%



# 2024-2025 Breakdown by Object



# General Fund Comparison

	2022-2023 Actual	2023-2024 Amended Budget	2023-2024 Projected Actual	2024-2025 Proposed Budget
<b>Revenues:</b>				
Local Sources	\$ 398,454,746	\$ 334,904,125	\$ 334,942,642	\$ 346,031,030
State Sources	55,572,717	102,071,398	103,347,220	96,578,545
Federal Sources	8,713,447	1,512,000	1,541,252	5,890,000
<b>TOTAL REVENUES</b>	<b>\$ 462,740,910</b>	<b>\$ 438,487,523</b>	<b>\$ 439,831,114</b>	<b>\$ 448,499,575</b>
<b>Expenditures:</b>				
Payroll	\$ 348,070,183	\$ 387,161,463	\$ 377,001,872	\$ 393,084,037
Contracted Services	14,762,984	17,905,650	15,858,387	17,472,155
Utilities	8,723,665	8,796,210	8,833,367	9,867,409
Supplies & Materials	15,179,552	24,702,489	19,925,798	20,568,749
Other Operating	5,060,778	7,115,183	5,754,467	7,215,413
Debt Service	1,908,870	525,415	525,415	537,869
Capital Outlay	1,149,114	1,843,355	1,642,926	132,316
<b>Chapter 49/Recapture</b>	<b>46,441,193</b>	<b>9,597,744</b>	<b>9,537,482</b>	<b>11,484,229</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 441,296,340</b>	<b>\$ 457,647,509</b>	<b>\$ 439,079,715</b>	<b>\$ 460,362,177</b>
<b>Results of Operations</b>	<b>\$ 21,444,570</b>	<b>\$ (19,159,986)</b>	<b>\$ 751,399</b>	<b>\$ (11,862,602)</b>
<b>Total Other Financing Sources/Uses</b>	<b>\$ (10,706,987)</b>	<b>\$ (4,780,000)</b>	<b>\$ (6,019,600)</b>	<b>\$ (1,230,000)</b>
<b>Net Change to Fund Balance</b>	<b>\$ 10,737,583</b>	<b>\$ (23,939,986)</b>	<b>\$ (5,268,201)</b>	<b>\$ (13,092,602)</b>
<b>Beginning Fund Balance</b>	<b>\$ 178,846,817</b>	<b>\$ 189,584,400</b>	<b>\$ 189,584,400</b>	<b>\$ 184,316,200</b>
<b>Ending Fund Balance</b>	<b>\$ 189,584,400</b>	<b>\$ 165,644,413</b>	<b>\$ 184,316,200</b>	<b>\$ 171,223,598</b>

# DEBT SERVICE BUDGET

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# Debt Service Budget

	2022-2023 Actual	2023-2024 Amended Budget	2023-2024 Projected Actual	2024-2025 Proposed Budget <b>\$0.33</b>	Change
<b>Revenues:</b>					
Local Tax Revenues	\$ 133,481,147	\$ 135,024,090	\$ 133,180,872	\$ 143,722,823	\$ 8,698,733
Interest Income	4,119,744	4,627,788	4,378,047	3,500,000	(1,127,788)
City/County Sources	-	-	-	-	-
State Hold Harmless	3,600,923	13,215,422	13,527,173	14,241,719	1,026,297
<b>Total Revenues</b>	<b>\$ 141,201,814</b>	<b>\$ 152,867,300</b>	<b>\$ 151,086,092</b>	<b>\$ 161,464,542</b>	<b>\$ 8,597,242</b>
<b>Expenditures:</b>					
Principal	\$ 29,792,399	\$ 62,164,959	\$ 62,164,959	\$ 48,939,105	\$ (13,225,854)
Interest	79,276,783	89,838,741	89,838,741	92,235,377	2,396,636
Fees/Other	53,120	864,400	450,000	12,000	(852,400)
Defeasance/Refunding- Issuer Contribution	26,968,738	-	-	20,278,060	20,278,060
<b>Total Expenditures</b>	<b>\$ 136,091,040</b>	<b>\$ 152,868,100</b>	<b>\$ 152,453,700</b>	<b>\$ 161,464,542</b>	<b>\$ 8,596,443</b>
<b>Other Financing Sources/(Uses):</b>					
Other Sources	\$ -	\$ -	\$ 35,382,432	\$ -	\$ -
Other Uses	-	-	(34,978,540)	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 403,892</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	<b>\$ 5,110,774</b>	<b>\$ (800)</b>	<b>\$ (963,716)</b>	<b>\$ -</b>	
<b>Beginning Fund Balance</b>	<b>\$ 135,256,115</b>	<b>\$ 140,366,889</b>	<b>\$ 140,366,090</b>	<b>\$ 140,366,090</b>	
<b>Ending Fund Balance</b>	<b>\$ 140,366,889</b>	<b>\$ 140,366,090</b>	<b>\$ 139,402,374</b>	<b>\$ 140,366,090</b>	
<i>8/15/2024 and 8/15/2025 Debt Service Payment</i>			<i>(103,217,740)</i>	<i>(90,375,990)</i>	
			<b>\$ 36,184,634</b>	<b>\$ 49,990,100</b>	

Revenues reflect tax rate of \$.3300

# CHILD NUTRITION SERVICES BUDGET

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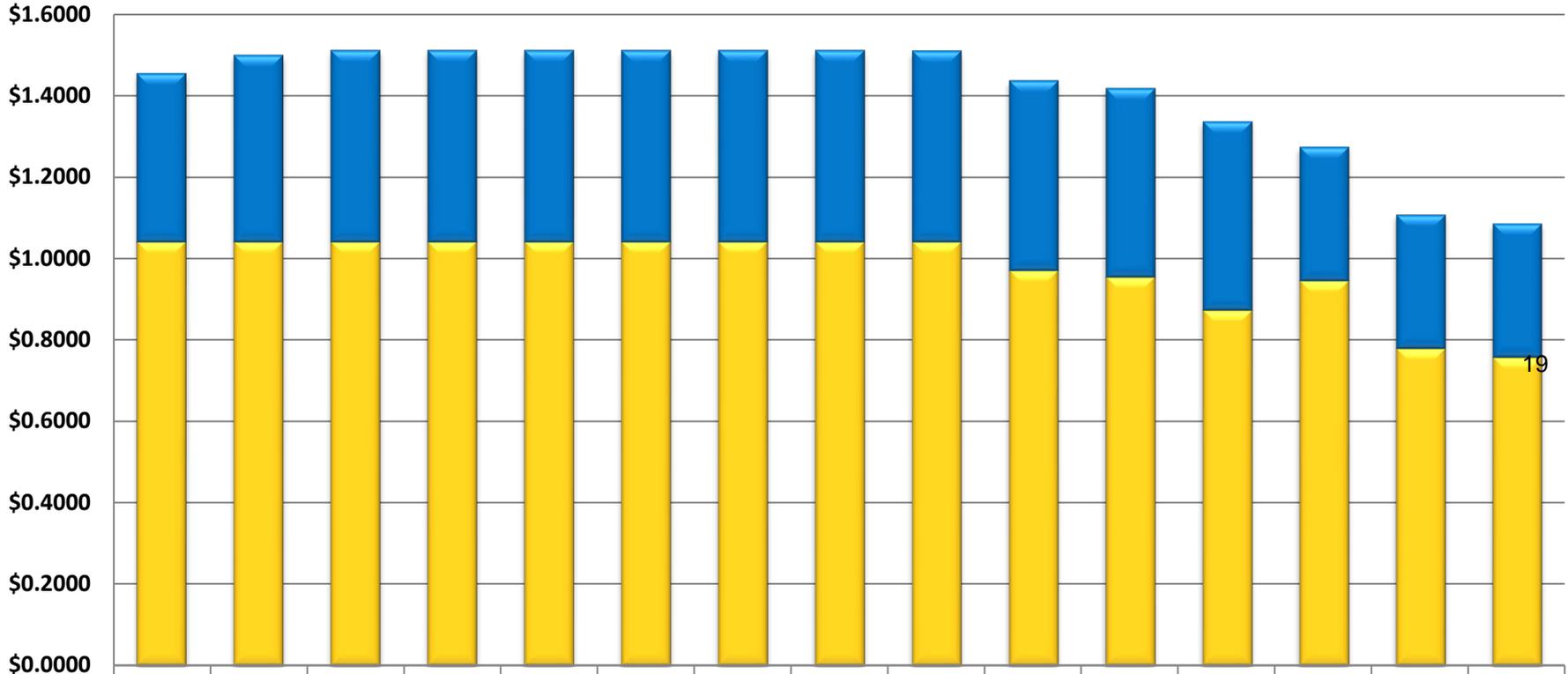
# Child Nutrition Budget

	<b>2022-2023 Actual</b>	<b>2023-2024 Amended Budget</b>	<b>2024-2025 Proposed Budget</b>	<b>Change</b>
<b>Revenues:</b>				
Local Revenue	\$ 8,924,090	\$ 8,515,353	\$ 8,038,396	\$ (476,957)
State Revenue	92,264	75,000	75,000	-
Federal Revenue	<u>7,982,276</u>	<u>7,598,682</u>	<u>6,341,726</u>	<u>(1,256,956)</u>
<b>Total Revenues</b>	<u>\$ 16,998,630</u>	<u>\$ 16,189,035</u>	<u>\$ 14,455,122</u>	<u>\$ (1,733,913)</u>
<b>Expenditures:</b>				
Payroll	\$ 4,317,195	\$ 7,192,215	\$ 5,481,106	\$ (1,711,109)
Contracted Services	6,653,487	7,293,860	6,276,708	(1,017,152)
Supplies & Materials	1,151,762	1,723,526	1,552,393	(171,133)
Other Operating	26,718	14,580	29,150	14,570
Debt Service	48,175	-	-	-
Capital Outlay	-	2,097,823	2,432,970	335,147
<b>Total Expenditures</b>	<u>\$ 12,197,338</u>	<u>\$ 18,322,004</u>	<u>\$ 15,772,327</u>	<u>\$ (2,549,677)</u>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	\$ 4,801,292	\$ (2,132,969)	\$ (1,317,205)	
<b>Beginning Fund Balance</b>	\$ 10,928,810	\$ 15,730,102	\$ 13,597,133	
<b>Ending Fund Balance</b>	<u>\$ 15,730,102</u>	<u>\$ 13,597,133</u>	<u>\$ 12,279,928</u>	

# TAX INFORMATION

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# Tax Rate History



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
I&S	\$0.4148	\$0.4598	\$0.4719	\$0.4719	\$0.4719	\$0.4719	\$0.4719	\$0.4719	\$0.4700	\$0.4675	\$0.4650	\$0.4650	\$0.3300	\$0.3300	\$0.3300
M&O	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$0.9700	\$0.9534	\$0.8720	\$0.9446	\$0.7787	\$0.7569
<b>Total</b>	<b>\$1.4548</b>	<b>\$1.4998</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5100</b>	<b>\$1.4375</b>	<b>\$1.4184</b>	<b>\$1.3370</b>	<b>\$1.2746</b>	<b>\$1.1087</b>	<b>\$1.0869</b>

# Tax Rate Comparison

	2022 Tax Rate Adopted	2023 Tax Rate Adopted	2024 Tax Rate Published
MCR	\$0.8046	\$0.6387	\$0.6169
Golden Pennies	0.0500	0.0800	0.0800
Additional Golden Pennies	0.0300	0.0000	0.0000
Copper Pennies	0.0600	0.0600	0.0600
<b>Total M&amp;O Rate</b>	<b>\$0.9446</b>	<b>\$0.7787</b>	<b>\$0.7569</b>
I&S	0.4650	0.3300	0.3300
Reduction	-0.135	0	0.0000
<b>Total I&amp;S Rate</b>	<b>\$0.3300</b>	<b>\$0.3300</b>	<b>\$0.3300</b>
<b>Total Tax Rate</b>	<b>\$1.2746</b>	<b>\$1.1087</b>	<b>\$1.0869</b>
Change in Tax Rate from Prior Year	(\$0.0624)	(\$0.1659)	(\$0.0218)

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# PUBLIC HEARING

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# DISCUSSION

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# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

**Agenda Item:** Consider Approval of Minutes of Regular and Called Board Meetings  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Bruce Gearing, Ed.D., Superintendent  
**Attachments:** 05-09-24 Regular Board Meeting Minutes DRAFT  
05-23-24 Regular Board Meeting Minutes DRAFT

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## **Background Information:**

Board meeting minutes are attached for your review.

## **Administrative Recommendation:**

Administration recommends approval of the minutes as presented.

## **Sample Motion:**

I move the Board approve the minutes for the May 9th and 23rd meetings as presented.



## Minutes of Regular Meeting

The Board of Trustees  
Leander Independent School District

### STATE OF TEXAS COUNTY OF WILLIAMSON

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A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, May 9, 2024, beginning at 6:18 PM at Concordia University Texas, located at 11400 Concordia University Drive, Austin, TX 78726. The following members were present: Anna Smith, Christine Mauer, Trish Bode, Sade Fashokun, Paul Gauthier, and Francesca Romans. Gloria Gonzales-Dholakia joined the meeting remotely at 6:19 PM.

**1. CALL TO ORDER AND DECLARATION OF QUORUM**

**2. OPENING CEREMONY**

- A. Pledge of Allegiance
- B. Moment of Silence

**3. RECOGNITION**

- A. Spotlight on Learning: Vandegrift High School
- B. Video Recognitions
  - 1. CapMetro Art on the Bus: Plain Elementary School
  - 2. Career and Technical Education (CTE) Achievement: DECA
  - 3. Career and Technical Education (CTE) Achievement: FFA
  - 4. National Junior Honor Society (NJHS) Outstanding Achievement Awards Recipients
  - 5. National Nurse Week May 6-10
  - 6. Teacher and Substitute Appreciation Week, May 6-10
  - 7. Texas Color Guard Circuit (TCGC) Percussion Scholastic Open State Champions: Glenn High School

**4. CITIZEN COMMENTS**

*11 citizens addressed the Board of Trustees.*

**5. CONSENT AGENDA**

*I move the Consent Agenda items be approved as presented. This motion made by Christine Mauer and seconded by Francesca Romans<sup>25</sup> passed seven in favor and none opposed.*

- A. Consider Adoption of Policies CQB(LOCAL), CSA(LOCAL), FFAC(LOCAL), EIC(LOCAL), and GKD(LOCAL)
- B. Consider Approval of Job Order Contracting for Structured Data Cabling

**6. SUPERINTENDENT'S REPORT**

- A. Safe and Innovative Learning Environments
- B. Empowered Student Learning
- C. Empowered Staff Learning

**7. DISCUSSION/ ACTION ITEMS**

- A. STUDENT EXPERIENCE
- B. GOVERNANCE

- 1. Discussion of Texas Association of School Boards (TASB) 2024-2026 Advocacy Agenda Resolutions and/or Amendments

**C. OPERATIONS**

- 1. Consider Approval of 2024-25 Total Compensation Recommendations  
*I move that Board of Trustees approve a 2.5 percent of midpoint salary increase for all employees for the 2024-2025 school year and authorize the Superintendent to finalize the compensation plan on this basis and report to the Board upon completion. Also, authorization of the Superintendent to approve a one-time lump sum retention payment not to exceed \$1,000 per full-time employee or \$500 per part-time employee based on the guidelines set forth in the compensation plan and authorization for the Superintendent to amend the 2024-2025 compensation and benefits plan after the start of the fiscal year, as required by law, administrative rule, if additional legal requirements or interpretations necessitate such a change or in the best interest of the District. This motion made by Christine Mauer and seconded by Sade Fashokun passed seven in favor and none opposed.*
- 2. Discussion of Districtwide Intruder Detection Audit Report Findings
- 3. Consider Approval of Budget Amendments  
*I move that the Board of Trustees approve the budget transfers and amendments to the 2023-2024 budget as presented. This motion made by Francesca Romans and seconded by Trish Bode passed seven in favor and none opposed.*

**8. CLOSED SESSION**

*The Board went into closed session at 8:43 PM after the Board Vice-President announced the right to do so under:*

- A. Texas Government Code 551.071: consultation with attorney regarding, pending or contemplated litigation, and/or attorney client privileged matter

- B. Texas Government Code 551.074: deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers
- C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed
- D. Texas Government Code 551.089: discussion of Districtwide Intruder Detection Audit Report Findings
- E. Texas Government Code 551.074: deliberation and consideration of employment of Area Superintendent
- F. Texas Government Code 551.074: deliberation and consideration of employment of Executive Director of Safety & Security (*position will transition to Chief of Leander ISD Police*)

*The Board returned from closed session at 9:02 PM.*

**9. ACTION PURSUANT TO CLOSED SESSION**

- A. Consider Employment of Area Superintendent  
*No action was taken on this item.*
- B. Consider Employment of Executive Director of Safety & Security  
*I move that the Board of Trustees accept the recommendation of Lucretia Rogers for Executive Director of Safety & Security 1 year probationary employment contract for personnel addition(s) as presented in accordance with the salary scale, policies and contract of Leander Independent School District for the 2023-2024 school year. This motion made by Sade Fashokun and seconded by Trish Bode passed six in favor and one, Paul Gauthier, opposed.*

**10. BOARD MEETING DEBRIEF**

**11. ADJOURNMENT**

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJOURNED THE MEETING.  
Time: 9:03 PM

These minutes were read and approved by the Board of Trustees on the 27th day of June 2024.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

Copies of Board information referred to are attached to the official minutes or filed in the office indicated.



## Minutes of Regular Meeting

The Board of Trustees  
Leander Independent School District

### STATE OF TEXAS COUNTY OF WILLIAMSON

---

A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, May 23, 2024, beginning at 6:15 PM at Concordia University Texas, located at 11400 Concordia University Drive, Austin, TX 78726. The following members were present: Gloria Gonzales-Dholakia, Anna Smith, Christine Mauer, Trish Bode, Sade Fashokun, Paul Gauthier, and Francesca Romans.

1. **CALL TO ORDER AND DECLARATION OF QUORUM**

2. **OPENING CEREMONY**

- A. Pledge of Allegiance
- B. Moment of Silence

3. **RECOGNITION**

- A. Spotlight on Learning: Akin Elementary School
- B. Video Recognitions
  - 1. Career and Technical Education (CTE) Achievement: Journalism & Broadcast
  - 2. Career and Technical Education (CTE) Achievement: Robotics
  - 3. Career and Technical Education (CTE) Achievement: Speech & Debate
  - 4. Speech Language Pathologists Appreciation Week May 13 - 17
  - 5. Texas Association of Secondary School Principals (TASSP) Frank Kemerer Award - Michael Hjort, Rouse High School
  - 6. UIL Academics Medalists
  - 7. UIL Girls Golf State Medalists
  - 8. UIL Theatrical Design State Medalists
  - 9. UIL Track & Field State Medalists

4. **CITIZEN COMMENTS**

*One citizen addressed the Board of Trustees.*

**5. CONSENT AGENDA**

*I make a motion to approve the Consent Agenda as presented with the exception of “Consider Adoption of Policy GKB (LOCAL).” This motion, made by Trish Bode and seconded by Francesca Romans, passed unanimously.*

*I move to adopt policy GKB(LOCAL) as presented. This motion, made by Trish Bode and seconded by Christine Mauer, passed six in favor and one, Paul Gauthier, opposed.*

- A. Consider Approval to Call a Public Meeting for the Purpose of Adopting the 2024-2025 Budget and Discussion of the Proposed 2024 Tax Rate
- B. Consider Approval of Minutes of Regular and Called Board Meetings
- C. Consider Adoption of Policy GKB(LOCAL)
- D. Consider Approval of Board Resolution to Address Temporary Waiver of Policy EHDC(LOCAL) for Specific Students
- E. Consider Approval of Texas Association of School Boards (TASB) 2024-2026 Advocacy Agenda Resolutions and/or Amendments
- F. Consider Approval of Guaranteed Maximum Price #1 for the Science Materials and 18+ Building Project

**6. SUPERINTENDENT'S REPORT**

- A. Safe and Innovative Learning Environments
- B. Empowered Student Learning
- C. Empowered Staff Learning

**7. DISCUSSION/ ACTION ITEMS**

**A. STUDENT EXPERIENCE**

- 1. Superintendent's Student Advisory Council (SSAC) Student Empowerment Report

**B. GOVERNANCE**

- 1. Authority of Trustee Paul Gauthier - Access to District Facilities & Employees

*I make a motion to call a vote. This motion, made by Gloria Gonzales-Dholakia and seconded by Francesca Romans, passed six in favor and one, Paul Gauthier, opposed.*

*In light of Trustee Gauthier's continued willful disregard for the LISD Board Operating Procedures, I move that: Board Policy BE(LOCAL) be amended to include language from the Board Operating Procedures about trustee visits to District facilities; and Paul Gauthier be removed from all District and Board committees; and the Board hereby authorize the Superintendent or other appropriate administrators to file criminal trespass complaints against Trustee Gauthier if he continues to attempt to gain unauthorized entry school facilities; and the Board direct the Superintendent to notify all district administrators and supervisors that Paul Gauthier is not permitted to attend*

*staff meetings or otherwise enter classrooms or buildings unless he has made prior arrangements through the office of the Superintendent; and that Board Officers work with the District's communication team to deliver messaging to the staff about the appropriate role of school board trustees. This motion, made by Christine Mauer and seconded by Francesca Romans, passed six in favor and one, Paul Gauthier, opposed.*

## C. OPERATIONS

### 1. Consider Approval of Bond Oversight Committee's Recommendations

- a. Consider Approval of the Bond Oversight Committee's Recommendation to Use Bond Project Savings for Software and Data Cable Installation

*I move that the Board approve the Bond Oversight Committee's Recommendation to move \$4,831,000.00 of the 2023 Interactive Panel Bond Project to the 2023 Bond Project Savings fund and then reallocate \$4,831,000 to the Cedar Park High School, Vista Ridge High School, Running Brushy Middle School, and Bagdad Elementary School modernization projects fund to install digital paging/bell software systems and Cat 6 data cable. This motion, made by Christine Mauer and seconded by Francesca Romans, passed unanimously.*

- b. Consider Approval of the Bond Oversight Committee's Recommendation to Move Funds into the 2023 Bond Project Savings and Use 2017 Bond Project Savings to Purchase New Transportation Vehicles

*I move that the Board approve the Bond Oversight Committee's Recommendation to reallocate \$129,557 from the 2023 Bus Camera Project Savings to the 2023 Bond Project Savings fund and to use \$144,000 of 2017 Bond Project Savings to purchase three Transportation Service Vehicles. This motion, made by Christine Mauer and seconded by Francesca Romans, passed unanimously.*

### 2. Discussion of 2023-2024 Budget Projections

### 3. Consider Approval of Budget Amendments

*I move that the Board of Trustees approve the budget transfers and amendments to the 2023-2024 budget as presented. This motion, made by Trish Bode and seconded by Francesca Romans, passed unanimously.*

### 4. Business and Finance Monthly Reports

- a. Monthly Bond Status Report
- b. Monthly Financial Reports
- c. Monthly Investment Report
- d. Monthly Tax Collection Report
- e. Quarterly Cash Flow Report

**8. CLOSED SESSION**

*The Board went into closed session at 9:21 PM after the Board President announced the right to do so under:*

- A. Texas Government Code 551.071: consultation with attorney regarding pending or contemplated litigation, and/or attorney client privileged matter
- B. Texas Government Code 551.074: personnel - deliberate the appointment, employment, evaluation, reassignment, duties of a public officer or employee
- C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed

*The Board returned from closed session at 9:37 PM.*

**9. ACTION PURSUANT TO CLOSED SESSION**

**10. BOARD MEETING DEBRIEF**

**11. ADJOURNMENT**

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJOURNED THE MEETING.  
Time: 9:37 PM

These minutes were read and approved by the Board of Trustees on the 27th day of June 2024.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

Copies of Board information referred to are attached to the official minutes or filed in the office indicated.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Consider Approval of Guaranteed Maximum Price #2 for Leander High School Masterplan
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Jimmy Disler, Chief Operations Officer
<b>Attachments:</b>	Leander HS Modernization Phase 1 GMP2

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## **Background Information:**

The 2023 Bond included the Leander High School Masterplan Project. During the [August 24, 2023](#) Board Meeting, the Board approved American Constructors as the Construction Manager at Risk. The GMP #1 of \$3,387, 955 was approved during the [October 26, 2023](#) Board meeting

The Guaranteed Maximum Price (GMP) #2 of \$18,294,396, is for the start of the construction phase of the project. Construction is scheduled to begin in July 2024. The anticipated duration of the project is 13 months from the start date and is subject to sequencing and procurement impacts. The project scope includes construction of the new weight room and athletic additions, as well as minor interior renovations and the new performing arts center entrance.

The Guaranteed Maximum Price (GMP) #2 of \$18,294,396, is for the start of the construction phase of the project. Each project may have additional GMPs as the project progresses. This GMP will be funded by 2023 Bond Authorization.

## **Administrative Recommendation:**

Administration recommends that the Board approve the Guaranteed Maximum Price #2 of \$18,294,396 for Leander High School Masterplan as presented.

## **Sample Motion:**

I move that the Board of Trustees approve the Guaranteed Maximum Price #2 of \$18,294,396 for Leander High School Masterplan as presented.

**American Constructors**  
Leander ISD Leander HS Modernization Phase 1

GMP #2  
June 27, 2024

Div	Description	GMP-2
<b>01</b>	<b>GENERAL REQUIREMENTS</b>	\$ 215,457
<b>02</b>	<b>EXISTING CONDITIONS</b>	\$ 390,277
<b>03</b>	<b>CONCRETE</b>	\$ 1,284,629
<b>04</b>	<b>MASONRY</b>	\$ 828,826
<b>05</b>	<b>METALS</b>	\$ 1,513,467
<b>06</b>	<b>WOOD, PLASTICS, AND COMPOSITES</b>	\$ 26,836
<b>07</b>	<b>THERMAL AND MOISTURE PROTECTION</b>	\$ 1,327,696
<b>08</b>	<b>OPENINGS</b>	\$ 725,586
<b>09</b>	<b>FINISHES</b>	\$ 2,520,010
<b>10</b>	<b>SPECIALTIES</b>	\$ 581,073
<b>11</b>	<b>EQUIPMENT</b>	\$ 221,722
<b>21</b>	<b>FIRE SUPPRESSION</b>	\$ 265,378
<b>22</b>	<b>PLUMBING</b>	\$ 1,594,860
<b>23</b>	<b>HEATING, VENTILATING AND AIR CONDITIONING</b>	\$ 1,368,742
<b>26</b>	<b>ELECTRICAL</b>	\$ 1,253,185
<b>27</b>	<b>COMMUNICATIONS</b>	\$ 120,965
<b>28</b>	<b>ELECTRONIC SAFETY AND SECURITY</b>	\$ 254,975
<b>31</b>	<b>EARTHWORK</b>	\$ -
<b>32</b>	<b>EXTERIOR IMPROVEMENTS</b>	\$ 305,683
<b>33</b>	<b>UTILITIES</b>	\$ 61,526
<b>50</b>	<b>PROJECT SUPERVISION</b>	\$ 1,008,000
<b>51</b>	<b>ALLOWANCES</b>	\$ 1,155,000
	Owner Betterment	\$ 500,000
	PA / Clock / Intercom	\$ 160,000
	Local Sound Systems (Gym & Weight Room)	\$ 75,000
	HVAC controls Phase 1A &1B	\$ 200,000
	Graphics and Vinyl wall covering	\$ 35,000
	Overtime & After Hours work	\$ 50,000
	Terrazzo Restoration Existing Conditions	\$ 15,000
	Laundry room	\$ 100,000
	Future Phase Prep Work	\$ 20,000
	<b>Bonds &amp; Insurance</b>	<b>\$ 285,831</b>
	<b>Fee</b>	<b>\$ 484,672</b>
	<b>Construction Contingency</b>	<b>\$ 500,000</b>
	<b>TOTAL</b>	<b>\$ 18,294,396</b>
 <b>GMP Schedule / Summary</b>		
	GMP-1 - March 7, 2024	\$ 3,387,955
	GMP-2 - June 27, 2024	\$ 18,294,396
	GMP-3 - September 2024	-
	<b>GMP Total</b>	<b>\$ 21,682,351</b>



**Superintendent's Report**  
June 27, 2024 | Board of Trustees Meeting



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# Empowered Staff

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# Empowered Learners

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# STRONGER WITH SCHOOL MEALS!

Making healthy food choices can help you:

- Stay well
- Learn
- Play hard
- Grow strong







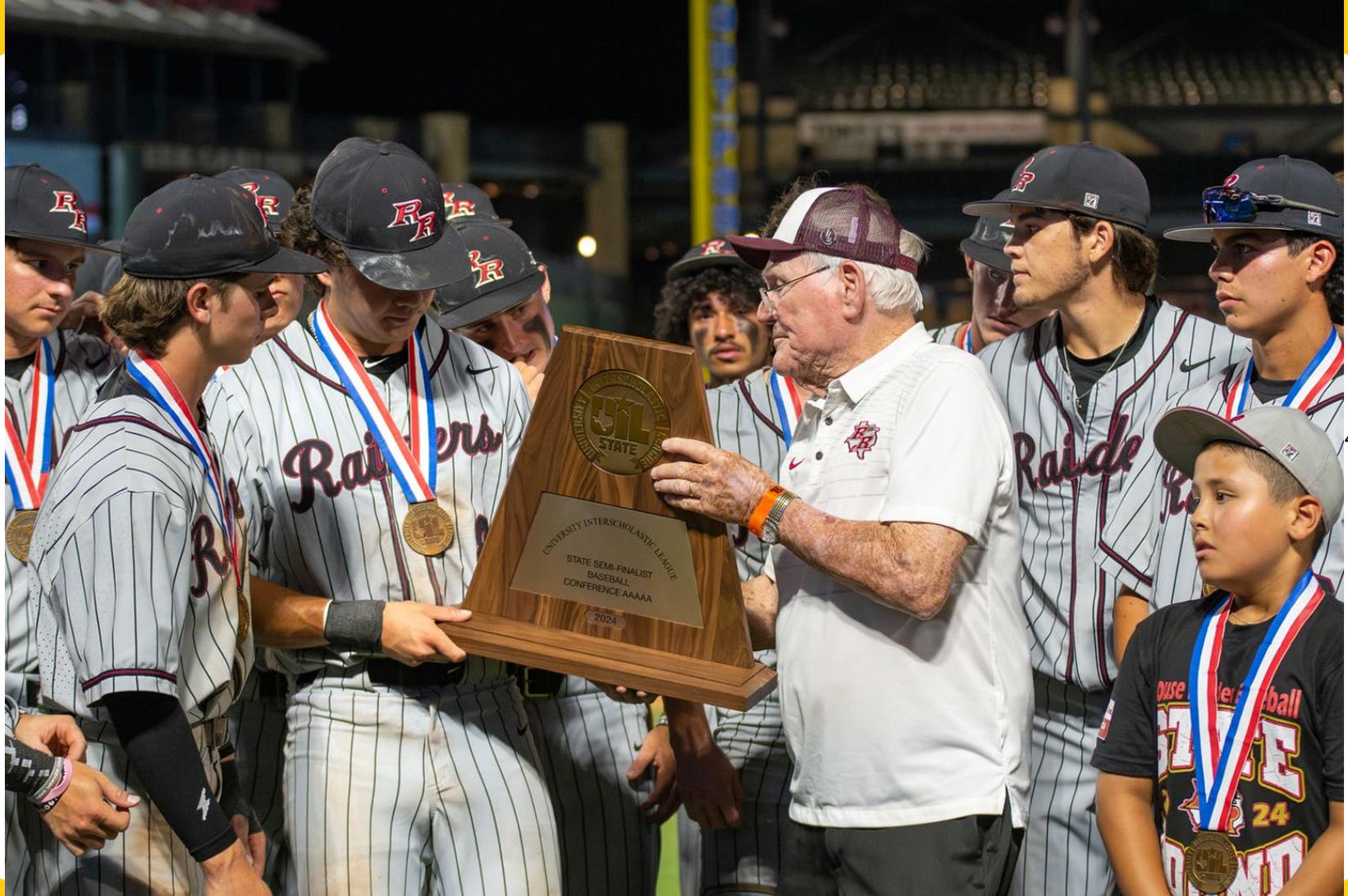






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# Safe and Innovative Learning Environments

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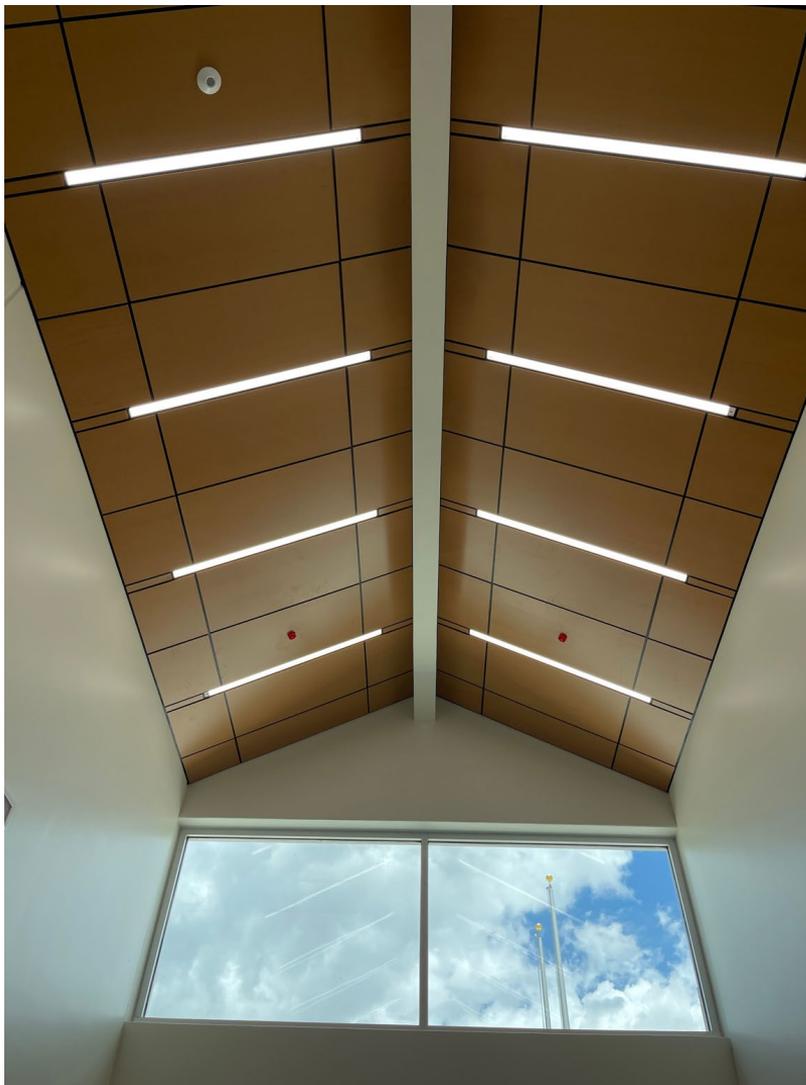




















# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

**Agenda Item:** Discussion of LISD Strategic Plan  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Sarah Grissom Ed.D., Chief of Staff  
**Attachments:** Discussion of LISD Strategic Plan Presentation  
Paint Done by May 2027 Atch 1

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## **Background Information:**

The LISD 5-year strategic plan was adopted in February 2022. As we finish up year two of work related to the strategic plan, administration has been engaged in a process to further clarify the evidence that will be used to measure goal attainment by May 2027. During tonight's presentation, administration will share about the process and solicit input from the Board of Trustees in order to solidify the evidence.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



# Discussion of LISD Strategic Plan

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June 27, 2024

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# Purpose

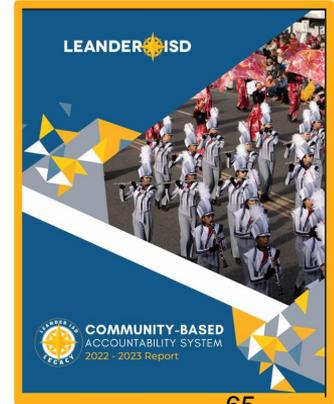
The purpose of tonight's presentation is to discuss the 5-Year LISD Strategic Plan and get input from the Board of Trustees as we further clarify the evidence that will be used to measure goal attainment by May 2027.

# System Alignment



**LISD 5-Year Strategic Plan**

**Community-Based Accountability**



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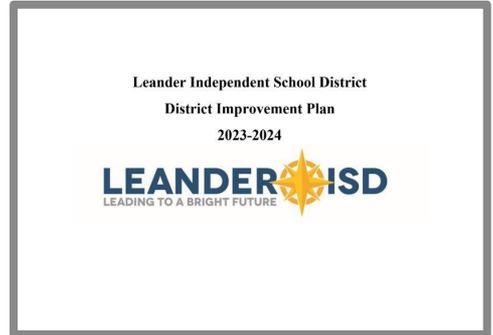


**Board Evaluation**

**Superintendent Evaluation**



**District & Campus Improvement Plans**



# STRATEGIC FOCUS AREAS AND GOALS

## EMPOWERED STUDENT LEARNING



Empower students through meaningful learning experiences to optimize growth and embody the Leander ISD Graduate Profile.

## EMPOWERED STAFF



Attract, grow, and retain a collaborative community of first-rate employees who are empowered to meet the needs of each and every student.

## IMPACTFUL FAMILY ENGAGEMENT



Engage our diverse community by fostering positive relationships through reciprocal communication and collaboration.

## EQUITABLE ACCESS



Ensure equitable access to opportunities by eliminating barriers for each and every student.

## SAFE & INNOVATIVE LEARNING ENVIRONMENTS



Provide safe, supportive, inclusive, and innovative environments to inspire each individual learner.

# Paint Done

## From Dare to Lead™, Paint Done is:

- \*Not just assigning a task, but explaining the reason— clarifying how the end product will be used.
- \*Providing color and context—the purpose, not just the mechanics.
- \*Sharing the reason for a task helps uncover stealth expectations and stealth intentions, cultivates commitment and contribution, and facilitates growth and learning.



# By May of 2027...

## Empowered Student Learning

System Response	"Paint Done" By May of 2027...
<p>1.1 Create and support a culture of deeper learning for all staff and students, so they <a href="#">achieve the attributes in the LISD Graduate Profile</a>.</p>	<ul style="list-style-type: none"><li>● All staff can articulate the meaning of deeper learning, how their work supports it, and how deeper learning supports the realization of the graduate profile.<ul style="list-style-type: none"><li>○ All staff engage in the PLC processes to develop learning environments and lessons that lead to deeper learning experiences for students.</li><li>○ All campus and district leaders are able to effectively support and lead deeper learning implementation through a culture of coaching and professional learning communities.</li><li>○ All campus and district leaders utilize collaboratively developed common classroom look-for documents to measure the implementation of deeper learning strategies and experiences for students. <span style="float: right;">68</span><ul style="list-style-type: none"><li>○ <a href="#">The district's deeper learning definition aligns with the LISD Graduate Profile. (1.3)</a></li></ul></li></ul></li><li>● All students engage in deeper learning experiences in core content areas as defined by the LISD core content deeper learning one-pagers.</li><li>● All staff understand and engage in the PLC process focused on deeper learning and student ownership of learning.<ul style="list-style-type: none"><li>○ Every campus grade level or content/course has a designated and effective PLC lead.</li><li>○ All staff apply their learning around the PLC process.</li><li>○ Central office staff utilize their knowledge and understanding of PLCs to engage in their work in addition to supporting campus leadership and teachers in the work of a Professional Learning Community.</li></ul></li></ul>

# Paint Done

<p><b>Agree With</b></p>	<p><b>Argue With</b></p>
<p><b>Ask About</b></p>	

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# Next Steps

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# Strategic Plan “Paint Done”

April/May 2024

## Goal 1: EMPOWERED STUDENT LEARNING



**Empower students through meaningful learning experiences to optimize growth and embody the LISD Graduate Profile.**

**Impact/ Benefit:** Students will have agency over their learning, build a growth-centered mindset, and feel empowered to pursue their dreams.

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System Response	“Paint Done” By May of 2027....
<p>1.1 Create and support a culture of deeper learning for all staff and students, so they <a href="#">achieve the attributes in the LISD Graduate Profile</a>.</p>	<ul style="list-style-type: none"> <li>● All staff can articulate the meaning of deeper learning, how their work supports it, and how deeper learning supports the realization of the graduate profile.                             <ul style="list-style-type: none"> <li>○ All staff engage in the PLC processes to develop learning environments and lessons that lead to deeper learning experiences for students.</li> <li>○ All campus and district leaders are able to effectively support and lead deeper learning implementation through a culture of coaching and professional learning communities.</li> <li>○ All campus and district leaders utilize collaboratively developed common classroom look-for documents to measure the implementation of deeper learning strategies and experiences for students.</li> <li>○ <a href="#">The district's deeper learning definition aligns with the LISD Graduate Profile. (1.3)</a></li> </ul> </li> <li>● All students engage in deeper learning experiences in core content areas as defined by the LISD core content deeper learning one-pagers.</li> <li>● All staff understand and engage in the PLC process focused on deeper learning and student ownership of learning.                             <ul style="list-style-type: none"> <li>○ Every campus grade level or content/course has a designated and effective PLC lead.</li> <li>○ All staff apply their learning around the PLC process.</li> <li>○ Central office staff utilize their knowledge and understanding of PLCs to engage in their work in addition to supporting campus leadership and teachers in the work of a Professional Learning Community.</li> </ul> </li> </ul>
<p>1.2 Expand Student Ownership of Learning to <a href="#">Facilitate Acquisition of the LISD Graduate Profile</a></p>	<ul style="list-style-type: none"> <li>● All students develop learner portfolios that include:                             <ul style="list-style-type: none"> <li>○ Learner profiles incorporating student, staff, and parent input that reflects the students' strengths, areas for growth, passions, and interests.</li> <li>○ Individual goal setting, tracking of standards mastery, and monitoring of academic growth utilizing data tools.</li> <li>○ <a href="#">Progress on Graduate Profile “I can” statements is maintained by students as part of the student portfolios, and progress is celebrated through exhibitions of learning. (1.3)</a></li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>○ Gamification (user-friendly process) of progress toward the graduate profile is established and is available to be flexibly used at all campuses. (1.3)</li> <li>○ Eight-year plans developed in collaboration with parents starting in 5th grade and revisiting in grades 8 and 9.</li> <li>○ Evidence of learning is housed in a comprehensive data warehouse that <ul style="list-style-type: none"> <li>■ includes a student dashboard.</li> <li>■ Is easy to use for students, staff, and parents.</li> <li>■ Is portable and grows with the student throughout their education in LISD.</li> <li>■ Provides students the flexibility to organize and manage their evidence of learning so they can access all evidence, curated evidence, and evidence to use in a defense of learning or exhibition</li> </ul> </li> <li>● Student portfolios are utilized in iterative cycles to support exhibitions of learning such as weekly learner reports, student-led conferences, gateway conferences, senior exhibitions, etc, where: <ul style="list-style-type: none"> <li>○ students demonstrate their learning, strengths, areas for improvement, and progress toward goals, passions, and interests.</li> <li>○ make modifications to their learning plans through reflection, and explain their reasoning.</li> </ul> </li> </ul>
<p>4.3 1.3 Has been included in 1.1 and 1.2 in BLUE</p>	<ul style="list-style-type: none"> <li>● <del>District definition of deeper learning is aligned to the LISD Graduate Profile.</del></li> <li>● <del>Progress on Graduate Profile “I can” statements is maintained by students as part of the student portfolios and progress is celebrated through exhibitions of learning.</del></li> <li>● <del>Gamification of progress toward the Graduate Profile is established and available to be flexibly used at all campuses.</del></li> </ul> <p>1.3 Has been included in 1.1 and 1.2 in BLUE</p>

**Goal 2 - EMPOWERED STAFF**



*Attract, grow, and retain a collaborative community of world-class employees who are empowered to meet the needs of each and every student.*

**Impact/ Benefit:** Students and staff leverage impactful relationships and high-quality learning experiences to inspire curiosity, interests, and passions.

System Response	"Paint Done" By May of 2027...
2.1 Expand and enrich recruitment and retention efforts	<ul style="list-style-type: none"> <li>● Reports from campus and department leadership show a high level of confidence in staff and support for getting those staff in place. <ul style="list-style-type: none"> <li>○ Decrease in turnover of staff district-wide</li> <li>○ Increase diversity of staff to mirror our students</li> <li>○ Increase in response rate of UT survey</li> <li>○ Increase in UT scores overall Job Satisfaction</li> <li>○ Increase the fill rate of teacher positions at the start of school</li> </ul> </li> </ul>
2.2- Improve professional learning opportunities	<ul style="list-style-type: none"> <li>● High level of PLC implementation at all levels of the organization, as measured by the PLC Strategy Implementation Guide</li> <li>● District-wide PL Plan to support the achievement of Empowered Student Learning (Goal 1)</li> <li>● LISD's professional learning systems and structures foster <ul style="list-style-type: none"> <li>○ adult ownership of learning</li> <li>○ differentiation and autonomy</li> <li>○ role-specific practices that support deeper learning and student ownership of learning,</li> <li>○ job-embedded, peer-to-peer professional learning</li> </ul> </li> <li>● LISD staff experience a coaching culture at all levels of the organization</li> <li>● Leaders at all levels of the organization effectively facilitate adult learning and coaching</li> <li>● Ensure that the LEADS cycle is implemented with fidelity to maintain consistency and fairness in evaluating staff performance.</li> </ul>
2.3 Improve recognition and support for LISD staff	<ul style="list-style-type: none"> <li>● Reports from staff that they feel recognized and supported. <ul style="list-style-type: none"> <li>○ Maintain market competitiveness in both compensation and benefits for all staff. <ul style="list-style-type: none"> <li>■ Explore performance pay programs.</li> </ul> </li> </ul> </li> <li>● Implementation of master-level teacher program or other program to keep master teachers in the classroom for example: <ul style="list-style-type: none"> <li>○ TIA exploration</li> <li>○ PLC Lead - Growing teacher leaders</li> <li>○ National Board Certification supports</li> </ul> </li> </ul>

### Goal 3- IMPACTFUL FAMILY ENGAGEMENT



**Engage our diverse community by fostering positive relationships through reciprocal communication and collaboration.**

**Impact/ Benefit:** Students will experience support for academic and social-emotional success through strong school, family, and community partnerships.

System Response	"Paint Done" By May of 2027....
3.1 Refine systems to improve trust within LISD	<ul style="list-style-type: none"> <li>By May 2027, Leander ISD will transform community ownership of learning by implementing a structured communication <b>cadence</b> to address long-range planning, fostering student ownership, and an upcoming bond measure to support an environment of trust, mutual respect, and shared responsibility, as evidenced by a calendar of engagement events and efforts.</li> </ul>
3.2 Strengthen partnership opportunities	<ul style="list-style-type: none"> <li>By May 2027, Leander ISD will significantly enhance awareness of its community partnerships, integrating volunteer and community engagement opportunities known as "Legacy" through engagement opportunities such as Leadership LISD, DWEIC, PTA partnerships, district committees, site-based committees, and long-range planning initiatives. These initiatives aim to benefit the community and students through a robust network of resources and involvement avenues.</li> </ul>
3.3 Improve reciprocal communication	<ul style="list-style-type: none"> <li>By May 2027, 100% of campus and district departments will have clear processes to engage families in events, volunteer opportunities, and other forms of reciprocal communication.</li> </ul>

### Goal 4: EQUITABLE ACCESS



**Ensure equitable access to opportunities by eliminating barriers for each and every student.**

**Impact/ Benefit:** Each and every student will have opportunities to actively participate in their learning and grow to become the best version of themselves.

System Response	"Paint Done" By May of 2027....
<p>4.1 Promote shared understanding. <i>(Develop and promote a shared understanding of equitable access.)</i></p>	<ul style="list-style-type: none"> <li>● 90% of all staff respondents will consistently achieve an 8 out of 10 on the cultural competency survey in 90% of the domains included in the survey.</li> <li>● 90% of existing LISD staff will have engaged in 2 hours of cultural competency education, and the results of the annual cultural competency survey will demonstrate the efficacy of this practice.</li> <li>● 75% percent of parent/guardian respondents will understand what equitable access is and how LISD is ensuring it using annual parent educational access survey results.</li> </ul>
<p>4.2 Create and implement processes to identify and eliminate barriers to equitable access. <i>(Create and implement processes to identify and eliminate barriers to equitable access to high-quality programs and resources in LISD)</i></p>	<ul style="list-style-type: none"> <li>● 100% equity access data points will achieve parity with LISD averages. Parity will be defined as being within 3-5 percentage points of the average if currently below it. Achieving this degree of parity will increase educational access for ALL student groups.</li> <li>● A positive trend in survey response to "My campus actively seeks to identify and remove barriers to accessing academic and extra-curricular opportunities for diverse students" (Baseline Fall 2022)</li> <li>● 100% of secondary campuses will conduct an internal master schedule audit to identify potential barriers to access.</li> <li>● 100% percent of LISD campuses will have a goal related to equitable access to data in their CIP.</li> <li>● 100% of LISD Executive members will have an equitable access goal as part of their annual evaluation cycle.</li> </ul>
<p>4.3 Promote equity in access to resources. <i>(Promote equity in access to resources including technology tools and digital resources)</i></p>	<ul style="list-style-type: none"> <li>● 90% of all LISD enrollment documents and district-wide communications will consistently be translated and offered in the three most prominent languages within LISD based on home language surveys.</li> </ul>

**Goal 5 - SAFE AND INNOVATIVE LEARNING ENVIRONMENTS**



*Provide safe, supportive, inclusive, and innovative environments to inspire each individual learner.*

**Impact/ Benefit:** Students will feel valued and inspired to embrace challenges, take risks, advocate for their learning, and leverage their strengths as they grow and contribute to their community.

<b>System Response</b>	<b>"Paint Done" By May of 2027....</b>
5.1 Refine Long-range Facilities planning	<ul style="list-style-type: none"> <li>● Developed, written, and consistent processes implemented by the long-range planning committee to ensure fiscally responsible utilization and modernization of existing and new facilities and optimize facility use to support deeper learning.</li> <li>● Technology hardware and software are optimized to meet the needs of students and staff, including established review processes to meet evolving trends as reported in the annual staff and student survey data.</li> </ul>
5.2 Elevate student voice.	<ul style="list-style-type: none"> <li>● The Superintendent's Student Advisory Committee and campus student advisory committees use student voice to make campus and district decisions.</li> <li>● Established protocols and routines targeting issues related to inclusion, acceptance, and safety so that they are identified and addressed.</li> </ul>
5.3 Implement flexible structures and strategies that promote deeper learning.	<ul style="list-style-type: none"> <li>● Learning spaces are designed and equipped to support deeper learning.</li> </ul>
5.4 Support inclusive and safe spaces for all students.	<ul style="list-style-type: none"> <li>● Students and staff report feeling safe at school as measured by positive increases in the annual staff and student survey.</li> <li>● Every campus will engage in required campus/district safety protocols and routines as measured by after-action reviews and documentation of required safety standards.</li> <li>● Staff and students will be trained on cybersecurity best practices annually.</li> <li>● By 2027, all 2021 and 2023 bond projects for technology, safety, and security will be complete with training and communication.</li> </ul>

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Consider Approval of Internal Audit Risk Assessment Report
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer and Kent Ingram, Greg Gibson, and Gretchen Stibich with Gibson Consulting
<b>Attachments:</b>	Internal Audit Risk Assessment Report Presentation ( <i>Uploaded in BoardBook 06-24-24</i> ) Internal Audit Risk Assessment Final Report

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## **Background Information:**

[On February 9, 2023](#), the Board of Trustees approved the creation and appointment of members of an Audit Board Committee and the outsourcing of the Internal Audit Function. [On September 7, 2023](#), the Board of Trustees selected Gibson Consulting to contract internal audit services for Leander ISD.

This past spring, Gibson Consulting conducted an Internal Audit Risk Assessment and will be presenting a report during tonight's meeting. An Internal Audit Risk Assessment report helps determine the audit schedule and is not an audit. Any observations are only a reflection of assessment risk and not an assessment of the specified area. Information presented may or may not reflect actual problems or best practices as this cannot be determined until these areas are subject to audit.

In June, Gibson Consulting finished conducting the Internal Audit Risk Assessment for Leander ISD. Gibson Consulting provided the report to the Internal Audit Committee on Tuesday, June 18, 2024.

During tonight's presentation, Gibson Consulting will discuss the full Risk Assessment Report and the recommended audit activities.

## **Administrative Recommendation:**

Administration recommends that the Board approve the Internal Audit Risk Assessment Report and Proposed Sequence of Internal Audit Activities as presented by Gibson Consulting.

## **Sample Motion:**

I move to approve the Internal Audit Risk Assessment Report and Proposed Sequence of Internal Audit Activities as presented by Gibson Consulting.



# Internal Audit Risk Assessment Presentation

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# Agenda

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- Introduction
- Objectives and Approach
- Leander ISD Audit Universe
- Risks and Scoring Methodology
- Risk Assessment Matrix
- Observations – Higher Risk Areas
- Proposed Sequence of Internal Audits

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# Introduction

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- Greg Gibson, CPA – President, Gibson Consulting Group
- Kent Ingram, CPA – Consulting Director, Gibson Consulting Group
- Gretchen Stibich – Consulting Analyst, Gibson Consulting Group
- Gibson Consulting Group was engaged to conduct a risk assessment for the Leander Independent School District (LISD)
- The Institute of Internal Auditors promulgates standards that require an internal audit program to be conducted according to a risk-based plan

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# Before We Start

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## **This project is not an audit**

- A risk assessment does not involve the development of audit findings or recommendations
- Observations made reflect only an assessment of risk, not an assessment of the area
- Information presented may or may not reflect actual problems or best practices – this cannot be determined until the area is subject to audit

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# Objectives

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## What do we audit first?

- Evaluate the risk of the LISD program, operating, and administrative areas against defined risk factors
- Assign risk scores based on defined criteria and rank the areas
- Develop proposed audit plan sequencing based on risk ranking

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# Approach

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- Requested and analyzed district data
- Analyzed state data on LISD
- Conducted interviews
- Conducted news article search
- Performed the risk assessment and scoring against the audit universe

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# Leander ISD Audit Universe

Administrative	Operational	Programs
Accounts Payable	Construction Management	Academic Program Management
Asset Management	Facilities Management	Bilingual/English as a Second Language (ESL)
Communications Management	Nutrition Services	Career and Technical Education (CTE)
Financial Management	Safety and Security	Co-curricular Activities 84
Governance	School Activity Funds	Federal Programs
Human Resources	Transportation	Gifted and Talented (G/T)
Payroll		Research and Evaluation
Student Information System (SIS)/Public Education Information Management System (PEIMS)		Special Education
Procurement/Contracts		Student Services
Risk Management		
Technology		

# What are the risk factors?

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1. Potential for fraud or theft
2. Risk of inaccurate data and reporting
3. Risk of non-compliance
4. Risk of failing to meet program or project goals and objectives
5. Health and safety risk
6. Risk of being inefficient
7. Management risk
8. Potential for litigation
9. Risk of negative public sentiment

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# Risk Scoring

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- Weight of each risk factor based on significance, and each auditable area based on their perceived impact to the district
- Evaluate and score the inherent and district-specific risk (i.e., residual risk) components of each risk factor for the 26 auditable<sup>86</sup> areas
  - Inherent risk: the innate risk that exists in each auditable area in the absence of controls and district practices (e.g., regulatory complexity)
  - District-specific risk: the risk that remains after the district's controls and practices are considered (e.g., high number of lawsuits)
- Calculate the total weighted scores and convert to a 100-point scale

# Risk Scoring

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- Risk scores determine the priority for audit – the higher the score, the higher the priority
- The risk ranking does not necessarily specify the order of the audits – the Board has the freedom to modify the proposed sequencing of audits based on other factors it deems important
- New information or events may prompt mid-year revision

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# Global Themes

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- Leadership turnover in many departments has increased management risk across the district.
- Manual processes and review controls exist in many areas, either due to potential system limitations or a reliance upon previous operating philosophies. Multiple interviewees stated that the district is trying to modernize systems and processes to better fit a large district but is still holding on to potentially outdated approaches in some areas.
- Documented procedures and procedural training exist in many areas but are not implemented systemwide.

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# Risk Assessment Matrix

Auditable Area	Risk Factor 1	Risk Factor 2	Risk Factor 3	Risk Factor 4	Risk Factor 5	Risk Factor 6	Risk Factor 7	Risk Factor 8	Risk Factor 9	Total	Highest Possible Score	100 Point Scale
Construction Management	21	18	33	27	21	13	30	18	11	192	210	91
Human Resources	15	20	27	33	12	15	27	22	13	184	210	88
Academic Program Management	18	24	24	27	12	12	36	10	16	179	210	85
Special Education	12	18	30	27	21	10	21	22	13	174	210	83
Facilities Management	22	16	16	31	22	13	28	12	10	170	210	81
Financial Management	19	18	28	28	10	12	31	8	10	164	210	78
Safety and Security	16	10	19	25	25	8	31	18	11	163	210	78
Transportation	16	16	19	22	25	10	22	20	11	161	210	77
Federal Programs	22	18	28	25	10	10	31	8	8	160	210	76
Procurement/ Contracts	22	18	34	28	10	13	16	10	8	159	210	76
PEIMS/SIS	24	20	27	18	12	13	24	12	9	159	210	76
Student Services	10	16	25	19	25	10	25	16	11	157	210	75
Payroll	22	20	28	22	10	12	25	8	7	154	210	73
Governance	16	14	25	25	10	11	25	14	12	152	210	72
Asset Management	22	16	13	25	16	12	25	10	10	149	210	71
School Activity Funds	28	16	22	16	10	10	22	14	10	148	210	70
Accounts Payable	22	16	19	28	10	11	19	10	6	141	210	67
Technology	19	10	22	28	10	10	25	10	7	141	210	67
Bilingual / ESL Education	13	14	22	25	10	10	22	10	9	135	210	64
Nutrition Services	13	12	19	19	22	10	19	10	7	131	210	62
Risk Management	14	14	20	20	8	9	23	12	5	125	210	60
Career and Technology Education	10	12	19	25	13	9	19	10	7	124	210	59
Gifted and Talented	8	12	14	20	11	7	23	6	8	109	210	52
Research and Evaluation	14	10	14	26	8	5	20	6	5	108	210	51
Communication Management	8	6	20	17	8	7	23	6	9	104	210	50
Co-curricular Activities	8	6	14	11	20	5	17	10	9	100	210	48

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# Observations – Higher Risk Areas

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- Construction Management (91)

- Risk 1: Potential for fraud or theft

- Inherent risk (high)

- The industry has a history of budget padding and cash embezzlement.

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- District-specific risk (low)

- Key controls are in place for mitigating fraud risk, such as multiple parties reviewing pay applications.

- Risk 3: Risk of non-compliance

- Inherent risk (very high)

- There are significant legal complexities associated with bond programs.

- District-specific risk (high)

- No internal audit activities have occurred in five years.

# Observations – Higher Risk Areas

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- Construction Management – Risk Score: 91

- Risk 7: Management risk

- Inherent risk (high)

- Projects and programs require a substantial investment of financial and human capital by the district, increasing inherent risks.
- Data generated by projects can be cumbersome and difficult to manage.

- District-specific risk (high)

- There has been substantial turnover of project managers, with most being replaced in the previous two to three years.

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# Observations – Higher Risk Areas

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- Human Resources – Risk Score: 88

- Risk 2: Risk of inaccurate data and reporting

- Inherent risk (very high)

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- The position data tracking requirements are complex, and these data are not required to be audited by the state (like financial data).
      - Service records and other details related to an employee's past work experience can sometimes be incorrectly entered or inadequately vetted by the sending district.

- District-specific risk (low)

- The reliance on paper-based personnel files, as opposed to electronic records, has the potential to lead to inaccuracies.

# Observations – Higher Risk Areas

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- Human Resources – Risk Score: 88

- Risk 6: Risk of being inefficient

- Inherent risk (high)

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- The processes involved in recruiting and hiring new staff members must be efficient in order to expediently capture qualified candidates.

- District-specific risk (very high)

- The HR Department currently relies on a paper-based system for personnel files, which may contribute to inefficiencies in data management and record-keeping.

# Observations – Higher Risk Areas

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- Academic Program Management – Risk Score: 85
  - Risk 2: Risk of inaccurate data and reporting
    - Inherent risk (very high)
      - Academic programs rely heavily on accurate student data, test scores, and performance metrics for planning, decision-making, and external reporting.
    - District-specific risk (high)
      - A mistake was made last year related to the reporting of economically disadvantaged students. LISD reported this to the Texas Education Agency (TEA) and developed an internal improvement plan.
      - There is a potential duplication of effort and inconsistencies in the data collected during LISD observations and walkthroughs.

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# Observations – Higher Risk Areas

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- Academic Program Management – Risk Score: 85

- Risk 7: Management risk

- Inherent risk (very high)

- Academic programs typically involve many staff members across multiple levels (e.g., teachers, instructional coaches, administrators) and multiple campuses, increasing the complexity of management and oversight.

- District-specific risk (very high)

- High turnover rates amongst staff create challenges in sustaining consistent processes and making progress towards achieving the district's instructional goals over time.
- The practices around knowledge transfer and succession planning for central academic leadership positions appear to be limited.

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# Observations – Higher Risk Areas

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- Special Education – Risk Score: 83

- Risk 3: Risk of non-compliance

- Inherent risk (very high)

- The Special Education program is governed by numerous complex federal regulations under the Individuals with Disabilities Education Act (IDEA) as well as state regulations.

- District-specific risk (moderate)

- There were moderate compliance issues arising from training gaps due to high turnover, and limited training time for new staff.
- In 2022-23, the district was out of compliance with “SPP 11” which refers to the State Performance Plan Indicator 11 on timely initial evaluations.

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# Observations – Higher Risk Areas

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- Special Education – Risk Score: 83
  - Risk 4: Failing to meet program or project goals and objectives
    - Inherent risk (high)
      - If the district fails to meet its established goals related to properly implementing students' individualized education plans (IEPs), achieving performance targets, and other key metrics, this can significantly and negatively impact the educational outcomes for special education students.
    - District-specific risk (moderate)
      - High turnover rates were noted, especially in self-contained and behavior classrooms, leading to potential disruptions and knowledge gaps.
      - LISD showed Performance Level (PL)-1 or PL-2 indicators in each of the previous three years across all subject areas.

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# Observations – Higher Risk Areas

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- Facilities Operations – Risk Score: 81

- Risk 2: Risk of inaccurate data and reporting

- Inherent risk (low)

- There are few requirements for reporting data from the facilities function in school districts.

- District-specific risk (high)

- LISD has an inefficient and manual work order system, leading to data inaccuracies as well as difficulties addressing discrepancies or errors in maintenance reporting.
- The department is in the process of switching to a new work order system over the summer. While upgrading to this new system should help address inefficiencies, there are risks involved, including data migration risks, user adoption risks, and implementation risks.

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# Observations – Higher Risk Areas

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- Facilities Operations – Risk Score: 81

- Risk 4: Failing to meet program or project goals and objectives

- Inherent risk (high)

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- There is the possibility of deferred maintenance backlog that makes it difficult to maintain facilities adequately.
      - Lack of funding and/or resources to fully meet maintenance and operational needs is an inherent risk.

- District-specific risk (very high)

- Formal goals for monitoring effectiveness and efficiency of maintenance and custodial functions do not exist.

# Proposed Sequence of Internal Audits

Audit Area	Risk Ranking	2024-25	2025-26	2026-27	2027-28	Comments
Construction Management	1	X				
Human Resources	2	X				
Federal Programs	9	X				Included in 2025-26 due to a lower estimated level of effort for audit completion.
Academic Program Management	3		X			
Special Education	4		X			Proposed for 2025-26 due to recent consulting efforts in this area.
Facilities Management	5		X			
Financial Management	7			X		
Safety and Security	8			X		
Transportation	6				X	Proposed for 2027-28 due to recent consulting efforts in this area.
Procurement and Contracts	10				X	

Questions?

# Internal Audit Risk Assessment Final Report

Prepared for:  
Leander Independent  
School District

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# GIBSON

AN EDUCATION CONSULTING & RESEARCH GROUP

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## Chapter 1: Executive Summary

The Leander Independent School District (Leander ISD, LISD, the district) engaged Gibson Consulting Group (Gibson) in December 2023 to conduct a risk assessment to help guide future internal audit efforts. Gibson has provided internal audit services to Texas school systems since 2012, with the overriding objective of continuous improvement.

The Institute of Internal Auditors (IIA) defines internal audit as an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. Internal audits help an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes. IIA standards also require that internal audit plans must be based on a documented risk assessment.<sup>1</sup>

The primary purpose of a risk assessment is to drive the sequencing of specific internal audit projects and related follow-up audits, based on their relative risk to the organization. These projects are scheduled through an audit plan over a period of multiple years, depending primarily on the desired annual investment and the internal capacity of the organization to support the internal audit process. Each year, the risk assessment and audit plan should be updated based on events, changing priorities, and other factors. Figure 1 depicts the internal audit life cycle and the relationship of the risk assessment to the audit plan and audit projects.

**Figure 1. Internal Audit Life Cycle**



Source. Gibson Consulting Group

<sup>1</sup> Institute of Internal Auditors website: <https://na.theiia.org/standards-guidance/mandatory-guidance/Pages/Definition-of-Internal-Auditing.aspx>.

Gibson established a list of auditable areas – often referred to as the audit universe – for the risk assessment (Table 1). Many organizations view internal audits only through a financial lens, focusing exclusively on financial risks. However, the IIA standards speak of risks in the context of any organizational objective, and include not only internal controls and compliance, but also efficiency and effectiveness of all programs and operations.

**Table 1. Leander ISD Audit Universe**

Administrative	Operational	Programs
Accounts Payable	Construction Management	Academic Program Management
Asset Management	Facilities Management	Bilingual/English as a Second Language (ESL)
Communications Management	Nutrition Services	Career and Technical Education (CTE)
Financial Management	Safety and Security	Co-curricular Activities
Governance	School Activity Funds	Federal Programs
Human Resources	Transportation	Gifted and Talented (G/T)
Payroll		Research and Evaluation
Student Information System (SIS)/Public Education Information Management System (PEIMS)		Special Education
Procurement/Contracts		Student Services
Risk Management		
Technology		

Source. Gibson Consulting Group

Each of the selected areas shown in Table 1 above was evaluated against nine risk factors identified by Gibson. The nine risk factors are:

1. Potential for fraud or theft;
2. Risk of inaccurate data and reporting;
3. Risk of non-compliance;
4. Risk of failing to meet program or project goals and objectives;
5. Health and safety risk;
6. Risk of being inefficient;
7. Management risk;
8. Potential for litigation; and
9. Risk of negative public sentiment.

Each risk factor is described in more detail in *Chapter 3: Methodology* of this report.

Gibson performed extensive data analysis and conducted interviews to form the foundation of the risk assessment and establish a basis for risk scoring and ranking each area. Several global themes emerged from this risk assessment for Leander ISD:

- New leadership in many departments has increased management risk across the district.
- Documented procedures and procedural training exist in many areas, but are not implemented systemwide.
- Manual processes and review controls exist in many areas, either due to potential system limitations or a reliance upon previous operating philosophies. Multiple interviewees stated that the district is trying to modernize systems and processes to better fit a large district, but is still holding on to potentially outdated approaches in some areas.

The five audit areas with the highest scaled risk scores are presented below, along with the primary factors driving the assessment of risk for each area.

1. **Construction Management** – Construction projects, specifically those funded by bonds, are highly visible to the public and require a substantial investment by the district, increasing inherent risks. In May 2023, voters approved three bond proposals supporting a \$694.5 million investment in constructing, modernizing, or repurposing district facilities, the largest program to date. Specific to Leander ISD, project management practices are unstandardized and primarily reliant on institutional knowledge. Substantial turnover has occurred in the Construction Department, and the current bond is significantly larger than previous bonds managed by the group.
2. **Human Resources** – A highly complex regulatory environment increases the inherent risk of the human resources function. The risk factors within human resources are magnified by the fact that over 80% of general fund expenditures are for personnel. Nationally, a labor shortage for education has increased pressures on recruitment and onboarding activities for every school district human resource function. Specific to Leander ISD, interviewees expressed concerns around data inaccuracies in personnel files and the reasonableness of compensation structures. Additionally, a reliance on paper personnel files greatly hinders departmental efficiency.
3. **Academic Program Management** – Similar to human resources, the regulatory environment surrounding academic program management is highly complex, with many data reporting requirements. Pressures on this audit area can be immense, as districts are ultimately graded by the Texas Education Agency (TEA) based on academic results and progress. Specific to Leander ISD, there appears to be a lack of clear, well-defined processes for ensuring data accuracy across the various assessments given, such as curriculum-based assessments (CBAs), the Measures of Academic Progress (MAP) tests, and the State of Texas Assessments of Academic Readiness (STAAR). Additionally, high staff turnover increases the risk of sustaining consistent processes and making progress towards achieving the district's instructional goals over time.
4. **Special Education** – The inherent risk in special education is high due to the nature of the services provided and the complex regulatory requirements that govern them. Specific to Leander ISD, several lawsuits and formal parent complaints regarding eligibility, Individualized Education Plan (IEP) quality, and service provisions have occurred during the previous five years, indicating

potential areas of concern. Additionally, high turnover rates were noted, especially in self-contained and behavior classrooms, increasing the risk of service implementation fidelity.

5. **Facilities** – Districts have large building footprints that must be efficiently cleaned and maintained. The current labor environment has resulted in staff shortages in trades and grounds crews nationwide. Specific to Leander ISD, an inefficient and manual work order system is used, contributing to data integrity risks as well as insufficient information to effectively manage this function's efficiency and effectiveness. A new work order system will be implemented in FY 2025, which will mitigate this specific risk, but prompts system implementation risks as well. Further, staffing challenges have limited the achievement of preventive maintenance goals, putting equipment and facilities at risk for greater repairs in future years.

Based on this risk assessment, Gibson has proposed a sequence of internal audit activities in Table 2. This sequence differs slightly from the risk ranking due to the existence of current or recent consulting efforts initiated by the LISD administration and other variables described in the comments section.

**Table 2. Proposed Sequence of Internal Audit Activities**

Audit Area	Risk Ranking	2024-25	2025-26	2026-27	2027-28	Comments
Construction Management	1	X				
Human Resources	2	X				
Federal Programs	9	X				Included in 2024-25 due to a lower estimated level of effort for audit completion.
Academic Program Management	3		X			
Special Education	4		X			Proposed for 2025-26 due to recent consulting efforts in this area.
Facilities Management	5		X			
Financial Management	6			X		
Safety and Security	7			X		
Transportation	8				X	Proposed for 2027-28 due to recent consulting efforts in this area.
Procurement and Contracts	10				X	

Source. Gibson Consulting Group

The suggested next steps for the board are to incorporate the information contained in this Risk Assessment Report, along with any other factors deemed relevant by the board, into the development of a long-range internal audit plan.

The remainder of this report is organized into the following three chapters:

- Chapter 2: Leander ISD Historical Profile
- Chapter 3: Methodology
- Chapter 4: Risk Assessment Results

Gibson wishes to express its thanks to the Leander ISD superintendent and management team for their efforts and responsiveness in providing data to support the risk assessment, and for their time – as well as the board’s – in providing valuable insights through interviews.

## Chapter 2: Leander ISD Historical Profile

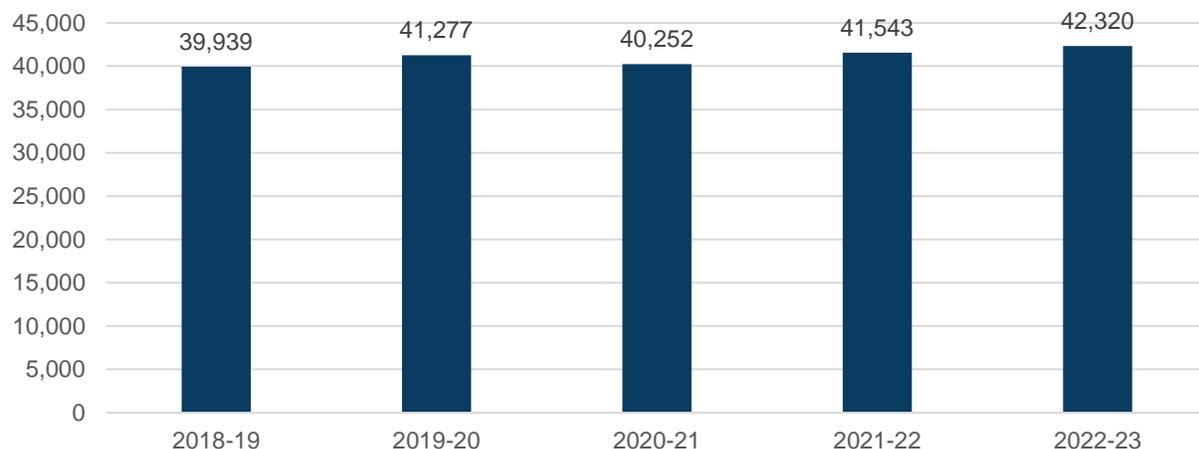
Leander ISD is located in Williamson and Travis Counties and serves students from Leander, as well as parts of Cedar Park and Austin. Leander ISD is comprised of 29 elementary schools, nine middle schools, six high schools, and three alternative campuses.

In 2021-22, Leander ISD received an overall “B” rating in the TEA accountability system, with an overall score of 89 out of 100. According to TEA, “The 2023 accountability reports are not yet publicly available. The release of these reports is pending judicial ruling and decisions from the 88th Legislature during a special called session.”

### Student Profile

Figure 2 presents Leander ISD student membership from 2018-19 to 2022-23. Since 2018-19, membership has increased by 2,381 students (6.0%). The largest annual percentage increase occurred between 2018-19 and 2019-20, when membership rose by 3.4%. LISD experienced a 2.5% decline between 2019-20 and 2020-21, due to the impact of COVID-19. Since then, however, student membership rebounded with the addition of more than 2,000 students, an increase of 5.1%, to a level that exceeds pre-pandemic student membership.

**Figure 2. LISD Student Membership, 2018-19 to 2022-23**

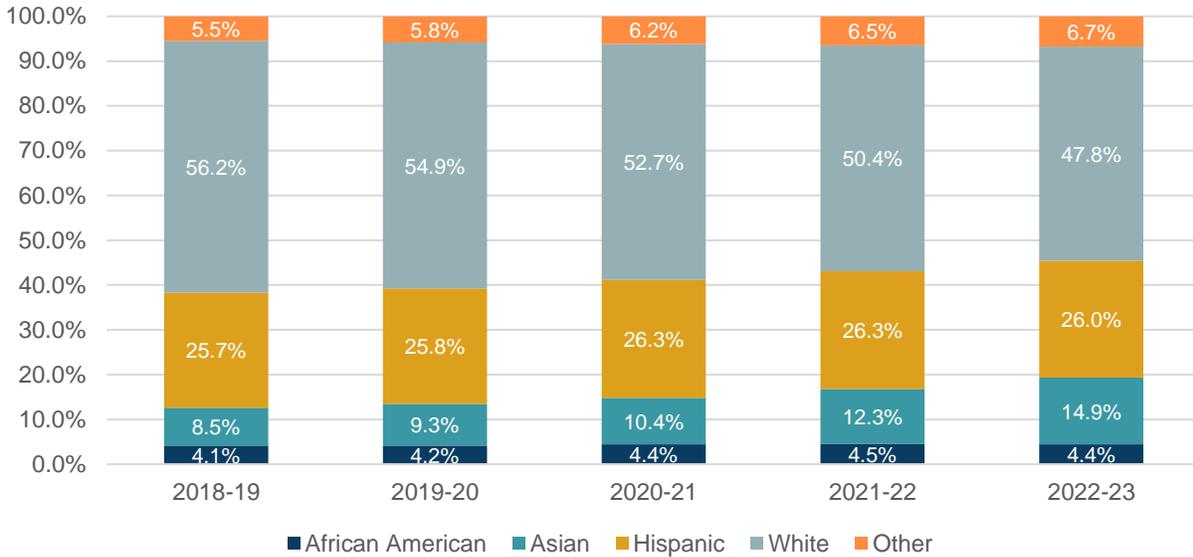


Source. TEA Texas Academic Performance Reports (TAPRs), 2018-19 to 2022-23

Figure 3 shows the district’s student population by ethnicity over the past five years. The percentage of African-American students remained relatively stable over the years, with a slight fluctuation from 4.1% in 2018-19 to 4.5% in 2021-22, and then back to 4.4% in 2022-23. The percentage of Asian students increased steadily from 8.5% in 2018-19 to 14.9% in 2022-23, showing a consistent upward trend. The percentage of Hispanic students also showed a slight increase from 25.7% in 2018-19 to 26.3% in 2022-23, with some fluctuations in between. The percentage of White students decreased from 56.2% in 2018-19 to 47.8% in 2022-23. The percentage of students in the “Other” category, which includes Pacific Islander students, Native American students, and students with two or more races, showed a slight increase from 5.5% in

2018-19 to 6.7% in 2022-23. Overall, the data reflects changes in the demographic composition of students at LISD, with notable increases in the Asian and “Other” categories, a slight increase in the Hispanic category, and a decrease in the White category over the years.

**Figure 3. LISD Percentages of Students by Ethnicity Demographics, 2018-19 to 2022-23**

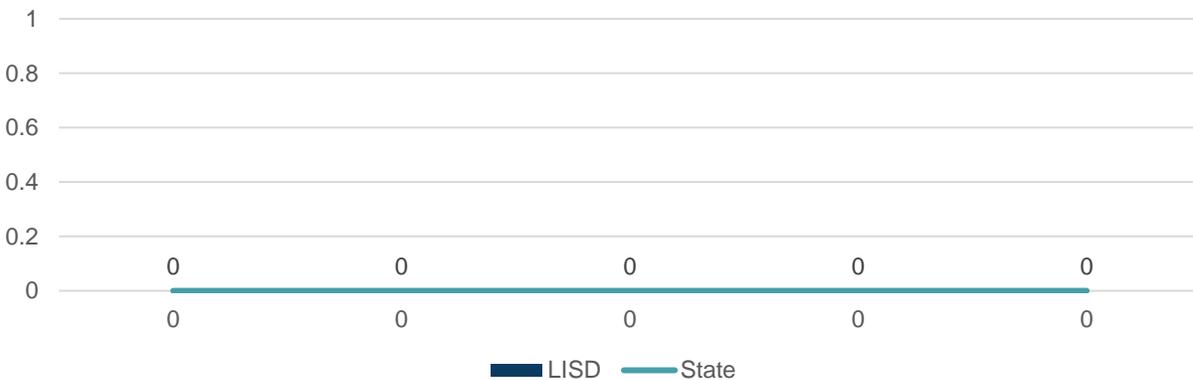


Note. The “Other” category includes the percentages of Pacific Islander students, Native American students, and students with two or more races.

Source. TEA TAPRs, 2018-19 to 2022-23

Figure 4 compares the percentage of students enrolled in special education at LISD to the state average during the past five years. From 2018-19 to 2022-23, the percentage of students with disabilities in the district increased from 11.8% to 14.0%. Over the same period, the percentage of students with disabilities in the state increased from 9.6% to 12.6%. LISD levels have consistently been higher than the state average, but to a lesser degree since 2020-21.

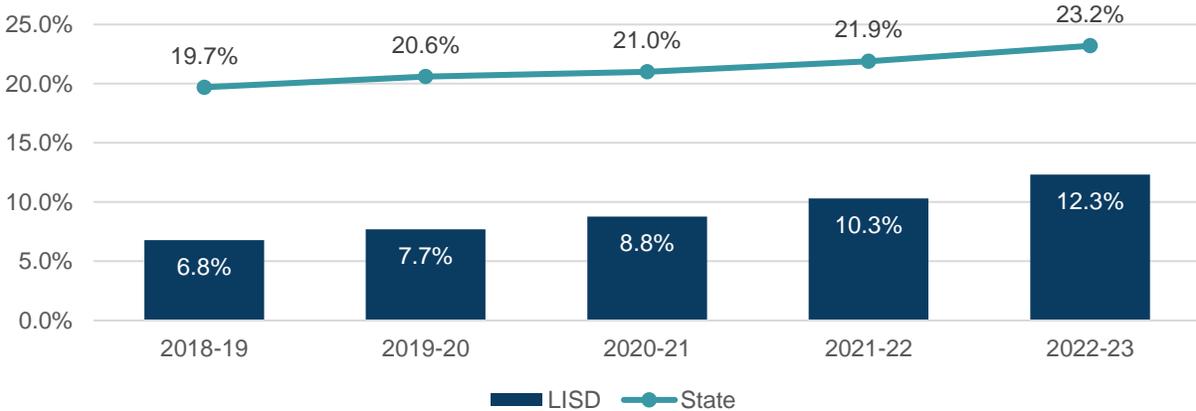
**Figure 4. LISD and State Average Special Education Population, 2018-19 to 2022-23**



Source. TEA TAPRs, 2018-19 to 2022-23

Figure 5 shows the percentage of students identified as bilingual learners at LISD. The percentage of bilingual learner students increased from 6.8% in 2018-19 to 12.3% in 2022-23, representing an increase of 5.5 percentage points (reflecting 81% growth) over the five-year period. Over the same period, the percentage of bilingual learners in the state increased from 19.5% in 2018-19 to 23.2% in 2022-23, or 3.7 percentage points (reflecting 18% growth).

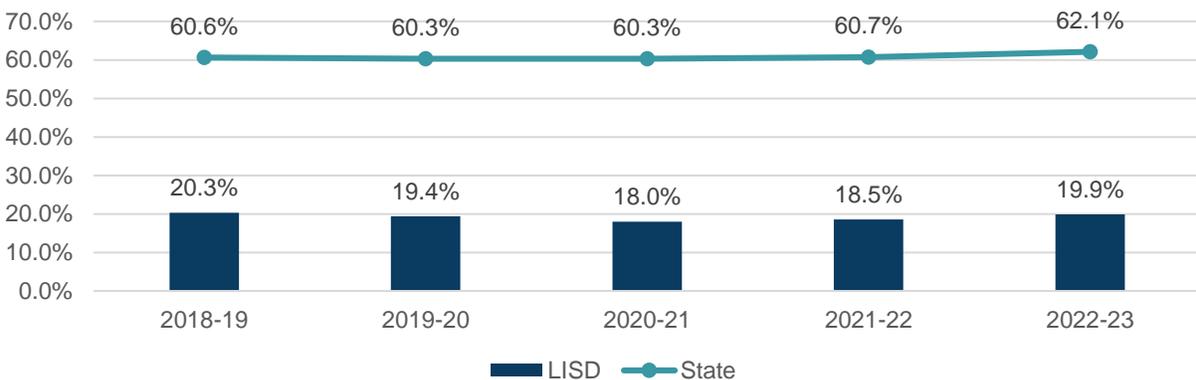
**Figure 5. Percentage of Bilingual Learners, 2018-19 to 2022-23, LISD and State Average**



Source. TEA TAPRs, 2018-19 to 2022-23

Figure 6 compares the percentage of economically disadvantaged students at LISD to the state average since 2018-19. Leander ISD's percentages have been significantly lower than the state average across all years shown. LISD's percentage declined slightly from 20.3% in 2018-19 to 18.0% in 2020-21, but then increased to 19.9% in 2022-23. The state average has increased slightly, ranging from 60.3% to 62.1% during the period covered.

**Figure 6. Percentage of Economically Disadvantaged Students, 2018-19 to 2022-23, LISD and State Average**

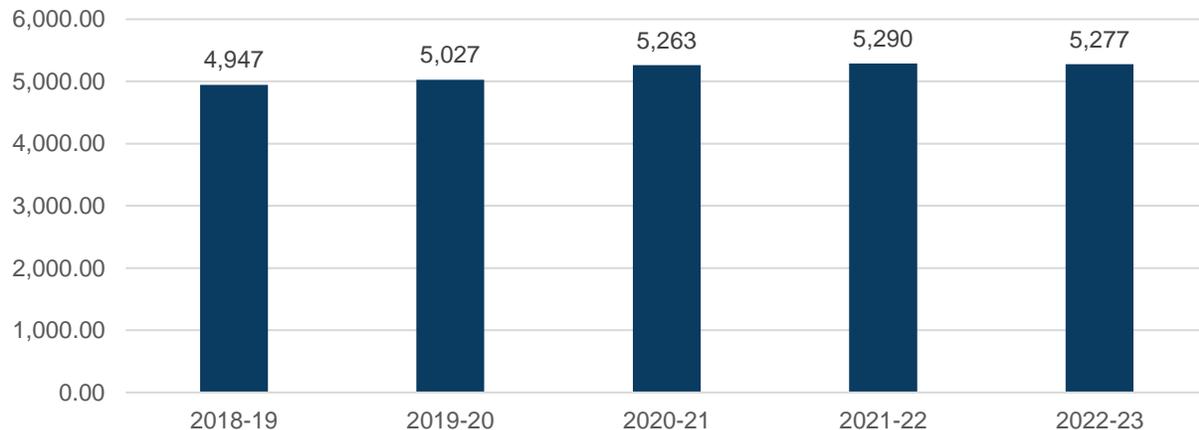


Source. TEA TAPRs, 2018-19 to 2022-23

## Staffing and Spending

Figure 7 presents the number of full-time equivalent (FTE) staff at Leander ISD from 2018-19 to 2022-23. FTE counts increased annually, from 4,947 in 2018-19 to 5,290 in 2021-22, an increase of 343 FTE staff, or 6.9%. The greatest increase during this time occurred between 2019-20 and 2020-21 (during the pandemic), when FTEs increased by 236 staff, or 4.7%. A slight FTE reduction (of 13 FTEs) occurred between 2021-22 and 2022-23.

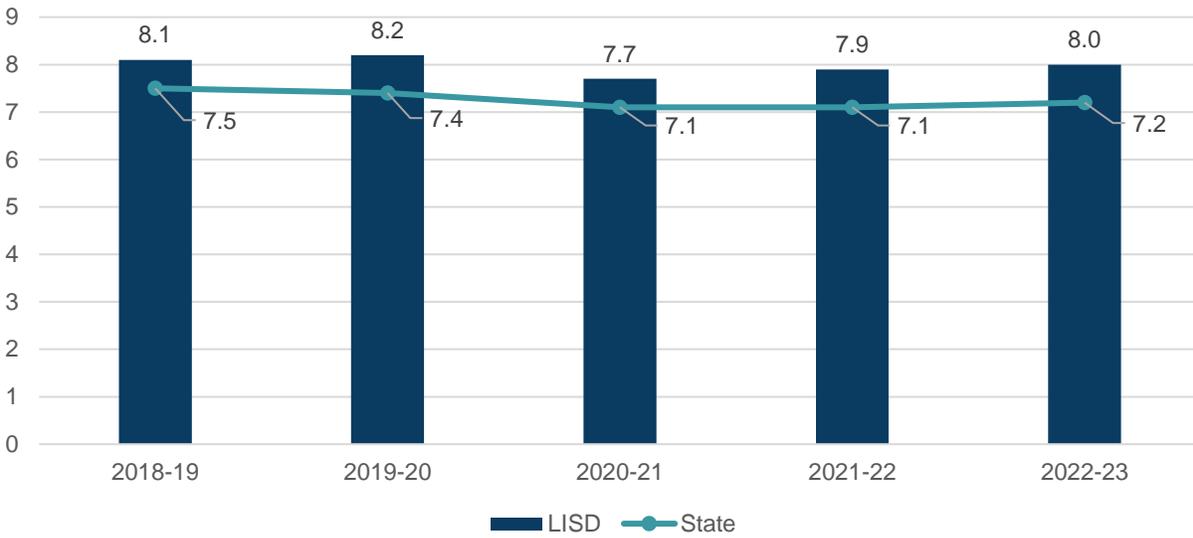
**Figure 7. Leander ISD All Staff FTE Count, 2018-19 to 2022-23**



Source. TEA TAPRs, 2018-19 to 2022-23

Figure 8 shows LISD's student-to-total staff ratio compared to the state ratios. This measure serves as an indicator of overall staffing efficiency. A higher ratio indicates higher staffing efficiency, as there are fewer staff relative to the student population. Leander ISD's student-to-total staff ratio has remained higher than the state average across all years shown, indicating higher staffing efficiency. In 2018-19, Leander ISD's ratio was 8.1 students per staff, compared to 7.5 for the state. The ratio of LISD peaked in 2019-20, followed by a large decrease in 2020-21 due to the enrollment reductions and staff increases during the pandemic. The ratio increased in 2021-22 and 2022-23, as more students returned to LISD while staffing remained constant.

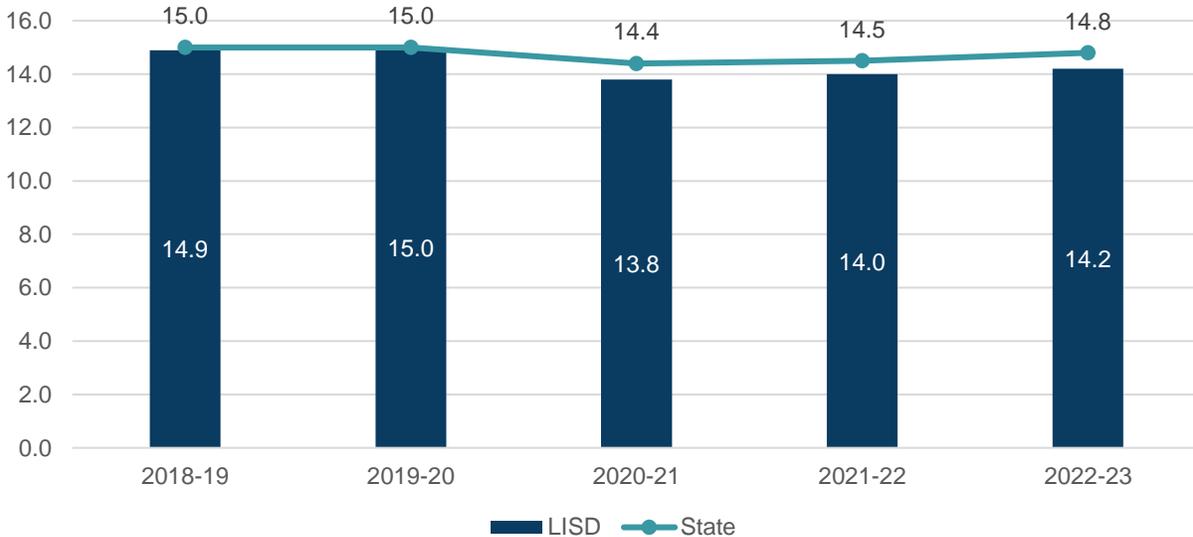
**Figure 8. Student-to-Staff Ratio, 2018-19 to 2022-23, LISD and State Average**



Source. TEA TAPRs, 2018-19 to 2022-23

Figure 9 compares LISD’s student-to-teacher ratio to the state average for the past five years. Overall, Leander ISD has maintained a lower student-to-teacher ratio than the state average across four of the five years shown, which indicates more teachers for the student population relative to the state.

**Figure 9. Student-to-Teacher Ratio, 2018-19 to 2022-23, LISD and State Average**

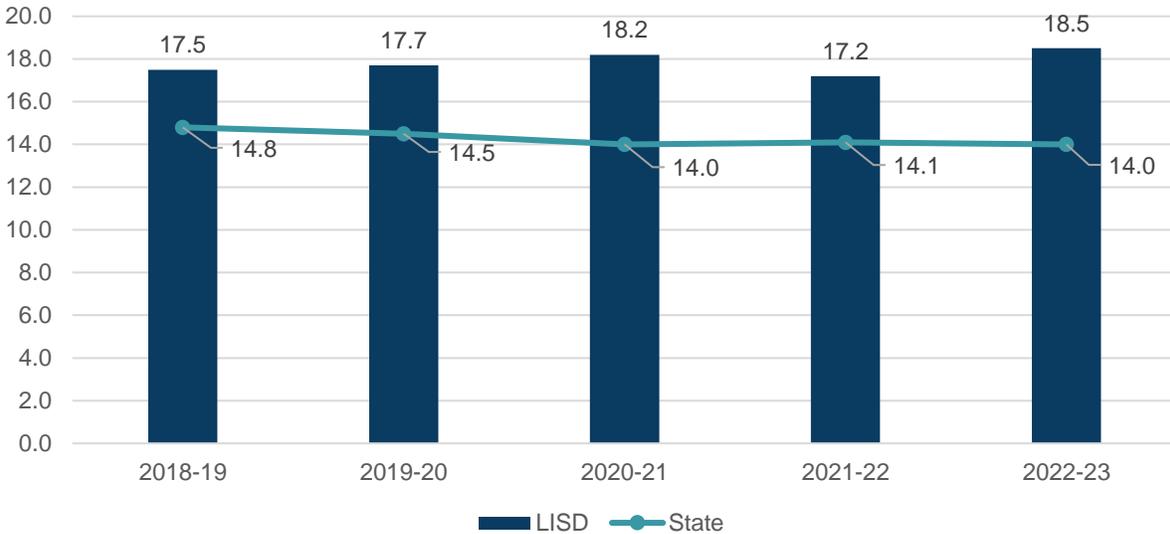


Source. TEA TAPRs, 2018-19 to 2022-23

Figure 10 presents the student-to-non-teacher ratio compared to the state average since 2018-19. Leander ISD has consistently shown a higher student-to-non-teaching staff ratio than the state average. This indicates that LISD has fewer staff to support their student population relative to the state.

While Leander ISD’s ratio has fluctuated year to year, increasing by about 5.7% overall from 17.5 in 2018-19 to 18.5 in 2022-23, the state average has remained more stable, decreasing slightly from 14.8 to 14.0 over that same five-year period.

**Figure 10. Student-to-Non-Teacher Ratio, 2018-19 to 2022-23, LISD and State Average**



Source. TEA TAPRs, 2018-19 to 2022-23

Figure 11 provides the student-to-school administrator ratio compared to the state ratio since 2018-19. Leander ISD has consistently exceeded the state average in each year shown. However, the district’s ratio sharply declined in 2022-23. A coding change occurred where Instructional Coaches were previously recorded as Professional Support staff. LISD’s ratio change mirrors the state change in this ratio.

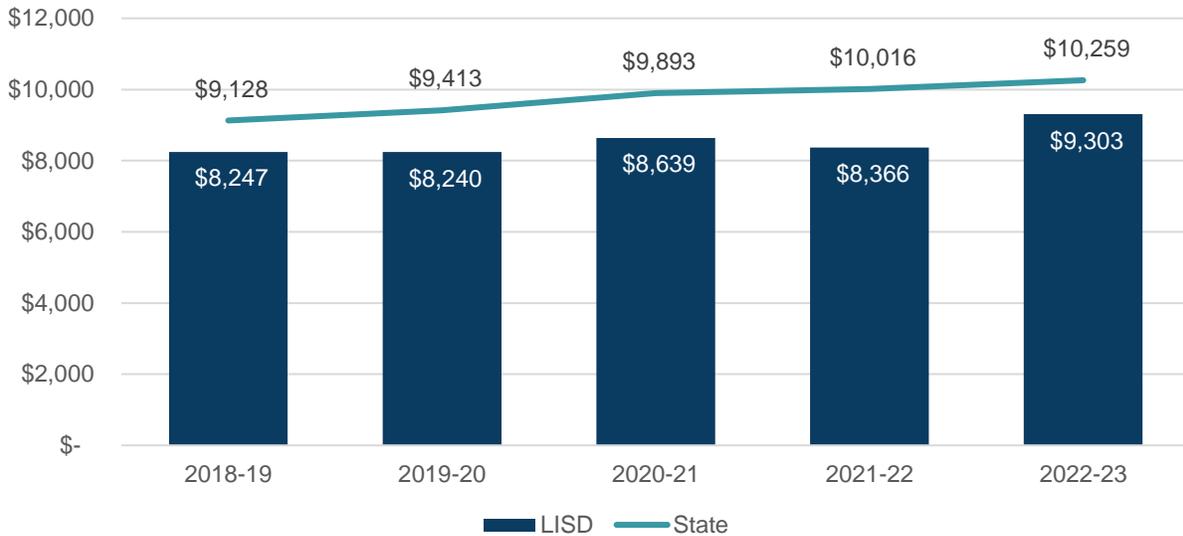
**Figure 11. Student-to-School Administrator Ratio, 2018-19 to 2022-23, LISD and State Average**



Source. TEA TAPRs, 2018-19 to 2022-23

Figure 12 compares LISD’s total operating revenue per student (general fund) to the state average for the past five years. During each of the past five years, LISD has fallen behind the state average.

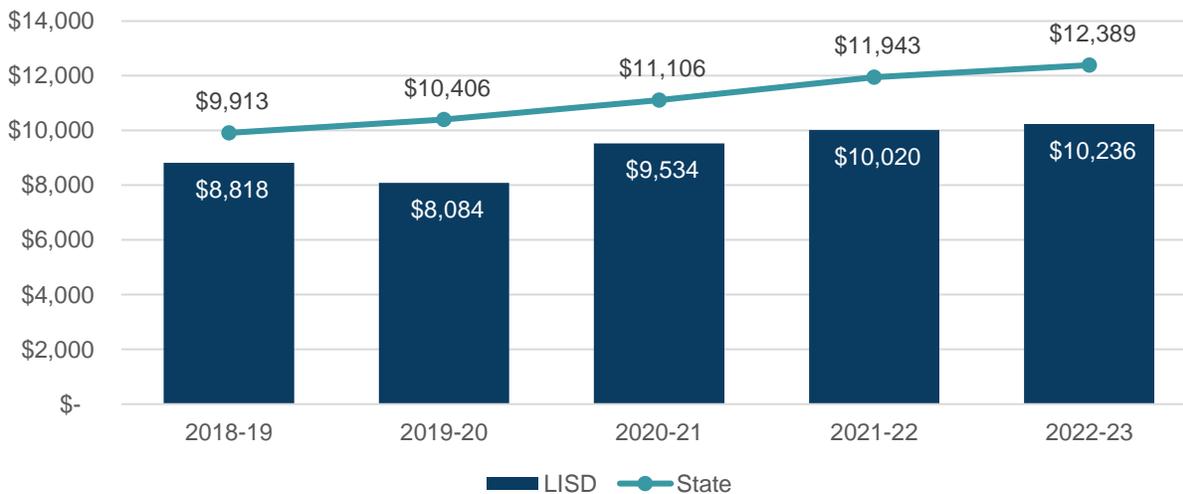
**Figure 12. Total Operating Revenues per Student, TEA Snapshot, (General Fund) 2018-19 to 2022-23**



Source. TEA PEIMS District Financial Actual Reports, 2018-19 to 2022-23

Figure 13 compares LISD’s total operating expenditures per student to the state average for the past five years. LISD’s expenditures per student (all funds) has been consistently lower than the state average in each year shown.

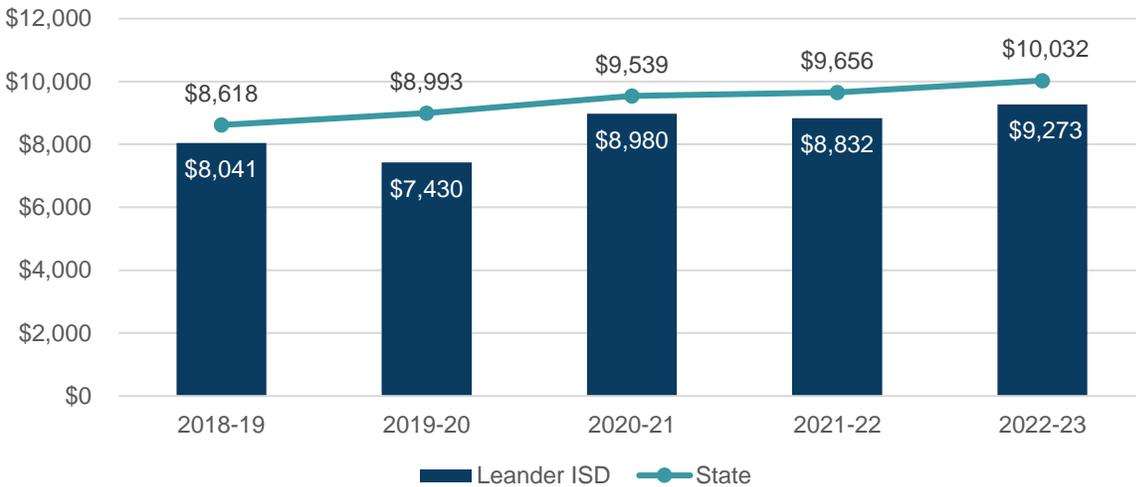
**Figure 13. Total Operating Expenditures per Student, TEA Snapshot, (All Funds) 2018-19 to 2022-23**



Source. TEA TAPRs, 2018-19 to 2022-23

Figure 14 depicts the total operating expenditures within the general fund per student at LISD from 2018-19 to 2022-23. Overall, the total operating expenditures within the general fund per student have increased over this five-year period. The largest increase occurred between 2019-20 to 2020-21, with an increase of \$1,550 per student, or 20.9%. When compared to the state average, LISD has expended fewer general fund dollars per student in each of the presented years.

**Figure 14. Total Operating Expenditures per Student, TEA Snapshot, (General Fund) 2018-19 to 2022-23**

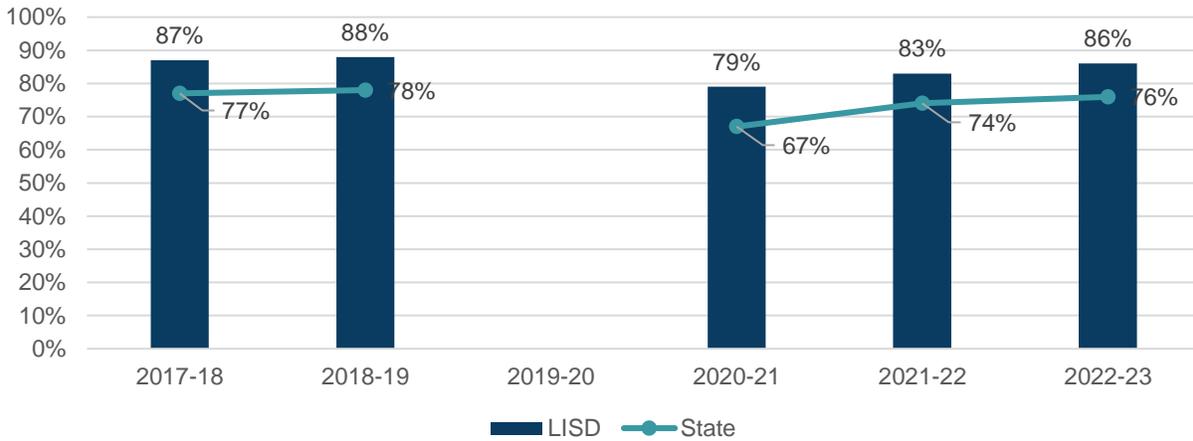


Source. TEA TAPRs, 2018-19 to 2022-23

## Student Achievement

Figure 15 presents the percentage of students across all grade levels and subjects who met the "Approaches Grade Level or Above" standard on the STAAR exams. Overall, Leander ISD has outperformed the state average across all years shown in terms of the percentage of students meeting this standard. In 2018-19, 88% of Leander ISD students met this standard, compared to 78% for the state. Both Leander ISD and the state saw declines in 2020-21, with Leander ISD outperforming the state average. LISD has improved each year since the pandemic, nearly approximating its pre-pandemic performance by this measure.

**Figure 15. “STAAR Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**

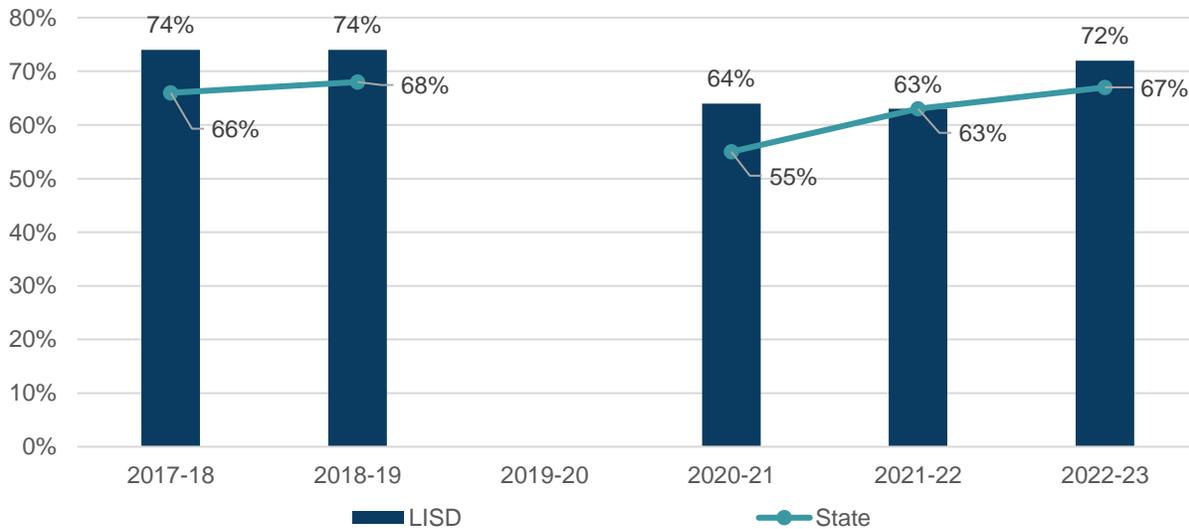


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Figure 16 shows the percentage of African-American students across all grade levels and subjects who met the “Approaches Grade Level or Above” standard on the STAAR exams. With the exception of 2021-22, African-American students in Leander ISD have outperformed the state average.

**Figure 16. African-American Students, STAAR “Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**

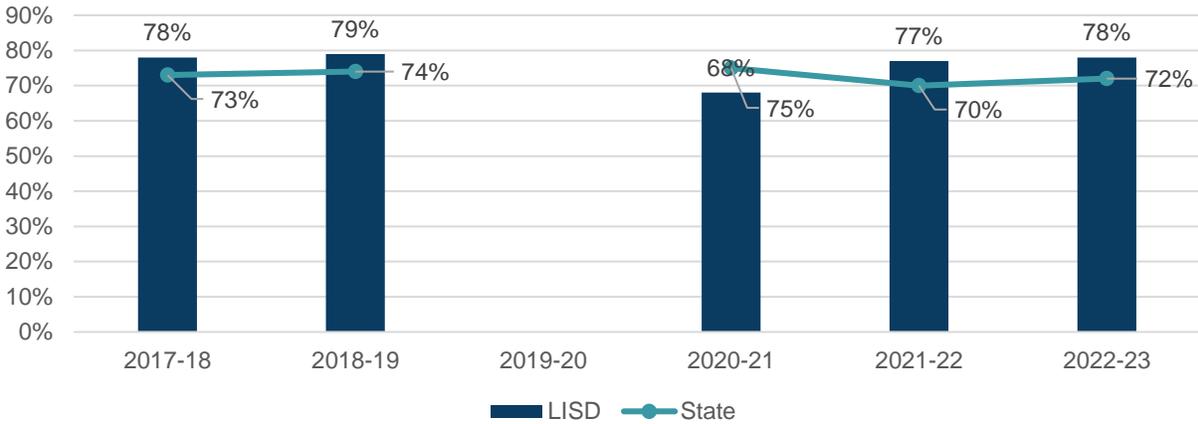


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Figure 17 shows the percentage of Hispanic students across all grade levels and subjects who met the “Approaches Grade Level or Above” standard on the STAAR exams. Hispanic students in Leander ISD outperformed the state average in four of the five years shown. Hispanic student performance was the lowest in 2020-21, and seven percentage points below the state average.

**Figure 17. Hispanic Students, STAAR “Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**

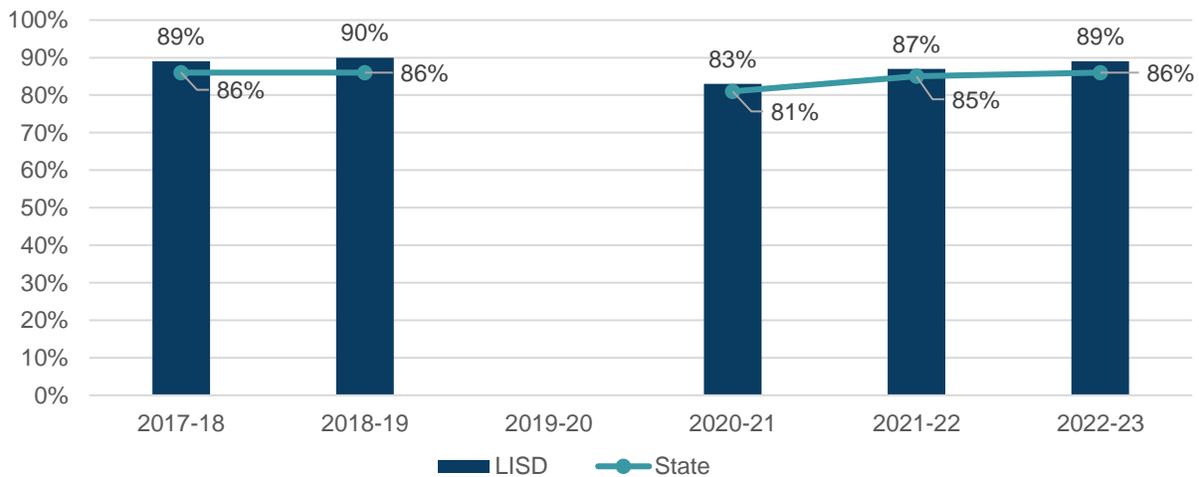


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Figure 18 shows the percentage of White students across all grade levels and subjects who met the “Approaches Grade Level or Above” standard on the STAAR exams. Overall, White students in Leander ISD have outperformed their White peers statewide across all years shown.

**Figure 18. White Students, STAAR “Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**

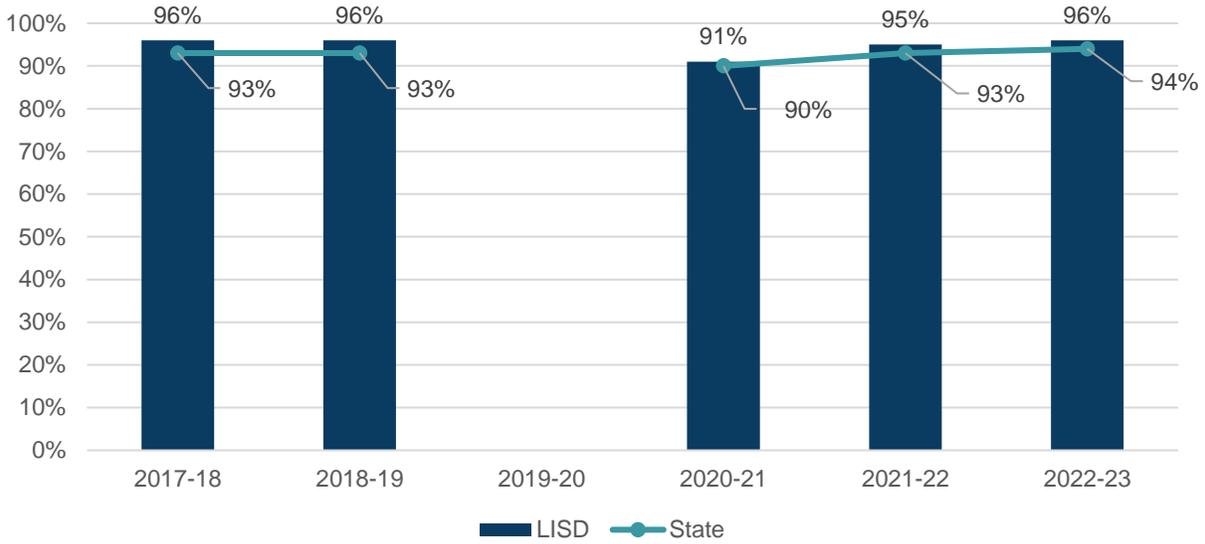


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Figure 19 shows the percentage of Asian students across all grade levels and subjects who met the “Approaches Grade Level or Above” standard on the STAAR exams. Overall, Asian students in Leander ISD have outperformed their Asian peers statewide across all years shown.

**Figure 19. Asian Students, STAAR “Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**

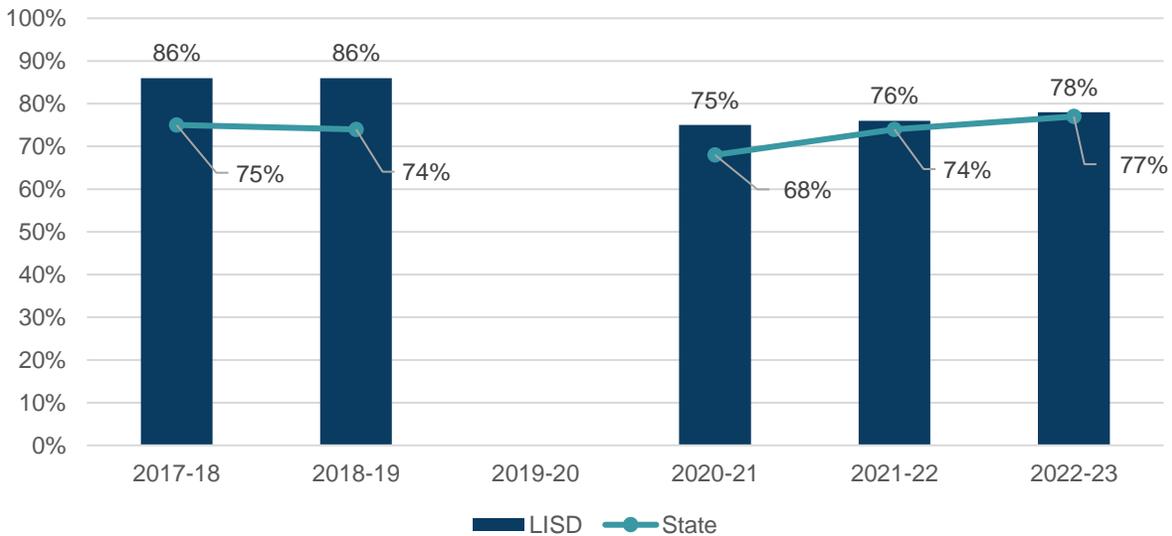


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Figure 20 shows the percentage of American Indian students across all grade levels and subjects who met the “Approaches Grade Level or Above” standard on the STAAR exams. Overall, American Indian students in Leander ISD have outperformed their American Indian peers statewide across all years shown.

**Figure 20. American Indian Students, STAAR “Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**

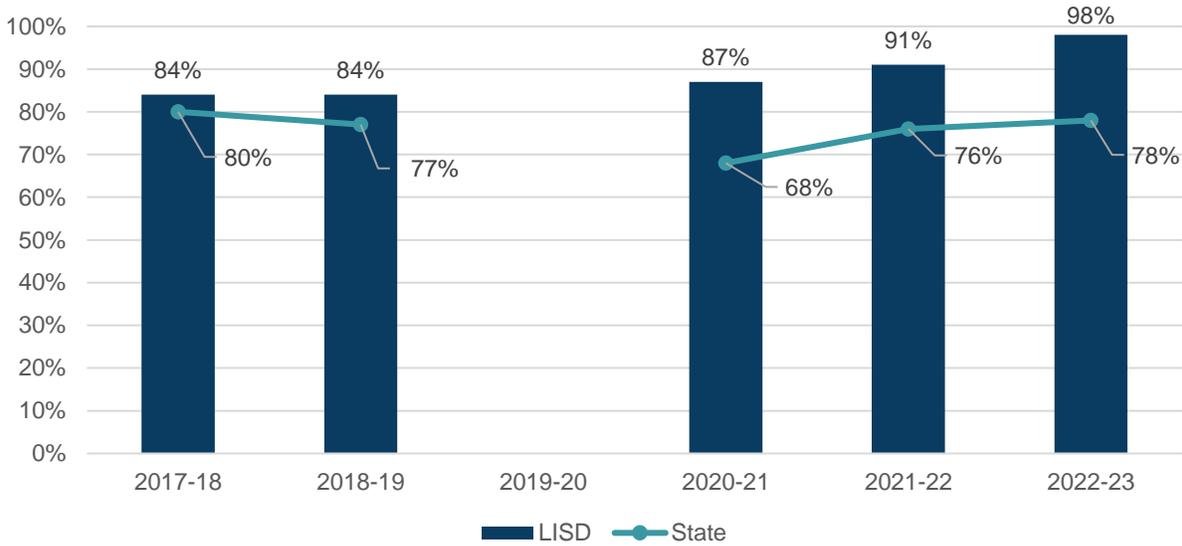


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Figure 21 shows the percentage of Pacific Islander students across all grade levels and subjects who met the “Approaches Grade Level or Above” standard on the STAAR exams. Overall, Pacific Islander students in Leander ISD have outperformed their Pacific Islanders peers statewide across all years shown.

**Figure 21. Pacific Islander Students, STAAR “Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**

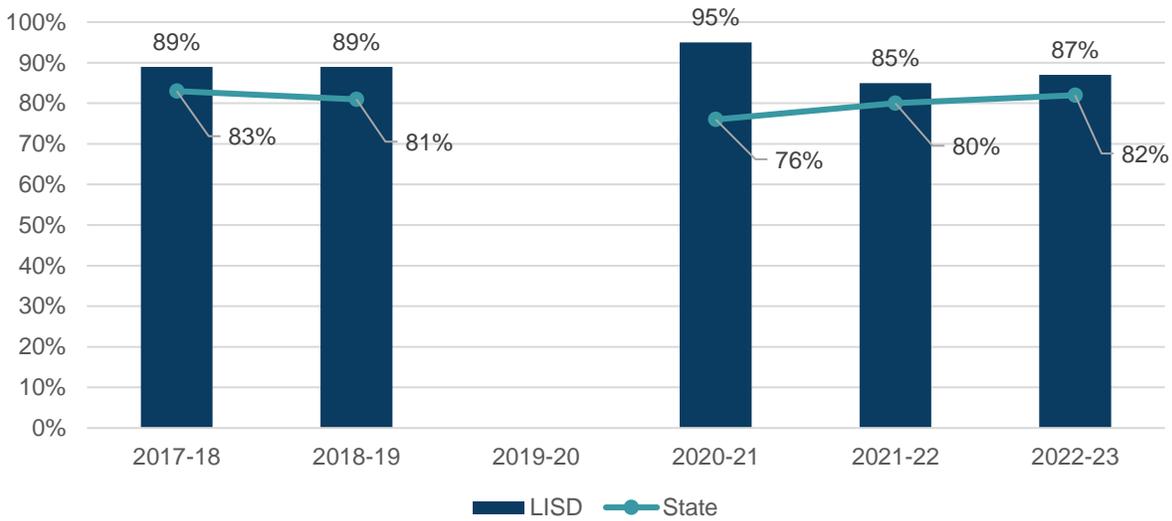


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Figure 22 shows the percentage of students identifying as two or more races across all grade levels and subjects who met the “Approaches Grade Level or Above” standard on the STAAR exams. Overall, students with two or more races in Leander ISD have outperformed their peers statewide across all years shown.

**Figure 22. Students Identifying as Two or More Races, STAAR “Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**

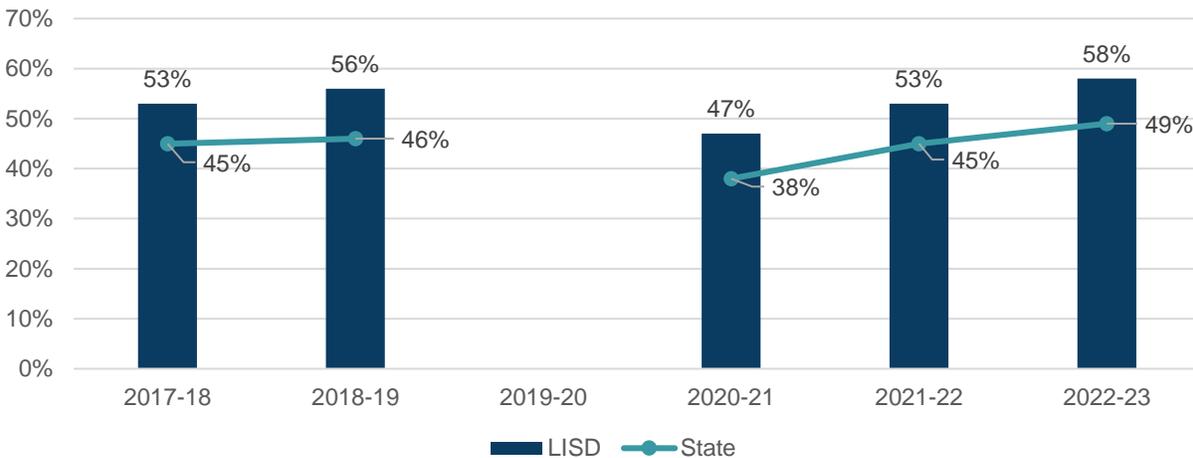


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Figure 23 shows the percentage of students in special education across all grade levels and subjects who met the “Approaches Grade Level or Above” standard on the STAAR exams. Students in special education in Leander ISD have outperformed the state average for special education students across all years shown in terms of meeting the “Approaches Grade Level” standard. The percentages of special education students for both Leander ISD and the state are well below the overall averages for all students in the district and state.

**Figure 23. Special Education, STAAR “Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**

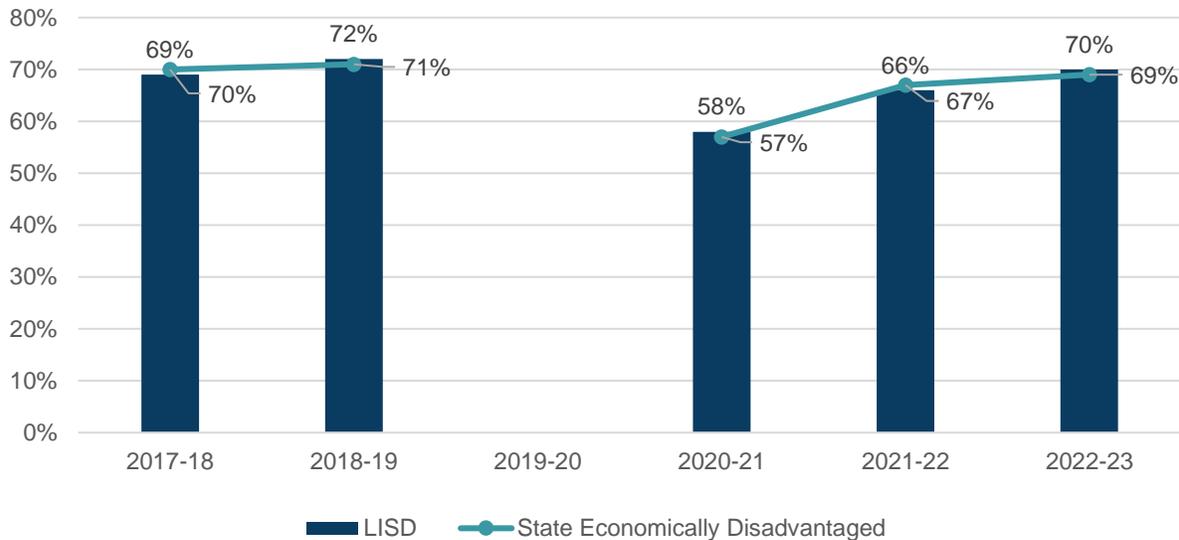


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Figure 24 shows the percentage of students who are economically disadvantaged across all grade levels and subjects who met the “Approaches Grade Level or Above” standard on the STAAR exams. In 2018-19, 72% of economically disadvantaged students in Leander ISD met the standard, compared to 71% of economically disadvantaged students statewide. LISD’s performance in this measure approximated the state average in all years shown, either exceeding the average by one percentage point or lagging by one percentage point.

**Figure 24. Economically Disadvantaged, STAAR “Approaches Grade Level” – All Grades All Subjects, 2017-18 to 2022-23**



Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

Source. TEA TAPRs, 2017-18 to 2022-23

Below is a summary of the key takeaways from this historical profile:

- When compared to state averages, LISD has appeared to recover from COVID-19 at a quicker pace. A greater percentage of students returned to the district, and academic performance continued to make up ground from the impact of the pandemic.
- With the exception of the student-to-teacher ratio, staffing ratios at LISD are higher than the state average. As membership increases, LISD appears to be supporting more students with the same staff resources, as these ratios have largely increased each year, with a notable exception occurring in the student-to-school administrator ratio.
- Operating expenditures per student are below the state average. This is a logical extension of the staffing ratio comment above, as payroll typically accounts for greater than 80% of school district expenditures.

## Chapter 3: Methodology

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The methodology for conducting an internal audit risk assessment involves three primary activities: collection and analysis of data, conducting interviews with district administrators and board members, and risk scoring each audit area based on the analysis and corroboration of information from all sources. These three phases of work are discussed in greater detail below.

### Phase 1: Data Collection and Analysis

Risk assessments require the analysis of a broad spectrum of school district data, including organizational charts, historical financial and staffing data, budget and staffing formulas, operating statistics, performance reports, prior external and internal audit reports and management letters, prior consulting reports, board policies, board meeting minutes, lists of major software applications, and descriptions of project initiatives for each applicable area, among others. Much of the information was available through the district website, the TEA website, or other publicly available sources. News articles about the district were independently obtained by Gibson from multiple sources.

The audit team analyzed these data, made preliminary observations, and used these observations to generate questions for Phase 2 of the project.

### Phase 2: Interviews

Gibson conducted board interviews on February 5, 2024 and interviewed district staff between March 25, 2024 and April 5, 2024. Gibson interviewed the superintendent, the executive leadership team, and departmental leaders who are involved in the LISD audit universe areas. A complete list of interviewees appears in *Appendix A: List of Interviews*.

Interview questions included general background information of the interviewee, history of their involvement with the district and applicable audit area, specific areas of interest generated by the data request, and specific risk factors applicable to the audit area(s).

### Phase 3: Data Analysis and Risk Scoring

All of the information collected through the data request and interviews was analyzed and corroborated for each audit area. The observations from this analysis were used to assign risk scores based on a defined framework. This framework involved two types of risk across nine different risk factors. The two types of risk that were assessed are inherent risk and district-specific risk. Inherent risk is the innate risk that exists in each auditable area in the absence of controls and district practices. District-specific risks, also referred to as residual risks, are those risks that remain after the district's controls and practices are taken into account.

Each type of risk was evaluated for each audit area included in the audit universe (see Table 1 on page 2) across nine categories of risk. Below are examples of inherent and district-specific risks for each risk factor:

1. Potential for fraud or theft
  - a. Inherent Risk – Areas that handle cash or that purchase movable goods and assets are subject to higher levels of risk than other areas under this risk category.
  - b. District-Specific Risk – Areas that have actually reported stolen property have higher district-specific risk than those that have not.
2. Risk of inaccurate data and reporting
  - a. Inherent Risk – Areas that have state or other external reporting requirements have higher risk than those that do not. Where state reporting drives funding, the risks are the highest.
  - b. District-Specific Risk – Areas that have been cited for data quality issues by external agencies or internal reviews receive a higher score under this risk factor.
3. Risk of non-compliance
  - a. Inherent Risk – Areas that have more state and federal regulatory complexity have higher risk than those that are driven more by local policy and administrative regulations.
  - b. District-Specific Risk – Areas that have been cited by regulatory bodies for non-compliance have higher scores under this risk factor.
4. Risk of failing to meet program or project goals and objectives
  - a. Inherent Risk – Every audit area has this risk, but the impact of not achieving stated goals or objectives in some areas, such as in academic program management, financial management, and construction management, presents higher risks than others.
  - b. District-Specific Risk – Areas that do not have stated goals or objectives or have consistently fallen short of stated goals and objectives receive higher risk scores.
5. Health and safety risk
  - a. Inherent Risk – Operational areas that involve riskier activities in terms of health and safety, such as maintenance or transportation, tend to have higher risk than a central office or school-based position.
  - b. District-Specific Risk – Areas that have reported staff injuries beyond what is actuarially expected would receive higher risk scores.
6. Risk of being inefficient
  - a. Inherent Risk – Each area has this risk, but the impact of being inefficient is greater in some areas due to their size and their corresponding impact on the budget.
  - b. District-Specific Risk – Areas that either cannot demonstrate efficiency (through metrics) or that fall below industry standards or other benchmarks receive a higher risk rating under this category.

7. Management risk
  - a. Inherent Risk – Generally, the larger the area in terms of the number of positions, levels of supervision, and complexity of information management, the higher the risk.
  - b. District-Specific Risk – Areas that have higher management or staff turnover generally receive higher risk scores, as well as those areas that recently implemented major information systems.
8. Potential for litigation
  - a. Inherent Risk – Some areas have higher litigation risks than others, such as human resources, purchasing, and construction.
  - b. District-Specific Risk – Areas with recurring lawsuits and/or lawsuits with sizeable judgments against the district have higher risk scores.
9. Risk of negative public sentiment
  - a. Inherent Risk – Those areas that are more visible to the community tend to have higher publicity risk.
  - b. District-Specific Risk – Those areas receiving unfavorable publicity have higher risk scores than those that do not.

There were several elements used to calculate a risk score for each audit area. Scores and weight factors were developed separately for risk impact or significance and audit area impact or significance. The “risk” weight factor is based on the significance of the risk relative to other risks, meaning the magnitude of impact on the district if something were to occur. Accordingly, individual risk weight factors do not vary across the audit areas. For example, risk factor one, “potential for fraud or theft,” is weighted lower than the “health and safety” risk, but has the same weight factor across all audit areas. The “audit area” weight factor is based on the impact each individual audit area has on the district, relative to other areas. The audit area weight factor is the same across all risk factors in an individual audit area. For example, the weight factor for communications is lower than that of academic program management due to its smaller operating budget and staff levels.

Gibson assessed and scored the inherent risk for each risk factor within each audit area. Gibson then assessed the district-specific or residual risk for each risk factor within each audit area. Inherent risk and district-specific risk were scored on a five-point scale:

1. Very Low
2. Low
3. Moderate
4. High
5. Very High

Data analysis and observations made through interviews drove the scoring of each risk factor’s residual risk.

## Risk Assessment Report

The audit team developed this Risk Assessment Report that shows risk scores for each audit area, and includes observations made by the audit team for the higher risk areas. A draft report was presented to the district administration for review and comment, and a final report was presented to the LISD Board of Trustees.

## Chapter 4: Risk Assessment Results

The risk assessment results presented in this Chapter evaluate relative levels of risk, not performance. This project was not an audit of any function or program area; consequently, there are no findings or recommendations. Audit areas that received higher risk scores should not be viewed as lower performing or less efficient areas, only that they have areas with higher risks than others based on data provided by the district and input received from interviews. It is important that the risk assessment results be viewed in this context.

The risk assessment scored each of the 26 audit areas on a 100-point scale based on the methodology defined in *Chapter 3: Methodology*. Scale scores ranged from 48 for co-curricular activities (lowest risk) to 91 for construction management (highest risk). The average scale score was 70.

A narrative discussion of the top 10 audit areas and the key factors influencing their risk assessment is provided first, followed by a brief discussion of the remaining 16 audit areas.

The Chapter concludes with the Risk Assessment Summary Matrix. Please note that some audit areas include a discussion of positive factors that mitigate risk at LISD.

### Construction Management – Risk Score: 91

The construction management audit area focuses on the planning, executing, and controlling of renovation projects and new construction projects. The chief operating officer (COO) oversees this function and is supported by three project managers. The current organization chart includes a vacant project manager position and a vacant business solutions developer position.

Inherent risk accounted for 60% of the raw risk score, and district-specific risk accounted for 40% of the raw risk score. The risks of non-compliance, management risk, and risk of failing to meet program or project goals and objectives were the highest scored in this area. The risk factors with the highest district-specific scores were also management risk, risk of non-compliance, and risk of failing to meet program or project goals and objectives. Notes for the scoring of the top risk factors are presented below.

- Risk 1: Potential for fraud or theft
  - Inherent risk (high):
    - The size of project budgets and uncertain nature of cost estimation and planning increase risk.
    - The industry has a history of budget padding and cash embezzlement.
  - District-specific risk (low)
    - Key controls are in place for mitigating fraud risk, such as multiple parties reviewing pay applications.
    - No evidence was observed or internal concerns noted about prior or current fraudulent activity.

- Risk 3: Risk of non-compliance
  - Inherent risk (very high)
    - There are large legal complexities associated with bond programs.
  - District-specific risk (high)
    - No internal audit activities or other performance audits have occurred in the previous five years.
    - There is a lack of standardized project management processes, increasing risk in this area.
- Risk 4: Failing to meet program or project goals and objectives
  - Inherent risk (high)
    - Projects and programs can easily get off schedule or go over budget if strong internal controls are not in place.
    - Project overruns are common in the industry.
  - District-specific risk (moderate)
    - The data presented to the Community Bond Oversight Committee, based on Gibson's review of public documents, does provide some detail regarding overall project phases and expenditure.
    - Projects have appeared to be completed on time and on budget based on the status reports.
    - The audit team is unsure if more detailed tracking is used by project managers and the COO to monitor specific construction phase timelines (e.g., design documents, construction trades).
    - Some internal concerns were noted during interviews regarding the completeness of project and program data.
- Risk 5: Health and safety risk
  - Inherent risk (high)
    - District employees are frequently on active construction sites, which include many hazards.
    - Injuries can be significant and create large financial obligations for the district.
  - District-specific risk (very low)
    - There have been no significant injuries of district employees and minimal lost time due to injuries.
- Risk 7: Management risk
  - Inherent risk (high)
    - The financial significance of the bond programs under management cannot be understated.

- Projects and programs require a substantial investment of financial and human capital by the district, increasing inherent risks.
- Data generated by projects and programs can be cumbersome and difficult to manage.
- District-specific risk (high)
  - There has been substantial turnover of project managers, with most being replaced in the previous two to three years.
  - There is a lack of standardized, documented processes (e.g., site visit observations). A Project Management Manual has not been updated in many years.
  - The 2023 Bond Program is a significant increase from the previous bond programs, with a similar-sized team managing the construction program, based on interviews. The construction related budgets for the current and previous bond are included below.
    - 2023 construction – \$694.5M
    - 2017 construction – \$405.5M
    - 2007 construction – \$559.0M
    - 2006 construction – \$286.1M

## Human Resources – Risk Score: 88

Leander ISD's human resources (HR) function falls under the responsibility of the chief human resources officer, who reports directly to the superintendent. This unit is responsible for recruitment and hiring of employees, compensation planning, substitute management, certification, and employee relations.

This area received the second highest risk score, 88. Inherent risk accounted for 58% of the raw risk score, and district-specific risk accounted for 42% of the raw risk score. The highest inherent risks identified in this area were the risk of failing to meet program or project goals and objectives, risk of non-compliance with regulations, and management risk. The risk factors with the highest district-specific scores were risk of being inefficient, risk of failing to meet program or project goals and objectives, and management risk. Notes for the scoring of the top risk factors are presented below.

- Risk 2: Risk of inaccurate data and reporting
  - Inherent risk (very high)
    - The human resources functions within an organization own and maintain many important data elements, which drive and inform numerous critical decisions across the district.
    - Service records and other details related to an employee's past work experience can sometimes be incorrectly entered or poorly vetted, potentially leading to negative impacts on the accuracy of that employee's pay and compensation.
    - The data associated with tracking and reporting on job positions can often be complex in nature, thereby diminishing the district's ability to have a fully accurate and up-to-date picture of their current staffing levels broken down by position titles and departments.

- District-specific risk (low)
  - The reliance on paper-based personnel files, as opposed to electronic records, has the potential to lead to inaccuracies and discrepancies in employee records such as performance evaluations and training records.
- Risk 3: Risk of non-compliance
  - Inherent risk (very high)
    - The legal and regulatory environment where human resources operate within is complex.
    - Non-compliance with employment laws, regulations, and district policies – despite efforts to ensure compliance through employee handbooks, training, and updates on laws and best practices – are common.
  - District-specific risk (low)
    - Interviews suggested there may be inadequate accountability measures in place for monitoring HR activities and verifying consistent adherence to established policies and procedures.
- Risk 4: Failing to meet program or project goals and objectives
  - Inherent risk (very high)
    - Labor supply shortages across most educational positions have increased pressures on K-12 districts.
    - The competitive environment for hiring and retaining staff members puts significant stress on existing processes and resources that are devoted to human resources functions.
  - District-specific risk (high)
    - Interviewees indicated that the Human Resources Department may not have formal goals outlined, apart from those included in the District Improvement Plan (DIP). The DIP goals for HR only speak to recruitment and retention of staff; however, this does not comprehensively cover the multiple other functions performed within the department.
- Risk 6: Risk of being inefficient
  - Inherent risk (high)
    - The processes involved in recruiting and hiring new staff members must be efficient in order to expediently capture qualified candidates, as slow or drawn-out processes could result in a qualified candidate seeking out other employment opportunities elsewhere.
    - The processes for modifying employee records and information, such as handling transfers between positions or locations, processing salary adjustments, or carrying out terminations, are often highly paper-intensive undertakings that require touching base with and conducting hand-offs between multiple different groups and teams.
  - District-specific risk (very high)
    - The HR Department currently relies on a paper-based system for personnel files, which may contribute to inefficiencies in data management and record-keeping.

- There is a focus on constantly looking for more efficient ways to do things and a desire to automate and improve automation; however, the absence of written, documented processes and formal timelines for reviewing HR processes and practices for potential inefficiencies or opportunities for improvement limits the effectiveness of this initiative.
- Risk 7: Management risk
  - Inherent risk (high)
    - The impact that human resources have on the district is substantial, in spite of the HR Department's small size. Over 85% of general fund expenditures relate to personnel costs, which are directly impacted by departmental operations.
  - District-specific risk (moderate)
    - The turnover of the department was reported as high during the COVID-19 pandemic but has been steady in the previous two years.
    - Performance data is being used in certain areas, typically where a DIP goal exists, but is not part of a comprehensive performance management plan for the Human Resources Department.

## Academic Program Management – Risk Score: 85

Academic program management is defined as the systems and processes that are applied to establish educational goals, provide leadership and direction in achieving those goals, and ensure that leadership is held accountable for attaining them. Program management also serves to identify, prioritize, and address academic needs using effective information, decision-making, and communication systems. For this review, academic program management is restricted to general education, as special programs are captured in other program areas. At LISD, the chief academic officer and assistant superintendent of curriculum are responsible for academic program management and implementation.

Inherent risk accounted for 54% of the raw risk score, and district-specific risk accounted for 46% of the raw risk score. The management risk, risk of failing to meet program or project goals and objectives, risk of inaccurate data and reporting, and risk of non-compliance were the highest scored in this area. The risk factors with the highest district-specific scores were risk of inaccurate data and reporting and management risk. Notes for the scoring of the top risk factors are included immediately below.

- Risk 2: Risk of inaccurate data and reporting
  - Inherent risk (very high)
    - Academic programs rely heavily on accurate student data, test scores, and performance metrics for planning, decision making, and external reporting.
    - Inaccuracies in data can lead to flawed decisions, non-compliance with state reporting requirements, and potential impacts on funding.
    - Areas with complex data collection and reporting processes involving multiple stakeholders (e.g., teachers, administrators, support staff) are inherently at a higher risk for data inaccuracies.

- District-specific risk (high)
  - According to interviews, instances of inaccurate data or unreasonable data have occurred in the past, requiring corrections. Specifically, an interview mentioned there was a mistake last year related to the reporting of economically disadvantaged students. LISD reported this to TEA and developed an internal improvement plan.
  - There is a potential duplication of effort and inconsistencies in the data collected during observations and walkthroughs. General guidelines exist for campus administrators, though campuses can determine how best to capture this data.
- Risk 3: Risk of non-compliance
  - Inherent risk (moderate)
    - The breadth of regulations and reporting requirements inherent to academic programs results in a moderate risk level compared to other district operations.
  - District-specific risk (moderate)
    - There is a lack of clear, established processes to ensure that the district's graduation standards fully align with and satisfy all state requirements for graduation.
    - The interviewees expressed that they were not certain if there exists a standard operating procedure (SOP) for methodically vetting each individual student's file before graduation to verify that all graduation requirements have been properly met.
- Risk 4: Risk of failing to meet program or project goals and objectives
  - Inherent risk (very high)
    - The core mission of academic programs is to ensure students meet educational goals and achieve adequate academic progress. Failing to meet these objectives can have significant consequences for student outcomes.
    - Academic program goals and objectives are often tied to state standards, accountability measures, and DIPs, increasing the inherent risk.
    - There may be numerous contributing factors that can impact the ability to meet goals, such as curriculum implementation, teacher effectiveness, resource allocation, and student factors.
  - District-specific risk (low)
    - Administrator guidelines and procedures exist around classroom observations and walkthroughs. However, interviewees expressed some concerns regarding the various ways these guidelines are deployed within each campus at the district.
    - Concerns were raised about the ability to appropriately meet target staffing ratios and adequately serve the entire student population with the current staffing levels.
- Risk 7: Management risk
  - Inherent risk (very high)

- Academic programs typically involve many staff members across multiple levels (e.g., teachers, instructional coaches, administrators) and multiple campuses, increasing the complexity of management and oversight.
  - There may be frequent changes or updates to academic standards, curricula, and instructional methodologies that require effective communication and training across the district.
  - Maintaining consistency in program implementation and monitoring across various campuses and classrooms can be challenging from a management perspective.
  - Turnover in academic leadership positions or key instructional roles can disrupt continuity and institutional knowledge, posing a management risk.
- District-specific risk (very high)
- Monitoring the quality of professional development opportunities provided appears to be ineffective. Internal concerns were noted around the ineffective monitoring of professional development quality for teachers and principals, rather than referencing specific systems or programs used for tracking.
  - High turnover rates amongst staff create challenges in sustaining consistent processes and making progress towards achieving the district’s instructional goals over time.
  - Multiple interviewees mentioned the lack of clear, documented SOPs and workflows for various processes within academic program management. There is a reliance on institutional knowledge that is not formally documented.
  - The practices around knowledge transfer and succession planning for central academic leadership positions appear to be limited.
  - The potential impacts of administrative turnover on maintaining consistency in program management and strategic planning efforts are an area of concern.

## Special Education – Risk Score: 83

The special education audit area focuses on the academic performance of students enrolled in special education, related data entry and verification, and overall programmatic compliance. At LISD, the assistant superintendent of special programs and services oversees the Special Education program. The assistant superintendent of special programs and services reports to the chief academic officer, who then reports directly to the superintendent.

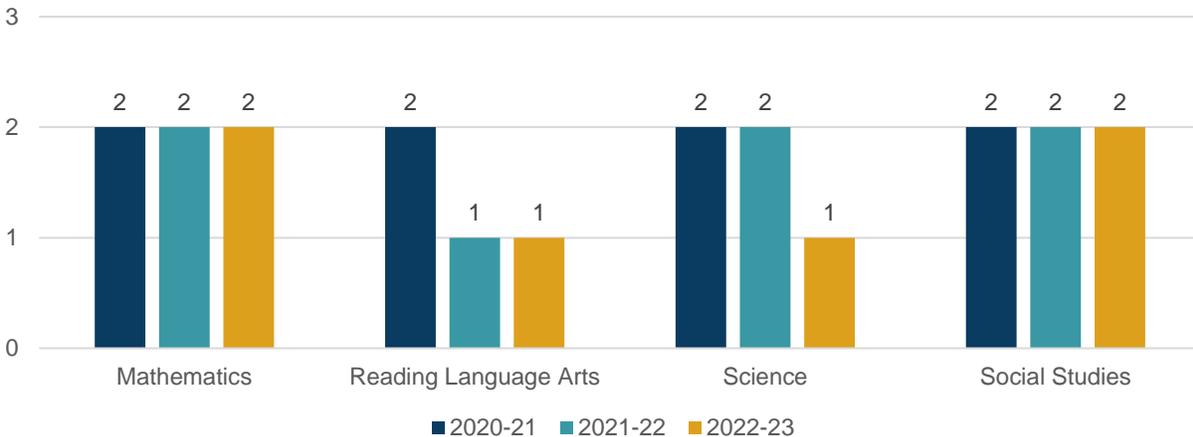
Inherent risk accounted for 60% of the raw risk score, and district-specific risk accounted for 40% of the raw risk score. The risk of non-compliance, risk of failing to meet program or project goals and objectives, and potential for litigation were the highest scored in this area. The risk factors with the highest district-specific scores were potential for litigation, risk of negative public sentiment, and risk of failing to meet program or project goals and objectives. Notes for the scoring of the top risk factors are included immediately below.

- Risk 3: Risk of non-compliance

- Inherent risk (very high)
  - There are potential compliance risks around allowable expenditures on the revised guidelines regarding federal funds for special education.
  - The Special Education program is governed by numerous complex federal regulations under the Individuals with Disabilities Education Act (IDEA) as well as state regulations, all specifying intricate requirements around student evaluations, IEP development processes, provision of services, adhering to timelines, and procedural safeguards.
  - If a district is found to be non-compliant with any of these special education regulations, the consequences can be severe, potentially resulting in monitoring findings from regulators, the requirement to undertake corrective action plans, and even the risk of losing federal/state funds.
  - Because the regulations governing special education are frequently updated and changed, the district must provide ongoing training and make necessary adjustments to ensure staff maintain compliance with the latest requirements.
- District-specific risk (moderate)
  - There were moderate compliance issues arising from training gaps due to high turnover and limited training time for new staff. These gaps could negatively impact areas with high compliance requirements, such as evaluation timelines, IEP development procedures, and documentation standards.
  - In 2022-23, the district was out of compliance with “SPP 11” which refers to the State Performance Plan Indicator 11 on timely initial evaluations. Under IDEA, school districts must complete initial evaluations within 60 calendar days of receiving parental consent for evaluation (or within the state-established timeline, which in Texas is 30 school days). However, the department tracks every student and the reason for missing the timeline on a spreadsheet, demonstrating they are attempting to identify the root causes of the problem.
- Risk 4: Failing to meet program or project goals and objectives
  - Inherent risk (high)
    - The primary goals for the district’s Special Education program are centered on facilitating student achievement and academic progress, while also ensuring students with disabilities have access to a free appropriate public education (FAPE) as mandated by federal law.
    - If the district fails to meet its established goals related to properly implementing students’ IEPs, achieving performance targets, and other key metrics, this can significantly and negatively impact the educational outcomes for special education students.
    - In situations where a school district displays sustained and unresolved deficiencies in providing special education services and meeting requirements, this can prompt state and federal agencies to initiate enforcement actions, such as withholding funds, mandating corrective action plans, or implementing other sanctions until compliance is achieved.
  - District-specific risk (moderate)

- High turnover rates were noted, especially in self-contained and behavior classrooms, leading to potential disruptions and knowledge gaps.
- Figure 25 presents LISD's special education STAAR 3-8 passing rate performance levels (PL) by content area since 2020-21. TEA Results Driven Accountability (RDA) indicators apply a range of PLs for special education. PL-0 is the highest performing level, and PL-4 is the lowest performing level. LISD showed PL-1 or PL-2 indicators in each of the previous three years across all subject areas.

**Figure 25. LISD Special Education Student Passing Rate Performance Levels, 2020-21 to 2022-23**



Source: TEA RDA Report, 2021-23

- Other 2023 RDA Report information:
  - **Special Education (SPED) Regular Class <40% Rate (school-aged)** – measures the placement of students in an educational setting, specifically for SPED students in a regular class less than 40% of the time. In 2022-23, LISD was in Year 3 of a significant disproportionality finding related to Asian students.
  - **SPED Representation (ages three through 12)** – measures the identification (representation) of students with a particular disability. In 2022-23, LISD was in Year 2 of a significant disproportionality finding related to Asian students diagnosed with autism.
  - **OSS and Expulsion** – measures the disaggregated percentage of students ages three through 21 served in special education reported as suspended out-of-school (OSS) or expelled for 10 or fewer school days. In 2022-23, LISD was in Year 1 of a significant disproportionality finding related to African-American students.
- Recent consulting services provided in this area reduce this risk factor.
- Risk 8: Risk for litigation
  - Inherent risk (very high)
    - Under special education law, parents have extensive due process rights that allow them to formally dispute decisions made by the school district regarding their child's eligibility for

services, the appropriateness of the IEP developed, any disciplinary actions taken against the student, and other areas.

- Litigation involving special education is quite common, as parents will often pursue legal action if they feel the school district has violated any of the requirements laid out in IDEA with regards to their child.
- If litigation results in adverse rulings against the school district, the consequences can be quite severe, potentially requiring the district to provide expensive compensatory education services or even reimbursement to parents for private school tuition, in some cases.
- District-specific risk (moderate)
  - A few lawsuits were highlighted during interviews and parent due process complaints regarding eligibility, IEP quality, and service provision were noted during the risk assessment, indicating potential areas of concern.
- Risk of negative public sentiment
  - Inherent risk (high)
    - The Special Education program in a school district is highly visible to the public, as it directly impacts students with disabilities and their families in the community.
    - If there are perceived deficiencies in staffing, resources, and/or inclusion efforts for special education students, it can draw criticism from the public.
    - Any negative publicity or news coverage surrounding perceived problems in how a district manages or provides special education services can significantly damage the reputation of the school district within the local community it serves.
  - District-specific risk (moderate)
    - As stated above, there have been several lawsuits and formal parent complaints regarding the Special Education Department at LISD. While there are currently few media articles regarding the Special Education Department at LISD, there is the risk of these lawsuits or formal parent complaints going to the media.

## Facilities – Risk Score: 81

Facilities management is the responsibility of the Facilities Services Department, which reports to the chief operations officer. This department is primarily charged with maintaining facilities and equipment, cleaning existing facilities, and monitoring and conserving energy.

Inherent risk accounted for 50% of the raw risk score, and residual risk accounted for 50% of the raw risk score. The risk of failing to meet program or project goals and objectives, health and safety risk, and management risk were the highest scored in this area. The risk factors with the highest district-specific scores were risk of inaccurate data and reporting, risk of failing to meet program or project goals and objectives, and risk of being inefficient. Notes for the scoring of the top risk factors are included immediately below.

- Risk 2: Risk of inaccurate data and reporting
  - Inherent risk (low)
    - There are few requirements for reporting data from the facilities function in school districts.
  - District-specific risk (high)
    - LISD has an inefficient and manual work order system, leading to data inaccuracies as well as difficulties addressing discrepancies or errors in maintenance. Work orders are handwritten initially, and then someone must input that data into the system later, leading to lags and potential inaccuracies in the data.
    - The department is in the process of switching to a new work order system over the summer. While upgrading to this new system should help address inefficiencies, there are risks involved, including data migration risks, user adoption risks, and implementation risks.
    - There is a lack of robust controls for verifying contractor or vendor billing and work completed. This includes no well-defined processes for verifying materials and/or services that were provided as billed by vendors or contractors. Interviewees indicated that staff may check invoices against proposals and look for small things like labor rates, but no robust auditing process was described.
  
- Risk 4: Risk of failing to meet program or project goals and objectives
  - Inherent risk (high)
    - There is the possibility of deferred maintenance backlog that makes it difficult to maintain facilities adequately.
    - Lack of funding and/or resources to fully meet maintenance and operational needs is an inherent risk.
  - District-specific risk (very high)
    - Interviewees mentioned a lack of processes to validate data inputs used for budgeting and resource allocation, noting that department managers typically look at last year's rates and adjust based on those figures to create the budget.
    - Formal goals for monitoring effectiveness and efficiency of maintenance and custodial functions do not exist.
  
- Risk 6: Risk of being inefficient
  - Inherent risk (high)
    - A large facility footprint requires sufficient staffing levels for maintenance and custodial staff.
    - Aging facilities and equipment require more maintenance and repair.
    - Lack of preventive maintenance programs can lead to reactive, rather than proactive, repairs.
  - District-specific risk (very high)

- Interviewees mentioned challenges in ensuring compliance with building codes, safety regulations, and accessibility requirements. Processes are manual, using spreadsheets that have to be physically updated.
- There is a lack of frequent process reviews for identifying inefficiencies and improvement opportunities.
- Risk 7: Management risk
  - Inherent risk (high)
    - Managing a large, dispersed workforce across multiple facilities can present challenges.
    - Ensuring consistent procedures and training across all locations can be difficult.
    - Tracking and utilizing maintenance data effectively is essential for operational efficiency.
    - There is difficulty in retaining staff, especially in skilled trades like HVAC, with competitive pay.
  - District-specific risk (high)
    - There are significant staffing shortages, leading to reactive rather than preventive maintenance. It is estimated that LISD is 30-40 people short on technician staffing levels for efficient preventive maintenance. The shortages force LISD facilities to be reactive, rather than proactive, on maintenance.

## Transportation – Risk Score: 77

The transportation function is responsible for all student transportation and the maintenance of all vehicles. The senior director of transportation leads this function at LISD, reporting to the senior executive director of operations and facilities, who then reports directly to the chief operations officer.

Inherent risk accounted for 62% of the raw risk score, and district-specific risk accounted for 38% of the raw risk score. The risk of failing to meet program or project goals and objectives, health and safety risk, management risk, and potential for litigation were the highest risk scores. The risk factors with the highest district-specific scores were failing to meet program or project goals and objectives and risk of negative public sentiment. Notes for the scoring of the top risk factors are included immediately below.

- Risk 4: Risk of failing to meet program or project goals and objectives
  - Inherent risk (moderate)
    - The primary objectives of student transportation are to provide safe, efficient, and reliable services. Failure to meet these objectives can have significant consequences for student safety and district operations.
  - District-specific risk (moderate)
    - There are no stated goals and objectives for the Transportation Department.
    - Performance measures or targets related to on-time performance, route optimization, or cost-effectiveness are not currently tracked.

- Recent audits have reduced the risk.
- Risk 5: Health and safety risk
  - Inherent risk (very high)
    - Transporting students, whether from home to campus or off-campus for special programs or field trips, is inherently a higher risk than other operations due to the potential of safety incidents that can occur.
    - Transporting students inherently carries safety risks from vehicle accidents, student injuries getting on/off buses, or other safety risks.
    - Proper maintenance of bus fleets is critical to avoid breakdowns or vehicle issues that could endanger safety.
    - Student behavior and discipline on buses can pose risks if not properly managed.
  - District-specific risk (low)
    - Accidents reported through TEA's Bus Accident Reporting System (BARS) have increased over the past five years; however, no injuries were reported.
- Risk 7: Management risk
  - Inherent risk (high)
    - Effective management of transportation operations is complex, involving coordination of personnel, assets, schedules, and regulations across multiple locations.
    - Large transportation staff with drivers, monitors, mechanics, routing specialists, and other staff increases management complexity.
    - Compliance with various regulations from multiple agencies adds management burden.
    - Effectively utilizing software systems and technologies for routing, tracking, and reporting can lead to higher risk, including data security and privacy risks, complexity and user error, compliance and regulatory risks, and adaptation and training challenges.
  - District-specific risk (low)
    - Turnover of drivers has reduced significantly from the prior year.
    - Interviewees described training opportunities as plentiful.
- Risk 8: Potential for litigation
  - Inherent risk (very high)
    - There is a high possibility of potential legal risks related to policies, procedures, and accidents. Transportation operations carry risks of potential litigation from vehicle accidents, student incidents, or regulatory non-compliance. Proper policies and training are needed to mitigate risks.
    - Accidents involving buses and vehicles can lead to lawsuits from injured parties.
    - Alleged discrimination or mishandling of student incidents could lead to litigation.

- Non-compliance with regulations could lead to penalties or litigation.
- District-specific risk (moderate)
  - Interviewees mentioned being sued for two different bus accidents for which they were at fault in the past few years. No safeguards were mentioned to protect against legal challenges related to transportation practices, with the implication that there could be risks due to lack of comprehensive safety measures and protocols.
- Risk 9: Risk of negative public sentiment
  - Inherent risk (moderate)
    - Transportation directly impacts students and families daily. Issues like bus delays, driver conduct, or vehicle safety can quickly garner negative public attention.
    - Late or missed bus routes can generate extremely negative sentiment from parents.
    - Bus accidents, especially if involving student injuries, quickly make the news.
  - District-specific risk (high)
    - There were public board comments and media attention related to transportation issues, accidents, and hazardous routes.

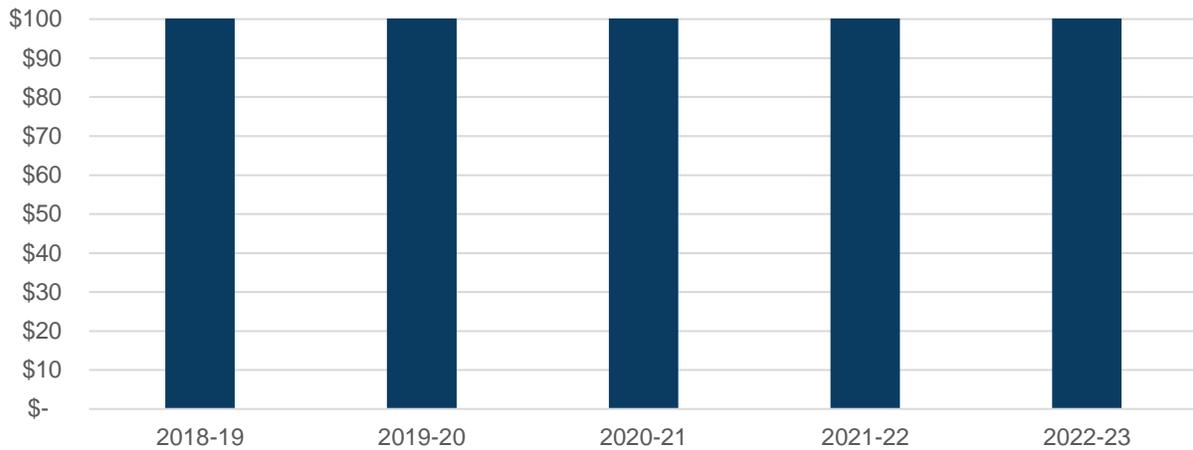
## Financial Management – Risk Score: 78

The financial management audit area falls under the responsibility of the chief financial officer. For the purposes of this risk assessment, financial management includes general accounting, budgeting, and treasury functions. The Financial Services Department is responsible for preparing financial statements, reconciling general ledger accounts, and ensuring transactions are appropriately recorded in MUNIS. The department is also responsible for the accounts payable function, though this is separately considered in the risk assessment. The Treasury and Debt Management Department is responsible for the district investments, ensuring cash on hand is sufficient each day to cover obligations, and working with advisors to manage the district's debt portfolio. Additionally, the Budget and Compliance Department is tasked with preparing the annual budget and any necessary amendments, forecasting revenue, and analyzing financial data. There are 13 FTE employees responsible for financial management.

Inherent risk accounted for 64% of the raw risk score, and residual risk accounted for 36% of the district-specific risk score. The potential for fraud or theft, risk of non-compliance, risk of failing to meet program or project goals and objectives, and management risk were the highest scored in this area. The risk factors with the highest district-specific scores were risk of non-compliance and management risk. Notes for the scoring of the top risk factors are included immediately below.

- Risk 1: Potential for fraud or theft
  - Inherent risk (high)
    - Funding uncertainty in Texas districts places pressure on finding cost savings.
    - Inappropriate access to financial systems can provide opportunities to embezzle funds.

- Manual journal entries could be used to ‘hide’ errors outside of the normal budget transfer process.
  - District-specific risk (very low)
    - The audit team did not learn of any historical financial management fraud.
    - Controls over high-risk areas (e.g., wire payments, budget transfers, journal entries) appear to be implemented, based on interviews and procedural documentation.
- Risk 3: Risk of non-compliance
  - Inherent risk (very high)
    - The legal and regulatory environment is complex.
    - If non-compliance with laws and regulations occurs in this domain, the reputational damage can be great. Public trust in this function largely lies in the effective use of public funds and tight compliance with laws to safeguard assets.
  - District-specific risk (moderate)
    - Multiple interviewees expressed concerns that employees are not being paid with the correct special program coding. This necessitates manual journal entries to correct errors, which are more subject to error since they rely upon staff to catch an incorrect code.
    - Audit opinions for the previous five years have been clean, and no internal control matters relevant to financial management were noted.
- Risk 4: Risk of failing to meet program or project goals and objectives
  - Inherent risk (very high)
    - A high-performing financial management function is critical to the success of a district in today’s environment.
    - Strategies for managing district expenditures must be aligned with overall district goals to ensure that educated decisions are made.
  - District-specific risk (moderate)
    - Financial Integrity Rating Systems of Texas (FIRST) scores have improved over time, though an ‘F’ rating was given based on 2018-19 data. Figure 26 provides this trend. In 2019-20, an ‘F’ was given automatically due to a warrant hold issued by the Texas Retirement System (TRS) for untimely payments. The rating in 2021-22 was negatively impacted by the long-term liabilities to total assets. This is primarily due to the debt profile of LISD. As seen in 2022-23, an increase occurred. LISD partnered with a third party to help restructure its debt, which improved its long-term liability ratio. Presentations were observed from the third party.

**Figure 26. FIRST Ratings, LISD 2018-19 to 2022-23**

Source: <https://tealprod.tea.state.tx.us/First/forms/District.aspx>.

- New leaders in financial management have implemented changes in the budgeting process. These changes are likely positive; however, this increases risk, since staff must be trained on new methods and tools.
- Multiple concerns were mentioned around the accuracy of demography projections, which further complicates revenue forecasting.
- Risk 7: Management risk
  - Inherent risk (very high)
    - This function involves numerous staff members, including secretaries, campus administrators, departmental leaders, and finance staff. This increases the complexity of ensuring consistent practices across a district.
  - District-specific risk (high)
    - There is new leadership in this function, new accounting technicians, and a new treasury specialist.
    - Centralizing secondary activity funds will likely reduce risk in the long term, but it is a large project that is requiring a lot of staff time.
    - Standard operating procedures exist for some key processes (e.g., cash receipting, bank reconciliations) but are lacking in some key areas (e.g., budget for campus/department personnel).

## Safety and Security – Risk Score: 78

The safety and security audit area falls under the director of emergency management, who reports to the executive director of student services. The director is supported by an emergency management coordinator, emergency management specialist, and an emergency management technician. This department is responsible for emergency preparedness and security. This includes the development of emergency

response protocols, implementation of drills and training, performance of required school audits, and implementation and oversight of physical access controls, such as access cards, door locks, and cameras.

Inherent risk accounted for 62% of the raw risk score, and district-specific risk accounted for 38% of the raw risk score. The risk of failing to meet program or project goals and objectives, health and safety risk, and management risk were the highest scored in this area. The risk factors with the highest district-specific scores were failing to meet program or project goals and objectives and management risk. Notes for the scoring of the top risk factors are included immediately below.

- Risk 4: Risk of failing to meet program or project goals and objectives
  - Inherent risk (high)
    - Meeting safety objectives relies upon the repeated actions of nearly all staff in the district.
    - The basic objectives of keeping students and staff safe is critically important to any school system.
  - District-specific risk (moderate)
    - Formal goals and performance measures have not been implemented because a new leader is in place, though these are being developed.
    - Incident data is not currently tracked and analyzed.
    - Safety audits mandated by Texas Education Code 37.108 have been completed in a timely fashion, with no correspondence from TEA being received by Leander ISD. This reduces the risk to the department.
    - Interviewees expressed concerns with the district being too reactive to managing safety, with not enough of a focus on hazard and threat assessments.
- Risk 5: Health and safety risk
  - Inherent risk (very high)
    - Gibson applied an inherent risk scoring based on the eventual development of an LISD police force, which would be comprised of district employees and included in this function, though likely not in the Emergency Management Department.
    - Security personnel are consistently placed in situations that could result in bodily harm.
    - The social and emotional impact of the COVID-19 pandemic on students and staff has increased safety risks nationwide.
  - District-specific risk (low)
    - The district currently employs a student resource officer approach, using memoranda of understanding with local police departments for police presence on campuses. This essentially assigns most of the risk for LISD to these third parties.
- Risk 7: Management risk
  - Inherent risk (high)

- As stated in Risk 4, management of this function is complex because it involves buy in from nearly every district employee.
- District-specific risk (very high)
  - There is new leadership in this function, and most of the department staff have fewer than five years of experience in the district.
  - Standard operating procedures for departmental processes do not exist.
  - Interviewees pointed to a lack of training for departmental staff and an over-reliance of on-the-job training.
  - The implementation of an LISD Police Department will require a high degree of collaboration and necessitate the creation of new processes, communication protocols, and numerous other aspects associated with safety and security.

## Federal Programs – Risk Score: 76

The federal programs function is responsible for monitoring compliance with federal, state, and private grants; applying for additional grants; submitting and storing required documentation; and identifying additional funding opportunities. The director of federal programs is supported by a coordinator, a homeless liaison clerk, a budget specialist, and an administrative assistant.

Inherent risk accounted for 51% of the raw risk score, and residual risk accounted for 49% of the raw risk score. The potential for fraud or theft, risk of non-compliance, risk of failing to meet program or project goals and objectives, and management risk were the highest scored in this area. The risk factors with the highest district-specific scores were risk of being inefficient and management risk. Notes for the scoring of the top risk factors are included immediately below.

- Risk 1: Potential for fraud or theft
  - Inherent risk (moderate)
    - The management of federal grants is often given less oversight in a school system, compared to the general operating funds.
    - Though major grants are subjected to annual audits, many federal grants may be infrequently audited, solely relying on district controls to ensure that expenditures are allowable.
  - District-specific risk (moderate)
    - Interviewees noted a concern with the allowability of expenditures for a few federal programs.
- Risk 3: Risk of non-compliance
  - Inherent risk (very high)
    - Federal grant regulations are highly complex.

- Many grants have multiple reporting deadlines that must be met, or a district risks losing funding.
  - District-specific risk (moderate)
    - Similar to the risk of fraud, the concerns expressed surrounding the allowability of expenditures negatively impact the risk of non-compliance.
    - Department personnel are new to their roles, which include major compliance-related responsibilities.
    - Manual spreadsheets are used to track federal grant expenditures and perform compliance monitoring, which are more susceptible to error, increasing risk of non-compliance.
- Risk 4: Risk of failing to meet program or project goals and objectives
  - Inherent risk (high)
    - Determining the appropriate use of federal funds often involves multiple stakeholders and intricate processes, making it challenging to align objectives and outcomes.
    - Some grants are contingent on meeting and proving eligibility or performance criteria.
  - District-specific risk (moderate)
    - Interviewees expressed a concern with the amount of training provided to campus personnel involved in federal programs.
- Risk 6: Risk of being inefficient
  - Inherent risk (low)
    - Transactions using federal funds are typically included in a district's enterprise resource planning (ERP) workflow, similar to transactions using operating funds.
    - The size of the function responsible for monitoring federal programs is usually small.
  - District-specific risk (high)
    - Grants are tracked using multiple spreadsheets, which likely results in duplicative reviews of data included in the ERP and spreadsheets.
- Risk 7: Management risk
  - Inherent risk (high)
    - As discussed in Risk 4, many stakeholders are involved in the use and oversight of federal funds, which increases the complexity associated with managing the function.
    - Campus positions typically involved in the use of federal funds (i.e., financial secretaries) tend to experience high turnover.
  - District-specific risk (very high)
    - This department has experienced high turnover, with previous leadership exiting.
    - A lack of standard operating procedures was noted by interviewees.

## Procurement and Contracts – Risk Score: 76

The procurement and contracts function falls under the responsibility of the chief financial officer. The senior director of business process improvement leads both the procurement and contracting function as well as the asset management and distribution center.

The procurement and contracting function is comprised of three buyers, two purchasing specialists, and one records management specialist. Leander ISD added a senior director of business improvement position, which manages both procurement and contracting and asset management and distribution center functions. LISD also added one additional purchasing specialist position to the procurement and contracting function in 2023-24. The procurement and contracting function is responsible for buying goods and services for LISD and managing service contracts.

Inherent risk accounted for 57% of the raw risk score, and district-specific risk accounted for 43% of the raw risk score. The risk factors with the highest district-specific scores were the risk of inaccurate data and reporting, risk of non-compliance, and risk of being inefficient. Notes for the scoring of the top risk factors are included immediately below.

- Risk 2: Risk of inaccurate data and reporting
  - Inherent risk (very high)
    - The procurement and contracting function is responsible for many important data elements that impact the district financially.
    - Inaccurate data in this function may cause compliance issues with state and federal regulations.
    - Data issues may cause legal issues with district vendors.
  - District-specific risk (high)
    - There were management letters in 2019 and 2020 regarding purchasing card (p-card) policy and procedures. The district has not implemented the p-card module of the district ERP system, MUNIS. The district p-card vendor reports the p-card transactions with limited and inconsistent Merchant Commodity Codes (MCC).
- Risk 3: Risk of non-compliance
  - Inherent risk (very high)
    - Procurement in any school district is heavily regulated by state and federal law.
  - District-specific risk (very high)
    - After-the-fact purchase orders (when goods or services are acquired outside of purchasing processes) for school purchases are common. Procedural changes were recently made to limit these occurrences.
- Risk 6: Risk of being inefficient
  - Inherent risk (high)

- The procurement and contracting function must be efficient to fulfill the goods and services needs of the district because unnecessary delays may significantly disrupt or hinder district activities.
- District-specific risk (high)
  - The department uses a form software called Frevo for vendor creation, but it is mostly a manual process.
  - There is no contract management software or tool used to track and manage contracts. It is a manual process.
  - The p-card process is a paper intensive process including signatures and receipts.
  - Key performance indicators are not used by the department to measure and monitor performance.

## Other Audit Areas

The remaining audit areas are presented in Table 3 below. This table includes each area's inherent risk, residual risk, and scaled risk score. Audit areas are presented from highest risk score to lowest risk score.

**Table 3. Other Audit Areas Summary Table**

Auditable Area	Inherent Risk %	Residual Risk %	Scaled Risk Score
PEIMS/SIS	53%	47%	76
Student Services	53%	47%	75
Payroll	50%	50%	73
Governance	56%	44%	72
Asset Management	60%	40%	71
School Activity Funds	47%	53%	70
Accounts Payable	61%	39%	67
Technology	53%	47%	67
Bilingual/ESL Education	63%	37%	64
Nutrition Services	70%	30%	62
Risk Management	46%	54%	60
Career and Technology Education	49%	51%	59
Gifted and Talented	45%	55%	52
Research and Evaluation	42%	58%	51

Auditable Area	Inherent Risk %	Residual Risk %	Scaled Risk Score
Communication Management	50%	50%	50
Co-curricular Activities	53%	47%	48

Source. Gibson Consulting Group

## Risk Assessment Summary Matrix

Figure 27 presents a summary matrix of the scores for each audit area against each of the nine risk factors. Each box in the matrix contains the raw score. The risk factors are numbered based on the following definitions:

1. Potential for fraud or theft;
2. Risk of inaccurate data and reporting;
3. Risk of non-compliance;
4. Risk of failing to meet program or project goals and objectives
5. Health and safety risk;
6. Risk of being inefficient;
7. Management risk;
8. Potential for litigation; and
9. Risk of negative public sentiment.

Figure 27. Summary of Leander ISD Risk Assessment Results

Auditable Area	Risk Factor 1	Risk Factor 2	Risk Factor 3	Risk Factor 4	Risk Factor 5	Risk Factor 6	Risk Factor 7	Risk Factor 8	Risk Factor 9	Total	Highest Possible Score	100 Point Scale
Construction Management	21	18	33	27	21	13	30	18	11	192	210	91
Human Resources	15	20	27	33	12	15	27	22	13	184	210	88
Academic Program Management	18	24	24	27	12	12	36	10	16	179	210	85
Special Education	12	18	30	27	21	10	21	22	13	174	210	83
Facilities Management	22	16	16	31	22	13	28	12	10	170	210	81
Financial Management	19	18	28	28	10	12	31	8	10	164	210	78
Safety and Security	16	10	19	25	25	8	31	18	11	163	210	78
Transportation	16	16	19	22	25	10	22	20	11	161	210	77
Federal Programs	22	18	28	25	10	10	31	8	8	160	210	76
Procurement / Contracts	22	18	34	28	10	13	16	10	8	159	210	76
PEIMS/SIS	24	20	27	18	12	13	24	12	9	159	210	76
Student Services	10	16	25	19	25	10	25	16	11	157	210	75
Payroll	22	20	28	22	10	12	25	8	7	154	210	73
Governance	16	14	25	25	10	11	25	14	12	152	210	72
Asset Management	22	16	13	25	16	12	25	10	10	149	210	71
School Activity Funds	28	16	22	16	10	10	22	14	10	148	210	70
Accounts Payable	22	16	19	28	10	11	19	10	6	141	210	67
Technology	19	10	22	28	10	10	25	10	7	141	210	67
Bilingual / ESL Education	13	14	22	25	10	10	22	10	9	135	210	64
Nutrition Services	13	12	19	19	22	10	19	10	7	131	210	62
Risk Management	14	14	20	20	8	9	23	12	5	125	210	60
Career and Technology Education	10	12	19	25	13	9	19	10	7	124	210	59
Gifted and Talented	8	12	14	20	11	7	23	6	8	109	210	52
Research and Evaluation	14	10	14	26	8	5	20	6	5	108	210	51
Communication Management	8	6	20	17	8	7	23	6	9	104	210	50
Co-curricular Activities	8	6	14	11	20	5	17	10	9	100	210	48

Source. Gibson Consulting Group

## Appendix A: List of Interviewees

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- Amy Rudd - Director, Special Education
- Angela Hodges - Area Superintendent
- Becky Garcia - Director, Treasury and Debt Management
- Bella Mestoeva - Executive Director, Total Rewards
- Brandon Evans - Sr. Executive Director, Operations
- Brenda Cruz - Director, Assessment and Academic Measures
- Bryan Miller - Executive Director, Student Support
- Dr. Bruce Gearing - Superintendent
- Camille Clay - Sr. Director, College and Career Transition Programs
- Dr. Chris Clark - Assistant Superintendent, Curriculum
- Dr. Chrysta Carlin - Assistant Superintendent, Pathways & Innovation
- Craig Trask - Director, Custodial Services
- Crestina Hardie - Chief Communications Officer
- Cristin Wicketts - Director, Health Services
- Dana Klein - Accountant, Finance Trainer
- Dana Paulson - Sr. Director, Financial Services
- DeWayne Street - Chief, Office of Educational Access
- Donna Simons - Sr. Director, IT Projects & Development
- James Watson - Sr. Director, Cybersecurity & MDM
- Jamie Spiegel - Sr. Director, Business Process Improvement
- Jason Johnston - Sr. Director, Student Information & Integration Systems
- Jason Miller - Chief Technology Officer
- Jennifer Anderson - Manager, Materials Management
- Jimmy Disler - Chief Operations Officer
- Jodi Levie - Director, Budget & Compliance
- Joey Garner - Director, Facilities
- John West - Sr. Director, Support Services Staffing & Employee Relations
- Jonathan Lamb - Director, Athletics
- Karie Lynn Eggeling - Chief Human Resources Officer
- Kimberly Waltmon - Assistant Superintendent, Special Programs

- Lisa Gibbs - Executive Director, Talent Acquisition/Employee Support
- Dr. Matt Bentz - Chief Academic Officer
- Dr. Matthew Gutierrez - Chief of Schools
- Matt Prause - Sr. Director, Client Support
- Megan Liles - Director, Music and Performing arts/Visual and Performing Arts
- Miguel Escobedo - Director, Emergency Management
- Mike Howard - Director, Music and Performing Arts/Visual and Performing Arts
- Nicole Thomas - Coordinator, Payroll
- Paul Johnson - Area Superintendent
- Pete Pape - Chief Financial Officer
- Rachel Mackey - Executive Director, Human Resources
- Dr. Sarah Grissom - Chief of Staff
- Dr. Sarah Martinez - Director, Research and Program Evaluation
- Shannon White - Director, State and Federal Programs
- Shawn Swisher - General Counsel
- Shirley Bachus - Director, Advanced Programs
- Sonya McCuen-Burney - Coordinator, PEIMS
- Steve Clark - Director, Counseling Services
- Terrece Harris - Sr. Director, Infrastructure
- Tina Dozier - Director, Global Languages and Cultures
- Tracie Franco - Sr. Director, Transportation



Our mission is to better the lives of students by providing exemplary educational consulting and research services that make educational systems more efficient and effective.

**For more information, please visit:**

<http://www.gibsonconsult.com>

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

**Agenda Item:** Consider Approval of a Resolution Nominating an Individual to the Williamson Central Appraisal District (WCAD) Board of Directors

**Purpose:**  Discussion Item/Report Only  Action Requested

**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer

**Attachments:** Vacancy Letter to Entities  
Texas Property Tax Code 6.03(f)  
Resolution for Vacancy  
Board of Directors Requirements  
WCAD Taxing Units  
Board of Directors General Information  
Board of Directors Election Checklist

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## **Background Information:**

The Williamson Central Appraisal District (WCAD) advised the district of a vacancy in the Board of Directors. Hope Hisle-Piper was publicly elected during the May 4, 2024, general election; therefore, she will be unable to complete her 2024 term. Discussion of a Resolution Nominating an Individual to the Williamson County Appraisal District (WCAD) Board of Directors was on the [June 6, 2024 Board Meeting Agenda](#).

Per Section 6.0301(f) of the Texas Property Tax Code, if a vacancy occurs on the Board of Directors in an appointive position, each taxing unit that is entitled to vote under Section 6.03, may nominate, by resolution adopted by its governing body, a candidate to fill the vacancy. The unit shall submit the name of its nominee to the Chief Appraiser within 45 days after notification from the Board of Directors of the existence of the vacancy. The Chief Appraiser shall prepare and deliver to the Board of Directors within the next five days a list of the nominees. The Board of Directors shall appoint, by majority vote of its members, one of the nominees to fill the vacancy.

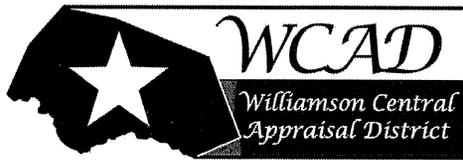
<b>ACTION:</b>	<b>DUE DATE:</b>
Chief Appraiser notifies taxing unit of vacancy	Dated: May 15, 2024
Taxing units nominates one candidate by Resolution	LISD: June 27, 2024
Resolution and candidate resume due to Chief Appraiser	LISD: No later than June 29, 2024

## **Administrative Recommendation:**

The administration recommends the Board of Trustees approve the Resolution Nominating an Individual to the Williamson Central Appraisal District (WCAD) Board of Directors.

## **Sample Motion:**

I move the Board of Trustees approve the Resolution Nominating an Individual to the Williamson Central Approval District (WCAD) Board of Directors indicating a nomination for \_\_\_\_\_.



625 F.M. 1460  
Georgetown, Texas 78626

(512) 930-3787

[www.wcad.org](http://www.wcad.org)

Board of Directors

Jon Lux, Chairman

Lora Weber, Vice Chairman

Hope Hisle-Piper, Secretary

Harry Gibbs

Michael Wei

Larry Gaddes

Chief Appraiser

Alvin Lankford  
(512) 930-3787

*"Our mission is to provide an accurate, fair, and cost-effective appraisal roll while maintaining high levels of transparency and giving industry leading customer service to the consumers of our data and services."*

May 15, 2024

Dear Taxing Unit:

One of our Board of Director members, Hope Hisle-Piper, was publicly elected during the May 4, 2024, general election; therefore, she will be unable to complete her 2024 term.

The procedures to replace this member are found in Section 6.0301(f) of the Texas Property Tax Code. Please find a copy of that section attached.

The Code requires that if a vacancy occurs on the Board of Directors in an appointive position, each taxing unit that is entitled to vote under Section 6.03, may nominate, by resolution adopted by its governing body, a candidate to fill the vacancy. The unit shall submit the name of its nominee to the Chief Appraiser within 45 days after notification from the Board of Directors of the existence of the vacancy. The Chief Appraiser shall prepare and deliver to the Board of Directors within the next five days a list of the nominees. The Board of Directors shall appoint, by majority vote of its members, one of the nominees to fill the vacancy. We've enclosed a sample resolution for your use when submitting your nomination.

Since the selection is left up to us, the Board requires a resume with your nomination. A listing of member requirements is enclosed; we ask that both your taxing unit and your nominee sign this document and return it to the District along with your nomination.

If you have any questions, please feel free to contact our Chief Appraiser, Alvin Lankford at the number listed above.

Sincerely,

Jon Lux, Chairman  
Board of Directors  
Williamson Central Appraisal District

Enclosures

## TEXAS PROPERTY TAX CODE

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### 6.0301. Board of Directors in Populous Counties

(f) If a vacancy occurs in an appointive position on the board of directors, each taxing unit that is entitled to vote under Section 6.03 may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The taxing unit shall submit the name of its nominee to the chief appraiser within 45 days after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall appoint by majority vote of its members one of the nominees to fill the vacancy.

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE LEANDER INDEPENDENT SCHOOL DISTRICT NOMINATING A CANDIDATE TO FILL A VACANCY ON THE WILLIAMSON CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS.

WHEREAS, due to an unexpected vacancy on the Williamson Central Appraisal District Board of Directors, the Leander Independent School District wishes to nominate a candidate to fill said  
(Entity)  
vacancy.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES that the  
(Governing Body)

Leander Independent School District hereby nominates \_\_\_\_\_  
as a candidate to fill a vacancy on the Williamson Central Appraisal District Board of Directors.

RESOLVED this 27th day of June 2024

Signed \_\_\_\_\_  
Presiding Officer, Gloria Gonzales-Dholakia, Ph.D.  
Leander ISD Board of Trustees President

Attest: \_\_\_\_\_  
Anna Smith, Leander ISD Board of Trustees Vice President

BOARD OF DIRECTORS  
*Requirements*

The Williamson Central Appraisal District is governed by a Board of nine Directors. Five Directors are appointed by the taxing units that participate in the District. Three Directors are elected by majority vote at the general election by the voters in the county. The tax assessor-collector serves as an ex-officio member.

Eligibility

To be eligible to serve on the Board, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment.

Section 6.035 of the Property Tax Code states an individual is ineligible to serve on an appraisal district Board of Directors if the individual owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:

- (a) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement
- (b) a suit to collect the delinquent taxes is deferred or abated

An employee of a taxing unit participating in the appraisal district is not eligible to serve unless the individual is also a member of the governing body or an elected official of a taxing unit participating in the district (*see additional taxing jurisdictions listing attached*).

Section 6.035 of the Property Tax Code, effective September 1, 1989, bars a Board member from serving if the member is related to a person who operates for compensation as a tax agent or a property tax appraiser in the appraisal district.

Section 6.036 of the Property Tax Code, effective September 1, 1989, bars a person from serving on the Board if they contract with the appraisal district, or if they contract on a tax related matter with a taxing unit served by the appraisal district, or if they have a substantial interest in a business that contracts with the appraisal district or a taxing unit served by the appraisal district.

Persons who appraise property for compensation for use in property tax proceedings or tax agents who represent owners for compensation are ineligible to serve on the appraisal district Board until the expiration of five (5) years after such activity.

Term of Office

Members of the Board of Directors appointed by the taxing units will serve staggered four-year terms beginning in January of every other even-numbered year. Elected members serve staggered four-year terms beginning in January of every other odd-numbered year.

Selection

Section 6.03 of the Property Tax Code establishes the selection process for Appraisal District Directors. Members of the Board are selected by certain taxing entities participating in the district. An option of the Property Tax Code allows three fourths of the voting entities to increase the number of Directors. The taxing units of Williamson County have adopted a five member Board of Directors. The tax assessor-collector serves as an ex-officio member unless the taxing units appoint the tax assessor-collector as a voting member.

Vacancies on the Board

Section 6.0301 of the Property Tax Code (Board of Directors) provides that in the event of a vacancy in an appointive position on the Board, the governing body of the taxing unit or units shall nominate a candidate. The Board of Directors shall elect, by majority vote of its members, one of the nominees to fill the vacancy. If a vacancy occurs in an elective position, the Board shall appoint by majority vote of its members a person to fill the vacancy.

Recall

Section 6.033 of the Property Tax Code (Recall of Director) provides that the governing body of a taxing unit that participated in the appointment of an individual to the Board may initiate the procedure for recall of its representative.

Williamson Central Appraisal District Taxing Units

Code	Description	Type
CAD	Williamson CAD	Appraisal District
CAU	City of Austin	City
CBA	City of Bartlett	City
CCO	City of Coupland	City
CCP	City of Cedar Park	City
CFL	City of Florence	City
CGR	City of Granger	City
CGT	City of Georgetown	City
CHU	City of Hutto	City
CJA	City of Jarrell	City
CLE	City of Leander	City
CLH	City of Liberty Hill	City
CPF	City of Pflugerville	City
CRR	City of Round Rock	City
CTA	City of Taylor	City
CTD	City of Thorndale	City
CTH	City of Thrall	City
CWE	City of Weir	City
J01	Aus Comm Coll	Community College
J02	EWC Higher Ed Center	Community College
GWI	Williamson CO	County
RFM	Wmsn CO FM/RD	County
F00	Wmsn ESD #3	Fire
F01	Wmsn ESD #4	Fire
F02	Wmsn ESD #5	Fire
F03	Wmsn ESD #6	Fire
F07	Wmsn ESD #7	Fire
F08	Wmsn ESD #8	Fire
F09	Wmsn ESD #9	Fire
F10	Wmsn ESD #10	Fire
F11	Wmsn ESD #11	Fire
F12	Wmsn ESD #12	Fire
F90	Wmsn ESD #1	Fire
F91	Wmsn ESD #2	Fire
I00	Wmsn Co WSID # 3	Irrigation
DBC	Br Crk MUD DA	MUD
M10	Block House MUD	MUD
M100	Prairie Crossing Municipal Utility District No. 1	MUD
M101	Prairie Crossing Muniapl Utility District No. 2	MUD
M102	Shell Road Municipal Utility	MUD
M103	Williamson County Municipal Utility District No. 44	MUD
M104	Woodside Municipal Utility District No. 1	MUD
M105	Williamson County Municipal Utility District No. 21	MUD
M106	Williamson County Municipal Utility District No. 35	MUD
M107	Williamson Co MUD #37	MUD
M108	Solana Ranch MUD No. 1	MUD
M11	And Mill MUD	MUD

Williamson Central Appraisal District Taxing Units

Code	Description	Type
M12	Brushy Creek MUD	MUD
M15	N Aus MUD # 1	MUD
M16	Mdws Chandler Cr MUD	MUD
M17	Wmsn-Trav MUD # 1	MUD
M18	Fernbluff MUD	MUD
M21	Vista Oaks MUD	MUD
M23	Wmsn Co MUD #10	MUD
M24	Wmsn Co MUD #11	MUD
M25	Ranch Cypress Cr MUD #1	MUD
M27	Wells Branch MUD	MUD
M28	Wmsn Co MUD # 12	MUD
M29	Wmsn Co MUD # 13	MUD
M30	Wmsn Co MUD # 14	MUD
M33	Walsh Ranch MUD	MUD
M34	Sonterra MUD	MUD
M35	Stonewall Ranch MUD	MUD
M36	Wmsn Co MUD # 17	MUD
M37	Wmsn Co MUD # 18	MUD
M38	Paloma Lake MUD # 1	MUD
M39	Paloma Lake MUD # 2	MUD
M40	Wmsn Co MUD # 19	MUD
M41	Parkside at Mayfield Ranch MUD	MUD
M42	Wmsn Co MUD # 15	MUD
M43	Wmsn Co MUD # 16	MUD
M44	CLL MUD # 1	MUD
M45	Wmsn Co MUD # 22	MUD
M46	Highlands at Mayfield Ranch MUD	MUD
M47	Lakeside MUD # 3	MUD
M48	W. Wmsn Co MUD # 1	MUD
M49	Lakeside MUD # 5	MUD
M50	Williamson County Municipal Utility District No. 51	MUD
M51	Wmsn Co MUD # 19A	MUD
M52	Wmsn-Liberty Hill MUD	MUD
M53	Siena MUD # 1	MUD
M54	Siena MUD # 2	MUD
M55	Wmsn Co MUD # 25	MUD
M56	WILLIAMSON COUNTY MUD #19B	MUD
M57	WILLIAMSON COUNTY MUD #26	MUD
M58	Watch Hill MUD	MUD
M59	Northwest Williamson Co MUD #1	MUD
M60	Palmera Ridge MUD	MUD
M61	Leander MUD #1	MUD
M62	Leander MUD #2	MUD
M63	Leander MUD #3	MUD
M64	Leander TODD MUD #1	MUD
M65	Lakeside WC&ID #2A	MUD
M66	Williamson Co MUD #28	MUD

Williamson Central Appraisal District Taxing Units

Code	Description	Type
M67	Williamson Co MUD #23	MUD
M68	Williamson Co MUD #29	MUD
M69	Southeast Williamson Co MUD #1	MUD
M70	West Williamson Co MUD #2	MUD
M71	Williamson CO MUD #30	MUD
M72	Williamson Co MUD #31	MUD
M73	Williamson Co MUD #32	MUD
M74	WILLIAMSON CO MUD #34	MUD
M75	Northwest Williamson Co MUD #2	MUD
M76	Williamson Co MUD #19C	MUD
M77	North San Gabriel MUD #2	MUD
M78	Cool Water MUD	MUD
M79	Berry Creek Highlands MUD	MUD
M80	North San Gabriel MUD #1	MUD
M81	North San Gabriel MUD #3	MUD
M82	Round Rock MUD #1	MUD
M83	CLL MUD 1A	MUD
M84	Parkside on the River MUD #1	MUD
M85	Williamson Co MUD #19D	MUD
M86	Williamson Co MUD #19E	MUD
M87	Round Rock MUD #2	MUD
M88	Williamson County MUD 19F	MUD
M89	Williamson County MUD 19G	MUD
M90	Williamson County MUD 19H	MUD
M91	Rancho Del Cielo MUD	MUD
M92	South Fork Ranch MUD	MUD
M93	Lakeside Municipal Utility District No. 9	MUD
M94	Theon Ranches Municipal Utility No. 1	MUD
M95	Williamson County Municipal Utility District No. 37	MUD
M96	Williamson County Municipal Utility district No. 45	MUD
M97	7S Ranch Municipal Utility District	MUD
M98	East Williamson County Municipal Utility District No. 1	MUD
M99	Parkside on the River Municipal Utility District No. 2	MUD
L01	And Mill Limited Dist	Other
P00	Gtown Vill PID 1	Other
P01	Cimarron Hills PID	Other
P03	Clearwater PID	Other
P04	Clearwater Ranch PID #2	Other
P05	Oak Creek PID	Other
P06	Liberty Parke	Other
P07	Deerbrooke PID	Other
P08	Crystal Springs PID	Other
P09	Hutto CO-OP PID	Other
P10	Summerlyn West PID	Other
P11	Cross Creek PID	Other
P12	Mustang Creek PID	Other
P13	Parks at Westhaven PID	Other

Williamson Central Appraisal District Taxing Units

Code	Description	Type
P14	Butler Farms PID	Other
P15	Emory Crossing	Other
P16	Durango Farms PID	Other
P17	Cottonwood Creek PID	Other
P18	BLUFFVIEW PID	Other
REF	Reference Account	Other
T03	TIF - Georgetown - CBD	Other
T04	TIF - City of Taylor # 1	Other
T05	TIRZ - Leander	Other
T06	TIRZ - Georgetown - Gateway	Other
T07	TIRZ - Georgetown - Rivery Park	Other
T08	CEDAR PARK TAX INCREMENT REINVESTMENT ZONE #2	Other
T10	Round Rock Reinvestment Zone # 25	Other
T11	Round Rock Reinvestment Zone #26	Other
T12	Round Rock Reinvestment Zone #28	Other
T13	Round Rock Reinvestment Zone #29	Other
T14	TIFF #1 CITY OF HUTTO	Other
T15	TIRZ - Georgetown - Wolf Lakes	Other
T16	City of Liberty Hill Butler Farms TIRZ #3	Other
T17	City of Liberty Summerlyn West TIRZ #2	Other
T18	TIRZ - City of Taylor #2	Other
T20	Liberty Hill Downtown TIRZ	Other
T21	North Georgetown TIRZ	Other
T22	Taylor ISD TIRZ 2022-01	Other
R02	Avery Ranch Rd Dist # 1	Road
R03	Somerset Hills Rd Dist # 3	Road
R04	Somerset Hills Rd Dist # 4	Road
R05	Avery Centre Rd Dist # 1	Road
R06	Avery Centre Rd Dist # 2	Road
R07	Pearson Place Rd Dist	Road
R08	Northwoods Rd Dist #1	Road
SBA	Bartlett ISD	School
SBU	Burnet CISD	School
SCO	Coupland ISD	School
SFL	Florence ISD	School
SGR	Granger ISD	School
SGT	Georgetown ISD	School
SHU	Hutto ISD	School
SJA	Jarrell ISD	School
SLE	Leander ISD	School
SLH	Liberty Hill ISD	School
SLX	Lexington ISD	School
SPF	Pflugerville ISD	School
SRR	Round Rock ISD	School
STA	Taylor ISD	School
STA313IS	Taylor ISD - 3.13 I&S	School
STA313MO	Taylor ISD - 3.13 M&O	School

Williamson Central Appraisal District Taxing Units

Code	Description	Type
STD	Thorndale ISD	School
STH	Thrall ISD	School
W01	Donahoe Cr WS	Water
W05	Wmsn-Trav WCID 1D	Water
W09	Upper Brushy Creek WCID	Water
W10	Wmsn Co WCID # 2	Water
W11	Wmsn Co WCID # 3	Water
W12	Lakeside WCID # 2-A	Water
W13	Lower Brushy Creek WC&ID	Water

**2024-2025**  
**BOARD OF DIRECTORS ELECTION**  
**GENERAL INFORMATION SHEET**

Name: \_\_\_\_\_  
*(Please print name as you wish it to appear on nameplate, if elected)*

**\*\*\* Dear Taxing Unit:** This document was created for your purposes and should be used to verify the qualifications of nominees.

**\*\*\* Dear Applicant:** If you, for any reason, do NOT meet the qualifications listed in this document, please contact your nominating taxing unit immediately.

*Pursuant to Section 6.03 of the Texas Property Tax Code:*

1. Are you an employee of a taxing unit in Williamson County? *(This includes part-time employment. If you need a list of taxing units, please contact the appraisal district office.)* Yes  No

**\*\*\* Note:** If you answered YES and do not meet the qualifications listed in #2 below, please contact the nominating taxing unit immediately.

2. If you answered YES, are you also a member of the governing body or elected official of that taxing unit? Yes  No

*Note: An employee of a taxing unit that participates in the CAD is not eligible to serve on the Board of Directors, unless that individual is also a member of the governing body of the taxing unit or an elected official of a taxing unit.*

*Pursuant to Government Code Chapter 573:*

3. Is any relative of either you or your spouse employed by the Williamson Central Appraisal District in any capacity, or a member of the WCAD Appraisal Review Board? Yes  No

*If yes:*

Relative's Name: \_\_\_\_\_

Relative's Address: \_\_\_\_\_

Degree of Relationship: \_\_\_\_\_

WCAD Position: \_\_\_\_\_

*Note: An answer of "Yes" may disqualify you, depending on the relative's position and the degree of relationship. Please check with your nominating taxing unit.*

*Pursuant to Section 6.03 of the Texas Property Tax Code:*

4. Are you a resident of Williamson County? Yes  No

5. How long, in years, have you resided in Williamson County? \_\_\_\_\_

*Note: To be eligible to serve on a Board of Directors, an individual must have resided in the CAD for at least two years immediately preceding the date of taking office. This requirement does not apply to a County Tax Assessor Collector serving as a non-voting Director.*

*(Continued on next page)*

6. Have you appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in Williamson County at any time within the preceding three years? Yes  No

*Note: A person who has appraised property for compensation for use in proceedings or represented property owners for compensation in proceedings in the CAD at any time within the preceding three years is ineligible to serve on the Board of Directors.*

7. Have you owned property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date you knew or should have known of the delinquency unless?

- The delinquent taxes and any penalties and interest are being paid under an installment payment agreement
- A suit to collect the delinquent taxes is deferred or abated

Yes  No

*Note: To be eligible to serve on the Board of Directors, a member must NOT own property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless the individual meets one of the criteria listed above.*

8. Have you contracted with the appraisal district, or on a tax related matter with a taxing unit served by the appraisal district, or do you have a substantial interest in a business that contracts with the appraisal district or a taxing unit served by the appraisal district?

Yes  No

*Note: A person who contracts with the appraisal district or on a tax related matter with a taxing unit served by the appraisal district or who has a substantial interest in a business that contracts with either the appraisal district or a taxing unit served by the appraisal district is ineligible to serve on the Board of Directors.*

**\*\*\*IF YOU NOTED ANY REASON YOU MAY NOT MEET THE QUALIFICATIONS LISTED ABOVE, PLEASE CONTACT YOUR NOMINATING TAXING UNIT IMMEDIATELY.**

---

Signature of Applicant

---

Date

**Applicant Information:**

**Home Address:** \_\_\_\_\_  
\_\_\_\_\_

**Business Address:** \_\_\_\_\_  
\_\_\_\_\_

**Home Phone:** \_\_\_\_\_ **Email:** \_\_\_\_\_

**Business Phone:** \_\_\_\_\_

**Cellular Phone:** \_\_\_\_\_

**Emergency Contact Name:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Relationship:** \_\_\_\_\_

**IF ELECTED, where do you want to receive hand deliveries (when necessary)?**

\_\_\_\_\_

**IF ELECTED, where do you want to receive mail?** \_\_\_\_\_

\_\_\_\_\_

**IF ELECTED, do you want your address and phone number kept confidential?**

Yes  No

\_\_\_\_\_  
**Signature of Presiding Officer**

\_\_\_\_\_  
**Date**



***Taxing Unit Checklist for Board Election***

- BEFORE JULY 1, 2024**, I checked my candidate’s requirements pertaining to serving on the Williamson Central Appraisal District Board of Directors? (See [Board Requirements](#))
  - A member MUST be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment. (*Property Tax Code, Section 6.03.(a)*)
  - A member MUST NOT own property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless: (*Property Tax Code, Section 6.035.(a)(2)*)
    - The delinquent taxes and any penalties and interest are being paid under an installment payment agreement.
    - A suit to collect the delinquent taxes is deferred or abated.
  - A member may NOT serve if they are an employee of a taxing unit participating in the appraisal district unless they are also a member of the governing body or an elected official of a taxing unit participating in the district. (*Property Tax Code, Section 6.035.(a)*) (See list of [taxing units](#)).
  - A member may NOT serve if he or she appraise property for compensation for use in property tax proceedings (to include appraisal district employees) or tax agents who represent owners for compensation until the expiration of three (3) years after such activity. (*Property Tax Code, Section 6.035.(a)(1)(2)*)
  - A member may NOT serve if he or she is related to a person who operates for compensation as a tax agent, a member of the Appraisal Review Board or a property tax appraiser in the appraisal district. (*Property Tax Code, Section 6.035.(a)(1)*)
  - A member may NOT serve on the Board if they contract with the appraisal district, or if they contract on a tax related matter with a taxing unit served by the appraisal district, or if they have a substantial interest in a business that contracts with the appraisal district or a taxing unit served by the appraisal district. (*Property Tax Code, Section 6.036.(a)*)
  - A member MUST fill out, sign, and return the [General Information sheet](#).
  
- BEFORE JULY 1, 2024**, If we choose to nominate, have I submitted, by [resolution](#), the name(s) of my taxing unit’s nominee(s)? (See [Board Election Procedures](#))

\_\_\_\_\_  
**Nominating Entity:** (Entity Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
**Nominee:** (Printed Name)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Discussion and Consider Approval of Nomination for the Region 13, Position C, Seat on the TASB Board of Directors
<b>Purpose (this meeting):</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Bruce Gearing, Ed.D., Superintendent
<b>Attachments:</b>	TASB Nomination Form (Form A) TASB Board Candidate Biographical Sketch (Form B) TASB Board Candidate Questionnaire (Form C) Instructions for TASB Board Nominations TASB Board of Directors Nominations Frequently Asked Questions Excerpts from the Bylaws of TASB

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## **Background Information:**

The Leander ISD Board of Trustees may nominate a district trustee for the Region 13, Position C, seat on the TASB Board of Directors. The position is currently held by Kathy Major (Liberty Hill ISD). Major has indicated that she will be seeking re-election.

A TASB Director represents his or her region on the Board, guiding the organization to ensure that the Association fulfills its mission to provide advocacy, visionary leadership, and high-quality services.

The TASB Board of Directors is charged with carrying out directives established by the Delegates at the Delegate Assembly. The Director is expected to attend four Board meetings a year, with one of the meetings being at the same time as the annual TASA/TASB Convention. In addition, the Director will be asked to serve on a standing committee that will meet, as needed, in conjunction with Board meetings. The Director should be a capable, experienced school board member who can assist in providing the Association with outstanding leadership.

As specified on the TASB Nomination form:

1. Expenses incurred for the candidate to attend the Nominations Committee interview will be the responsibility of the candidate's local school district.
2. The local board's nomination of one of its trustees shall be considered the district's endorsement for that Director position.
3. A TASB Director's attendance at regular TASB Board meetings is important.
4. Lodging and transportation expenses incurred by TASB Directors attending regular spring, summer, and December Board meetings are reimbursed by the Association. Transportation expenses and three nights of lodging incurred attending the Convention Board meeting are reimbursed by the Association.

Nominations must be approved by the Board of Trustees, and the nominee must confirm their willingness to serve by signing the statement on the nomination form. The nominee will also be required to complete the TASB Board Candidate Biographical Sketch (Form B) and the TASB Board Candidate Questionnaire (Form C). The nomination form and completed candidate forms are due to TASB no later than Monday, July 1, 2024.

Note, this is the call for nominations. The endorsement period, during which the Board may support nominated candidates, will be open July 3 through August 29, 2024.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

I move the Board nominate \_\_\_\_\_ for the Region 13, Position C, seat on the TASB Board of Directors.



# ACTIVE MEMBER DIRECTOR NOMINATION FORM

This is to serve as the nomination of a member of our local board to fill a position on the TASB Board of Directors.

## CANDIDATE INFORMATION

NAME: \_\_\_\_\_

SCHOOL DISTRICT: Leander ISD

Our school district's board of trustees understands:

1. *The candidate must have served at least 18 months, in the aggregate, on the local board by December 31 of the TASB election year.*
2. *Expenses incurred for the candidate to attend the Nominations Committee interview will be the responsibility of the candidate's local school district.*
3. *The local board's nomination shall also serve as its candidate endorsement for that TASB Director position.*
4. *A TASB Director's attendance at TASB Board meetings is important.*
5. *Lodging and transportation expenses incurred by TASB Directors attending regular spring, summer and December Board meetings are reimbursed by the Association and transportation expenses and three nights' lodging incurred attending the Convention Board meeting are reimbursed by the Association.*

This nomination was approved by our board of trustees at a duly called meeting on June 27, 2024.  
(Date)

\_\_\_\_\_  
Signature of board president or officer *(If candidate is the board president or officer, must be signed by another officer)*

PRINTED NAME (of officer): \_\_\_\_\_

TITLE (of officer): \_\_\_\_\_

## WILLINGNESS TO SERVE (to be completed by the candidate)

I, \_\_\_\_\_, confirm my willingness to serve, if elected, as a member of the TASB Board of Directors for Region 13, Position C.

Signature of candidate \_\_\_\_\_

This form is to be used to nominate a member of your Local Board as a candidate to fill a position on the TASB Board of Directors.

**Form A, B, & C, must be received by TASB on or before July 1, 2024.**

**RETURN TO: E-mail: [boardcommunications@tasb.org](mailto:boardcommunications@tasb.org)**

**Interviews will be held at TASB Headquarters in Austin on September 6–7, 2024**



# TASB BOARD CANDIDATE BIOGRAPHICAL SKETCH

DATE: \_\_\_\_\_

NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ ZIP: \_\_\_\_\_

BUSINESS PHONE: \_\_\_\_\_ RESIDENCE PHONE: \_\_\_\_\_

CELL PHONE: \_\_\_\_\_ FAX NUMBER (if applicable): \_\_\_\_\_

We communicate with our Board members primarily via e-mail. Please list your preferred email address.

E-MAIL: \_\_\_\_\_

SCHOOL DISTRICT: \_\_\_\_\_

LOCAL TERM EXPIRES: \_\_\_\_\_ YEARS ON BOARD: \_\_\_\_\_  
(Month/year)

Upon expiration of current term on your local board, will you seek reelection?

YES \_\_\_ NO \_\_\_

BOARD POSITIONS HELD (including dates):

OCCUPATION:

CURRENT EMPLOYER: \_\_\_\_\_ DATES: \_\_\_\_\_

EDUCATION-HIGH SCHOOL: \_\_\_\_\_ COLLEGE: \_\_\_\_\_

OTHER EDUCATION: \_\_\_\_\_ DEGREES: \_\_\_\_\_

HOBBIES/SPECIAL INTERESTS:

BUSINESS/PROFESSIONAL/CIVIC GROUP MEMBERS (offices held including dates):

ADDITIONAL COMMENTS:

***Please attach a short bio and include a current picture in jpeg format.***





8. Describe a critical or serious challenge that your board has faced and tell us about your contributions to the resolution.

9. Excluding public school finance, what do you think are top issues facing public education today? Elaborate on why you think they are critical issues.

10. Describe your involvement at TASB grassroots meetings and/or regional school board association meetings.

11. Additional information: What else would you like for the Committee to know about you?

(Signature of candidate)

\_\_\_\_\_  
(Date)

This form is to be used by a candidate interested in filling a position on the TASB Board of Directors.

**Form A, B, & C must be received by TASB on or before July 1, 2024.**

**RETURN TO: E-mail: [boardcommunications@tasb.org](mailto:boardcommunications@tasb.org)**

**Interviews will be held at TASB Headquarters in Austin on September 6-7, 2024.**

## INSTRUCTIONS FOR TASB BOARD NOMINATIONS

### About the TASB Board of Directors

The TASB Board of Directors is charged with carrying out directives established by the Delegates at the Delegate Assembly. The individual Director is expected to attend four Board meetings a year, with one of the meetings being at the same time as the annual TASA/TASB Convention. In addition, the Director will be asked to serve on a standing committee that will meet, as needed, in conjunction with Board meetings. The Director should be a capable, experienced school board member who can assist in providing the Association with outstanding leadership.

### How to Nominate a Candidate to the TASB Board

To nominate an individual from your local school board, please complete the following attached forms:

- A. Active member's nomination and candidate's willingness to serve
- B. Candidate biographical sketch
- C. Candidate questionnaire

**The completed materials must be received by TASB no later than Monday, July 1, 2024.** Nominations that do not meet the deadline cannot be accepted.

TASB will e-mail the nominated individual and the superintendent a confirmation that the forms have been received. If an acknowledgment is not received, contact Lysa Hoelscher at **800.580.8272, extension 2976, or [lysa.hoelscher@tasb.org](mailto:lysa.hoelscher@tasb.org)**.

### The Next Steps

By July 3, a list of all candidates running for the position will be posted on the TASB website.

The candidate endorsement process runs Wednesday, July 3–Thursday, August 29, 2024. During this time, Active Members may endorse one nominated individual from their TASB regions. If a majority of the Active Members of a region endorse a candidate, that individual will be elected to the TASB Board. If at least 25 percent, but not a majority, of the Active Members of a region endorse a candidate, that individual will be included on the official ballot at the TASB Delegate Assembly.

The Nominations Committee will meet Friday, September 6–Saturday, September 7, at TASB Headquarters in Austin to interview candidates and develop a slate of nominees for the Delegate Assembly. The nominated individual will be notified of the time for the interview. Expenses incurred, including lodging and transportation, for the interview are the responsibility of the individual or his or her school district.

If you have questions or need further information, please contact Lysa Hoelscher at **800.580.8272, extension 2976, or [lysa.hoelscher@tasb.org](mailto:lysa.hoelscher@tasb.org)**.

We appreciate your participation in this nomination process.

**Texas Association of School Boards  
Board of Directors Nominations—Frequently Asked Questions**

**1. *Who elects the TASB Board of Directors?***

The general governing body of TASB is the Delegate Assembly, which meets each fall on the Saturday of the TASA/TASB Convention. One of the responsibilities of the Assembly is to elect the TASB Board of Directors (TASB Board).

**2. *Who makes up the Delegate Assembly?***

Each Active Member is eligible to designate a Delegate and Alternate from the local board to represent the board's interests at the Delegate Assembly. Either the Delegate or the Alternate, whichever is present on the floor, is the Active Member's voting representative. Members of the TASB Board and the four Legislative Advisory Council members on the TASB Legislative Committee also are voting representatives on the Assembly floor by virtue of their positions.

**3. *Who is an Active Member of TASB?***

Active Members are local public school boards and education service center boards that have paid current annual dues.

**4. *What is the composition of the TASB Board?***

The 44-member TASB Board is composed of the President, the President-Elect, the Immediate Past President, and members from the 20 TASB Regions, which follow the boundaries of the education service centers. These Directors are elected to staggered three-year terms, with the exception of the President-Elect, President, and Immediate Past President who serve one-year terms in each position. An education service center representative also is a member of the TASB Board, serving as a voting *ex officio* member.

**5. *What are the responsibilities of the TASB Board?***

The TASB Board actively promotes the purposes of the Association, oversees its fiscal affairs, and establishes Board policies.

**6. *How are TASB Board positions determined, and why do some TASB Regions have more than one representative?***

Representation on the TASB Board is determined by state average daily attendance (ADA). Calculations to determine Board positions are completed each April with ADA data furnished by the Texas Education Agency. The TASB Board has two types of positions: large district and regional.

- a. **Large District Members**—An Active Member with at least 1.25 percent of the total state ADA is entitled to a large district position on the TASB Board. Currently, 10 districts qualify as large district members: Austin ISD, Conroe ISD, Cypress-Fairbanks ISD, Dallas ISD, Fort Bend ISD, Fort Worth ISD, Frisco ISD, Houston ISD, Katy ISD, and Northside ISD-Bexar County.
- b. **Regional Members**—Each of the 20 TASB Regions have a regional member on the TASB Board. However, a TASB Region will gain another position for each 4.25 percent, or fraction thereof, of the total state ADA after subtracting the ADA of each large district member.

**7. *Does a TASB Director have to be a member of a local school board?***

Yes, Directors of the TASB Board must be a member of a local school board that is an Active Member of TASB. Except in the case of the President and the Immediate Past President, a Director of the TASB Board who ceases to be a local school board member automatically vacates his or her position on the TASB Board. The TASB President must be a member of a local board at the time of succession to the office.

**8. *How do districts know when to nominate an individual for a position on the TASB Board?***

On or before April 30, the board president, superintendent, and superintendent secretary of each Active Member will be notified that a vacancy or expiring term exists for a position in the Active Member's TASB Region. This information also will be posted on the TASB website.

**9. *How does an Active Member nominate an individual?***

Active Members have until July 1 to place the name of a local board member in nomination for a position. A nomination is accepted when the following completed nominations forms, provided by the Association, are received by TASB:

- (1) Form A, Active Member's Nomination and Willingness to Serve form  
*The candidate must have served at least 18 months, in the aggregate, on the local board by December 31 of the TASB election year.*
- (2) Form B, Candidate's Biographical Sketch
- (3) Form C, Candidate's Questionnaire

The nomination requires local board action, and Form A must be signed by the board president or other board officer and include the date of board action and the candidate.

Once these materials are received, the board president, candidate, and superintendent will receive an e-mail acknowledging the candidacy.

**10. Can an Active Member nominate more than one individual for a position?**

No.

**11. Can an individual be a candidate for more than one position?**

No.

**12. What is the endorsement period, and how does an Active Member endorse a nominated individual?**

The endorsement period is open July 3–August 29 and is an opportunity for regions to support, or even elect, a candidate nominated to the TASB Board.

During the endorsement period, an Active Member may endorse the candidacy of a nominated individual from another board within their TASB Region. Active Members must use Form D, Endorsement Form, provided by the Association.

It is important to note that TASB Bylaws require local board action for endorsements. Also, the **Nominations Committee cannot accept endorsements acted on before July 3** or those not on the form provided by the Association (Form D, Endorsement Form). Completed endorsement forms must be received by TASB on or before August 29.

If a majority of Active Members in an Association Region endorse the same candidate, that candidate is elected to the TASB Board and will take office at the completion of the final official session of the TASA/TASB Convention. If more than 25 percent of Active Members in a Region endorses the same candidate, that candidate will be placed on the slate of nominees presented to the Delegate Assembly.

**13. How can candidates contact Active Members in their TASB Regions for endorsements?**

Upon request, TASB will provide a mailing list to candidates.

**14. How are vacancies on the TASB Board filled throughout the year?**

The TASB Board can fill vacancies that occur during the year. The board president and superintendent of each Active Member within the affected Region will be notified about the vacancy and the process for nominations. The Nominations Committee will interview all candidates and make a recommendation to the TASB Board. The TASB Board will elect an individual to fill the vacancy until the next Delegate Assembly.

**15. *What is the TASB Nominations Committee, and what is the committee's role in the Delegate Assembly election process?***

The TASB Nominations Committee is composed of Directors on the TASB Board. Eleven committee members and nine alternates are elected by the Board annually. In the election of the committee, the Board considers school district size, geographic location, wealth per student, and other factors, such as gender and ethnicity.

The Nominations Committee meets prior to the Delegate Assembly to interview nominated individuals in Director races that have not been elected by endorsement by the Regions. The Committee prepares a slate of Director nominees by selecting a candidate for each open position.

If a Director candidate has received endorsements from a majority of the Active Members in the TASB Region, that individual is automatically elected to the position and will take office after the final Convention session in the year elected.

If no Director candidate has received a majority of the endorsements, the slate of nominees will include the committee's nominees and also will list any nominated individuals who have received endorsements from at least 25 percent, but less than a majority, of the Active Members within their TASB Region.

**16. *Who pays the nominated individual's expenses incurred in attending the interview with the Nominations Committee?***

The candidate's local board typically pays. This is not a TASB expense.

**17. *Can someone still run for TASB Director if he or she is not chosen by the Nominations Committee and has not received endorsements from at least 25 percent of the Active Members?***

Yes. Even if a candidate was not selected as a nominee by the Nominations Committee or did not receive at least 25 percent of the endorsements from his or her region, he or she may still run for a Director position on the TASB Board through the delegate nomination process.

A delegate nomination may be made by the candidate's Delegate, provided the following conditions are met: (a) the candidate's completed nomination materials had been submitted to TASB Headquarters by July 1, (b) the candidate interviewed with the Nominations Committee, and (c) the candidate's intent and consent to run for the position by this alternate means is received in TASB Headquarters at least five days before the annual Delegate Assembly.

**18. *When are Active Members notified of the official slate of Director and Officer nominees?***

The nominations slate of nominees is sent to all Active Members as soon as feasible after the August 29 deadline for Director candidate endorsements and prior to Delegate Assembly.

Officer nominees are selected by the TASB Board at the Summer Board Meeting.

**19. *What happens if a nominee is unable to serve?***

The Nominations Committee, at the call of its chair, will select an alternate Director nominee; and the TASB Board, at the call of its President, will select an alternate Officer nominee. Active Members and their Delegates will be notified of the amended report of the Nominations Committee as soon as feasible, but no later than the opening of the Delegate Assembly.

**20. *Can candidates in contested races campaign for Delegate votes?***

Yes, within certain limits, candidates in contested races can campaign for Delegate votes.

- a. *Distribution of Materials***—A candidate can distribute a biographical document on a single sheet of paper no larger than 8-1/2 inches by 14 inches by placing the document on the tables in the caucus meeting rooms organized by the Board and/or the tables in the Delegate Assembly Hall before the start of the Assembly. No buttons or other forms of campaign paraphernalia will be distributed or worn by individuals in these caucus meetings or in the Assembly Hall.
- b. *Solicitation of Votes***—Candidates are prohibited from soliciting votes in the vicinity of the Delegate Assembly Hall and at the TASB Board meeting. Other than that, candidates are not prohibited from campaigning elsewhere.
- c. *Campaigning at the Delegate Assembly itself***—Aside from distributing a one-page biographical flier, candidates are prohibited from soliciting votes from Delegates outside of the Assembly Hall, at the entrance to the hall, or on the floor of the Assembly.

**21. *Will nominees be allowed to speak at the Delegate Assembly?***

Yes, speeches are allowed in contested races and each nominee is given three minutes, in accordance with the standing rules adopted by the Assembly. Contested nominees speak in alphabetical order for each position; however, the recommended nominee speaks last.

**22. *At the Delegate Assembly, do Delegates cast their vote for all positions or just those within their TASB Region?***

All Delegates of the Assembly may cast a vote in each contested position.

**23. *How are votes cast, tallied, and reported?***

Voting is done by electronic keypads. The Teller Committee supervises the voting and certifies the accuracy of the counts. The Teller Committee Chair reports the results to the Assembly.

**24. *How is the Teller Committee selected?***

The TASB President appoints Delegates to serve on the Delegate Assembly Teller Committee. A Delegate from an Active Member that has a nominee on the slate is ineligible to serve on the Teller Committee.

**25. *How are the winners determined?***

The nominee receiving the majority of the votes of the Delegates present and voting shall be elected. If no nominee receives a majority, a run-off election shall be conducted between the two nominees receiving the greater number of votes, and the election shall be repeated for that position as many times as necessary to obtain a majority.

**26. *When do the terms of newly elected Directors and Officers begin?***

The newly elected Directors and Officers (including those Directors elected by endorsement within their regions) begin serving their terms at the end of the final official session of the Convention.

**27. *When does the TASB Board meet?***

The TASB Board meets four times a year (December, spring, summer, and Convention).

**28. *Who pays the Director's expenses to attend meetings?***

In accordance with TASB Board Policy, TASB will reimburse Directors for the following expenses:

1. Expenses incurred while attending the regular December, Spring, and Summer TASB Board Meetings.
2. Transportation expenses and three nights' lodging expenses incurred by Directors attending the regular Convention Board Meeting held in conjunction with the TASA/TASB Convention.
3. Expenses incurred while attending any other meetings of the TASB Board or standing committees.

**29. *Whom do I contact for more information?***

Contact Lysa Hoelscher at 800.580.8272, extension 2976 or [lysa.hoelscher@tasb.org](mailto:lysa.hoelscher@tasb.org).

## ARTICLE VI. BOARD OF DIRECTORS

### SECTION 1. ASSOCIATION REGIONS.

The Association Regions shall correspond to the ESC region boundaries.

### SECTION 2. QUALIFICATIONS, NOMINATION, ENDORSEMENT, AND ELECTION OF DIRECTORS.

A. Each voting Director shall be a trustee currently serving on an Active Member school board, except as provided below:

(1) The President and the Immediate Past President, holding office in accordance with Article VII, Section 2A.

(2) The ESC *ex officio* Director, selected in accordance with Article VI, Section 4F.

B. A trustee seeking nomination for a Director position must have served at least 18 months, in the aggregate, on the trustee's school board as of December 31 of the TASB election year. No Active Member shall have more than one candidate running for a Director position before the Delegate Assembly, even if more than one Director position is subject to an expiring term or vacancy within the Active Member's Region. No person shall be a candidate for more than one Director position in an election before the Delegate Assembly.

C. For purposes of this section, an Active Member whose school district's average daily attendance (ADA) meets the requirements of Article VI, Section 4C(1), shall be treated as an Association Region and referred to in these Bylaws as a Large District. Except as provided in Article VI, Section 9, if a Large District Active Member has no trustee who satisfies the minimum school board service requirement or no trustee interested in serving on the Board, the Large District Director position will remain vacant until an eligible candidate is presented to TASB for nomination.

D. Nominations and endorsements shall be accepted in accordance with the following requirements, in chronological order within the time frames and deadlines set out in Board policy:

(1) Active Members in any Association Region in which there are expiring terms or vacancies in Director positions shall be notified by the date established through Board policy that the Active Member may nominate one of its trustees as a candidate for a Director position in which the term is expiring or a vacancy exists within the Active Member's Region.

(2) The Nominations Committee's chair, or designee, shall have received the following in writing in the Austin office of the Association by the deadline established through Board policy:

(a) The Active Member's nomination, in such form as required by the Association, which shall include a verification by the Active Member's board president or other board officer as to the date of board action.

(b) Candidate information required by the Association, which shall include (i) the candidate's written confirmation of his or her intent to be nominated as a candidate and willingness to serve if elected, (ii) biographical information, and (iii) responses to the questionnaire(s) developed by the Association.

(3) A listing of all candidates running for Director positions shall be sent to the superintendent and board president of each Active Member in each Association Region in which there are any expiring terms or vacancies in Director positions by the date established through Board policy. The candidate listing also shall be posted on the Association's website. Candidates, Directors, Delegates, and Active Members shall be subject to any campaign protocols or regulations established through Board policy.

(4) Active Member endorsements of candidates shall be received in the Austin office of the Association by the deadline established through Board policy in order for such endorsements to be considered. An Active Member may endorse only one candidate for each open Director position within its Association Region. Only candidates who have complied with the requirements of Article VI, Section 2D(2), may be endorsed. Endorsements adopted by an Active Member before the Association sends the list of candidates pursuant to Article VI, Section 2D(3), or endorsements that are not on the endorsement form provided by the Association in a given year shall not be accepted. An Active Member's nomination of one of its trustees [Article VI, Section 2D(2)] shall be considered the Active Member's endorsement for that Director position.

(5) If a majority of the Active Members in an Association Region endorses the same candidate, that candidate shall be elected to the Director position and shall take office at the completion of the final official session of the annual convention during the year in which the Director was elected.

(6) If no candidate receives endorsements from a majority of the Active Members in the candidate's Association Region [Article VI, Section 2D(4)], the official annual Delegate Assembly list of nominees shall include the following:

(a) Candidates nominated by the Nominations Committee [Article VIII, Section 2H].

(b) Candidates receiving endorsements from at least 25 percent but less than a majority of the Active Members in an Association Region.

(7) Thereafter nominations may be made by the candidate's Delegate, provided the following conditions are met:

(a) The candidate's nomination was submitted in compliance with Article VI, Section 2D(2).

(b) The candidate interviewed with the Nominations Committee, unless the Committee waived the need for an interview based on criteria set out in Board policy.

(c) The candidate's intent and consent to run for the position by this alternate means is received in the Austin office of the Association five days prior to the annual Delegate Assembly.

E. Except for a Director position filled in accordance with Article VI, Section 2D(5), the official annual Delegate Assembly list of nominees shall be prepared by the Nominations Committee as provided in these Bylaws [Article VIII, Section 2I]. The election shall comply with these Bylaws and any rules and procedures adopted for the Delegate Assembly at the start of the meeting. Such rules and procedures may allow uncontested nominees to be deemed elected without a vote.

F. If there is more than one nominee for a Director position, the nominee receiving the majority of the votes of the Delegates shall be elected. If no nominee receives a majority vote of the Delegates, a runoff election shall be conducted between the two nominees receiving the greater numbers of votes, and the election shall be repeated for that position as many times as necessary to obtain a majority.

SECTION 3. DUTIES. The Board shall supervise, control, and direct affairs of the Association in accordance with the Articles of Incorporation, Bylaws, beliefs, and Advocacy Agenda approved by the Delegate Assembly. The Board shall:

A. Actively promote the mission, beliefs, and purposes of the Association.

B. Adopt the Association's budget and have discretion in the disbursement of the Association's funds.

C. Receive any devise, bequest, donation, or gift — either for real or personal property — and hold the same in absolute title or in trust; and invest, reinvest, and manage such property consistently with the mission and purposes of the Association.

D. Establish such Board policies as it deems appropriate in fulfilling its responsibilities under these Bylaws.

E. Appoint such agents as it may consider necessary.

SECTION 4. COMPOSITION.

A. The Association's governing body shall be composed of Directors from Large Districts or Association Regions. No Active Member shall have more than one individual serving on the Board.

B. All Directors shall represent their respective Association Regions, except the President, President-Elect, and Immediate Past President.

C. By virtue of student enrollment, individual Active Members or Association Regions may be eligible for a Director position as follows:

(1) (a) Not more than 14 Active Members shall be entitled to Large District Director positions. To qualify for a Large District Director position, the Active Member shall have had at least 1.25 percent of the total state ADA for two consecutive school years. If more than 14 Active Members qualify for Large District Director positions under this provision, the 14 Active Members with the largest ADA shall qualify.

(b) If the Active Member's ADA falls below 1.25 percent of the total state ADA for two consecutive school years or if an Active Member has qualified for a Large District Director position and that Active Member is no longer one of the 14 school districts with the ADA required under Article VI, Section 4C(1)(a), the Active Member's entitlement to a Large District Director position shall end with the expiration of the current representative's term.

(2) (a) An Association Region shall be entitled to Regional Director positions for each 4.25 percent or fraction thereof of the total state ADA contained within the Association Region for two consecutive school years and after the ADA of each Active Member qualifying for a position by virtue of Article VI, Section 4 C(1), has been subtracted. Notwithstanding the foregoing, an Association Region shall be entitled to no more than three Regional Director positions.

(b) If an Association Region becomes entitled to multiple positions by this provision and then fails to sustain sufficient ADA for the entitlement over two consecutive school years, a Regional Director position shall be eliminated as follows:

- i. If a vacancy exists in the Regional Director position, that position shall be eliminated.
- ii. If there is more than one vacancy in the Regional Director positions, the vacant position with the first expiring term shall be eliminated.
- iii. If there is no vacancy in the Regional Director positions, the existing position with the first expiring term within the Region shall be eliminated at the end of that term.
- iv. If there is no vacancy and more than one Regional Director position having the first expiring term in the same year, the position being held by the individual with the least tenure as a Regional Director shall be eliminated at the end of that term.
- v. If there is no vacancy and more than one Regional Director position having the first expiring term in the same year and being held by individuals with the same tenure, there shall be a drawing of lots to determine which Regional Director position shall be eliminated at the end of the term.

D. All calculations under this section shall be based on ADA data furnished by the Texas Education Agency available as of April 1 preceding the annual Delegate Assembly.

E. The Executive Director shall be a nonvoting *ex officio* Director and shall not be counted in the quorum of the Board.

F. The ESC boards shall be represented by one voting *ex officio* Director selected by a process and for a term prescribed by guidelines established by the ESC boards, but shall not be counted in the quorum of the Board.

## SECTION 5. DURATION OF OFFICE.

A. Unless stated in these Bylaws otherwise, a Board year or annual period relating to a Director or the business of the Board commences at the official close of the annual convention and ends after the same event in the next year.

B. The term of office of each Director shall be three years and shall begin at the completion of the final official session of the annual convention during which the Director was elected by the annual Delegate Assembly.

C. Terms of Directors shall be staggered to allow, to the extent possible, for the election of one-third of the Directors each year. New Director positions shall be assigned to terms to retain this balance; however, if this is not possible, the assignment of terms shall be decided by drawing of lots.

D. Upon election to a three-year term, a Director may be reelected to no more than three additional terms. For purposes of determining a Director term limit, service time attaches to the individual and not the Association Region with which the Director is associated.

E. Upon election or succession to the office of President-Elect, the Director position previously held shall be declared vacant and a successor elected, except as provided in Article VI, Section 4A. Once elected President-Elect, the term limit that applies to a Director position shall no longer apply and shall not prevent the individual from completing the term of one year as President-Elect, one year as President, and one year as Immediate Past President.

#### SECTION 6. RESIGNATION AND REMOVAL.

A. A Director may resign by submitting a letter of resignation to the President. The resignation shall become effective upon receipt by the President.

B. A Director who is absent from three consecutive regularly scheduled Board meetings or from three consecutive regularly scheduled Standing Committee meetings may be removed from the Director position by a majority vote of all Directors. A Large District Director removed pursuant to this section shall be ineligible to serve for the remainder of the term to which the Director was elected.

C. Any Director may be removed by a two-thirds vote of the Board when, in the Board's judgment, the best interests of the Association would be served by removal.

#### SECTION 7. MEETINGS.

A. The Board shall hold at least four regular meetings that shall be spread throughout the year, with one taking place during the summer and the last meeting taking place during the week of the annual Delegate Assembly. The Executive Committee of the Board shall determine the dates and locations of the meetings for the upcoming Board year and report the meeting schedule to the Board before the Board year commences. The Board also shall be given 30 days' notice before each regular meeting by electronic means or by any other means accessible to the Directors.

B. Additional meetings of the Board may be called by the President or by the written request of a majority of the Board, provided that a written notice is sent to each Director at least 10 days before the meeting.

C. A meeting of the Board or a committee may be conducted in person or by alternate means, such as teleconference, videoconference, virtual, or any other means by which each participant can communicate with all other participants.

#### SECTION 8. QUORUM AND VOTING.

A. A quorum shall consist of a majority of the Board.

B. Unless required otherwise by law, the Articles of Incorporation, or these Bylaws, a vote required or permitted to be taken shall be based on the “present and voting” parliamentary standard. No proxy voting shall be permitted.

C. Any action required to be taken at a meeting of Directors, or any action which may be taken at a meeting of the Directors or any committee, may be taken without a meeting if a consent in writing, setting forth the action to be taken, shall have been signed or executed by the number of Directors or committee members as would be necessary to take that action at a meeting at which Directors or members of the committee were present and voted. The Board, by policy or resolution, may increase the number of votes required for an action taken by written consent. A written consent shall be signed or executed and dated by each Director or committee member, and consent may be provided in multiple counterparts. Directors or committee members may provide written consent by facsimile, email (from the email address of record), or any other form of written action from the Director or committee member.

#### SECTION 9. VACANCIES.

A. The Board may fill vacancies that occur in Director positions by electing an individual, by majority vote, to fill the vacancy until the next annual Delegate Assembly, in accordance with Board policy. At that time, a candidate shall be elected by the annual Delegate Assembly to fill the unexpired term in accordance with Article VI, Section 2.

B. Notwithstanding the foregoing and the eligibility requirements of Article VI, Section 2, if the powers and duties of a Large District’s conventional school board have been suspended temporarily by the State of Texas, the Board may fill the Large District Director position with an individual from the Large District’s temporary governing body on an interim basis, but such individual shall not be presented to the Delegate Assembly for election as otherwise provided in this section. Further, the term for such Large District Director position shall remain intact, even if the Board refills the position with the same person for a new term. In contrast, if a Regional (non-Large District) Director’s conventional school board has been suspended in a similar manner by the State of Texas, the Regional Director’s position on the Board is deemed vacated and the Board may fill the position from the Association Region as set out in this section.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

**Agenda Item:** Discussion of the Early Childhood Center Design Charrette Process  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Jimmy Disler- LISD Chief Operations Officer  
Erin Garner- LISD Director of Early Childhood  
Casey Nicholson- Architect, O'Connell Robertson  
**Attachments:** Early Childhood Center Design Presentation

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## **Background Information:**

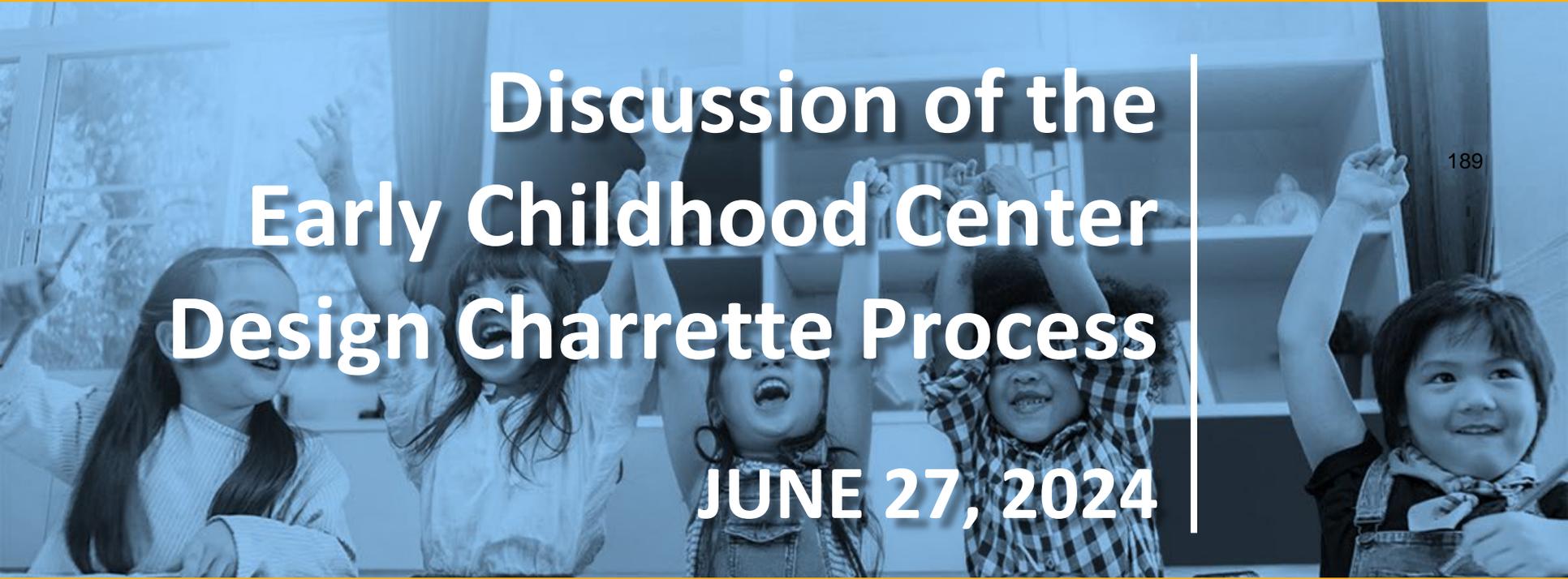
On [October 26, 2023](#), the Board of Trustees approved the Bond Oversight Committee's recommendation to build the Early Childhood Center (ECC) from bond savings and the architect for the project. Leander ISD completed a Design Charrette for the Early Childhood Center in May of 2024. Molly Smith, a consultant from thinkSMART Planning, Inc., led the Design Charrette. Molly has been overseeing the design committee that is made up of parents, staff, teachers, architects and construction managers. The committee has met four times and tonight Administration will present the process and results of the committee meetings. The approved architect, O'Connell Robertson, will also be presenting the conceptual design and next steps.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



# Discussion of the Early Childhood Center Design Charrette Process

JUNE 27, 2024

## Presented By

- Jimmy Disler, *LISD Chief Operations Officer*
- Erin Garner, *LISD Director of Early Childhood*
- Casey Nicholson, *O'Connell Robertson Architect*

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# LISD Planning Process

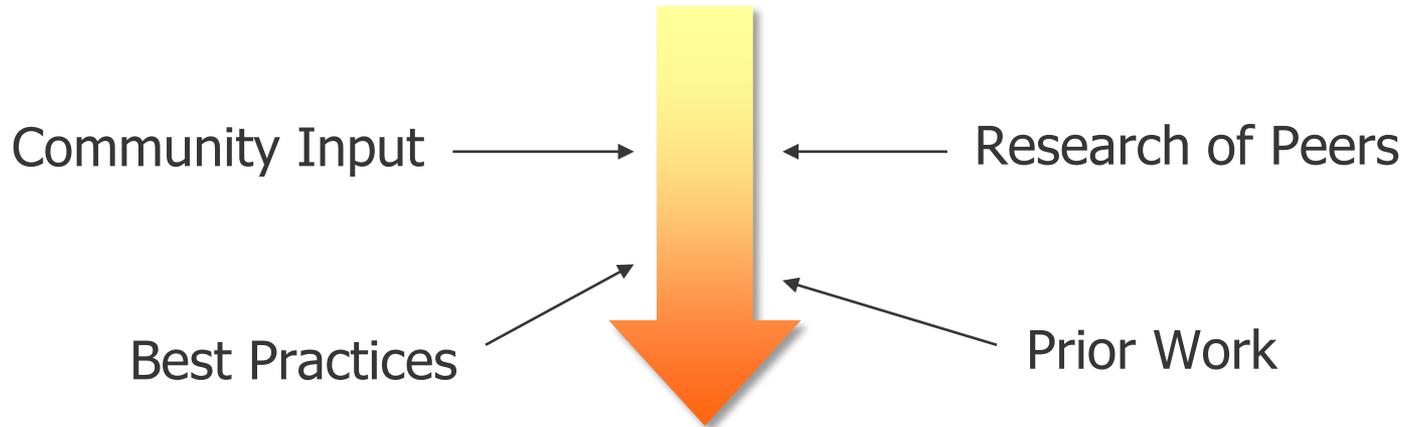
## What are Educational Specifications?



# LISD Educational Specifications

Overall Process

LISD Steering Committee Work



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Teaching/Learning Plan

Educational Specifications (Recipe for Design)

**ENVIRONMENT FOR LEARNING**

# Participants

# Leander Independent School District Early Childhood Education Center

<b>Teaching/Learning</b> EC Department*	Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson	EC Director Coordinator ECSE Coordinator PK EC Specialist	<b>Administrative</b> Department*	Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson	EC Director Coordinator ECSE Coordinator PK EC Specialist	Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson Loah Osborne	EC Director Coordinator ECSE Coordinator PK EC Specialist		
<b>EC Teachers</b>						<b>Parents as Teachers (PAT)</b>			
<b>Special Education</b>			<b>Chiefs/Sups/CFO</b>	Shanita Kozlowski Tracie Montanio Chris Clark Angela Hoggas Ms. J. Berliz Matthew	EC Principal EC Principal EC Principal Asst. Superintendent Area Supervisor	<b>Facilities</b> EC Department	Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson Loah Osborne Tracie Franco Kristie Deville	EC Director Coordinator ECSE Coordinator PK EC Specialist EC Specialist Director Asst. Director Asst. Director (North)	
<b>Global Languages &amp; Cultures</b>	Christa Carlin Tina Dozier	Asst. Sup. Pathways & Innovation Director of Global Languages	<b>Specials</b> EC Department*		Coordinator ECSE Coordinator PK EC Specialist Asst. Supl. Special Programs Coordinator Library Services Dir. Client Support (HDWR/SFW) Digital Learning Coordinator Sr. Executive Dir. Campus Activities	<b>Transportation</b>		Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson Loah Osborne Tracie Franco Kristie Deville	Sr. Exec. Director of Operations Sr. Exec. Director of Operations Director Director Grounds Supervisor General Maintenance Lead Special Projects Supervisor Facility Improvements Coordinator Director Dir. Custodial Services Dir. Emergency Management Dir. Health Services
<b>Teaching/Learning SPED</b> EC Department*	Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson	EC Director Coordinator ECSE Coordinator PK EC Specialist	<b>Supports</b>			<b>CNS</b>		Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson Loah Osborne Tracie Franco Kristie Deville	Sr. Exec. Director of Operations Sr. Exec. Director of Operations Director Director Grounds Supervisor General Maintenance Lead Special Projects Supervisor Facility Improvements Coordinator Director Dir. Custodial Services Dir. Emergency Management Dir. Health Services
<b>Special Education</b>			<b>Athletics, Fine Arts, etc?</b>			<b>District Safety / Risk Management</b>		Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson Loah Osborne Tracie Franco Kristie Deville	Sr. Exec. Director of Operations Sr. Exec. Director of Operations Director Director Grounds Supervisor General Maintenance Lead Special Projects Supervisor Facility Improvements Coordinator Director Dir. Custodial Services Dir. Emergency Management Dir. Health Services
			<b>Teaching/Learning Childcare/Headstart</b> EC Department*	Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson Loah Osborne	EC Director Coordinator ECSE Coordinator PK EC Specialist Parent Educator Manor ISD CDC Director Childcare Director Head Start Director			Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson Loah Osborne Tracie Franco Kristie Deville	Sr. Exec. Director of Operations Sr. Exec. Director of Operations Director Director Grounds Supervisor General Maintenance Lead Special Projects Supervisor Facility Improvements Coordinator Director Dir. Custodial Services Dir. Emergency Management Dir. Health Services
			<b>Childcare / Head Start</b>					Erin Garner* Erica Ellner* Sarah Walker* Sarah Wilson Loah Osborne Tracie Franco Kristie Deville	Sr. Exec. Director of Operations Sr. Exec. Director of Operations Director Director Grounds Supervisor General Maintenance Lead Special Projects Supervisor Facility Improvements Coordinator Director Dir. Custodial Services Dir. Emergency Management Dir. Health Services

75+ Invited  
Participants

ECC Teaching/Learning

Administrative

Parents

Community

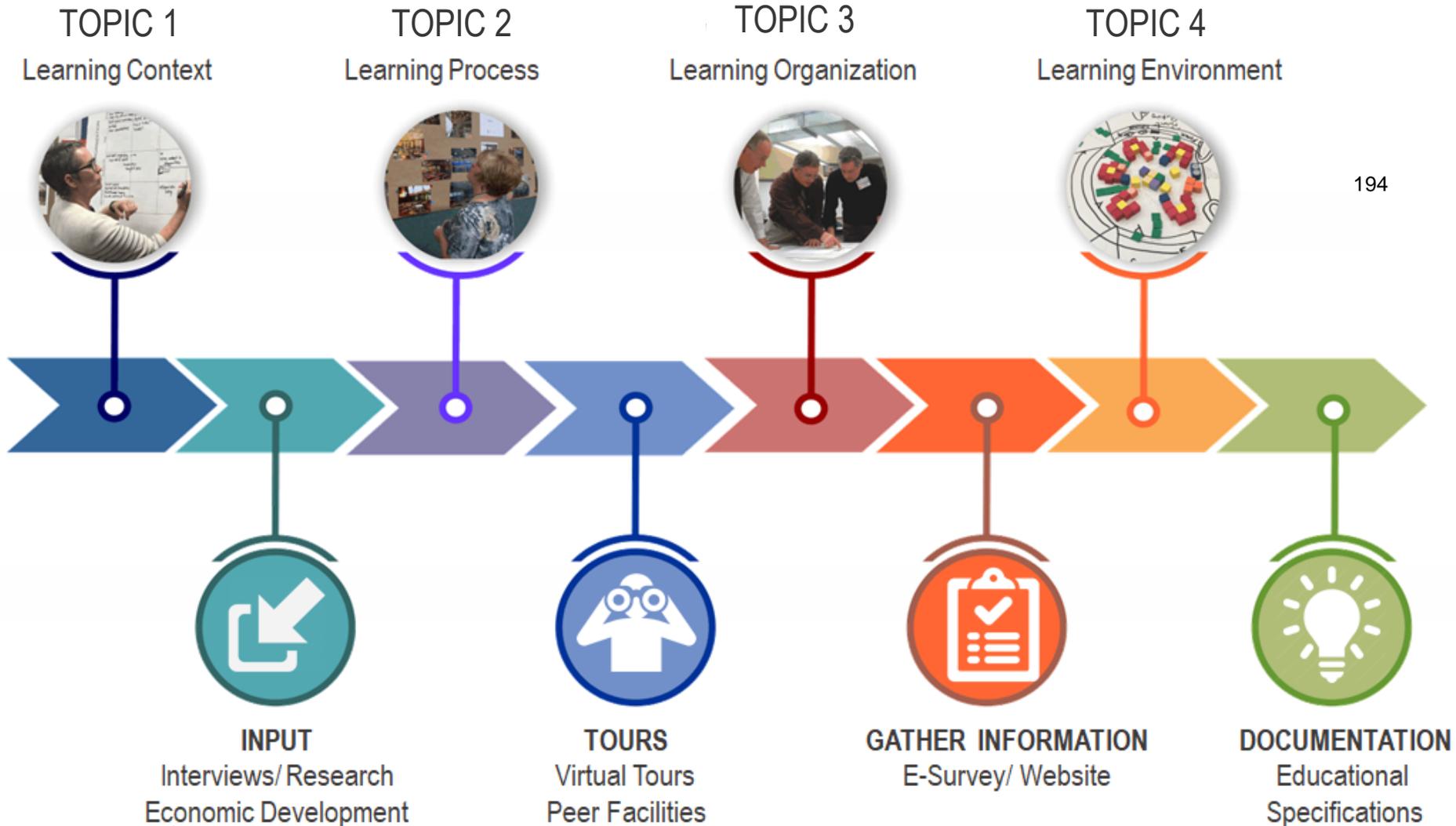
LISD Staff

Teaching/Learning SPED

Facilities

# Planning Process

## Overall Process



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# Leander Independent School District Early Childhood Center Planning Committee

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Leander Independent School District has begun the process of planning for a new Early Childhood Center. This process will serve as the foundation for the design of the new ECC. As a key stakeholder in our school community, you are cordially invited to participate in this important endeavor that will impact the future of early childhood education in the Leander Independent School District.

We realize time is a limited resource in your busy day, so we have made every effort to streamline each workshop and maximize our time together. This wiki site is designed to assist you in finding information quickly and efficiently.



# Project Wiki Site

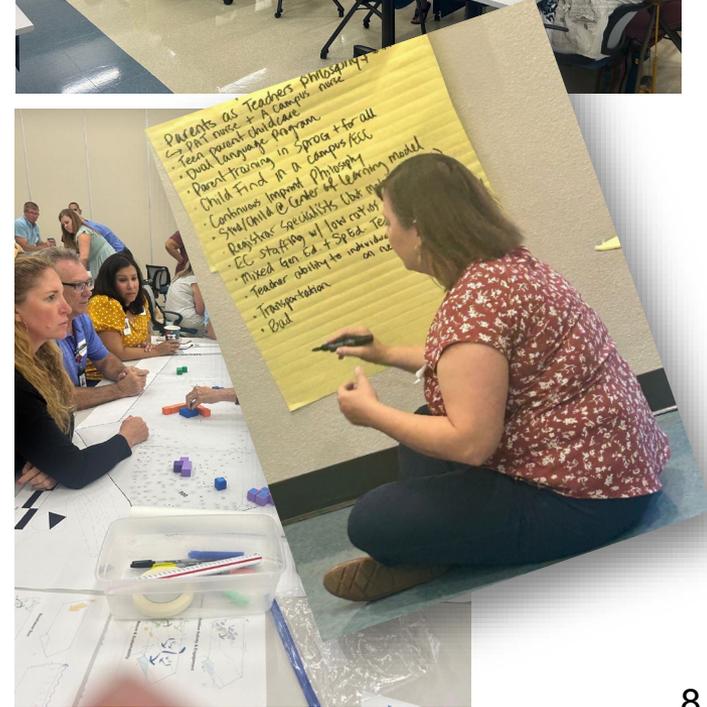
# Workshops

## Leander Independent School District Early Childhood Education Center



**BIG DREAMS**

- Water features - splash pad, rivers, streams
- Shaded outdoor arches
- Water source for garden
- Arboretum - trees/plants inside
- Space stands test of time - not feel dated
- Durable materials/spaces
- Clocks outside + integrated times, alarms
- Volume controlled loudspeakers to a point - turn off!
- Safety
- Risk taking opportunities, learning-based challenge by choice
- Take this environment & learning up to inspire K-12
- Creating environment excited to go to everyday
- Free washing station
- Independence Building
- Liveable wage for this (instructional assistants) 18+
- Transition spaces/halls with nooks, alcoves, lockers for taking
- Win downs at child's level (local for always)
- Able to shade windows at a switch



**Parents as Teachers Philosophy**

- Partners in a campus-wide
- Mean parent involvement
- Dual Language Program
- Parent Training in Spanish for all
- Child Find in a campus-wide
- Continuous Impact
- Staff/Child @ Center of Learning model
- Regular specialists use
- EE strategy w/ the role
- Mixed Gen Ed + Sp Ed
- Teacher ability to individualize on
- Transpiration
- Build



# EIGHT BIG VISIONARY IDEAS



- *Play Based Learning*
- *Nature Based Play*
- *Social Emotional Learning*
- *Student Centered*
- *Family Support*
- *Inclusive Practices*
- *Socializations*
- *Teaching Practices*

# PLAY BASED LEARNING



- *Thinkery Process*
- *Repetition and Freedom*
- *Choice Hands On*
- *Enjoyable*
- *Process-oriented*
- *Child Directed*
- *Teacher-Facilitated*
- *Pods Flow Indoor/Outdoor*

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*Play is a Child's Work*

# NATURE BASED PLAY



- *Engages children with the natural environment*
- *Natural elements are the pathway to learning*
- *Promotes skills and learning through trial and error*
- *Children learn the laws of the natural world through exploration*
- *Inquiry, Interaction and Problem Solving*

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*Developing a sense  
of the world around  
us*

# SOCIAL EMOTIONAL LEARNING



- *Children learn skills to support healthy development and relationships*
- *Family Style Whole Pods*
- *Whole Child*
- *Self-awareness*
- *Self-management*
- *Family Therapy*
- *Inclusive Empowered Learning*
- *Empathy*

200

*Understanding Others*

# STUDENT CENTERED



- *Focused on creating connections to student's interests and learning*
- *Collaboration*
- *Critical Thinking* 201
- *Discovery Learning*
- *Learners participate actively in the learning process*
- *Student Driven*
- *Fingertip Access to Resources is essential*

*Student Led Learning*

# FAMILY SUPPORT



- *Promotes consistency in the child's routine*
- *Parents Welcomed*
- *Anytime Visits*
- *Open communication with teachers, children, and families*
- *Early intervention of challenging behaviors*
- *Positive reinforcement*
- *Parent Resources*
- *Multilingual Tools*
- *Childcare*
- *Extended Drop Off/Pick Up Times*

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*Meaningful Family and Educator Support System*

# INCLUSIVE PRACTICES



- *Observing, listening and engaging with children and consulting with families*
- *Side by Side Gen Ed and SPED peer learning*
- *Removing barriers to learning*
- *Least restrictive environment*
- *Safe Outdoor Areas*
- *Easy Transitions*
- *Inclusive Family Engagement*

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*Every Setting a “YES” Setting*

# SOCIALIZATION



- *Fostering empathy through peer interaction*
- *Improves language skills*
- *Discovery of concepts of sharing and teamwork*
- *Children create friendships and learn respect for others*

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*Peer learning and engagement*

# TEACHING STRATEGIES



- *Minimize Transitions/ Maximize Hands On*
- *Collaboration*
- *Multidisciplinary*
- *Meaningful parent involvement in student learning*
- *Co-teaching*
- *Multicultural and multilingual*
- *Inquiry Learning*
- *Planning and PLC Time*
- *Flowing Pod Spaces*

*Fingertip access to tools and resources.*



# PROGRAM SPACE

# Leander ISD - New Early Childhood Center

## Facility Program Space Needs 5/22/24

### TOTALS PER PROGRAM

#### AREA DESCRIPTION

1.0	LEARNING/ COLLABORATION - CAPACITY IS ECC ONLY
2.0	SPECIAL SERVICES SUPPORT
3.0	PARENTS AS TEACHERS
4.0	CHILD DEVELOPMENT CENTER
5.0	DINING/ FOOD SERVICE
6.0	INDOOR PLAY/FITNESS
7.0	MEDIA CENTER
8.0	ADMINISTRATION

#### TOTALS ALL PROGRAMS

Tare/ Net to Gross %: 27.6%

TOTAL GSF BUILDING AND SITE 564,001

TOTAL ACRES BUILDING AND SITE 12.9

#### NEW SQUARE FOOTAGE (SF)

NSF	GSF	Functional Capacity
43,525	63,540	616
3,355	4,386	
2,575	3,344	32
6,405	8,373	58
2,250	2,866	
7,350	8,448	
2,620	3,119	
4,325	5,925	

72,405 100,001 706

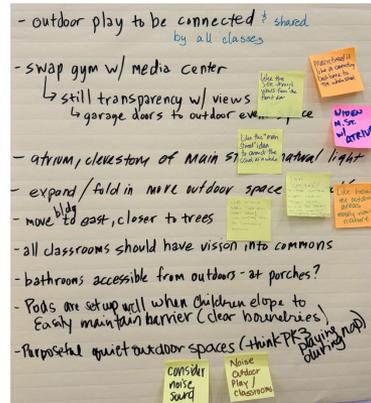
Target ECC Only Capacity: 600

ECC Capacity Only: 616



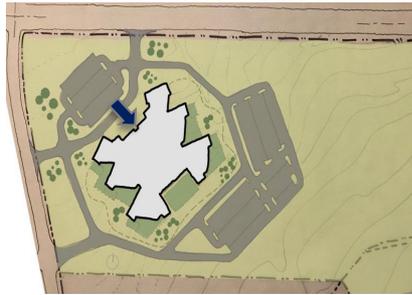
# BLOCK SCHEMES & CONCEPT DESIGNS

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## May 28<sup>th</sup> - 29<sup>th</sup>: Larger Community Engagement

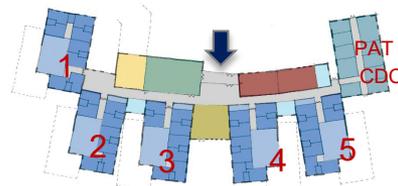
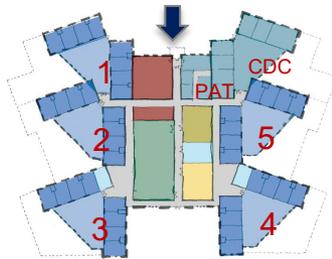
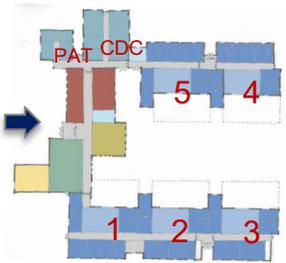




### Interior Courtyard

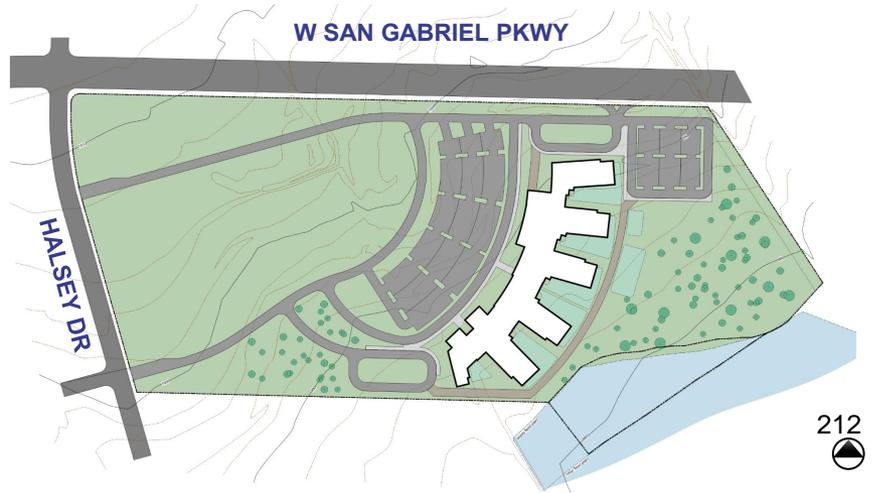
### Wings

### Outward Views



1. *Interior Courtyard* and *Outward Views* are the preferred overall schemes
2. Like the strength of the interior/exterior protected relationship of *Interior Courtyard* + *Outward Views*
3. Like the strength for the pod of *Wings* with strong relationship from classroom to collaborative space to exterior play
4. All Classrooms to have access to natural light
5. Prefer to have the building sited to the far east of the site

## May 29<sup>th</sup> Schemes



Interior Courtyard



Exterior Views

# June 11<sup>th</sup> Schemes

## Executive Project Committee



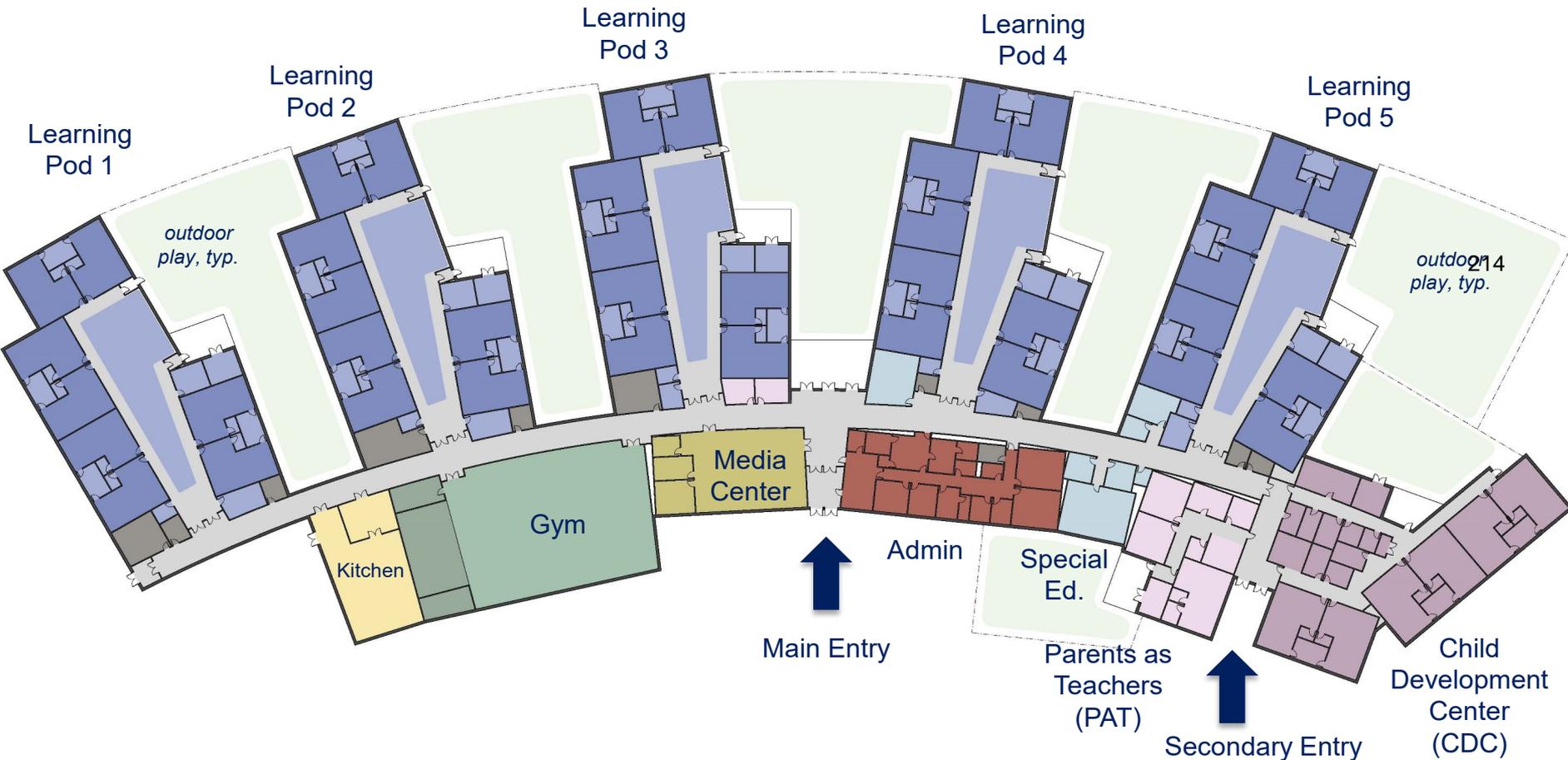
## User Group Meetings

(interviews to verify adjacencies + functionality)



	Interior Courtyard	Exterior Views
Pod relationship	0	5
Pod design	1	4
Access to common spaces (transitions)	0	5
Outdoor areas: concentrated vs spread	1	4
After-hours access	3.5	1.5
	<b>5.5</b>	<b>19.5</b>

# June 11<sup>th</sup> – 20<sup>th</sup>: Focused District Engagements



# Conceptual Building Plan

San Gabriel Parkway



- G = garden area
- P = outdoor play (nature play area, free play construction area, playground)
- TP = turf play / family special events area
- TT = trike tracks / hard surface

## Composite Site Plan

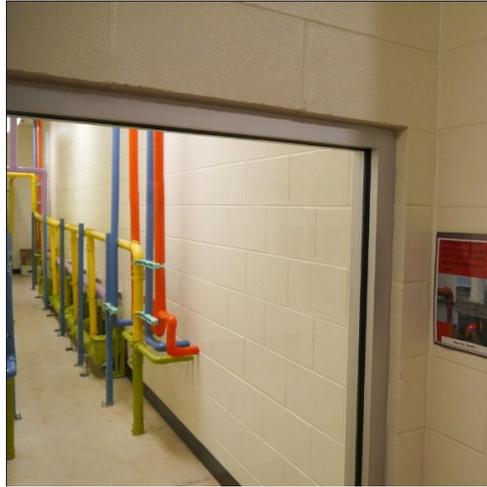


Nature Play Areas (5)  
 Trike Tracks (5)  
 Free Play Constr. Zone (5)  
 Gardens (5)  
 Learning Porches (7)  
 Exterior Storage (7)

Turf Play / Special Events Area (3)

Playgrounds 216  
 Preschool (5)  
 CDC (2)  
 PAT (1)





### Additional Considerations (not listed in the space program)

- Rainwater + Condensate Collection
- Site + Building Learning Opportunities



# Next Steps



**Weekly Owner Architect Contractor Meetings: June 2024 - Jan. 2025**

**Schematic Design - June 2024**

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**Design Development - October 2024**

**Site Permit Package - November 2024**

**Construction Documents – January 2025**

**Construction to begin - March 2025**

**ECC to open - August 2026**

# Questions & Discussion

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# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Consider Approval of the Texas Facility Standard Requirements for the Early Childhood Center
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Jimmy Disler, Chief Operations Officer
<b>Attachments:</b>	LISD ECC Long-Range Facilities Plan LISD ECC Educational Specifications

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## **Background Information:**

In 2019, Senate Bill (SB) 11 of the 86th Texas Legislature, added Texas Education Code Section §7.061, which requires the commissioner to adopt or amend rules as necessary to ensure that building standards for instructional facilities and other school district and open-enrollment charter school facilities, continue to provide a secure and safe environment.

On October 12, 2021, the State of Texas adopted the revised school facilities standards as Texas Administrative Code Title 19 §61.1040, replacing §61.1036. The revised standards require the school board to approve the following:

- Long-Range Facility Master Plan- Early Childhood Center
- Educational Specifications
  - Method of Compliance for Instructional Facility Space
  - Level of Flexibility
  - Budget at 100% Design Development

The Texas Facility Standard Requirements for the Early Childhood Center include the Long-Range Facility Master Plan and Educational Specifications. The Budget at 100% Design Development is required to determine the additional safety and security standards. Because the cost of the Early Childhood Center will exceed \$10,000,000, the school's design will need to comply with all of the additional safety standards.

## **Administrative Recommendation:**

Administration recommends the Board approve the Long-Range Facility Master Plan and Educational Specifications for the Early Childhood Center.

## **Sample Motion:**

I move the Board approve the Long-Range Facility Master Plan and Educational Specifications for the Early Childhood Center.

## **Long-Range Facility Plan for Leander ISD Early Childhood Center**

Description of intent to meet standards defined in TEA's Chapter 61, Subchapter CC, Section 1040(d)1

- (i) Proposed instructional programs at the project campus:
  - a. General Education
  - b. Special Education
  - c. Physical Education to support both indoor and outdoor play
  
- (ii) Site evaluation of the project campus:
  - a. The site will be located at the Southeast corner of Halsey Drive and San Gabriel Parkway.
  - b. LISD has ordered a site survey, and a geotechnical study will be ordered once the concept site and building plans are defined.
  - c. The site design for this school will include adequate vehicular, pedestrian, and emergency access as well as queuing, parking, and school playgrounds similar in scope to other Leander ISD elementary school campuses.
  
- (iii) Educational specifications:
  - a. Refer to "Educational Specifications for Leander ISD Early Childhood Center", dated June 2024. Notes here summarize key design considerations.
  - a. Mission: We will cultivate each individual student by:
    - i. Knowing and appreciating them,
    - ii. Creating a safe and supportive environment to nurture their personal growth,
    - iii. Partnering with each family.
  - b. Vision: The #1 LISD community cultivates each student individually to produce the most sought-after creators of our future world.
  - c. The design for Leander ISD's Early Childhood Center will support the district's inclusion goals and also provide full access as required by Texas Accessibility Standards.
  
- (iv) Leander ISD enrollment projections, maximum student enrollment of the facility:
  - a. The combination of considerable district growth and increased enrollment in Pre-K programs, the existing elementary schools have become over-populated, and, in several locations, portables have had to be added to the campus. By relocating Pre-K from 5 elementary schools in the northern portion of the district, those campus capacities can reduce the number of portables needed on the campuses..
  - b. LISD's Early Childhood Center should provide instructional capacity of 600 Pre-K students.
  
- (v) Compliance with each of the safety and security standards required in subsection (k) of this section:
  - a. This project will ensure there is adequate communications technology and infrastructure to allow for emergency response communications and to implement access control restrictions.
  - b. As this project is all new construction, the project will need to comply with all three of the additional safety and security standards noted in subsection (k):
    - i. Exterior door numbering
    - ii. Visitor management
    - iii. Security cameras

## **Educational Specifications for Leander ISD Early Childhood Center**

Description of intent to meet standards defined in TEA's Chapter 61, Subchapter CC, Section 1040(d)2

- (i) Leander ISD mission, vision, goals, and pedagogy
  - a. Mission: We will cultivate each individual student by:
    - i. Knowing and appreciating them,
    - ii. Creating a safe and supportive environment to nurture their personal growth,
    - iii. Partnering with each family.
  - b. Vision: The #1 LISD community cultivates each student individually to produce the most sought-after creators of our future world.”
  - c. Goals: As defined in LISD's 2022-2026 Strategic Plan, Leander ISD will...
    - i. Empowered Student Learning: Empower students through meaningful learning experiences to optimize growth and embody the Leander ISD Graduate Profile
    - ii. Empowered Staff: Attract, grow, and retain a collaborative community of first-rate employees who are empowered to meet the needs of each and every student.
    - iii. Impactful Family Engagement: Engage our diverse community by fostering positive relationships through reciprocal communication and collaboration.
    - iv. Equitable Access: Ensure equitable access to opportunities by eliminating barriers for each and every student.
    - v. Safe and Innovate Learning Environments: Provide safe, supportive, inclusive, and innovative environments to inspire each individual learner.
  - d. Pedagogy: As a public school organization, we hold these truths as our core beliefs:
    - i. Each and every student is at the heart of our decisions. This requires a focus on students and all elements that impact their overall student experience in order for them to reach their maximum potential.
    - ii. LISD life-changers (each and every staff member) should be empowered so they can inspire our students to own their learning.
    - iii. Our LISD family, which includes our students and their families, life-changers, board, and community members, thrives when we ensure a welcoming, safe, and caring environment in which we treat one another with integrity, respect, fairness, and acceptance while appreciating our differences.
    - iv. A deliberate and intentional focus on relevant and deeper learning for each student will optimize individual outcomes and personal growth.
    - v. Developing and maintaining meaningful, collaborative relationships between all our LISD family is vital for a whole child, student-driven experience.
- (ii) Preliminary details related to facility type, grades served, and maximum student enrollment.
  - a. Facility Type: Early Childhood Center
  - b. Grades Served: Pre-K
  - c. Enrollment: 600 students

- (iii) Pertinent provisions of the multi-hazard emergency operations plan (EOP) that may inform the functionality of the built environment, including how the district complies with TEC, §37.108.
  - a. Safety and Security
    - i. All capital improvement projects in a school district MUST include a campus-wide implementation of a communications infrastructure that includes a multi-hazard plan, ensure all employees have access to phones, and develop a document that designates each exterior door as primary, secondary, or non-designated entrances.
    - ii. Develop a multi-hazard plan that ensures a school district's communications technology is adequate to provide communication in an emergency.
    - iii. Every classroom (including portable classrooms) must have access to telephones or another communications device to allow immediate contact with district emergency services, or emergency services agencies, law enforcement agencies, health departments, and fire departments.
    - iv. In compliance with TEX, 37.108 (f) – develop site and floor plans for a school facility.
  - b. As this project is all new construction and cost will exceed \$10,000, the project will need to comply with all three of the additional safety and security standards noted in subsection (k):
    - i. All exterior doors must be numbered.
    - ii. All primary entrances MUST have an:
      - 1. Unobstructed line of sight of approaching visitors via physical or digital means,
      - 2. A physical barrier to prevent unassisted access to the facility by a visitor,
      - 3. A location for a visitor check-in and check-out process.
    - iii. All primary and secondary entrances must have a security camera.
  
- (iv) Inclusive design
  - a. Inclusive design goals and considerations supported by the school district; and
    - i. With the 6 key concepts mentioned below, we will design and construct the school facility to provide fair and equitable learning environments for all students.
    - ii. LISD shall follow the 6 key concepts listed below in b, applicable adopted codes, Texas Accessibility Standards, and TEA guidelines to ensure the facility is safe and equitable for all.
    - iii. New facilities shall follow the approved space program, with some flexibility for unique circumstances and design/construction tolerances.
  - b. How inclusive design should be addressed in the new facility design:
    - i. Smaller Learning Communities: The design adheres to an 600-student maximum, clustering classrooms with the same amenities in each learning pod.
    - ii. Push-in vs. Pull-out Resources: Support materials are “pushed-in” to the classroom and integrated into the daily curriculum, rather than pulling them out to designated areas outside the classroom.
    - iii. Fingertip Access: Successful early childhood center designs place critical resources, materials, support staff, and specialized learning areas at the fingertips of learners and teachers. This accessibility fosters a “Learning on Demand” environment.
    - iv. Hands-on Learning: Hands-on learning is supported and affected by the curriculum, classroom size, and configuration. A design that accommodates flexible furnishing and equipment and provides indoor and outdoor group learning areas positively impacts the learning environment.

- v. Integration: The design supports integrated subjects, learning modes, technology, grade levels, and specialty areas.
  - vi. Flexibility: Flexibility makes the design timeless by addressing a variety of learning settings, strategies, adaptability for future change
- (v) Minimum total square footage required to comply with the quantitative method of compliance.
- a. Flexibility Level at Leander ISD Early Childhood Center is expected to be a minimum of Level 3 (L3): Multiple student/teacher presentation spaces; organization of spaces allows for proximal outdoor access that is visible from all classrooms; flexible and mobile furniture that is easily rearranged; high use of multipurpose walls, including digital touchscreen and other functionalities; learner-centric digital instruction with high levels of access to a range of mobile devices.
  - b. The minimum aggregate square footage for instructional facilities is based on the planned capacity and the selected flexibility level:  $600 \text{ students} \times 42 \text{ sf / student} = 25,200 \text{ SF}$ 
    - i. This minimum square footage may be comprised of the following: classrooms, science labs, collaboration areas, and elective classrooms that are used more than 51% of the school day
    - ii. This minimum square footage excludes cafeterias, gymnasiums, library, administration, and building support spaces.
- (vi) Innovative teaching or operational practices intended for implementation at the instructional facility that may lead to the use of the qualitative method of compliance.
- a. LISD does not have any current Instructional or operational practices that distribute or manage student capacity in an innovative or non-traditional manner. Potential future changes in practices may be adopted if Texas adopts a remote education option.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

**Agenda Item:** Discussion of Districtwide Intruder Detection Audit Report Findings  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Bryan Miller, Executive Director Student Support Services

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## **Background Information:**

This agenda item is to acknowledge and discuss the Texas School Safety Center Intruder Detection Audits that were recently conducted at one or more of our campuses. The audits test whether a campus is accessible to an unauthorized individual. These audits, conducted as part of Governor Abbott's school safety directives for all school systems following the tragedy in Uvalde, seek to help districts identify how campuses can improve safety for students, such as ensuring exterior doors are locked. The audit provides us with an opportunity to create a safer learning environment for our students and staff. We acknowledge that parents and community members are likely very interested in the details of the audit results; however, it is in the best interest of the students that we do not share this information to the broader public as it could lead to compromising important campus security information. Specific details of the Intruder Detection Audit will be discussed in the executive session and with the Safety and Security Committee.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Monthly Bond Status Report
<b>Purpose (this meeting):</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D, CPA, Chief Financial Officer
<b>Attachments:</b>	Bond Project Status Report

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## **Background Information:**

The monthly report for May is included which reflects bond funds remaining from authorizations prior to 2017 and the full list of projects ongoing under the 2017 authorization. The report also includes a column reflecting funding sources from other areas (2007 bond funds, major maintenance, etc.) used to support bond projects. This report should reflect ALL sources of funds available, budgeted, and remaining related to construction/bond projects.

There is an additional page that now details 2021 bond funds.

The 2023 bond authorization is now a separate one-page report.

The report shows the original and current budgets for all projects and costs to date by fiscal year. The last column of the report shows the budget remaining for the specific project. As projects are finalized, the Board will be asked to reallocate any remaining balances to project savings and/or other projects allowable within the confines on the bond orders.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



2017 BOND PROJECT STATUS REPORT

AS OF MAY 31, 2024



CAMPUS	PROJECT DESCRIPTION	PROJECT SOURCES :					PROJECT EXPENDITURES :										PROJECT ENCUMBRANCE	REMAINING BUDGET
		2007 BOND AUTHORIZATION BUDGET	2017 BOND AUTHORIZATION BUDGET	BUDGET TRANSFERS	OTHER REVENUE SOURCES	TOTAL PROJECT BUDGET	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	TOTAL EXPENDITURES TO DATE				
<b>HS CAMPUS IMPROVEMENTS</b>																		
Leander HS	CTE Classrooms and Black Box Renovations, Additions and Renovations to Existing Ag Barn, Softball Complex Improvements	\$ -	\$ 4,947,836	\$ (105,871)	\$ -	\$ 4,841,965	\$ 1,590	\$ 3,756,402	\$ 972,608	\$ 37,647	\$ 73,719	\$ -	\$ -	\$ 4,841,965	\$ (0)	\$ (0)		
Cedar Park HS	Additions and Renovation, Softball Complex Improvements	-	11,150,507	(289,182)	-	10,861,325	505,712	6,109,691	3,161,020	383,351	725,406	(23,856)	-	10,861,325	0	0		
Cedar Park HS	Board Approved: Major Maintenance: CPHS Renovations	-	-	-	9,855,820	9,855,820	-	7,279,652	2,576,168	-	-	-	-	9,855,820	-	-		
Cedar Park HS	Flex Lab	3,100,000	-	(3,100,000)	-	-	-	-	-	-	-	-	-	-	-	-		
Vista Ridge HS	JROTC Building Additions and Renovations, Incubator Renovations	-	2,665,503	(289,133)	-	2,376,370	-	1,677,160	426,247	1,692	255,004	16,267	(7,084)	2,369,286	0	7,084		
Vandegrift HS	Ag Facility	-	3,768,160	(350,839)	-	3,417,321	-	294,468	1,735,381	1,387,472	-	-	-	3,417,321	(0)	0		
Vandegrift HS	Classroom Additions, Incubator Renovation	-	31,245,385	(10,719,785)	-	20,525,600	-	4,618,833	11,021,375	4,564,706	123,386	-	16,959	20,345,259	180,341	(0)		
Vandegrift HS	Secondary Access Road	-	3,000,000	-	-	3,000,000	26,883	39,722	45,474	6,252	128,850	119,107	1,912	368,199	156,801	2,475,000		
Glenn HS	Remaining Construction Contract (Under 2007 Auth)	408,677	-	(381,253)	-	27,424	-	-	-	27,424	-	-	-	27,424	-	-		
Glenn HS	Remaining GHS Template (Under 2007 Auth)	763,642	-	-	-	763,642	-	-	-	621	48,141	-	-	48,762	0	714,880		
Glenn HS	Ag Facility	-	3,163,960	(492,005)	-	2,671,955	148,457	2,297,596	211,760	14,142	-	-	-	2,671,955	-	(0)		
Various HS	Campus Security Upgrades (High School Sites)	-	3,625,020	188,469	-	3,813,489	-	-	1,136,909	2,673,060	3,520	-	-	3,813,489	0	(0)		
Monroe/CPHS	Monroe Stadium Expansion and Cedar Park HS Grandstand Replacement	-	1,758,284	(99,822)	-	1,658,462	1,054,496	591,541	12,000	425	-	-	-	1,658,462	-	0		
HS 7	New Construction (Design Only)	-	10,073,645	-	-	10,073,645	-	-	-	-	-	-	-	-	-	10,073,645		
HS Land	Future HS #8	-	21,411,300	(21,411,300)	-	-	-	-	-	-	-	-	-	-	-	-		
Leander HS	LHS Master Plan	-	-	100,000	-	100,000	-	-	-	-	-	97,000	-	97,000	-	3,000		
<b>Total HS Campus Improvements</b>		<b>\$ 4,272,319</b>	<b>\$ 96,809,600</b>	<b>\$ (36,950,721)</b>	<b>\$ 9,855,820</b>	<b>\$ 73,987,018</b>	<b>\$ 1,737,136</b>	<b>\$ 26,665,065</b>	<b>\$ 21,298,943</b>	<b>\$ 9,096,792</b>	<b>\$ 1,358,026</b>	<b>\$ 208,518</b>	<b>\$ 11,787</b>	<b>\$ 60,376,267</b>	<b>\$ 337,142</b>	<b>\$ 13,273,609</b>		
<b>MS CAMPUS IMPROVEMENTS</b>																		
Leander MS	HVAC Update, Classroom Addition	\$ -	\$ 21,516,101	\$ (3,908,424)	\$ -	\$ 17,607,677	\$ 3,594,061	\$ 11,265,274	\$ 902,173	\$ 1,426,631	\$ 280,767	\$ 138,770	\$ -	\$ 17,607,677	\$ 0	\$ (0)		
Leander MS	HVAC Update: Under 2007 Auth	692	-	(606)	882,988	883,074	-	188,707	694,281	86	-	-	-	883,074	-	-		
Cedar Park MS	HVAC Update	-	15,240,743	(2,073,215)	-	13,167,528	-	6,936,074	1,940,710	2,112,431	1,612,696	252,627	-	12,854,539	312,989	(1)		
Danielson MS	MS New Construction	-	63,410,011	(3,731,073)	-	59,678,938	761,745	20,857,501	30,847,648	6,626,911	253,957	277,095	(39,942)	59,584,915	210	93,813		
Danielson MS	MS Template (From 2007 Auth)	62,738	-	(6,952)	-	55,786	-	-	-	55,786	-	-	-	55,786	-	0		
Various MS	Campus Security Upgrades (Middle School Sites)	-	7,250,040	(455,910)	-	6,794,130	-	-	1,406,210	5,029,283	358,638	-	-	6,794,130	0	(0)		
MS Land	Future MS #11	-	10,018,850	-	-	10,018,850	-	-	-	-	-	-	10,018,850	10,018,850	-	-		
<b>Total MS Campus Improvements</b>		<b>\$ 63,430</b>	<b>\$ 117,435,745</b>	<b>\$ (10,176,180)</b>	<b>\$ 882,988</b>	<b>\$ 108,205,983</b>	<b>\$ 4,355,807</b>	<b>\$ 39,247,557</b>	<b>\$ 35,791,022</b>	<b>\$ 15,251,128</b>	<b>\$ 2,506,059</b>	<b>\$ 668,492</b>	<b>\$ 9,978,908</b>	<b>\$ 107,798,972</b>	<b>\$ 313,199</b>	<b>\$ 93,812</b>		
<b>ES CAMPUS IMPROVEMENTS</b>																		
Mason ES	Play Area Renovation and District Standard Traffic Gates	\$ -	\$ 603,560	\$ (163,243)	\$ -	\$ 440,317	\$ 391,220	\$ 49,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,317	\$ -	\$ (0)		
Giddens ES	HVAC Update and District Standard Traffic Gates	-	9,005,975	(1,696,318)	-	7,309,657	2,433,399	4,321,512	428,859	14,010	64,156	47,722	-	7,309,657	0	(0)		
Steiner ES	HVAC Update	-	8,857,136	(246,468)	-	8,610,668	-	2,783,462	4,132,589	1,534,031	160,587	160,587	-	8,610,668	(0)	(0)		
Akin ES	Remaining Construction Contract (Under 2007 Auth)	607,348	-	(562,024)	-	45,324	-	-	-	45,324	-	-	-	45,324	-	-		
Larkspur ES 27	New construction	-	37,779,628	(24,805,180)	-	12,974,448	2,965,860	8,982,507	874,374	151,706	-	-	-	12,974,448	(0)	0		
Larkspur ES 27	Board Approved: 2007 Funds: EL 27 Construction	-	-	-	18,639,920	18,639,920	-	18,168,836	471,084	-	-	-	-	18,639,920	-	(0)		
Tarvin ES 28	ES New Construction	-	40,862,445	(3,415,928)	-	37,446,517	-	-	4,472,697	28,057,563	3,937,877	347,446	33,091	36,848,674	50,627	547,216		
ES 29	ES New Construction	-	42,496,943	-	-	42,496,943	-	-	-	1,256,605	31,019,546	6,352,020	312,597	38,940,768	1,131,416	2,424,759		
ES 30	ES New Construction (Design Only)	-	2,181,032	61,120,968	-	63,302,000	-	-	-	-	-	5,919,208	30,649,368	36,568,576	21,719,408	5,014,015		
Various ES	District Standard Traffic Gates - Bagdad ES, Block House ES, Cox ES, Cypress ES, Faubion ES, Knowles ES, Naumann ES and Whitestone ES	-	245,700	(554)	-	245,146	-	245,146	-	-	-	-	-	245,146	-	(0)		
ES Land	Future Elementary Sites	6,238,719	-	-	-	6,238,719	-	-	-	33,193	4,126,708	92,569	1,902,655	6,155,126	83,593	(0)		
ES Land	Future ES (34, 35, 36, 37, 38, 39, 40)	-	30,504,236	-	-	30,504,236	-	-	-	-	-	-	11,003,567	11,003,567	-	19,500,669		
Various ES	ES Prototype	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total ES Campus Improvements</b>		<b>\$ 6,846,067</b>	<b>\$ 172,536,655</b>	<b>\$ 30,231,253</b>	<b>\$ 18,639,920</b>	<b>\$ 228,253,895</b>	<b>\$ 5,790,479</b>	<b>\$ 31,767,099</b>	<b>\$ 9,030,475</b>	<b>\$ 33,690,990</b>	<b>\$ 40,682,318</b>	<b>\$ 12,919,553</b>	<b>\$ 43,901,278</b>	<b>\$ 177,782,192</b>	<b>\$ 22,985,045</b>	<b>\$ 27,486,658</b>		
<b>TECHNOLOGY PROJECTS</b>																		
Technology	Device, Hardware, Infrastructure Replacement, Disaster Recovery Hot Site	\$ -	\$ 38,730,000	\$ 71,328	\$ -	\$ 38,801,328	\$ 3,391,432	\$ 10,679,797	\$ 4,391,158	\$ 7,780,357	\$ 2,464,107	\$ 2,906,148	\$ 1,274,797	\$ 32,887,795	\$ 5,473,029	\$ 440,504		
Technology	IT Assessment	-	-	199,035	-	199,035	-	-	-	173,556	25,479	-	-	199,035	-	-		
Vista Ridge HS	Disaster Recovery Site Improvements	465,062	-	(428,139)	-	36,923	-	-	-	-	-	36,923	-	36,923	-	0		
<b>Total Technology Projects</b>		<b>\$ 465,062</b>	<b>\$ 38,730,000</b>	<b>\$ (157,776)</b>	<b>\$ -</b>	<b>\$ 39,037,286</b>	<b>\$ 3,391,432</b>	<b>\$ 10,679,797</b>	<b>\$ 4,391,158</b>	<b>\$ 7,953,913</b>	<b>\$ 2,489,586</b>	<b>\$ 2,943,070</b>	<b>\$ 1,274,797</b>	<b>\$ 33,123,753</b>	<b>\$ 5,473,029</b>	<b>\$ 440,504</b>		
<b>SUPPORT SERVICES PROJECTS</b>																		
Plant Services	Replacement Maintenance/Grounds Vans and Trucks	\$ -	\$ 893,000	\$ -	\$ -	\$ 893,000	\$ -	\$ 100,136	\$ 148,630	\$ -	\$ 146,975	\$ 111,660	\$ 383,436	\$ 890,837	\$ 2,163	\$ (0)		
Plant Services	Water Bottle Refilling Stations	314,087	-	13,798	-	327,885	-	-	-	242,949	84,935	-	-	327,885	0	0		
Transportation	88 Replacement Buses; A/C Retrofit	-	10,200,000	-	-	10,200,000	-	8,688,117	-	818,918	-	692,965	-	10,200,000	-	-		
Transportation	Bus A/C Upgrades: 2007 Funded Portion	-	-	-	35,080	35,080	-	-	-	-	-	-	-	35,080	-	-		
Transportation	North Satellite Transportation Center	-	17,800,000	(2,245,948)	-	15,554,052	773,943	14,232,376	436,119	111,614	-	-	-	15,554,052	-	(0)		
Transportation	South Satellite Transportation Center	3,100,000	-	(3,100,000)	-	-	-	-	-	-	-	-	-	-	-	-		
Land	Initial Land Costs: Warehouse/Science Material Center	100,000	-	1,973,668	-	2,073,668	-	-	-	2,072,178	1,489	-	-	2,073,668	-	0		
Plant Services	Major Maintenance Funding	-	-	12,500,000	-	12,500,000	-	-	-	-	-	1,704,007	1,207,100	2,911,107	233,795	9,355,099		
Plant Services	Portables	-	-	2,500,000	-	2,500,000	-	-	-	-	179,817	2,271,230	-	2,451,047	24,683	24,270		
District Wide	HVAC Design	-	-	2,200,000	-	2,200,000	-	-	-	-	-	2,182,000	-	2,182,000	-	18,000		
District Wide	Traffic Signal	-	-	500,000	-	500,000	-	-	-	-	-	-	500,000	500,000	-	-		
District Wide	Williamson County Road 175 Updates	-	-	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-	2,000,000		
<b>Total Support Service Projects</b>		<b>\$ 3,514,087</b>	<b>\$ 28,893,000</b>	<b>\$ 16,341,518</b>	<b>\$ 35,080</b>	<b>\$ 48,783,685</b>	<b>\$ 773,943</b>	<b>\$ 23,055,709</b>	<b>\$ 584,749</b>	<b>\$ 3,245,660</b>	<b>\$ 413,217</b>	<b>\$ 6,961,862</b>	<b>\$ 2,090,536</b>	<b>\$ 37,125,675</b>	<b>\$ 260,641</b>	<b>\$ 11,397,369</b>		
<b>PROJECT MANAGEMENT</b>																		
2007 Funds	Bond Interest/Other Rev/Project Management	\$ 1,339,002	\$ -	\$ -	\$ 18,318	\$ 1,357,320	\$ -	\$ -	\$ -	\$ 613,920	\$ 575,077	\$ 168,323	\$ -	\$ 1,357,320	\$ -	\$ (0)		
2007 Funds	Project Management Costs (Reserve)	500,000	-	-	-	500,000	-	-	-	-	-	274,534	214,017	488,550	709	10,741		
2007 Funds	Project Savings	1,558,683	-	(1,338,674)	-	220,009	-	-	-	-	-	-	-	-	-	220,009		
2017 Funds	Bond Interest/Other Rev/Project Management	-	-	-	11,509,116	11,509,116	-	-	-	-	-	-	-	-	-	11,509,116		
2017 Funds	Project Savings	-	-	2,050,580	-	2,050,580	-	-	-	-	-	-	-	-	-	2,050,580		
<b>Total Project Management</b>		<b>\$ 3,397,685</b>	<b>\$ -</b>	<b>\$ 711,906</b>	<b>\$ 11,527,434</b>	<b>\$ 15,637,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 613,920</b>	<b>\$ 575,077</b>	<b>\$ 442,857</b>	<b>\$ 214,017</b>	<b>\$ 1,845,871</b>	<b>\$ 709</b>	<b>\$ 13,790,446</b>		
<b>TOTALS</b>		<b>\$ 18,558,650</b>	<b>\$ 454,405,000</b>	<b>\$ -</b>														

2021 BOND PROJECT STATUS REPORT

AS OF MAY 31, 2024



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		PROJECT SOURCES :				PROJECT EXPENDITURES :					
CAMPUS	PROJECT DESCRIPTION	2021 BOND AUTHORIZATION BUDGET	BUDGET TRANSFERS	OTHER REVENUE SOURCES	TOTAL PROJECT BUDGET	2021-2022	2022-2023	2023-2024	TOTAL EXPENDITURES TO DATE	PROJECT ENCUMBRANCE	REMAINING BUDGET
<b>TECHNOLOGY</b>											
Technology	MS CTE Program Startup	\$ 102,000	\$ -	\$ -	\$ 102,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,000
Technology	Document Camera Replacement	412,500	-	-	412,500	\$ -	\$ -	\$ 15,208	\$ 15,208	\$ 15,209	\$ 382,083
Technology	Elementary Device Replacement	6,703,057	-	-	6,703,057	\$ 144,359	\$ 448,968	\$ 889,922	\$ 1,483,249	\$ 2,585,695	\$ 2,634,114
Technology	Elementary Teacher Devices	460,000	-	-	460,000	\$ -	\$ 407,866	\$ 7,546	\$ 415,412	\$ 396	\$ 44,192
Technology	Library Makerspaces	253,000	-	-	253,000	\$ -	\$ 78,000	\$ 97,524	\$ 175,524	\$ -	\$ 77,476
Technology	Non-Instructional Device Replacement	887,778	-	-	887,778	\$ 11,773	\$ 247,618	\$ 168,699	\$ 428,090	\$ 183,009	\$ 276,679
Technology	Interactive Panels	10,440,000	-	-	10,440,000		\$ 200,000	\$ 200,000	\$ 400,000	\$ 5,102,844	\$ 4,937,156
Technology	Printers	450,000	-	-	450,000	\$ 333	\$ 5,139	\$ 11,091	\$ 16,563	\$ 1,795	\$ 431,642
Technology	Secondary Device Replacement	13,589,742	-	-	13,589,742	\$ 460,510	\$ 2,000,641	\$ 1,166,906	\$ 3,628,056	\$ 3,947,920	\$ 6,013,765
<b>TOTALS</b>		<b>\$ 33,298,077</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,298,077</b>	<b>\$ 616,975</b>	<b>\$ 3,388,232</b>	<b>\$ 2,556,895</b>	<b>\$ 6,562,101</b>	<b>\$ 11,836,867</b>	<b>\$ 14,899,109</b>



2023 Bond Project Status Report

Campus	Project Description	Project Sources:			Project Expenditures:					
		2023 Bond Authorization Amount	Budget Transfers/Revenue Sources	Total Project Budget	2022-2023	2023-2024	Total Expenditures to Date	Project Encumbrance	Remaining Budget	
<b>HS Campus Improvements</b>										
Vista Ridge HS	Modernization	\$ 69,635,000	\$ -	\$ 69,635,000	\$ 540,500	\$ 177,027	\$ 717,527	\$ 581,025	\$ 68,336,448	
Cedar Park HS	Modernization, Roof Repairs, & South PAC Modernization	51,571,651	-	51,571,651	-	500,000	500,000	422,516	50,649,135	
ECHS & Transition	Early College HS and Transition Facilities for Growth - Design	6,991,130	4,151,508	11,142,638	-	-	-	3,076,057	8,066,581	
HS 7	Design Only	2,134,344	-	2,134,344	-	-	-	-	2,134,344	
Leander HS	Phase 1 and Design of Master Plan, Roof Repairs, Band Practice Field Fence/Bollards, & Don Tew Pac Modernization	37,460,920	32,300,000*	37,460,920	-	855,275	855,275	2,530,225	34,075,420	
Multi HS	Baseball & Softball Turf - Cedar Park, Leander, Rouse, Vandegrift, and Vista Ridge	27,601,380	-	27,601,380	-	2,047,719	2,047,719	1,184,181	24,369,480	
Multi HS	Musical Instrument Replacement	3,762,500	-	3,762,500	-	992,603	992,603	1,087,889	1,682,009	
Multi HS/MS	Remote Mgmt and Monitoring of Field Lights - Ftbll fields at Canyon Ridge MS, Running Brushy MS; Baseball and Softball fields at Cedar Park HS and Vista Ridge HS	82,700	-	82,700	-	-	-	-	82,700	
Sci Matl & 18+	Science Materials Center & Special Ed 18+ Transition Services Bldg	42,154,555	-	42,154,555	-	330,252	330,252	1,871,428	39,952,875	
	<b>Total HS Campus Improvements</b>	<b>\$ 241,394,180</b>	<b>\$ 4,151,508</b>	<b>\$ 245,545,688</b>	<b>\$ 540,500</b>	<b>\$ 4,902,876</b>	<b>\$ 5,443,376</b>	<b>\$ 10,753,320</b>	<b>\$ 229,348,992</b>	
<b>MS Campus Improvements</b>										
Canyon Ridge MS	Heat Recovery Unit	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	
Henry MS	Modernization - Design Only	3,499,584	-	3,499,584	-	-	-	-	3,499,584	
MS10	Design Only	6,500,000	-	6,500,000	-	-	-	-	6,500,000	
Multi MS	Musical Instrument Replacement	2,508,200	-	2,508,200	-	1,295,399	1,295,399	938,869	273,932	
Running Brushy MS	Modernization	31,898,758	-	31,898,758	280,000	45,000	325,000	265,096	31,308,662	
Running Brushy MS	Turf Field	1,186,500	-	1,186,500	-	-	-	-	1,186,500	
	<b>Total MS Campus Improvements</b>	<b>\$ 48,593,042</b>	<b>\$ -</b>	<b>\$ 48,593,042</b>	<b>\$ 280,000</b>	<b>\$ 1,340,399</b>	<b>\$ 1,620,399</b>	<b>\$ 4,203,965</b>	<b>\$ 42,768,678</b>	
<b>ES Campus Improvements</b>										
Bagdad EL	Modernization	\$ 21,259,009	\$ -	\$ 21,259,009	\$ -	\$ 542,500	\$ 542,500	\$ 195,150	\$ 20,521,359	
EL 30	Roads	14,000,000	-	14,000,000	-	-	-	-	14,000,000	
EL 31	New Construction	71,432,375	-	71,432,375	-	1,843,893	1,843,893	1,258,224	68,330,258	
EL 32	New Construction	79,944,260	-	79,944,260	-	-	-	-	79,944,260	
Multi EL	Student Sinks - Bathrooms and in Cafeteria: Block House ES, Cypress ES, Faubion ES, Mason ES, Whitestone ES	1,356,360	-	1,356,360	-	881,946	881,946	-	474,414	
Multi EL	Shade Structures	3,100,000	-	3,100,000	-	804,039	804,039	635,000	1,660,961	
	<b>Total ES Campus Improvements</b>	<b>\$ 191,092,004</b>	<b>\$ -</b>	<b>\$ 191,092,004</b>	<b>\$ -</b>	<b>\$ 4,072,377</b>	<b>\$ 4,072,377</b>	<b>\$ 2,088,374</b>	<b>\$ 184,931,252</b>	
<b>Support Services Projects</b>										
Plant Services	Trucks	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ 223,978	\$ 223,978	\$ -	\$ 476,022	
Plant Services	Utility Vehicles, Tractors, Mowers	410,000	-	410,000	-	366,910	366,910	32,556	10,534	
Plant Services	Vans	818,840	-	818,840	-	332,206	332,206	129,786	356,848	
Plant Services	Mechanic Shop Update	10,842,838	-	10,842,838	-	-	-	-	10,842,838	
Plant Services	Grandview Hills EL Building to Transportation Facility Renovation, Grandview Hills EL Ancillary Renovation, & Second Broadband Network Node	30,182,092	-	30,182,092	-	-	-	-	30,182,092	
Transportation	Bus Replacement (134 Buses: 80 General Education and 45 Special Education Replacements, 9 Growth)	18,300,000	-	18,300,000	-	2,143,584	2,143,584	7,398,210	8,758,206	
Transportation	Bus Cameras - Entire Transportation Fleet	1,200,000	-	1,200,000	-	1,070,443	1,070,443	(0)	129,557	
	<b>Total Support Services Projects</b>	<b>\$ 62,453,770</b>	<b>\$ -</b>	<b>\$ 62,453,770</b>	<b>\$ -</b>	<b>\$ 4,137,122</b>	<b>\$ 4,137,122</b>	<b>\$ 7,560,552</b>	<b>\$ 50,756,097</b>	
<b>Technology Projects</b>										
Technology	Partial Fiber Replacement	\$ 4,286,610	\$ -	\$ 4,286,610	\$ -	\$ -	\$ -	\$ -	\$ 4,286,610	
Technology	WAN Refresh	3,086,390	-	3,086,390	-	-	-	1,240,369	1,846,021	
Technology	Campus, District LAN Refresh - MDF/IDF Closet Improvements	1,452,000	-	1,452,000	-	749,371	749,371	663,532	39,097	
Technology	ES Cabling Replacement	2,880,000	-	2,880,000	-	-	-	-	2,880,000	
Technology	MS Cabling Replacement	680,000	-	680,000	-	-	-	-	680,000	
Technology	Wireless Connectivity Improvements	1,250,000	-	1,250,000	-	5,092	5,092	1,223,901	21,007	
Technology	Storage/Server - Tech	1,200,000	-	1,200,000	-	-	-	-	1,200,000	
Technology	Interactive Panel Installation	18,000,000	-	18,000,000	-	-	-	-	18,000,000	
Technology	Interactive Panel and A/V for non classrooms	2,200,000	-	2,200,000	-	315,700	315,700	1,311,202	573,098	
Technology	Student and Staff Device Refresh	7,864,000	-	7,864,000	-	-	-	-	7,864,000	
Technology	2nd Grade Chromebooks	800,000	-	800,000	-	-	-	-	800,000	
Technology	CTE Mobile Maker Labs	121,000	-	121,000	-	47,968	47,968	12,451	60,581	
Technology	Firewall (Prop A)	2,000,000	-	2,000,000	-	-	-	-	2,000,000	
Technology	Recovery Appliance (Prop A)	540,000	-	540,000	-	-	-	-	540,000	
Technology	Content Filters (Prop A)	500,000	-	500,000	-	388,103	388,103	(0)	111,897	
Technology	Second Broadband Network Node	See Plant Services GVH	-	-	-	-	-	-	-	
	<b>Total Technology Projects</b>	<b>\$ 46,860,000</b>	<b>\$ -</b>	<b>\$ 46,860,000</b>	<b>\$ -</b>	<b>\$ 1,506,234</b>	<b>\$ 1,506,234</b>	<b>\$ 4,451,456</b>	<b>\$ 40,902,310</b>	
<b>Campus Security Projects</b>										
Technology	Firewall (Prop A)	See Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology	Recovery Appliance (Prop A)	See Technology	-	-	-	-	-	-	-	
Technology	Content Filters (Prop A)	See Technology	-	-	-	-	-	-	-	
District Wide Security	Exterior TEA Requirement - Exterior Door Numbering	\$ 152,000	-	152,000	-	69,597	69,597	80,218	2,186	
District Wide Security	Exterior TEA Requirement - Fencing	160,000	-	160,000	-	80,233	80,233	-	79,767	
District Wide Security	Exterior TEA Requirement - Forced Entry-Resistant Film	1,192,400	-	1,192,400	-	500,000	500,000	228,888	463,512	
District Wide Security	Exterior TEA Requirement - Portable/Exterior Door Handle	200,000	-	200,000	-	178,000	178,000	-	22,000	
District Wide Security	Exterior TEA Requirement - Exterior Lockboxes	150,000	-	150,000	-	-	-	-	150,000	
District Wide Security	Interior TEA Requirement - Panic Alert System - Lockdown	87,000	-	87,000	-	-	-	-	87,000	
District Wide Security	Interior TEA Requirement - Digital Mapping System	144,000	-	144,000	-	72,000	72,000	72,000	-	
District Wide Security	Interior TEA Requirement - Alert Notification System	100,000	-	100,000	-	-	-	-	100,000	
District Wide Security	Security Cameras - Replace Existing and Adding Cameras - Replace Camera Servers	5,235,000	-	5,235,000	-	430,606	430,606	-	4,804,394	
District Wide Security	Interior Key Switching and Auto-Locking Hardware	200,000	-	200,000	-	-	-	-	200,000	
District Wide Security	Interior Classroom Door Handles	2,700,000	-	2,700,000	-	-	-	-	2,700,000	
District Wide Security	Energy Management - Outside Wall Packs and Canopy LED Lighting, Parking Lot Lights at SS, Central Trans, and indoor LED lighting at Central Trans	1,106,604	-	1,106,604	-	-	-	-	1,106,604	
	<b>Total Campus Security Projects</b>	<b>\$ 11,427,004</b>	<b>\$ -</b>	<b>\$ 11,427,004</b>	<b>\$ -</b>	<b>\$ 1,330,435</b>	<b>\$ 1,330,435</b>	<b>\$ 381,106</b>	<b>\$ 9,715,463</b>	
<b>Campus Repurposing Projects</b>										
Repurpose	Repurpose LEO	\$ 37,000,000	\$ -	\$ 37,000,000	\$ -	\$ -	\$ -	\$ -	\$ 37,000,000	
Repurpose	Repurpose Elementary	37,000,000	(37,000,000)	-	-	-	-	-	-	
Repurpose	Repurpose Elementary	37,000,000	(23,000,000)	14,000,000	-	-	-	-	14,000,000	
Repurpose	Repurpose Elementary	50,000,000	-	50,000,000	-	-	-	-	50,000,000	
Repurpose	Early Childhood Center	60,000,000	60,000,000	60,000,000	-	-	-	-	60,000,000	
	<b>Total Campus Repurposing Projects</b>	<b>\$ 161,000,000</b>	<b>\$ -</b>	<b>\$ 161,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 161,000,000</b>	
<b>Project Management</b>										
2023 Funds	Bond Interest/Other Rev/Project Management	\$ -	\$ 5,304,451	\$ 5,304,451	\$ -	\$ 305,917	\$ 305,917	\$ -	\$ 4,998,534	
2023 Funds	Project Savings	-	-	-	-	-	-	-	-	
	<b>Total Project Management</b>	<b>\$ -</b>	<b>\$ 5,304,451</b>	<b>\$ 5,304,451</b>	<b>\$ -</b>	<b>\$ 305,917</b>	<b>\$ 305,917</b>	<b>\$ -</b>	<b>\$ 4,998,534</b>	
	<b>TOTALS</b>	<b>\$ 762,820,000</b>	<b>\$ 9,455,959</b>	<b>\$ 766,971,508</b>	<b>\$ 820,500</b>	<b>\$ 17,595,360</b>	<b>\$ 18,415,860</b>	<b>\$ 29,438,772</b>	<b>\$ 724,421,327</b>	

\*Per Board Approval on February 1, 2024. An additional \$32,300,000 will be funded towards the LHS Master Plan with current and future Bond Interest Earnings

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

**Agenda Item:** Monthly Financial Reports  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape Ed.D, CPA, Chief Financial Officer  
**Attachments:** Monthly Financial Report – May 2024

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## **Background Information:**

The monthly financial reports provide a revenue and expenditure summary and compare current budget performance to the prior year through the same time period. This month, the reports reflect activity through the month of May 2024, the eleventh month of the 2024 fiscal year.

These are unaudited figures, as the annual independent audit will be done following the closing of the books at the end of the fiscal year. All supporting documentation relative to the receipt and expenditure of funds is available in the Financial Services Office for inspection and review.

A supplemental report is also included detailing Technology and Instructional Materials Allotment (TIMA) disbursement and requisition requests.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

**Leander Independent School District**  
**GENERAL FUND 181, 196-199**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE ELEVENTH MONTH ENDING MAY 31, 2024**

	CURRENT YEAR 2023-2024				PRIOR YEAR 2022-2023			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
<b>REVENUES:</b>								
Local and Intermediate Sources	426,747,513	334,904,125	332,587,496	99.31%	394,721,314	399,757,039	395,771,467	99.00%
State Program Revenues	56,983,976	102,071,398	73,905,117	72.41%	46,456,165	55,277,692	46,684,493	84.45%
Federal Program Revenues	7,162,000	1,512,000	651,920	43.12%	5,318,206	6,648,206	6,632,813	99.77%
Other Financing Sources	270,000	270,000	70,545	26.13%	20,000	20,000	1,347	6.74%
<b>Total Revenues</b>	<b>491,163,489</b>	<b>438,757,523</b>	<b>407,215,077</b>	<b>92.81%</b>	<b>446,515,685</b>	<b>461,702,937</b>	<b>449,090,121</b>	<b>97.27%</b>

**EXPENDITURE SUMMARY BY FUNCTION:**

11 - Instructional	265,876,732	271,250,322	206,208,790	76.02%	250,421,598	252,840,035	191,712,309	75.82%
12 - Instructional Resources and Media Services	5,093,573	5,163,913	3,779,562	73.19%	5,032,282	5,063,745	3,530,007	69.71%
13 - Curriculum and Instructional Staff Development	10,468,918	11,129,118	8,444,501	75.88%	9,909,325	9,853,534	7,674,238	77.88%
21 - Instructional Leadership	5,226,065	5,220,690	4,083,695	78.22%	4,670,311	4,618,614	3,792,665	82.12%
23 - School Leadership	25,724,098	26,093,753	21,422,800	82.10%	23,265,335	23,778,939	19,857,011	83.51%
31 - Guidance, Counseling and Evaluation	22,067,309	22,449,125	15,244,718	67.91%	21,138,589	21,252,199	16,399,136	77.16%
32 - Social Work Services	1,430,967	1,354,823	1,084,082	80.02%	1,531,421	1,618,343	1,143,474	70.66%
33 - Health Services	4,133,802	4,290,751	3,309,626	77.13%	3,966,488	4,322,463	3,108,514	71.92%
34 - Student (Pupil) Transportation	14,413,284	14,717,574	13,432,372	91.27%	13,326,682	13,595,841	11,491,857	84.52%
35 - Food Services	71,074	88,414	20,617	23.32%	10,000	47,615	29,788	62.56%
36 - Cocurricular/Extra Curricular Activities	13,378,951	14,229,873	11,929,888	83.84%	12,840,895	13,043,431	10,751,376	82.43%
41 - General Administration	11,547,244	11,685,513	8,899,987	76.16%	10,219,520	10,618,587	8,166,399	76.91%
51 - Plant Maintenance and Facility Services	39,243,925	40,127,357	34,039,686	84.83%	35,304,370	38,005,477	29,674,659	78.08%
52 - Security and Monitoring Services	3,056,021	4,298,536	2,330,554	54.22%	2,405,898	2,569,269	1,826,422	71.09%
53 - Data Processing Services	9,350,999	9,481,411	7,818,174	82.46%	9,068,083	9,043,620	7,446,202	82.34%
61 - Community Services	2,127,153	2,327,667	1,999,612	85.91%	2,256,070	2,362,369	1,691,102	71.59%
71 - Debt Administration - Principal	525,415	525,415	469,768	89.41%	132,000	132,000	460,357	348.76%
81 - Facilities and Acquisition & Construction	-	880,611	78,300	8.89%	-	-	-	-
91 - Recapture Payments	57,867,040	9,597,744	-	0.00%	36,210,203	50,637,501	-	0.00%
95 - Payments to Juvenile Justice Alternative Program	245,000	145,000	125,694	86.69%	245,000	242,275	159,634	65.89%
99 - Other intergovernmental Charges	2,789,900	2,589,900	1,917,020	74.02%	2,410,735	2,431,040	1,795,607	73.86%
Other Financing Uses	3,050,000	5,050,000	6,289,600	124.55%	7,530,000	7,350,000	5,320,724	72.39%
<b>Total Expenditures</b>	<b>497,687,470</b>	<b>462,697,509</b>	<b>352,929,046</b>	<b>76.28%</b>	<b>451,894,805</b>	<b>473,426,899</b>	<b>326,031,479</b>	<b>68.87%</b>

**EXPENDITURE SUMMARY BY OBJECT:**

61XX - Payroll Costs	382,651,587	387,217,856	304,206,875	78.56%	360,538,964	361,520,555	280,568,858	77.61%
62XX - Professional and Contracted Services	82,745,788	36,267,344	21,041,049	58.02%	59,179,900	77,728,017	19,762,395	25.43%
63XX - Supplies and Materials	20,991,885	24,789,734	15,016,307	60.57%	18,702,141	19,734,615	14,630,965	74.14%
64XX - Other Operating Expenses	6,496,863	7,087,805	5,462,833	77.07%	5,498,231	5,987,260	4,800,348	80.18%
65XX - Debt Administration	525,415	525,415	469,768	89.41%	132,000	132,000	460,357	348.76%
66XX - Capital Outlay Expenses	1,225,932	1,759,355	442,615	25.16%	313,569	974,451	487,832	50.06%
89XX - Other Uses	3,050,000	5,050,000	6,289,600	124.55%	7,530,000	7,350,000	5,320,724	72.39%
<b>Total Expenditures</b>	<b>497,687,470</b>	<b>462,697,509</b>	<b>352,929,046</b>	<b>76.28%</b>	<b>451,894,805</b>	<b>473,426,899</b>	<b>326,031,479</b>	<b>68.87%</b>

**Excess (Deficiency) of Revenues Over Expenditures** (6,523,981) (23,939,986) 54,286,031 (5,379,120) (11,723,962) 123,058,642

**Fund Balance, July 1, beginning** 189,584,400  
**Estimated Fund Balance, May 31, ending** 243,870,431



**Leander Independent School District**  
**DEBT SERVICE FUND 599**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE ELEVENTH MONTH ENDING MAY 31, 2024**

	CURRENT YEAR 2023-2024				PRIOR YEAR 2022-2023			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
<b>REVENUES:</b>								
Local and Intermediate Sources	149,878,792	139,651,878	138,464,480	99.15%	136,338,776	136,338,776	136,822,441	100.35%
State Program Revenues	2,988,508	13,215,422	8,013,575	60.64%	-	-	3,600,923	-
Federal Program Revenues	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	35,382,432	-	-	-	-	-
<b>Total Revenues</b>	<b>152,867,300</b>	<b>152,867,300</b>	<b>181,860,487</b>	<b>118.97%</b>	<b>136,338,776</b>	<b>136,338,776</b>	<b>140,423,364</b>	<b>103.00%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>								
11 - Instructional	-	-	-	-	-	-	-	-
12 - Instructional Resources and Media Services	-	-	-	-	-	-	-	-
13 - Curriculum and Instructional Staff Development	-	-	-	-	-	-	-	-
21 - Instructional Leadership	-	-	-	-	-	-	-	-
23 - School Leadership	-	-	-	-	-	-	-	-
31 - Guidance, Counseling and Evaluation	-	-	-	-	-	-	-	-
32 - Social Work Services	-	-	-	-	-	-	-	-
33 - Health Services	-	-	-	-	-	-	-	-
34 - Student (Pupil) Transportation	-	-	-	-	-	-	-	-
35 - Food Services	-	-	-	-	-	-	-	-
36 - Cocurricular/Extra Curricular Activities	-	-	-	-	-	-	-	-
41 - General Administration	-	-	-	-	-	-	-	-
51 - Plant Maintenance and Facility Services	-	-	-	-	-	-	-	-
52 - Security and Monitoring Services	-	-	-	-	-	-	-	-
53 - Data Processing Services	-	-	-	-	-	-	-	-
61 - Community Services	-	-	-	-	-	-	-	-
71 - Debt Administration - Principal	152,867,300	152,868,100	152,397,231	99.69%	136,338,776	136,338,776	136,090,539	99.82%
81 - Facilities and Acquisition & Construction	-	-	-	-	-	-	-	-
91- Recapture Payments	-	-	-	-	-	-	-	-
95 - Payments to Juvenile Justice Alternative Program	-	-	-	-	-	-	-	-
99 - Other intergovernmental Charges	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	34,978,540	-	-	-	-	-
<b>Total Expenditures</b>	<b>152,867,300</b>	<b>152,868,100</b>	<b>187,375,772</b>	<b>122.57%</b>	<b>136,338,776</b>	<b>136,338,776</b>	<b>136,090,539</b>	<b>99.82%</b>
<b>EXPENDITURE SUMMARY BY OBJECT:</b>								
61XX - Payroll Costs	-	-	-	-	-	-	-	-
62XX - Professional and Contracted Services	-	-	-	-	-	-	-	-
63XX - Supplies and Materials	-	-	-	-	-	-	-	-
64XX - Other Operating Expenses	-	-	-	-	-	-	-	-
65XX - Debt Administration	152,867,300	152,868,100	152,397,231	99.69%	136,338,776	136,338,776	136,090,539	99.82%
66XX - Capital Outlay Expenses	-	-	-	-	-	-	-	-
89XX - Other Uses	-	-	34,978,540	-	-	-	-	-
<b>Total Expenditures</b>	<b>152,867,300</b>	<b>152,868,100</b>	<b>187,375,772</b>	<b>122.57%</b>	<b>136,338,776</b>	<b>136,338,776</b>	<b>136,090,539</b>	<b>99.82%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	(800)	(5,515,285)		-	-	4,332,825	
<b>Fund Balance, July 1, beginning</b>			140,366,889					
<b>Estimated Fund Balance, May 31, ending</b>			134,851,604					



# Allotment Report

## LEANDER ISD

Current Biennium includes SY 2023-2024 & SY 2024-2025

District / Charter: 246913  
School Year : 2024-2025

Transaction Type	Date	Transaction ID	Description	Amount	
Adjustment	05/09/2024	0000252987	2022-23 High Enrollment Growth	\$18,005.60	
Allotment	05/09/2024	0000252988	Current Biennial Allotment	\$7,364,859.23	
Carryover Funds	05/09/2024	0000252989	Prior Biennial Carryover	\$877.59	
Prior Expenditure	05/09/2024	0000252990	School Year 2023-2024 Expenditure	(\$1,302,123.46)	
<b>Total Allotment</b>				<b>\$6,081,618.96</b>	235
<b>Remaining Allotment</b>				<b>\$6,081,618.96</b>	



# Allotment Report LEANDER ISD

Current Biennium includes SY 2023-2024 & SY 2024-2025

District / Charter: 246913  
School Year : 2023-2024

Transaction Type	Date	Transaction ID	Description	Amount	
Carryover Funds	05/12/2023	0000233790	Prior Year Remaining Balance	\$877.59	
Adjustment	05/31/2023	0000234736	2022-23 High Enrollment Growth	\$18,005.60	
Allotment	07/19/2023	0000236971	School Year 2023-2024 Allotment	\$7,364,859.23	
<b>Total Allotment</b>				<b>\$7,383,742.42</b>	
Allotment Disbursement	10/31/2023	D000243713	Instructional Materials	(\$457,688.25)	
Allotment Disbursement	11/21/2023	D000243709	Technology Services	(\$100,000.00)	
Allotment Disbursement	11/22/2023	D000244722	Instructional Materials	(\$46,178.56)	
Allotment Disbursement	11/22/2023	D000244717	Instructional Materials	(\$65,856.00)	
Allotment Disbursement	11/22/2023	D000244710	Instructional Materials	(\$61,580.69)	
Allotment Disbursement	11/22/2023	D000244704	Instructional Materials	(\$26,400.00)	
Allotment Disbursement	11/22/2023	D000244701	Instructional Materials	(\$186,502.08)	
Allotment Disbursement	11/22/2023	D000244705	Instructional Materials	(\$69,870.85)	
Allotment Disbursement	11/29/2023	D000245103	Instructional Materials	(\$12,300.35)	
Allotment Disbursement	03/25/2024	D000244726	Instructional Materials	(\$50,001.48)	
<b>Total Allotment Disbursements</b>				<b>(\$1,076,378.26)</b>	
Allotment Requisition	03/27/2024	0000178614	Allotment-Program Requisition	(\$225,745.20)	
<b>Total Allotment Requisitions</b>				<b>(\$225,745.20)</b>	
<b>Remaining Allotment</b>				<b>\$6,081,618.96</b>	

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# Requisition Summary

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# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

**Agenda Item:** Monthly Investment Report  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** Monthly Investment Report

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## **Background Information:**

The monthly investment report reflects the District's investment activities and balances for all fund types. The report presents a picture of cash and investments by grouping into the categories of individually acquired securities and pooled investments. A comparison to market value is also presented in each report. Reports for the District's investments as of May 2024 is presented.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



**Investment Portfolio Summary**

**For the Month Ended**

**May 31, 2024**

**For the Month Ended  
May 31, 2024**

This report is prepared for Leander ISD (the "Entity") in accordance with Chapter 2256 of the Texas Public Funds Investment Act ("PFIA"). Section 2256.023(a) of the PFIA states that: "Not less than quarterly, the investment officer shall prepare and submit to the governing body of the entity a written report of the investment transactions for all funds covered by this chapter for the preceding reporting period." This report is signed by the Entity's investment officers and includes the disclosures required in the PFIA. To the extent possible, market prices have been obtained from independent pricing sources.

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The investment portfolio compiled with the PFIA and the Entity's approved Investment Policy and Strategy throughout the period. All investment transactions made in the portfolio during this period were made on behalf of the Entity and were made in full compliance with the PFIA and the approved Investment Policy.

**Officer Names and Titles:**

*Pete Pape*

Name: Pete Pape Title: Chief Financial Officer

*Dana Paulson*

Name: Dana Paulson Title: Sr. Director, Financial Services

*Connie Wheeler*

Name: Connie Wheeler Title: Controller

*Becky Garcia*

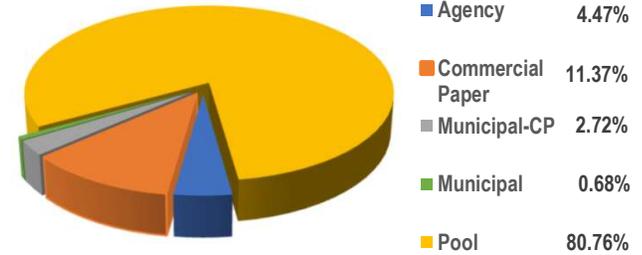
Name: Becky Garcia Title: Director, Treasury & Debt Management

*Cassandra Hartmann*

Name: Cassandra Hartmann Title: Treasury Specialist

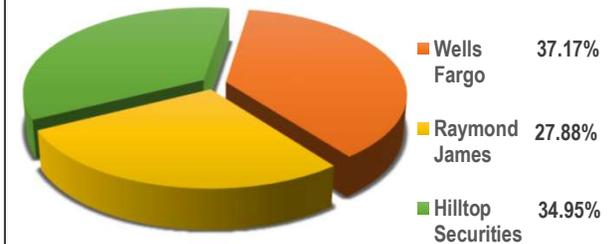
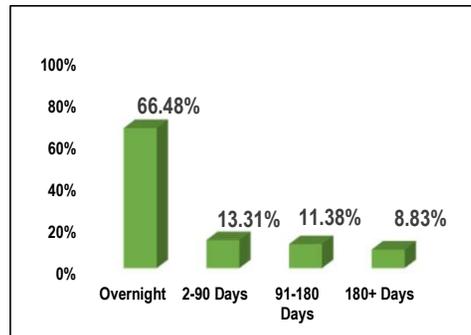
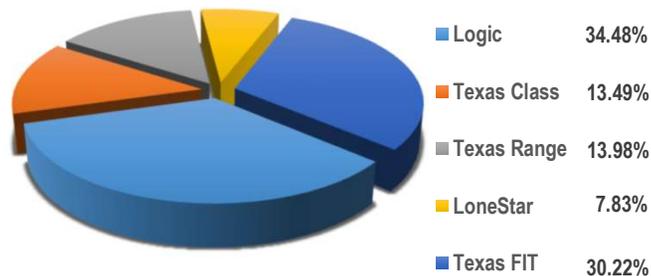
**Account Summary** **Allocation by Security Type**

	Beginning Value as of 05/01/2024	Ending Value as of 05/31/2024
Par Value	770,167,642.20	736,915,638.70
Book Value	768,341,582.77	735,572,380.51
Market Value	768,206,642.20	735,436,238.70
<b>Market Value %</b>	<b>99.982%</b>	<b>99.981%</b>
Weighted Avg. DTM	29	25
Weighted Avg. YTM	5.444%	5.423%

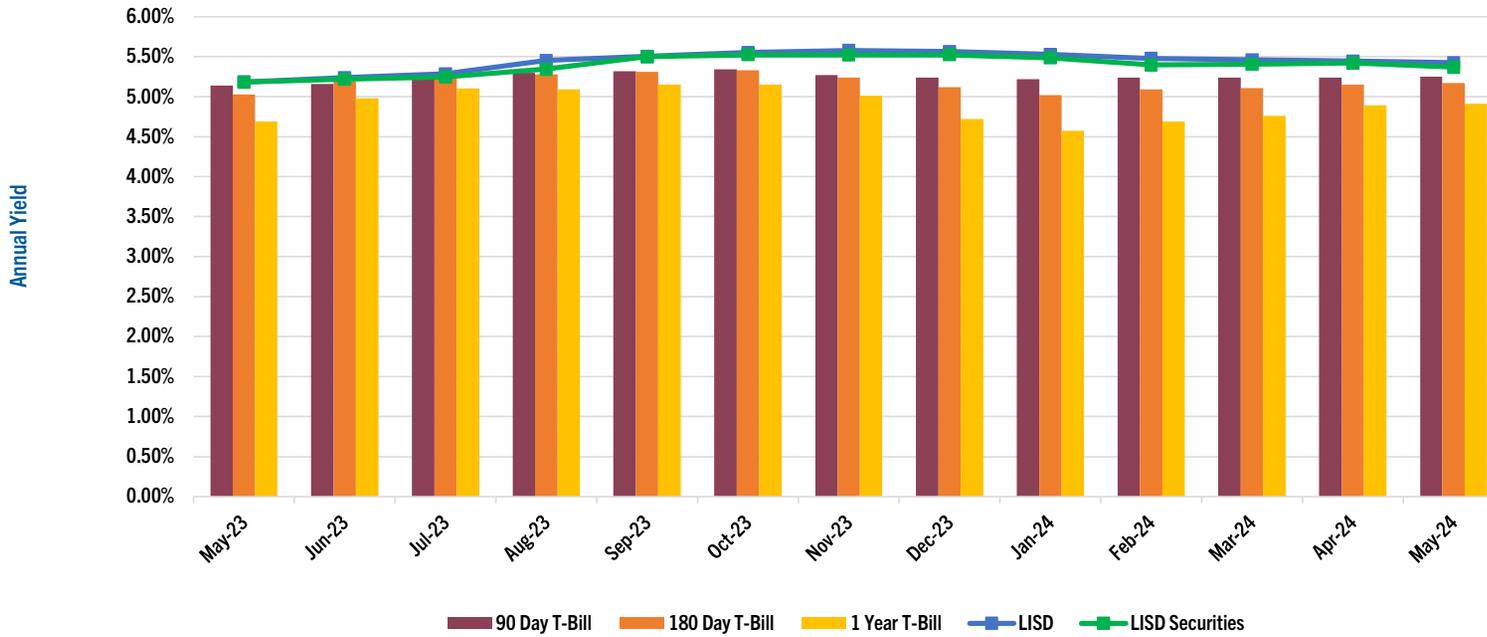


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**Allocation by Issuer** **Maturity Distribution %** **Allocation by Broker**



Benchmark Comparison



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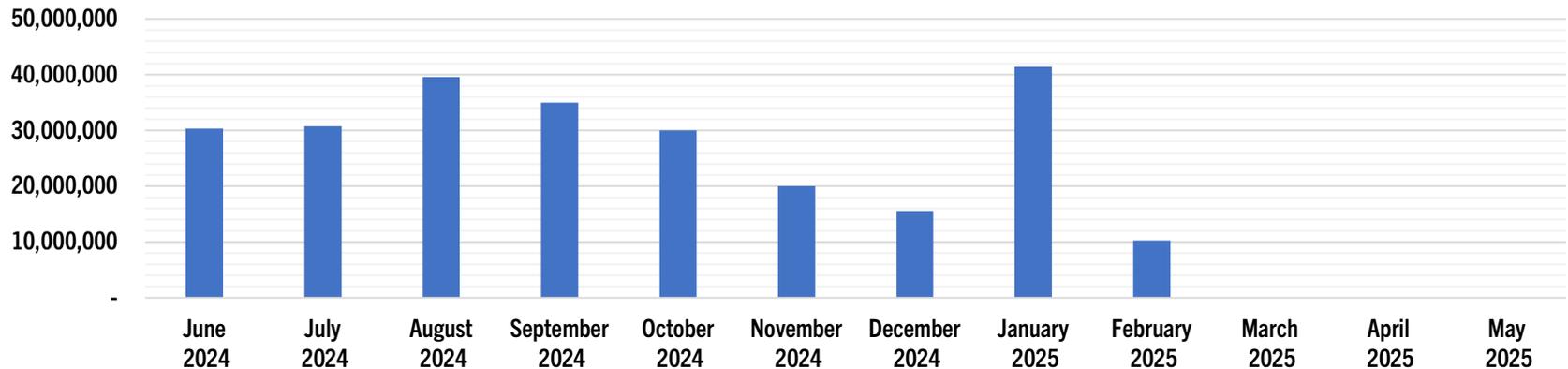
Acquisition Date	Security Type	Broker	CUSIP	Security Description	Rating Agency	Security Rating	Coupon	Callable	Par Value	Annualized Yield	Maturity Date	Days to Maturity	Beginning Book	Ending Book	Beginning Market	Ending Market	Additions & Changes in Market Value
<b>General Operating - 199</b>																	
1/31/2024	CP	RJ	5148X0EA9	Landesbk Baden-Wurtt NY	Fitch	F1	-			5.328%	5/10/2024		9,986,875	-	9,986,430	-	(9,986,430)
9/21/2023	CP	HS	63873JEH9	NATIXIS	S&P	A-1	-			5.859%	5/17/2024		9,974,933	-	9,975,700	-	(9,975,700)
1/19/2024	CP	RJ	22533TEH5	Credit Agricole CIB NY	S&P	A-1	-			5.343%	5/17/2024		9,976,667	-	9,976,040	-	(9,976,040)
11/16/2023	CP	RJ	63873JFC9	NATIXIS	S&P	A-1	-		10,000,000	5.681%	6/12/2024	11	9,935,833	9,983,194	9,936,420	9,981,900	45,480
4/4/2024	MUNI-CP	WF	54270GFX7	Long Island Power Auth	S&P	A-1+	5.450%		10,000,000	5.438%	6/13/2024	12	10,000,000	10,000,000	9,997,800	10,000,200	2,400
3/27/2024	CP	HS	62479LG82	MUFG Bank Ltd NY	S&P	A-1	-		10,000,000	5.371%	7/8/2024	37	9,900,078	9,945,631	9,897,000	9,941,900	44,900
5/31/2024	MUNI-CP	WF	54270GF22	Long Island Power Auth	S&P	A-1+	5.430%		10,000,000	5.423%	7/18/2024	47	-	10,000,000	-	10,000,600	10,000,600
3/1/2024	AGNC	WF	3135GA4R9	Fannie Mae	S&P	AA+	0.420%		3,000,000	5.319%	8/23/2024	83	2,955,384	2,967,516	2,953,830	2,966,250	12,420
2/27/2024	CP	WF	55609EJ33	Macquarie International	S&P	A-1	-		5,000,000	5.357%	9/3/2024	94	4,909,549	4,931,981	4,903,550	4,927,200	23,650
2/12/2024	CP	RJ	89233GJ64	Toyota Motor Credit Corp	S&P	A-1+	-		10,000,000	5.275%	9/6/2024	97	9,817,956	9,862,044	9,802,670	9,848,920	46,250
3/20/2024	CP	RJ	22533TJW7	Credit Agricole CIB NY	S&P	A-1	-		10,000,000	5.413%	9/30/2024	121	9,777,911	9,823,206	9,770,730	9,815,950	45,250
3/8/2024	CP	RJ	5148XOK46	Landesbk Baden-Wurtt NY	Fitch	F1	-		10,000,000	5.341%	10/4/2024	125	9,775,533	9,820,139	9,763,830	9,808,550	44,720
4/23/2024	CP	HS	8923AOKJ1	Toyota Credit Puerto Rico	S&P	A-1+	-		10,000,000	5.559%	10/18/2024	139	9,744,528	9,791,114	9,740,200	9,791,800	51,600
4/4/2024	CP	HS	80285PL42	Santander UK PLC	S&P	A-1	-		10,000,000	5.281%	11/4/2024	156	9,734,044	9,778,133	9,720,000	9,762,900	42,900
2/27/2024	CP	WF	4497WOLM8	ING Funding LLC	S&P	A-1	-		10,000,000	5.280%	11/21/2024	173	9,712,133	9,755,878	9,693,100	9,740,100	47,000
4/23/2024	MUNI	WF	59261CAD5	MET Transportation Auth NY	S&P	SP1+	5.250%		5,000,000	5.303%	12/19/2024	201	4,997,583	4,997,906	4,995,200	4,997,700	2,500
1/22/2024	AGNC	HS	3135GAMA6	Fannie Mae	S&P	AA+	5.295%	Y	10,000,000	5.295%	11/7/2025	230	10,000,000	10,000,000	9,983,000	9,982,200	2,800
2/14/2024	AGNC	WF	3130AYYL4	Federal Home Loan Bank	S&P	AA+	5.210%	Y	10,000,000	5.210%	2/14/2025	258	10,000,000	10,000,000	9,984,800	9,972,200	(12,600)
	POOL		LOGIC	Logic					45,550,215	5.421%	6/1/2024	1	65,532,939	45,550,215	65,532,939	45,550,215	(19,982,725)
	POOL		LONESTAR	Lonestar					8,228,490	5.443%	6/1/2024	1	18,158,319	8,228,490	18,158,319	8,228,490	(9,929,829)
	POOL		TXCLASS	Texas Class					7,979,875	5.427%	6/1/2024	1	7,943,281	7,979,875	7,943,281	7,979,875	36,594
	POOL		TXRANGE	Texas Daily Select					4,007,584	5.440%	6/1/2024	1	3,989,219	4,007,584	3,989,219	4,007,584	18,365
1/22/2024	POOL		TXFIT	TX Choice - Fixed Term					10,000,000	5.369%	6/17/2024	16	10,000,000	10,000,000	10,000,000	10,000,000	-
2/7/2024	POOL		TXFIT	TX Choice - Fixed Term					10,000,000	5.325%	7/8/2024	37	10,000,000	10,000,000	10,000,000	10,000,000	-
2/7/2024	POOL		TXFIT	TX Choice - Fixed Term					10,000,000	5.317%	8/12/2024	72	10,000,000	10,000,000	10,000,000	10,000,000	-
5/17/2024	POOL		TXFIT	TX Choice - Fixed Term					10,000,000	5.410%	9/12/2024	103	-	10,000,000	-	10,000,000	10,000,000
5/20/2024	POOL		TXFIT	TX Choice - Fixed Term					10,000,000	5.410%	10/15/2024	136	-	10,000,000	-	10,000,000	10,000,000
	POOL		TXFIT	Texas FIT					83,569	5.470%	6/1/2024	1	78,702	83,569	78,702	83,569	4,867
									<b>248,849,733</b>				<b>276,901,468</b>	<b>247,506,474</b>	<b>276,782,760</b>	<b>247,388,133</b>	<b>(29,394,628)</b>
<b>Debt Service - 599</b>																	
	POOL		LOGIC	Logic					36,556,564	5.421%	6/1/2024	1	76,027,032	36,556,564	76,027,032	36,556,564	(39,470,468)
	POOL		LONESTAR	Lonestar					11,936,261	5.443%	6/1/2024	1	11,881,490	11,936,261	11,881,490	11,936,261	54,771
	POOL		TXCLASS	Texas Class					20,191,734	5.427%	6/1/2024	1	146,542	20,191,734	146,542	20,191,734	20,045,191
	POOL		TXRANGE	Texas Daily Select					20,044,615	5.440%	6/1/2024	1	-	20,044,615	-	20,044,615	20,044,615
11/14/2023	POOL		TXFIT	TX Choice - Fixed Term					25,000,000	5.767%	8/12/2024	72	25,000,000	25,000,000	25,000,000	25,000,000	-
3/26/2024	POOL		TXFIT	TX Choice - Fixed Term					20,000,000	5.236%	1/21/2025	234	20,000,000	20,000,000	20,000,000	20,000,000	-
	POOL		TXFIT	Texas FIT					6,916	5.470%	6/1/2024	1	6,884	6,916	6,884	6,916	32
									<b>133,736,091</b>				<b>133,061,949</b>	<b>133,736,091</b>	<b>133,061,949</b>	<b>133,736,091</b>	<b>674,141</b>
<b>Child Nutrition - 240</b>																	
	POOL		LOGIC	Logic					17,347,118	5.421%	6/1/2024	1	16,863,722	17,347,118	16,863,722	17,347,118	483,397
<b>Capital Project - 640</b>																	
	POOL		LOGIC	Logic					19,932,694	5.421%	6/1/2024	1	20,245,148	19,932,694	20,245,148	19,932,694	(312,453)
	POOL		LONESTAR	LoneStar					26,350,013	5.443%	6/1/2024	1	26,229,103	26,350,013	26,229,103	26,350,013	120,910
	POOL		TXRANGE	Texas Daily Select					7,002,135	5.440%	6/1/2024	1	6,970,047	7,002,135	6,970,047	7,002,135	32,088
4/9/2024	POOL		TXFIT	TX Choice - Fixed Term					10,000,000	5.410%	12/9/2024	191	10,000,000	10,000,000	10,000,000	10,000,000	-
	POOL		TXFIT	Texas FIT					22,421,123	5.470%	6/1/2024	1	22,317,500	22,421,123	22,317,500	22,421,123	103,623
									<b>85,705,965</b>				<b>85,761,797</b>	<b>85,705,965</b>	<b>85,761,797</b>	<b>85,705,965</b>	<b>(55,832)</b>
<b>Capital Project - 642</b>																	
	POOL		LOGIC	Logic					22,700,530	5.421%	6/1/2024	1	22,830,197	22,700,530	22,830,197	22,700,530	(129,667)
<b>Capital Project - 643</b>																	
9/21/2023	CP	HS	63873JEH9	NATIXIS	S&P	A-1	-			5.859%	5/17/2024		9,974,933	-	9,975,700	-	(9,975,700)
1/22/2024	AGNC	HS	3135GAMA6	Fannie Mae	S&P	AA+	5.295%	Y	10,000,000	5.295%	1/17/2025	230	10,000,000	10,000,000	9,983,000	9,982,200	(800)
	POOL		LOGIC	Logic					44,922,970	5.421%	6/1/2024	1	39,978,764	44,922,970	39,978,764	44,922,970	4,944,206
	POOL		TXCLASS	Texas Class					51,958,434	5.427%	6/1/2024	1	51,720,163	51,958,434	51,720,163	51,958,434	238,271
	POOL		TXRANGE	Texas Daily Select					51,955,089	5.440%	6/1/2024	1	51,717,001	51,955,089	51,717,001	51,955,089	238,088
	POOL		TXFIT	Texas FIT					51,959,461	5.470%	6/1/2024	1	51,719,321	51,959,461	51,719,321	51,959,461	240,139
									<b>210,795,954</b>				<b>215,110,183</b>	<b>210,795,954</b>	<b>215,093,949</b>	<b>210,778,154</b>	<b>(4,315,796)</b>
<b>Workers Comp - 753</b>																	
	POOL		LOGIC	Logic					3,683,818	5.421%	6/1/2024	1	3,780,439	3,683,818	3,780,439	3,683,818	(96,621)
<b>Health Insurance - 771</b>																	
	POOL		LOGIC	Logic					14,096,430	5.421%	6/1/2024	1	14,031,828	14,096,430	14,031,828	14,096,430	64,602
<b>GRAND TOTALS</b>									<b>736,915,639</b>				<b>768,341,583</b>	<b>735,572,381</b>	<b>768,206,642</b>	<b>735,436,239</b>	<b>(32,770,404)</b>
<b>WEIGHTED AVERAGE YIELD &amp; MATURITY</b>										<b>5.423%</b>		<b>25</b>					

CUSIP	Security Type	Security Description	Maturity / Coupon Date	Interest	Principal	Total Amount
<b>General Operating - 199</b>						
63873JFC9	CP	Natixis	6/12/2024		10,000,000	10,000,000
54270GFX7	MUNI-CP	Long Island Power Auth	6/13/2024	127,167	10,000,000	10,127,167
	POOL	TX CHOICE - Fixed Term	6/17/2024	215,624	10,000,000	10,215,624
	POOL	TX CHOICE - Fixed Term	7/8/2024	221,135	10,000,000	10,221,135
62479LG82	CP	MUFG Bank Ltd NY	7/8/2024		10,000,000	10,000,000
3135GAMA6	AGNC	Fannie Mae	7/17/2024	257,396		257,396
54270GFZ2	MUNI-CP	Long Island Power Auth	7/18/2024		10,000,000	10,000,000
	POOL	TX CHOICE - Fixed Term	8/12/2024	271,640	10,000,000	10,271,640
3130AYYL4	AGNC	Federal Home Loan Bank	8/14/2024	260,500		260,500
3135GA4R9	AGNC	Fannie Mae	8/23/2024	6,300	3,000,000	3,006,300
55609EJ33	CP	Macquarie International	9/3/2024		5,000,000	5,000,000
89233GJ64	CP	Toyota Motor Credit Corp	9/6/2024		10,000,000	10,000,000
	POOL	TX CHOICE - Fixed Term	9/12/2024		10,000,000	10,000,000
22533TJW7	CP	Credit Agricole CIP NY	9/30/2024		10,000,000	10,000,000
5148XOK46	CP	Landesbk Baden-Wurtt NY	10/4/2024		10,000,000	10,000,000
	POOL	TX CHOICE - Fixed Term	10/15/2024		10,000,000	10,000,000
8923AOKJ1	CP	Toyota Credit Puerto Rico	10/18/2024		10,000,000	10,000,000
80285PL42	CP	Santander UK PLC	11/4/2024		10,000,000	10,000,000
4497WOLM8	CP	ING Funding LLC	11/21/2024		10,000,000	10,000,000
59261CAD5	MUNI	MET Transportation Auth NY	12/19/2024	196,146	5,000,000	5,196,146
3135GAMA6	AGNC	Fannie Mae	1/17/2025	264,750	10,000,000	10,264,750
3130AYYL4	AGNC	Federal Home Loan Bank	2/14/2025	260,500	10,000,000	10,260,500
				<b>2,081,158</b>	<b>183,000,000</b>	<b>185,081,158</b>
<b>Debt Service - 599</b>						
	POOL	TX CHOICE - Fixed Term	8/12/2024	1,071,372	25,000,000	26,071,372
	POOL	TX CHOICE - Fixed Term	1/21/2025	863,614	20,000,000	20,863,614
				<b>1,934,986</b>	<b>45,000,000</b>	<b>46,934,986</b>
<b>Capital Project - 640</b>						
	POOL	TX CHOICE - Fixed Term	12/9/2024	361,655	10,000,000	10,361,655
				<b>361,655</b>	<b>10,000,000</b>	<b>10,361,655</b>
<b>Capital Project - 643</b>						
3135GAMA6	AGNC	Fannie Mae	7/17/2024	257,396		257,396
3135GAMA6	AGNC	Fannie Mae	1/17/2025	264,750	10,000,000	10,264,750
				<b>522,146</b>	<b>10,000,000</b>	<b>10,522,146</b>

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**Total for all Portfolios**

	Interest	Principal	Total
June 2024	342,791	30,000,000	30,342,791
July 2024	735,927	30,000,000	30,735,927
August 2024	1,609,812	38,000,000	39,609,812
September 2024	-	35,000,000	35,000,000
October 2024	-	30,000,000	30,000,000
November 2024	-	20,000,000	20,000,000
December 2024	557,801	15,000,000	15,557,801
January 2025	1,393,114	40,000,000	41,393,114
February 2025	260,500	10,000,000	10,260,500
March 2025	-	-	-
April 2025	-	-	-
May 2025	-	-	-
<b>Total Projected Cash Flow from Investments</b>	<b>4,899,945</b>	<b>248,000,000</b>	<b>252,899,945</b>



Cash Account	Cash Balance 05/01/2024	Deposits & Credits	Withdrawals & Debits	Cash Balance 05/31/2024
(199) General Operating	4,826,782	85,232,494	83,752,926	6,306,350
(240) Child Nutrition	640,768	1,348,804	1,988,393	1,179
(599) Debt Service	7,381	-	1,200	6,181
(640) Capital Project 640	269	405,000	404,816	453
(642) Capital Project 642	527	234,000	234,355	172
(643) Capital Project 643	474	15,250,000	15,250,436	38
(753) Workers Compensation	363	25,000	24,672	691
(771) Health Insurance	1,931,143	2,574,260	2,073,121	2,432,282
<b>Total Cash for Leander ISD</b>	<b>7,407,707</b>	<b>105,069,559</b>	<b>103,729,920</b>	<b>8,747,345</b>

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

**Agenda Item:** Monthly Tax Collection Report  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D, CPA. Chief Financial Officer  
**Attachments:** Monthly Tax Collection Report

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## **Background Information:**

The tax collection report for May shows the actual collection of current and delinquent taxes at 98.81% which is 0.56% below the rate achieved at the same time last year. At the end of May, the District has realized 98.79% of the supplemented current levy compared to 99.26% in the previous year.

The delinquent tax collections for this month are negative due to the settlement of lawsuits and refunds for retroactive homestead exemptions. When refunds are processed for prior year collections, these refunds often fully offset any delinquent collections for the month.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

**Leander Independent School District  
Tax Collections Report  
2023 Tax Year**

As of May 31, 2024

<b>M &amp; O Collections</b>	<b>Collections to Date</b>	<b>Current Month</b>	<b>Total Collections</b>
Current Year Collections	\$ 253,391,541.30	\$ 587,716.55	\$ 253,979,257.85
Delinquent Collections	(88,050.84)	(857.53)	(88,908.37)
Rollbacks	367,959.80	-	367,959.80
Penalty & Interest	706,615.34	112,540.82	819,156.16
	<b>\$ 254,378,065.60</b>	<b>\$ 699,399.84</b>	<b>\$ 255,077,465.44</b>

<b>I &amp; S Collections</b>	<b>Collections to Date</b>	<b>Current Month</b>	<b>Total Collections</b>
Current Year Collections	\$ 191,890,328.70	\$ 246,402.99	\$ 192,136,731.69
Delinquent Collections	(40,242.65)	(3,321.54)	(43,564.19)
Rollbacks	72,994.49	-	72,994.49
Penalty & Interest	293,557.57	45,631.75	339,189.32
	<b>\$ 192,216,638.11</b>	<b>\$ 288,713.20</b>	<b>\$ 192,505,351.31</b>

<b>Total Collections</b>	<b>Collections to Date</b>	<b>Current Month</b>	<b>Total Collections</b>
Current Year Collections	\$ 445,281,870.00	\$ 834,119.54	\$ 446,115,989.54
Delinquent Collections	(128,293.49)	(4,179.07)	(132,472.56)
Rollbacks	440,954.29	-	440,954.29
Penalty & Interest	1,000,172.91	158,172.57	1,158,345.48
	<b>\$ 446,594,703.71</b>	<b>\$ 988,113.04</b>	<b>\$ 447,582,816.75</b>

<b>2023 Original Tax Levy</b>	<b>\$ 454,583,073.34</b>
<b>Adjustments to Date</b>	<b>(2,994,289.86)</b>
<b>2023 Adjusted Tax Levy</b>	<b>\$ 451,588,783.48</b>

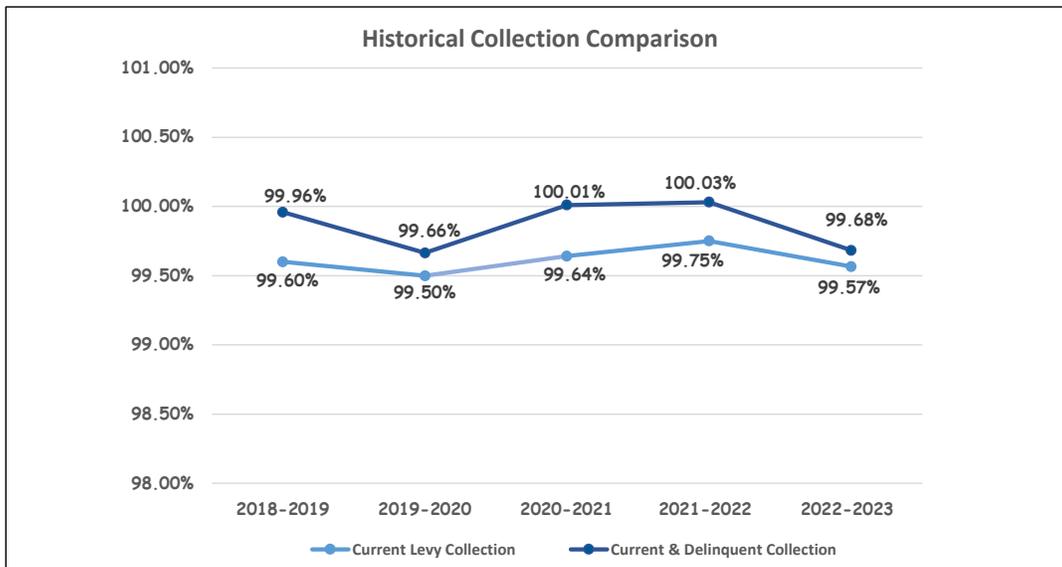
<b>Current Rate</b>	<b>98.79%</b>
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<b>Taxes Outstanding</b>	<b>Total</b>
Current Year Uncollected	\$ 5,549,018.36
Delinquent Taxes	3,669,868.54
Rollbacks	905,868.22
	<b>\$ 10,124,755.12</b>

**Leander Independent School District  
Tax Collections Report  
2023 Tax Year**

**12 Month Collection Comparison**

Monthly Collections	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
<b>CURRENT:</b>						
October	4,889,207	4,996,661	7,645,966	6,828,098	2,023,418	1,962,507
November	15,949,954	15,365,390	16,131,367	23,233,518	14,907,988	15,245,349
December	191,714,942	208,405,529	204,795,089	223,308,803	280,700,737	220,840,322
January	123,950,495	118,038,446	124,213,650	132,069,128	143,676,816	164,068,894
February	25,739,331	26,750,027	36,968,124	36,891,384	64,040,389	38,112,026
March	2,613,424	3,031,131	4,050,915	4,810,773	3,968,053	3,811,398
April	1,094,725	928,488	1,264,134	978,072	1,279,570	1,241,374
May	1,188,957	1,575,273	874,578	1,137,872	999,547	834,120
June	487,888	708,691	920,000	474,660	523,795	-
July	755,556	645,083	788,999	409,717	570,001	-
August	351,891	285,364	442,470	387,067	609,998	-
September	136,834	116,523	149,360	52,068	(143,267)	-
TOTAL	<u>368,873,204</u>	<u>380,846,606</u>	<u>398,244,652</u>	<u>430,581,160</u>	<u>513,157,045</u>	<u>446,115,990</u>
<b>Current Levy YTD -May</b>	99.13%	99.04%	99.07%	99.45%	99.26%	98.79%
<b>Current &amp; Delinquent YTD-May</b>	99.46%	99.02%	99.36%	99.72%	99.37%	98.81%
<b>Current Levy - Full Tax Year</b>	99.60%	99.50%	99.64%	99.75%	99.57%	<i>in process</i>
<b>Current &amp; Delinquent - Full Tax Year</b>	99.96%	99.66%	100.01%	100.03%	99.68%	<i>in process</i>
<b>Final Adjusted Tax Roll</b>	<b>370,356,031</b>	<b>382,765,184</b>	<b>399,679,970</b>	<b>431,647,750</b>	<b>515,395,952</b>	<b>451,588,783</b> <i>in process</i>



TRAVIS COUNTY TAX OFFICE

OVERALL COLL/DIST REPORT

DATE 06/03/2024 PAGE 49

TXDIST1A

RECEIVABLE BALANCE 'R' REPORT

FROM 05/01/2024 TO 05/31/2024

YEAR FROM 0000 TO 2023

ALL OTHERS

ILE	-----											
	-- LEANDER ISD											
	BEGINNING	TAX	BASE TAX	NET BASE TAX		PERCENT	ENDING	P & I	P & I	LRP	OTHER PENALTY	TOTAL
YEAR	TAX BALANCE	ADJ	COLLECTED	REVERSALS	COLLECTED	COLLECTED	TAX BALANCE	COLLECTED	REVERSALS	COLLECTED	COLLECTED	DISTRIBUTED
-----												
1982	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1983	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1984	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1985	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1986	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1987	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1988	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1989	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1990	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1991	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1992	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1993	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1994	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1995	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1996	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1997	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1998	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
1999	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2000	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
2001	3.30	.00	.00	.00	.00	.00 %	3.30	.00	.00	.00	.00	.00
2002	944.87	.00	.00	.00	.00	.00 %	944.87	.00	.00	.00	.00	.00
2003	3563.52	.00	.00	.00	.00	.00 %	3563.52	.00	.00	.00	.00	.00
2004	2747.07	.00	.00	.00	.00	.00 %	2747.07	.00	.00	.00	.00	.00
2005	3249.53	.00	.00	.00	.00	.00 %	3249.53	.00	.00	.00	.00	.00
2006	8574.53	.00	.00	.00	.00	.00 %	8574.53	.00	.00	.00	.00	.00
2007	8131.75	.00	.00	.00	.00	.00 %	8131.75	.00	.00	.00	.00	.00
2008	11694.85	.00	.00	.00	.00	.00 %	11694.85	.00	.00	.00	.00	.00
2009	13471.49	.00	.00	.00	.00	.00 %	13471.49	.00	.00	.00	.00	.00
2010	22687.61	.00	.00	.00	.00	.00 %	22687.61	.00	.00	.00	.00	.00
2011	33623.75	.00	.00	.00	.00	.00 %	33623.75	.00	.00	.00	.00	.00
2012	45845.20	.00	.00	.00	.00	.00 %	45845.20	.00	.00	.00	.00	.00
2013	47520.78	.00	.00	.00	.00	.00 %	47520.78	.00	.00	.00	.00	.00
2014	49256.80	.00	.00	.00	.00	.00 %	49256.80	.00	.00	.00	.00	.00
2015	56710.56	.00	.00	.00	.00	.00 %	56710.56	.00	.00	.00	.00	.00
2016	71114.94	.00	177.03	.00	177.03	.25 %	70937.91	177.02	.00	.00	.00	354.05
2017	90821.53	.00	44.42	.00	44.42	.05 %	90777.11	39.09	.00	.00	.00	83.51
2018	144239.14	.00	126.94	.00	126.94	.09 %	144112.20	96.47	.00	21.22	.00	244.63
2019	179921.20	.01-	406.38	.00	406.38	.23 %	179514.81	260.08	.00	.00	.00	666.46
2020	232056.23	.00	832.95	.00	832.95	.36 %	231223.28	433.13	.00	.00	.00	1266.08
2021	346005.70	677.93	12744.22	.00	12744.22	3.68 %	333939.41	4741.00	.00	28.71	.00	17513.93
2022	867443.62	87475.59-	133884.21	70312.99	63571.22	8.15 %	716396.81	36564.66	.00	.00	.00	100135.88
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TOTL	2239627.97	86797.67-	148216.15	70312.99	77903.16	3.62 %	2074927.14	42311.45	.00	49.93	.00	120264.54
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2023	2892787.11	302607.77-	354456.07	213378.36	141077.71	5.45 %	2449101.63	31027.19	.00	.00	.00	172104.90

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ENTITY

TOTL	5132415.08	389405.44-	502672.22	283691.35	218980.87	4.62 %	4524028.77	73338.64	.00	49.93	.00	292369.44
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# Recap & Standings Report

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 05/01/2024 to 05/31/2024 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)  
IS

2023 Fiscal Year: 10/01/2023 - 09/30/2024

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	86,636,108.37	1,186,060.76	-64,866.04	1,121,194.72	204,411.80	23,136.68	295.27	5,746.22	0.77	916,488.42	85,293,704.10
2022	86,353,297.56	147,693.16	-15,158.46	132,534.70	-11,836.67	802.40	60.05	505.03	-0.01	144,311.31	-71,644.35
2021	94,332,048.48	64,355.40	-16,339.97	48,015.43	-15,285.18	269.99	12.35	108.90	0.00	63,288.26	-38,831.99
2020	80,626,149.65	49,424.57	-116.25	49,308.32	389.21	84.24	11.55	0.00	0.00	48,907.56	-2,587.76
2019	75,775,669.00	42,530.92	-116.88	42,414.04	384.54	108.64	12.79	0.00	0.00	42,016.71	4,876.96
2018	68,954,540.92	29,708.72	0.00	29,708.72	479.90	127.97	0.00	0.00	0.00	29,228.82	2,437.01
2017	62,290,320.36	28,440.19	0.00	28,440.19	481.21	152.38	0.00	0.00	0.00	27,958.98	2,662.12
2016	55,603,656.23	22,592.16	0.00	22,592.16	481.21	189.68	0.00	0.00	0.00	22,110.95	1,705.08
2015	49,093,370.76	19,478.43	0.00	19,478.43	179.15	84.95	0.00	0.00	0.00	19,299.28	1,403.02
2014	44,412,322.78	16,635.08	0.00	16,635.08	0.00	0.00	0.00	0.00	0.00	16,635.08	1,261.31
2013	38,869,330.27	18,095.13	0.00	18,095.13	0.00	0.00	25.90	0.00	0.00	18,069.23	1,340.12
2012	36,200,605.63	9,575.42	0.00	9,575.42	0.00	0.00	19.33	0.00	0.00	9,556.09	1,280.61
2011	34,042,595.83	6,616.83	0.00	6,616.83	0.00	0.00	0.00	0.00	0.00	6,616.83	610.38
2010	30,041,634.03	4,708.69	0.00	4,708.69	0.00	0.00	0.00	0.00	0.00	4,708.69	0.00
2009	27,944,427.52	3,802.41	0.00	3,802.41	0.00	0.00	0.00	0.00	0.00	3,802.41	0.00
2008	24,003,652.64	3,495.97	0.00	3,495.97	0.00	0.00	0.00	0.00	0.00	3,495.97	0.00
2007	0.00	2,495.88	0.00	2,495.88	0.00	0.00	0.00	0.00	0.00	2,495.88	0.00
2006	0.00	1,920.45	0.00	1,920.45	0.00	0.00	0.00	0.00	0.00	1,920.45	0.00
2005 & prior	0.00	3,656.02	0.00	3,656.02	0.00	0.00	0.00	0.00	0.00	3,656.02	0.00
Summary											
<b>Total Current</b>	86,636,108.37	1,186,060.76	-64,866.04	1,121,194.72	204,411.80	23,136.68	295.27	5,746.22	0.77	916,488.42	85,293,704.10
<b>Total Delinquent</b>	808,543,621.66	475,225.43	-31,731.56	443,493.87	-24,726.63	1,820.25	141.97	613.93	-0.01	468,078.52	-95,487.49
<b>Rollbacks</b>		4,784.19	273,851.19	278,635.38	0.00	0.00	0.00	0.00	0.00	278,635.38	72,994.49
<b>Fee Type Total</b>	895,179,730.03	1,666,070.38	177,253.59	1,843,323.97	179,685.17	24,956.93	437.24	6,360.15	0.76	1,663,202.32	85,271,211.10

Combined Collections (Collections + P&I Collected) -- 204,642.10

# Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 05/01/2024 to 05/31/2024 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)  
MO

2023 Fiscal Year: 10/01/2023 - 09/30/2024

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	204,434,958.83	2,798,742.87	-153,063.99	2,645,678.88	482,350.19	54,595.38	696.74	13,559.36	1.81	2,162,633.76	201,267,437.13
2022	247,179,750.43	422,760.12	-43,389.86	379,370.26	-33,881.44	2,296.67	171.92	1,445.52	-0.02	413,079.76	-205,076.59
2021	176,897,933.42	120,683.39	-30,641.84	90,041.55	-28,663.82	506.29	23.15	204.21	0.00	118,682.22	-72,820.46
2020	165,309,606.89	101,336.11	-238.35	101,097.76	798.00	172.73	23.68	0.00	0.00	100,276.08	-5,305.74
2019	157,224,379.73	88,245.98	-242.50	88,003.48	797.89	225.42	26.53	0.00	0.00	87,179.06	10,119.01
2018	152,580,256.06	65,738.44	0.00	65,738.44	1,061.91	283.18	0.00	0.00	0.00	64,676.53	5,392.52
2017	137,287,673.22	62,681.89	0.00	62,681.89	1,060.60	335.86	0.00	0.00	0.00	61,621.29	5,867.31
2016	122,550,282.37	49,792.73	0.00	49,792.73	1,060.60	418.05	0.00	0.00	0.00	48,732.13	3,758.01
2015	108,201,646.02	42,930.23	0.00	42,930.23	394.85	187.22	0.00	0.00	0.00	42,535.38	3,092.26
2014	97,884,620.94	36,663.54	0.00	36,663.54	0.00	0.00	0.00	0.00	0.00	36,663.54	2,779.92
2013	85,667,878.57	39,881.51	0.00	39,881.51	0.00	0.00	57.08	0.00	0.00	39,824.43	2,953.62
2012	79,786,018.87	21,104.10	0.00	21,104.10	0.00	0.00	42.60	0.00	0.00	21,061.50	2,822.46
2011	77,006,044.05	14,967.57	0.00	14,967.57	0.00	0.00	0.00	0.00	0.00	14,967.57	1,380.69
2010	75,321,364.08	11,805.88	0.00	11,805.88	0.00	0.00	0.00	0.00	0.00	11,805.88	0.00
2009	76,011,409.77	10,342.88	0.00	10,342.88	0.00	0.00	0.00	0.00	0.00	10,342.88	0.00
2008	73,587,435.47	10,717.38	0.00	10,717.38	0.00	0.00	0.00	0.00	0.00	10,717.38	0.00
2007	0.00	7,662.99	0.00	7,662.99	0.00	0.00	0.00	0.00	0.00	7,662.99	0.00
2006	0.00	7,975.49	0.00	7,975.49	0.00	0.00	0.00	0.00	0.00	7,975.49	0.00
2005 & prior	0.00	17,007.34	0.00	17,007.34	0.00	0.00	0.00	0.00	0.00	17,007.34	0.00
<b>Summary</b>											
<b>Total Current</b>	204,434,958.83	2,798,742.87	-153,063.99	2,645,678.88	482,350.19	54,595.38	696.74	13,559.36	1.81	2,162,633.76	201,267,437.13
<b>Total Delinquent</b>	1,832,496,299.89	1,132,297.57	-74,512.55	1,057,785.02	-57,371.41	4,425.42	344.96	1,649.73	-0.02	1,114,811.45	-245,036.99
<b>Rollbacks</b>		9,374.39	617,858.45	627,232.84	0.00	0.00	0.00	0.00	0.00	627,232.84	158,242.87
<b>Fee Type Total</b>	2,036,931,258.72	3,940,414.83	390,281.91	4,330,696.74	424,978.78	59,020.80	1,041.70	15,209.09	1.79	3,904,678.05	201,180,643.01

# Recap & Standings Report

WTAXSaaS

Cycles: **All**      Taxing Units: **Leander ISD...**      Deposit Date Range: **05/01/2024 to 05/31/2024**      Sorted By: **By Year, Descending**      Options: **Separate Rollbacks, Include**

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## Property Tax

Combined Collections (Collections + P&I Collected) -- 483,999.58
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254

# Recap & Standings Report

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 05/01/2024 to 05/31/2024 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)  
SA

2023 Fiscal Year: 10/01/2023 - 09/30/2024

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	151,638.85	27,691.37	-617.06	27,074.31	6,279.84	801.84	0.00	1,423.13	0.08	20,794.55	117,619.37
2022	114,067.61	2,759.34	0.00	2,759.34	15.81	4.43	3.23	3.04	0.00	2,740.30	1,617.39
2021	88,927.72	1,348.36	0.00	1,348.36	0.00	0.00	3.37	0.00	0.00	1,344.99	153.33
2020	64,284.07	758.38	0.00	758.38	0.00	0.00	3.34	0.00	0.00	755.04	64.99
2019	69,012.56	1,191.44	0.00	1,191.44	0.00	0.00	3.73	0.00	0.00	1,187.71	-8.35
2018	83,414.82	1,051.46	0.00	1,051.46	0.00	0.00	0.00	0.00	0.00	1,051.46	0.00
2017	56,346.24	501.23	0.00	501.23	0.00	0.00	0.00	0.00	0.00	501.23	0.00
2016	55,049.70	914.93	0.00	914.93	0.00	0.00	0.00	0.00	0.00	914.93	0.00
2015	48,897.66	855.77	0.00	855.77	0.00	0.00	0.00	0.00	0.00	855.77	0.00
2014	50,500.66	552.19	0.00	552.19	0.00	0.00	0.00	0.00	0.00	552.19	0.00
2013	48,069.44	2,147.81	0.00	2,147.81	0.00	0.00	0.00	0.00	0.00	2,147.81	16.11
2012	44,655.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	31,924.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	36,721.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	36,058.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	31,809.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary											
<b>Total Current</b>	151,638.85	27,691.37	-617.06	27,074.31	6,279.84	801.84	0.00	1,423.13	0.08	20,794.55	117,619.37
<b>Total Delinquent</b>	859,740.12	12,080.91	0.00	12,080.91	15.81	4.43	13.67	3.04	0.00	12,051.43	1,843.47
<b>Rollbacks</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Fee Type Total</b>	1,011,378.97	39,772.28	-617.06	39,155.22	6,295.65	806.27	13.67	1,426.17	0.08	32,845.98	119,462.84

Combined Collections (Collections + P&I Collected) -- 7,101.92

# Recap & Standings Report

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 05/01/2024 to 05/31/2024 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)

2023 Fiscal Year: 10/01/2023 - 09/30/2024

Taxing Unit Totals (IS,MO,SA)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	291,222,706.05	4,012,495.00	-218,547.09	3,793,947.91	693,041.83	78,533.90	992.01	20,728.71	2.66	3,099,916.73	286,678,760.60
2022	333,647,115.60	573,212.62	-58,548.32	514,664.30	-45,702.30	3,103.50	235.20	1,953.59	-0.03	560,131.37	-275,103.55
2021	271,318,909.62	186,387.15	-46,981.81	139,405.34	-43,949.00	776.28	38.87	313.11	0.00	183,315.47	-111,499.12
2020	246,000,040.61	151,519.06	-354.60	151,164.46	1,187.21	256.97	38.57	0.00	0.00	149,938.68	-7,828.51
2019	233,069,061.29	131,968.34	-359.38	131,608.96	1,182.43	334.06	43.05	0.00	0.00	130,383.48	14,987.62
2018	221,618,211.80	96,498.62	0.00	96,498.62	1,541.81	411.15	0.00	0.00	0.00	94,956.81	7,829.53
2017	199,634,339.82	91,623.31	0.00	91,623.31	1,541.81	488.24	0.00	0.00	0.00	90,081.50	8,529.43
2016	178,208,988.30	73,299.82	0.00	73,299.82	1,541.81	607.73	0.00	0.00	0.00	71,758.01	5,463.09
2015	157,343,914.44	63,264.43	0.00	63,264.43	574.00	272.17	0.00	0.00	0.00	62,690.43	4,495.28
2014	142,347,444.38	53,850.81	0.00	53,850.81	0.00	0.00	0.00	0.00	0.00	53,850.81	4,041.23
2013	124,585,278.28	60,124.45	0.00	60,124.45	0.00	0.00	82.98	0.00	0.00	60,041.47	4,309.85
2012	116,031,280.01	30,679.52	0.00	30,679.52	0.00	0.00	61.93	0.00	0.00	30,617.59	4,103.07
2011	111,080,564.02	21,584.40	0.00	21,584.40	0.00	0.00	0.00	0.00	0.00	21,584.40	1,991.07
2010	105,399,719.82	16,514.57	0.00	16,514.57	0.00	0.00	0.00	0.00	0.00	16,514.57	0.00
2009	103,991,895.66	14,145.29	0.00	14,145.29	0.00	0.00	0.00	0.00	0.00	14,145.29	0.00
2008	97,622,898.02	14,213.35	0.00	14,213.35	0.00	0.00	0.00	0.00	0.00	14,213.35	0.00
2007	0.00	10,158.87	0.00	10,158.87	0.00	0.00	0.00	0.00	0.00	10,158.87	0.00
2006	0.00	9,895.94	0.00	9,895.94	0.00	0.00	0.00	0.00	0.00	9,895.94	0.00
2005 & prior	0.00	20,663.36	0.00	20,663.36	0.00	0.00	0.00	0.00	0.00	20,663.36	0.00

Summary											
<b>Total Current</b>	291,222,706.05	4,012,495.00	-218,547.09	3,793,947.91	693,041.83	78,533.90	992.01	20,728.71	2.66	3,099,916.73	286,678,760.60
<b>Total Delinquent</b>	2,641,899,661.67	1,619,603.91	-106,244.11	1,513,359.80	-82,082.23	6,250.10	500.60	2,266.70	-0.03	1,594,941.40	-338,681.01

<b>Rollbacks</b>		14,158.58	891,709.64	905,868.22	0.00	0.00	0.00	0.00	0.00	905,868.22	231,237.36
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<b>Taxing Unit Total</b>	2,933,122,367.72	5,646,257.49	566,918.44	6,213,175.93	610,959.60	84,784.00	1,492.61	22,995.41	2.63	5,600,726.35	286,571,316.95
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Percentages											
% of Roll Collected - 2023 - 98.93%			Adjusted Original Roll -- \$289,778,677.33				Current YTD Collected -- \$286,678,760.60				

Tax Collections Compared to Current Taxes Billed 17.27% Collected

All Collections Compared to Current Taxes Billed 19.23% Collected

Combined Collections (Collections + P&I Collected) -- 695,743.60

# Recap & Standings Report

WTAXSaaS

Cycles: **All**      Taxing Units: **Leander ISD...**      Deposit Date Range: **05/01/2024 to 05/31/2024**      Sorted By: **By Year, Descending**      Options: **Separate Rollbacks, Include**

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**Property Tax**

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# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Discussion of 2023-2024 Budget Projections
<b>Purpose:</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	2023-2024 Summary of Revenues and Expenditures

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## **Background Information:**

Projections of revenues and expenditures are critical for monitoring the financial position of the district. Attached is a summary of the projections for the current 2023-2024 fiscal year. Financial Services projects final revenues and expenditures by adding estimates of what will transpire through the remainder of the fiscal year to the actual numbers incurred for the current fiscal year. These projections will be updated monthly until the end of the fiscal year.

The current projections indicate that operations will result in a deficit. These are preliminary projections based on what is currently known.

In summary, the projections reflect the following:

- Gross revenues and other sources are projected at \$440,101,114 which is \$1.3 million above the current budget. Revenues and other sources **net of recapture** are projected at \$430,563,632.
  
- Total operating expenditures are projected at \$439,079,715, before transfers out of \$6,289,600.
  - The largest area of savings is in payroll. Staffing was based on a modified student growth projection of 43,543. Savings in payroll can be attributed to multiple factors, including the following:
    - Lower enrollment than projected, resulting in the need for less positions.
    - Difficulty in obtaining and maintaining instructional and operating staff (teachers, SPED Support, instructional assistants, custodial, bus operators, etc.).
    - Ability to fund positions with federal funds (ESSER II, III, SUPP, etc.).
    - Vacancies in Transportation due to changes in route schedules.
    - Vacancies in the Police Department as we work to hire for approved positions.
  - Savings are projected in the areas of contracted services, supplies and travel.
  
- Transfers out for Health Insurance and the Empowerment Grant are estimated at \$6.2 million.

Current projections show the General Fund to end the year with a fund balance of \$184,316,199, reflecting a deficit of \$5,268,201.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

**Leander Independent School District**  
**Summary of Revenue and Expenditure Projections thru June 30, 2024**  
**Fiscal Year 2023-2024**

	Original Budget	Current Revised Budget	Projections Thru EOY	Variance	Explanation of Variances
<b>Revenues:</b>					
Taxes Gross (Current & Delinquent)	\$ 415,190,617	\$ 315,000,000	\$ 315,000,000	\$ -	
Taxes (P&I)	920,000	920,000	920,000	-	
Other Local	10,636,896	18,984,125	19,022,642	38,517	
State - ASF & FSF	30,667,129	75,754,551	77,033,963	1,279,412	
State - Other	26,316,847	26,316,847	26,313,257	(3,590)	
Federal	7,162,000	1,512,000	1,541,252	29,252	
<b>Total Revenues</b>	<b>\$ 490,893,489</b>	<b>\$ 438,487,523</b>	<b>\$ 439,831,114</b>	<b>\$ 1,343,591</b>	
<b>Expenditures:</b>					
Payroll Costs	\$ 382,651,587	\$ 387,161,463	\$ 377,001,872	\$ 10,159,591	Vacancies, Unfilled positions, Movement of positions to ESSER funding
Contracted Services	15,963,348	17,905,650	15,858,387	2,047,264	Internal Audit Function Savings, Professional Development Savings, Contract Svcs Projects not started
Utilities	8,915,400	8,796,210	8,833,367	(37,157)	
Supplies and Materials	20,991,885	24,702,489	19,925,798	4,776,691	Mid-year addition for the Police Department temporarily held here. Funds will be allocated to correct areas as positions are hired on - savings are expected
Other Operating Costs	6,496,863	7,115,183	5,754,467	1,360,716	
Debt Service	525,415	525,415	525,415	-	
Capital Outlay	1,225,932	1,843,355	1,642,927	200,429	
<b>Recapture</b>	<b>57,867,040</b>	<b>9,597,744</b>	<b>9,537,482</b>	<b>60,262</b>	
<b>Total Expenditures</b>	<b>\$ 494,637,470</b>	<b>\$ 457,647,509</b>	<b>\$ 439,079,715</b>	<b>\$ 18,567,795</b>	
<b>Net Operating Results</b>	<b>\$ (3,743,981)</b>	<b>\$ (19,159,986)</b>	<b>\$ 751,399</b>	<b>\$ 19,911,386</b>	
Other Sources	270,000	270,000	270,000	-	
Transfers Out - Other	(50,000)	(2,050,000)	(50,000)	(2,000,000)	
Transfers Out - Health Insurance	(3,000,000)	(3,000,000)	(4,239,600)	1,239,600	
Transfers Out - Empowerment Grant	-	-	(2,000,000)	-	
<b>Net Change to Fund Balance</b>	<b>\$ (6,523,981)</b>	<b>\$ (23,939,986)</b>	<b>\$ (5,268,201)</b>	<b>\$ -</b>	
<b>Beginning Fund Balance July 1</b>	<b>189,584,400</b>	<b>189,584,400</b>	<b>189,584,400</b>	<b>-</b>	
<b>Estimated Ending Fund Balance</b>	<b>\$ 183,060,419</b>	<b>\$ 165,644,414</b>	<b>\$ 184,316,199</b>	<b>\$ -</b>	

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Consider Approval of the 2023-2024 Final Budget Amendment
<b>Purpose (this meeting):</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	Final 2023-2024 Budget Amendment

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## **Background Information:**

The Final Budget amendment for the 2023-2024 fiscal year realigns funds to cover anticipated spending through the end of the year to ensure compliance with budget objectives.

Realignment of funds will increase and/or decrease various function levels within the budget. All necessary budget amendments that change the function level should be formally approved by the Board of Trustees and recorded in Board minutes. Budget amendments increasing or decreasing revenues and/or expenditures also require formal Board approval.

The attached documents summarize the effect of budget transfers and amendments and the details of the changes being proposed. Submitted for approval are the final budget revisions/amendments requested by various campuses and departments.

The amendments presented this month for the **General Operating Fund** (Funds 181 and 199) are as follows:

- Increase of \$11,313 to revenue and expenditure budgets in Fund 199 for fence repairs. The increase to estimated revenue and expenditures has no impact on the total operating deficit/surplus.
- Increase of \$1,289 to revenue and expenditure budgets in Fund 199 for bus repairs. The increase to estimated revenue and expenditures has no impact on the total operating deficit/surplus.
- Transfers among revenue budgets with no impact on the total operating deficit/surplus.
- Transfers among functions with no impact on the total operating deficit/surplus, including transfers between functions in Funds 181 and 199.

The amendments presented this month for the **Child Nutrition Fund** (Fund 240) are as follows:

- Increase of \$1,158,925 in revenue budgets for interest earnings and state revenue.
- Increase of \$50,000 in expenditure budgets to cover GASB 96 requirements.
- Increase of \$41,400 in transfers in to cover negative balance accounts.

Amendments to the Child Nutrition Fund reduce the budget deficit by \$1,150,325, leaving a budgeted ending fund balance of \$14,747,458.

The amendments presented this month for the **Debt Service Fund** (Fund 599) are as follows:

- Transfers among other sources and uses for the 2023A refunding with no impact on the total operating deficit/surplus.

## **Administrative Recommendation:**

The recommendation is for the Board of Trustees to approve the final budget amendment for the General Operating, Child Nutrition, and Debt Service funds for 2023-2024, as presented.

## **Sample Motion:**

I move that the Board of Trustees approve the final budget amendment for the General Operating, Child Nutrition, and Debt Service funds for 2023-2024, as presented.

**Leander Independent School District**  
**General Fund - Fund 199**  
**Budget Amendments/Transfers as of June 17, 2024**

	2023-2024 Original Budget	Previously Amended Budget	Proposed Amendments 06/17/24	Proposed Amended Budget
<b>Revenues:</b>				
Local Sources	\$ 426,747,513	\$ 334,904,125	\$ 12,602	\$ 334,916,727
State Sources	56,983,976	102,071,398	(300,000)	101,771,398
Federal Sources	7,162,000	1,512,000	300,000	1,812,000
<b>TOTAL REVENUES</b>	<b>\$ 490,893,489</b>	<b>\$ 438,487,523</b>	<b>\$ 12,602</b>	<b>\$ 438,500,125</b>
<b>Expenditures:</b>				
Function 11 - Instruction	\$ 265,876,732	\$ 271,250,322	\$ (3,227,331)	\$ 268,022,991
Function 12 - Instructional Resources & Media	5,093,573	5,163,913	(931)	5,162,982
Function 13 - Staff Development	10,468,918	11,129,118	80,304	11,209,422
Function 21 - Instructional Administration	5,226,065	5,220,690	(34,800)	5,185,890
Function 23 - School Administration	25,724,098	26,093,753	5,074	26,098,827
Function 31 - Guidance & Counseling	22,067,309	22,449,125	43,138	22,492,263
Function 32 - Social Services	1,430,967	1,354,823	100,000	1,454,823
Function 33 - Health Services	4,133,802	4,290,751	101,158	4,391,909
Function 34 - Student Transportation	14,413,284	14,717,574	401,289	15,118,863
Function 35 - Food Services	71,074	88,414	20,938	109,352
Function 36 - Co-Curricular Activities	13,378,951	14,229,873	61,022	14,290,895
Function 41 - General Administration	11,547,244	11,685,513	(100,000)	11,585,513
Function 51 - Plant Maintenance & Operations	39,243,925	40,127,357	(398)	40,126,959
Function 52 - Security	3,056,021	4,298,536	(763,015)	3,535,521
Function 53 - Data Processing	9,350,999	9,481,411	(400,000)	9,081,411
Function 61 - Community Services	2,127,153	2,327,667	206,154	2,533,821
Function 71 - Debt Service	525,415	525,415	3,000,000	3,525,415
Function 81 - Capital Outlay	-	880,611	-	880,611
Function 91 - Contracted Instruction Services	57,867,040	9,597,744	500,000	10,097,744
Function 95 - JJAEP	245,000	145,000	20,000	165,000
Function 99 - Other Intergovernmental Charges	2,789,900	2,589,900	-	2,589,900
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 494,637,470</b>	<b>\$ 457,647,509</b>	<b>\$ 12,602</b>	<b>\$ 457,660,111</b>
<b>Excess/(Deficiency) of</b>				
Revenues vs. Expenditures	<b>\$ (3,743,981)</b>	<b>\$ (19,159,986)</b>	<b>\$ -</b>	<b>\$ (19,159,986)</b>
<b>Other Financing Sources/Uses</b>				
Sale of Assets	\$ 270,000	\$ 270,000	\$ -	\$ 270,000
Transfer Out - Other	(50,000)	(2,050,000)	-	(2,050,000)
Transfer Out - Healthcare	(3,000,000)	(3,000,000)	-	(3,000,000)
Transfer Out - Healthcare Additional Contribution	-	-	-	-
Other Uses - Settlements	-	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ (2,780,000)</b>	<b>\$ (4,780,000)</b>	<b>\$ -</b>	<b>\$ (4,780,000)</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (6,523,981)</b>	<b>\$ (23,939,986)</b>	<b>\$ -</b>	<b>\$ (23,939,986)</b>
Beginning Fund Balance for Fund 181	(793,212)	(793,212)		(793,212)
Beginning Fund Balance for Fund 196	2,324,127	2,324,127		2,324,127
Beginning Fund Balance for Fund 197	(45,305,646)	(45,305,646)		(45,305,646)
Beginning Fund Balance for Fund 199	233,359,133	233,359,133		233,359,133
<b>Total Beginning Fund Balance of Fund 19X *</b>	<b>\$ 189,584,400</b>	<b>\$ 189,584,400</b>		<b>\$ 189,584,400</b>
<b>Net Operating Results - All General Fund 19X</b>	<b>(6,523,981)</b>	<b>(23,939,986)</b>		<b>(23,939,986)</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 183,060,419</b>	<b>\$ 165,644,414</b>		<b>\$ 165,644,414</b>

\*Audited per 2023 ACFR

**Leander Independent School District**  
**Child Nutrition - Fund 240**  
**Budget Amendments/Transfers as of June 17, 2024**

	<u>2023-2024 Original Budget</u>	<u>Previously Amended Budget</u>	<u>Proposed Amendments 06/17/24</u>	<u>Proposed Amended Budget</u>
<b>Revenues:</b>				
Local Sources	\$ 8,515,353	\$ 8,515,353	\$ 1,155,500	\$ 9,670,853
State Sources	75,000	75,000	3,425	78,425
Federal Sources	7,598,682	7,598,682	-	7,598,682
<b>TOTAL REVENUES</b>	<b><u>\$ 16,189,035</u></b>	<b><u>\$ 16,189,035</u></b>	<b><u>\$ 1,158,925</u></b>	<b><u>\$ 17,347,960</u></b>
<b>Expenditures:</b>				
Function 11 - Instruction	\$ -	\$ -	\$ -	\$ -
Function 12 - Instructional Resources & Media	-	-	-	-
Function 13 - Staff Development	-	-	-	-
Function 21 - Instructional Administration	-	-	-	-
Function 23 - School Administration	-	-	-	-
Function 31 - Guidance & Counseling	-	-	-	-
Function 32 - Social Services	-	-	-	-
Function 33 - Health Services	-	-	-	-
Function 34 - Student Transportation	-	-	-	-
Function 35 - Food Service	15,689,035	18,322,004	-	18,322,004
Function 36 - Co-Curricular Activities	-	-	-	-
Function 41 - General Administration	-	-	-	-
Function 51 - Plant Maintenance & Operations	-	-	-	-
Function 52 - Security	-	-	-	-
Function 53 - Data Processing	-	-	-	-
Function 61 - Community Services	-	-	-	-
Function 71 - Debt Service	-	-	50,000	50,000
Function 81 - Capital Outlay	-	-	-	-
Function 91 - Contracted Instruction Services	-	-	-	-
Function 95 - JJAEP	-	-	-	-
Function 99 - Other Intergovernmental Charges	-	-	-	-
<b>TOTAL ALL EXPENDITURES</b>	<b><u>\$ 15,689,035</u></b>	<b><u>\$ 18,322,004</u></b>	<b><u>\$ 50,000</u></b>	<b><u>\$ 18,372,004</u></b>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	<b><u>\$ 500,000</u></b>	<b><u>\$ (2,132,969)</u></b>	<b><u>\$ 1,108,925</u></b>	<b><u>\$ (1,024,044)</u></b>
Transfers In	\$ -	\$ -	\$ 41,400	\$ 41,400
Transfers Out	-	-	-	-
<b>Net Increase/(Decrease) in Fund Balance</b>	<b><u>\$ 500,000</u></b>	<b><u>\$ (2,132,969)</u></b>	<b><u>\$ 1,150,325</u></b>	<b><u>\$ (982,644)</u></b>
<b>Beginning Fund Balance*</b>	<b>\$ 15,730,102</b>	<b>\$ 15,730,102</b>		<b>\$ 15,730,102</b>
<b>Projected Ending Fund Balance</b>	<b><u>\$ 16,230,102</u></b>	<b><u>\$ 13,597,133</u></b>		<b><u>\$ 14,747,458</u></b>

\*Audited per 2023 ACFR

**Leander Independent School District**  
**Debt Service - Fund 599**  
**Budget Amendments/Transfers as of June 17, 2024**

	<u>2023-2024 Original Budget</u>	<u>Previously Amended Budget</u>	<u>Proposed Amendments 6/17/2024</u>	<u>Proposed Amended Budget</u>
<b>Revenues:</b>				
Local Sources	\$ 149,878,792	\$ 139,651,878	\$ -	\$ 139,651,878
State Sources	2,988,508	13,215,422	-	13,215,422
Federal Sources	-	-	-	-
<b>TOTAL REVENUES</b>	<b><u>\$ 152,867,300</u></b>	<b><u>\$ 152,867,300</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 152,867,300</u></b>
<b>Expenditures:</b>				
Function 11 - Instruction	\$ -	\$ -	\$ -	\$ -
Function 12 - Instructional Resources & Media	-	-	-	-
Function 13 - Staff Development	-	-	-	-
Function 21 - Instructional Administration	-	-	-	-
Function 23 - School Administration	-	-	-	-
Function 31 - Guidance & Counseling	-	-	-	-
Function 32 - Social Services	-	-	-	-
Function 33 - Health Services	-	-	-	-
Function 34 - Student Transportation	-	-	-	-
Function 35 - Food Service	-	-	-	-
Function 36 - Co-Curricular Activities	-	-	-	-
Function 41 - General Administration	-	-	-	-
Function 51 - Plant Maintenance & Operations	-	-	-	-
Function 52 - Security	-	-	-	-
Function 53 - Data Processing	-	-	-	-
Function 61 - Community Services	-	-	-	-
Function 71 - Debt Service	152,867,300	152,868,100	-	152,868,100
Function 81 - Capital Outlay	-	-	-	-
Function 91 - Contracted Instruction Services	-	-	-	-
Function 95 - JJAEP	-	-	-	-
Function 99 - Other Intergovernmental Charges	-	-	-	-
<b>TOTAL ALL EXPENDITURES</b>	<b><u>\$ 152,867,300</u></b>	<b><u>\$ 152,868,100</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 152,868,100</u></b>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ (800)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (800)</u></b>
<b>Other Resources - Sale of Bonds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,978,541</b>	<b>\$ 34,978,541</b>
<b>Other Uses - Sale of Bonds</b>	<b>-</b>	<b>-</b>	<b>(34,978,541)</b>	<b>(34,978,541)</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ (800)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (800)</u></b>
<b>Beginning Fund Balance</b>	<b>\$ 140,366,888</b>	<b>\$ 140,366,888</b>		<b>\$ 140,366,888</b>
<b>Projected Ending Fund Balance</b>	<b><u>\$ 140,366,888</u></b>	<b><u>\$ 140,366,088</u></b>		<b><u>\$ 140,366,088</u></b>

\*Audited per 2023 ACFR

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Consider Approval of Amendments to the 2024-2025 Budget Assumptions and Parameters
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	2024-2025 Proposed Budget Assumptions

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## **Background Information:**

During the [January 18, 2024, Regular Board Meeting](#), the Board approved the budget assumptions to be used as a starting point in building the 2024-2025 budget. A projected 2024-2025 budget was prepared using those assumptions and reflected a total deficit of \$19.8 million. More up-to-date information has become available resulting in the need to amend the current assumptions.

Administration has added seven additional PreK-3 classrooms since the January meeting. Amending the assumptions will increase enrollment by 210 students. The estimated revenue is projected to offset the costs of needed teachers, instructional assistants, and classroom supplies. The district worked to ensure no other additional costs would occur due to adding these additional classrooms, such as portables or other added staff. Additionally, an increase to the Early Childhood – Early Learning Environment (ELE) projection was identified based on returning students and trend growth data resulting in 67 students being added to the enrollment projection.

- Staff raises increased from 2% of midpoint pay to 2.5% of midpoint pay per Board approval during the [May 10, 2024, Board Meeting](#).
- The certified estimates of property value have been received from the local Central Appraisal District (CAD)s and reflect an increase of 7.46% from the prior year. The original budget assumption for property value growth was 7%.
- The percent of payroll assumption was decreased from 98% to 97.5%.

The 2024-2025 budget has been developed under the amended assumptions, and the budget deficit is within the 3% budget parameter set by the Board.

The actual tax rate will be determined following the receipt of certified property values in July and certification of the Maximum Compress Rate (MCR) by Texas Education Agency (TEA) no later than August 5, 2024. The actual tax rate is expected to be adopted in August or September 2024.

## **Administrative Recommendation:**

The administration recommends the Board of Trustees approve the 2024-2025 Budget Assumptions and Parameters used to prepare the General Fund budget for 2024-2025 covering all estimated revenues and proposed expenditures as presented.

## **Sample Motion:**

I move that the Board of Trustees approve the 2024-2025 Budget Assumptions and Parameters used in preparing the 2024-2025 General Fund Budget as presented.



**LEANDER INDEPENDENT SCHOOL DISTRICT  
2024-2025 BUDGET PREPARATION  
2024-2025 **AMENDED** ASSUMPTIONS**

DATA ELEMENT	ASSUMPTION	MODERATE GROWTH	
		24-25 PASA for Staffing <b>1.70%</b>	24-25 PASA for Funding <b>1.42%</b>
<b>Student Enrollment:</b>	PASA Moderate Growth Projection (less Pre-k)	41,877	41,877
	Pre-k projection (funding based on 1/2 day)	1,439	720
	Student enrollment projection for staffing/revenue estimates	<b>43,316</b>	<b>42,597</b>
<b>Budget Parameter:</b>			<b>3.00%</b>
<b>Avg Daily Attendance Rate:</b>	Based on historical trend		94%
<b>Property Values:</b>	Certified Preliminary Property Value growth		7.46%
<b>Property Tax Collection Rate:</b>	Projected rate of collection on tax levy		99%
<b>Staff Pay Increase:</b>	Overall pay increases to all staff		2.5%
<b>Campus Allocations:</b>	Increase weighted per student allocations by \$3 per student		
<b>Positions tied to student enrollment projections:</b>			
	Staffing formulas; PreKindergarten-12	\$	1,079,200
	New positions for special education	\$	1,811,800
<b>New School Allocations:</b>	Balance of start up costs for Hisle Elementary	\$	1,274,901
	Start up salaries for EL 31 <i>opening 25-26 - postponed</i>	\$	-
<b>Other Staffing Increases:</b>			
	Adjustments due to pay study	\$	1,463,000
	Stipend for dyslexia teachers	\$	121,000
	Early College HS 3rd Year	\$	460,000
	Leander ISD Police Department	\$	704,000
	New position requests (outside of formula)	\$	2,387,600
<b>Employee Benefits:</b>	Increase contribution towards insurance premiums	\$	2,479,800
<b>Major Maintenance:</b>	Funded at equivalent of 2 pennies of M&O levy	\$	-
<b>Portables:</b>	Portables to house students at campuses over capacity	\$	150,000
<b>Budgeting Practices:</b>	Budget payroll at 97.5%		\$ (10,006,079)
<b>Tax Rate:</b>			
	M&O Maximum Compressed Rate ESTIMATE	\$	0.6169
	M&O Enrichment (Existing golden and copper pennies)		0.1400
	I&S Rate ESTIMATE		0.3300
	<i>Projected Tax Rate</i>	\$	<b>1.0869</b>

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

**Agenda Item:** Consider Approval of 2024-2025 Accelerated Instruction Budget  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachment:** 2024-2025 Proposed Budget

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## **Background Information:**

Under Section 29.081 of the Texas Education Code (TEC), compensatory education is defined in law as programs and/or services designed to supplement the regular education program for students identified as at risk of dropping out of school. The purpose is to increase academic achievement and reduce the dropout rate of these students.

House Bill 5 (HB 5) of the 83<sup>rd</sup> Legislative Session, added new TEC §28.0217 to require each school district to provide accelerated instruction in the applicable subject area each time a student fails to perform satisfactorily on an end-of-course (EOC) assessment instrument.

HB 5 also requires districts “to separately budget and prioritize state compensatory education funding and any other funding necessary to sufficiently support the cost of additional accelerated instruction for students who fail to perform satisfactorily on an EOC assessment instrument. State compensatory education funds cannot be used for any other purpose until your district or charter school has sufficiently funded additional accelerated instruction”.

This agenda item requests specific Board approval of \$315,091, which is included in the 2024-2025 proposed budget, and under the provisions of HB 5 is required to be segregated and identified by Board action. These funds will be used to support the following student accelerated instructional practices and interventions: Summer School, student success initiative (SSI) accelerated instruction, end of course (EOC) review sessions, and educational resources to support accelerated instruction.

## **Administrative Recommendation:**

The recommendation is that the Board of Trustees approve \$315,091 of the 2024-2025 proposed budget to be utilized for additional accelerated instruction in the 2024-2025 school year, to comply with the requirements of HB 5 from the 83<sup>rd</sup> legislative session.

## **Sample Motion:**

I move that the Board of Trustees approve \$315,091 of the 2024-2025 proposed budget to be utilized for additional accelerated instruction in the 2024-2025 school year, to comply with the requirements of HB 5 from the 83<sup>rd</sup> legislative session.

# Leander

# Independent School District

2024-2025 Proposed Budget

July 1, 2024 – June 30, 2025

# Leander Independent School District

2024-2025 Proposed Budget

## Administration

**Bruce Gearing, Ed.D.**  
Superintendent

**Pete Pape, Ed.D., CPA**  
Chief Financial Officer

**Matt Bentz, Ed.D.**  
Chief Academic Officer

**Jimmy Disler**  
Chief Facilities Officer

**Karie Lynn Eggeling**  
Chief Human Resources Officer

**Sarah Grissom, Ed.D.**  
Chief of Staff

**Matthew Gutierrez, Ed.D.**  
Chief of Schools

**Crestina Hardie**  
Chief Communications Officer

**Jason Miller**  
Chief Technology Officer

**DeWayne Street**  
Chief, Office of Educational Access

**Shawn Swisher, J.D.**  
General Counsel

## Board of Trustees

Dr. Gloria Gonzales-

Dholakia,

*President*

Anna Smith,

*Vice President*

Christine Mauer,

*Secretary*

Trish Bode

Sade Fashokun

Paul Gauthier

Francesca Romans



### BUDGET HIGHLIGHTS

- Budgeted Tax Rates: Maintenance & Operations - \$.7569; Debt Service - \$0.3300, and a total tax rate of \$1.0869 (decrease of \$0.0218 from prior year)
- Projected Student Enrollment: 43,316 (moderate growth)
- Refined Average Daily Attendance: 40,041
- 2.5% increase on midpoint of the applicable pay grade for all staff
- Beginning Teacher’s Salary: \$56,995
- Budgeted Current Year Property Tax Revenue:
  - Maintenance and Operations \$328,418,530
  - Debt Service \$142,622,823
- Leander ISD monthly medical contribution to each full-time employee of \$460.
- Accelerated instruction funds: \$315,091 budgeted as identified in Section 29.081(b-2) of the Education Code
- Statutorily Required Public Notice funds: \$5,500 pursuant to Senate Bill (SB) 622 requirements
- Advocacy expenditure funds: \$54,100 pursuant to House Bill (HB) 1495 requirements

**Executive Summary**  
**Leander Independent School District**  
**2024-2025**

This budget document and the annual financial report are the primary vehicles used to present the financial plan and the results of operations of the District. The primary purpose of this budget document is to provide timely and useful information concerning the past, current, and projected financial status of the district, in order to facilitate financial decisions that support the educational goals of the District.

The Leander Independent School District (the "District") is committed to sound financial management through integrity, prudent stewardship, planning, accountability, transparency, and open communication. This document represents the financial plan for the Leander Independent School District for the 2024-2025 fiscal year.

This document culminates an intensive process involving input from campus and administrative staff, the Superintendent, and the Board of Trustees. The process involves targeted strategies and action steps designed to meet specified objectives. It is the desire of the District to fully communicate how resources are allocated and used. Additionally, this document is prepared in a manner to help our constituents understand how resources are used to achieve the District's mission. The Board of Trustees and staff have worked diligently to make the best use of the dollars available from our taxpayers and other local, state, and federal sources. Campus principals and staff are actively involved in making focused requests that target improved student performance.

**Legal Requirements**

Federal, state, and local guidelines govern the budget development process. The Texas Education Agency (TEA) requires the General, Food Service and Debt Service funds to be budgeted, and adopted annually, by the District's Board of Trustees. Budgets have been prepared in accordance with state regulations and cover the fiscal period beginning July 1, 2024, through June 30, 2025.

The District's website provides access to multiple years of adopted budget documents, annual financial reports, FIRST Ratings, Truth in Taxation notices, check registers, debt, and credit ratings information. Also included is the legally required budget summary posting.

**Adoption of Budget and Tax Rate**

Texas Education Code §44.002-44.006 governs the legal basis for school district budget development. The budget must be prepared by June 19<sup>th</sup> and adopted by the Board of Trustees no later than June 30<sup>th</sup>. The approved budget begins July 1<sup>st</sup>. The code further requires

that the president of the Board of Trustees calls a public meeting, giving ten days public notice in a newspaper for the adoption of the district budget and posting a comparative proposed budget to the District's website. The officially adopted District budget must be filed with the Texas Education Agency (TEA) through the Public Education Information Management System (PEIMS) by the date prescribed annually by TEA.

### **Tax Rate Adoption**

A tax rate cannot be adopted by the Board of Trustees until the administration has completed the local property value survey and the Texas Education Agency issues the District's maximum compressed tax rate (MCR) information and the Commissioner of Education certifies the District's intent to enter into an agreement to reduce its local revenue to a level not to exceed the level established under Texas Education Code Chapter 48.257. The District must adopt a tax rate on or before September 30<sup>th</sup> or 60 days after receiving the certified appraisal roll, whichever date is later. The District will adopt the 2024 tax rate in August or September of 2024.

Under House Bill 3, passed in 2019, the maximum Maintenance and Operations tax rate allowable without voter's authorization is the state compression percentage under Texas Education Code §48.2551 x \$1.00. The Texas Education Agency calculates the maximum compressed tier one tax rate (MCR) and submits to each school district on or before August 5<sup>th</sup>. Administration has estimated that the Texas Education Agency will calculate the district's MCR at \$0.6387 for 2024-25. A Maintenance and Operation tax rate beyond the compressed rate plus the existing enrichment pennies from the prior year requires board and voter approval. Because the District will not receive final certified taxable assessed property values from the appraisal district until the end of July, the budget is built on estimated taxable values and estimated tax rates. The Board may ultimately adopt different tax rates based on final certified values.

### **Federal Stimulus Funds and Legislative Impacts**

In September 2024, the last of the Elementary and Secondary School Emergency (ESSER) Stimulus funds, ESSER III, will expire. The District will wrap up the spending of these funds in the 2023-2024 fiscal year. During the 2024-2025 budget process, District administration evaluated the positions and resources previously covered by ESSER funds and identified those that will be moved into the General Fund.

The District continues to feel the impact from the 86<sup>th</sup> and 87<sup>th</sup> Legislative Sessions. The 86<sup>th</sup> Legislative Session ended with the passage of House Bill 3, and the 87<sup>th</sup> Legislative session focused on revisions to House Bill 3 to clean up various funding formulas. Unfortunately, the 88<sup>th</sup> Legislative session provided very little funding to Texas public schools, despite a record \$32 billion state budget surplus.

## Balanced Budget

The goal of the District is to balance the operating budget with current revenues; whereby, current revenues match and fund on-going expenditures. Excess fund balance in the general operating fund may be used for one-time, non-recurring expenditures or capital needs. However, during challenging economic times, and with sound planning and multi-year budgeting, the Board of Trustees may use a portion of fund balance to offset costs that outpace limited revenues in order to protect the integrity of programs and the success of the District without placing the District in an unfavorable financial position.

To preserve fund balance and maintain financial stability, the Board has adopted a Board policy designating a minimum fund balance level. The optimum fund balance target has been defined as three months of operating expenditures. Budgets will be adopted on an annual basis, but in consideration of the long-range impact on the District's fund balance to maintain a fund balance that equals or exceeds the three-month target.

## Planning

The budget process will be coordinated so that major strategic issues are identified prior to the budget approval date. This will allow the Board of Trustees adequate time for consideration of appropriate decisions and analysis of the associated financial impacts.

## Reporting

Financial reports are presented to the Board of Trustees monthly. These reports enable the Board to understand the overall budget and financial status of the District. The reports include comparative financial statements, reports on cash and investments, bond status reports and tax collection reports. Beginning in January of each year, the administration prepares estimates of the financial operations in comparison to the currently amended budget. These estimates provide an indication of how operations are performing against the adopted/amended budget.

## Control and Accountability

Each campus or departmental administrator is responsible for the administration and oversight of his or her budget which is controlled on an organizational basis. This includes accomplishing the targets adopted as part of the budget and monitoring each departmental budget for compliance with spending limitations. Campus and departmental administrators may transfer allocations within function codes through budget transfers approved by the appropriate administrator and Financial Services. Transfers of personnel budgets, transfers between

function codes, and certain other District level allocations may not be transferred without approval from Financial Services and ultimately the Board of Trustees.

### **Budget Process/Priorities**

Leander ISD builds its budget priorities around its vision, mission, and strategic plan. While following those priorities, the District's charge is to monitor spending in a way that results in the most efficient use of resources, within the limitations and mandates placed upon public schools by statute and regulations. A tight alignment is maintained between the overall budget and the district/school planning that helps LISD be more efficient in meeting established priorities.

It is very clear that the critical needs of the District are programs that directly serve students, the employees of the District who administer and deliver those programs, the facilities required to support students, and the safety of students and staff. Within those categories, the District relies on input from the campus administrators, teachers, department directors and staff, district administrators, the Board of Trustees, and the community to address how best to meet those critical needs in the budget process. In addition to input from groups such as the Districtwide Educational Improvement Council (DWEIC) and Site-Based Planning Committees (SBPC), parents and community members can make comments in public budget hearings at Board meetings.

Personnel is a critical need and a critical resource, and as a total expenditure, accounts for the majority of the overall District budget, which is the case for all school districts. Decisions regarding staffing and hiring are made carefully. To assure that compensation levels are appropriate for various positions, Leander ISD performs annual pay reviews for specific employee groups. Salary comparisons are performed for all groups at least every two years. Staffing ratios (students to staff) are in place and followed at every campus; these account for all personnel needed to operate a campus and provide additional direction beyond classroom ratios established by the state. Serving students always remains the top priority in staffing decisions.

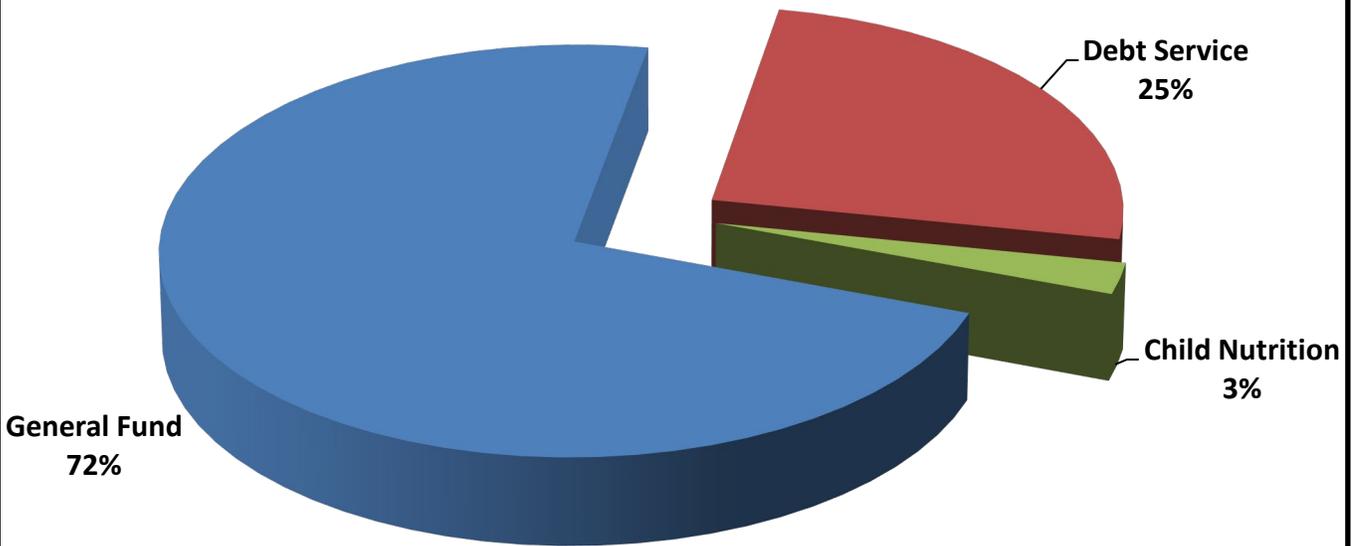
### **Budget Amendments**

The District budget shall be amended as necessary, based on financial and economic factors. The budget must be amended prior to exceeding a functional expenditure category in the total District budget. The Board of Trustees may authorize an amendment to the budget for those items not included in the originally approved budget due to unforeseen circumstances.

**LEANDER INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET  
LEGALLY ADOPTED FUNDS  
2024 - 2025**

	<b>General Operating</b>	<b>Debt Service</b>	<b>Child Nutrition</b>
<b>REVENUES AND OTHER SOURCES:</b>			
Local Revenues	\$ 346,031,030	\$ 147,222,823	\$ 8,038,396
State Program Revenues	96,578,545	14,241,719	75,000
Federal Program Revenues	5,890,000	-	6,341,726
<b>Total Revenue</b>	<b>\$ 448,499,575</b>	<b>\$ 161,464,542</b>	<b>\$ 14,455,122</b>
<b>EXPENDITURES:</b>			
11- Instruction	\$ 272,220,415	\$ -	\$ -
12- Library & Media Services	4,892,740	-	-
13- Curriculum/Instructional Staff Development	11,031,670	-	-
21- Instructional Administration	5,057,353	-	-
23- School Leadership	25,423,912	-	-
31- Guidance & Counseling	22,435,390	-	-
32-Social Work Services	1,678,114	-	-
33- Health Services	4,363,260	-	-
34- Student Transportation	14,176,050	-	-
35- Child Nutrition	11,800	-	15,772,327
36-Co-Curricular/Extra Curricular Activities	14,168,459	-	-
41-General Administration	11,209,284	-	-
51-Plant Maintenance & Operations	42,659,929	-	-
52-Security & Monitoring Services	4,303,903	-	-
53-Data Processing Services	9,549,638	-	-
61-Community Services	2,214,218	-	-
71-Debt Administration-Principal	528,137	48,939,105	-
71-Debt Administration-Interest	9,732	92,235,377	-
71-Debt Administration-Fees	-	12,000	-
71-Defeasance/Refunding-Issuer Contribution	-	20,278,060	-
81- Facilities Acquisition/Construction	-	-	-
91-Intergovernmental Charges	11,484,229	-	-
95-Juvenile Justice Alternative Education	230,000	-	-
99-Other Intergovernmental Charges	2,713,944	-	-
<b>Total Expenditures</b>	<b>\$ 460,362,177</b>	<b>\$ 161,464,542</b>	<b>\$ 15,772,327</b>
<b>NET OPERATING RESULTS</b>	<b>\$ (11,862,602)</b>	<b>\$ -</b>	<b>\$ (1,317,205)</b>
<b>Other Financing Sources/Uses</b>			
Sale of Assets	270,000	-	-
Transfer Out - Other	-	-	-
Transfer Out - Healthcare	(1,500,000)	-	-
Transfer Out - Healthcare Add'l Contribution	-	-	-
Transfer Out - 2 cents to Major Maintenance	274	-	-
Other Uses	-	-	-
<b>NET CHANGE TO FUND BALANCE</b>	<b>\$ (13,092,602)</b>	<b>\$ -</b>	<b>\$ (1,317,205)</b>

**Leander Independent School District  
Legally Adopted Budgets  
Including Transfers In/Out  
FY 2024-2025**



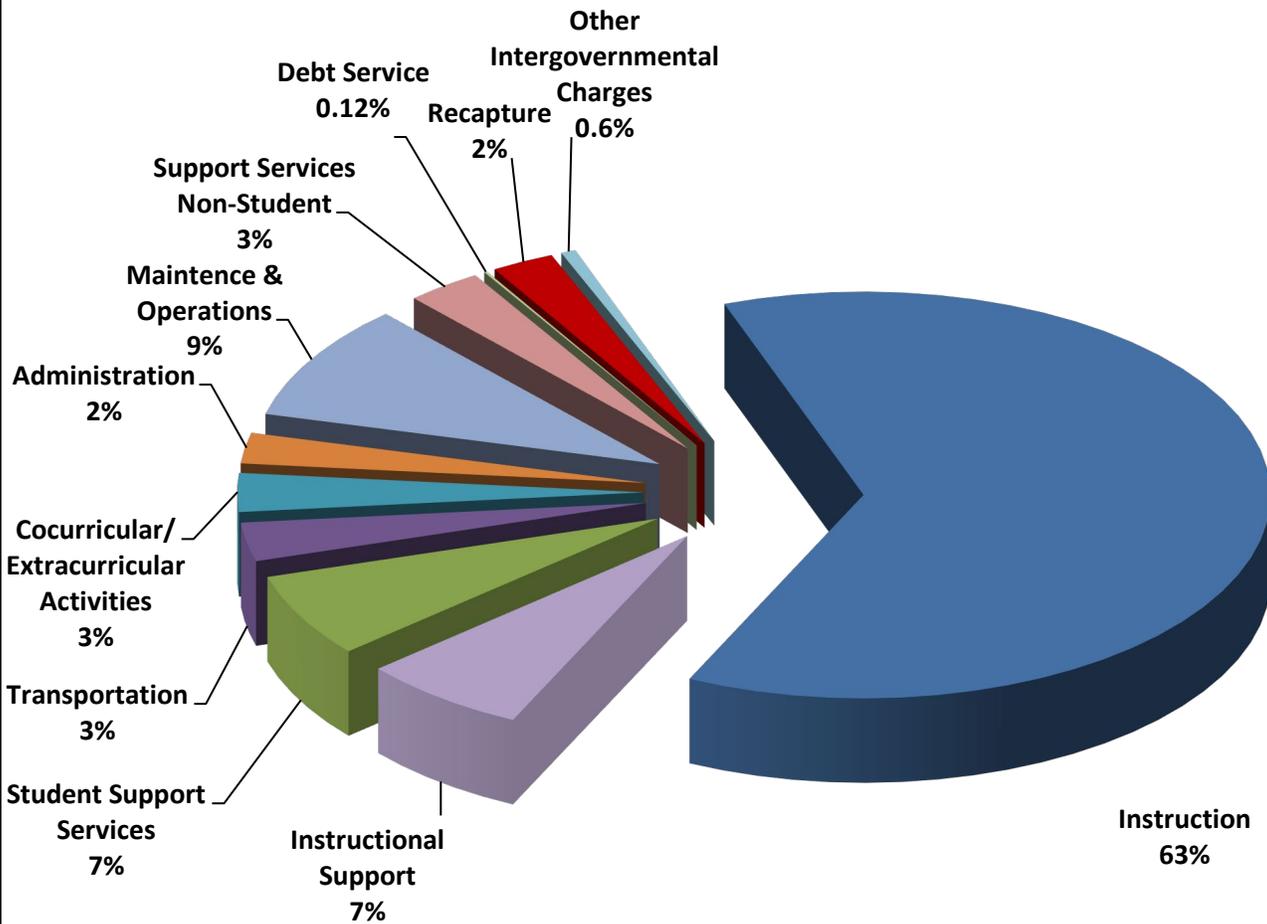
## GENERAL FUND

The General Fund accounts for the financial resources of the District and includes transactions as a result of revenues received from local maintenance taxes and foundation entitlements from the state. The General Fund uses budgetary control and shows transactions resulting from the daily operations of the District.

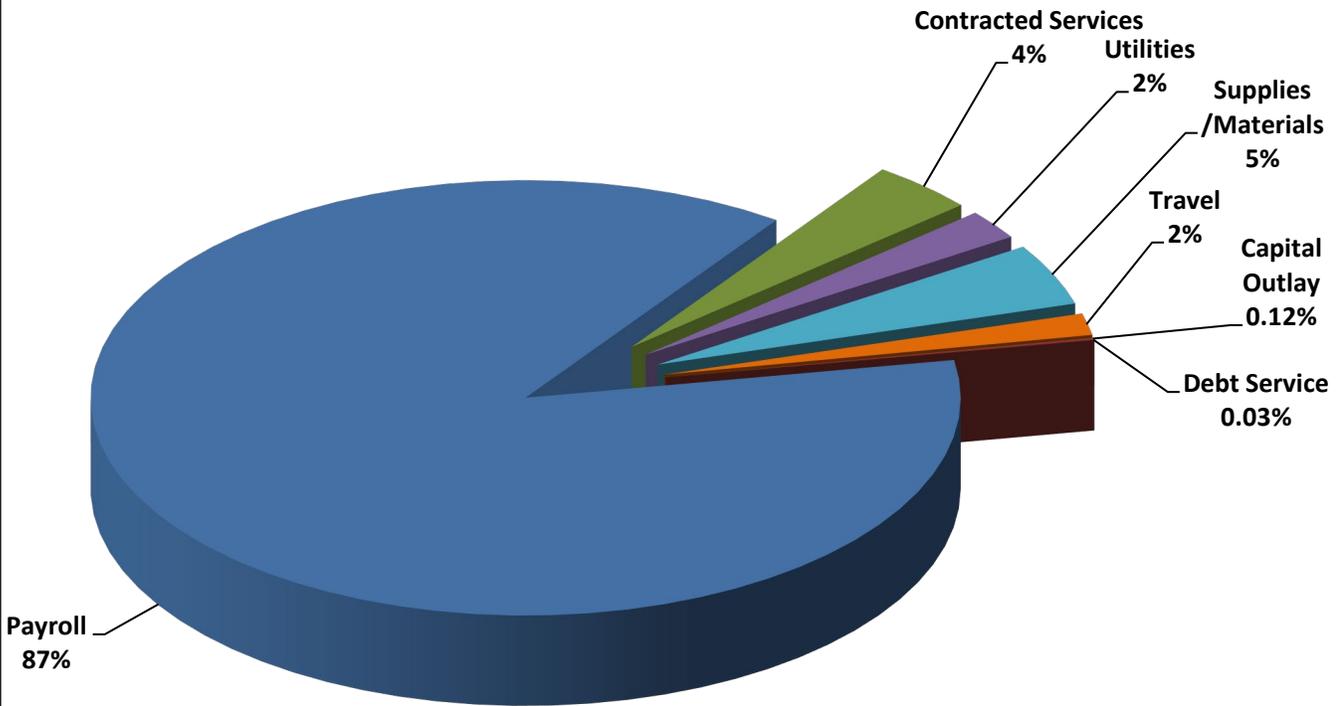
**Leander Independent School District  
General Fund  
Budget Overview**

	2022-2023 Actual	2023-2024 Amended Budget	2023-2024 Projected Actual	2024-2025 Proposed Budget
<b>Revenues:</b>				
Local Sources	\$ 398,454,746	\$ 334,904,125	\$ 334,942,642	\$ 346,031,030
State Sources	55,572,717	102,071,398	103,347,220	96,578,545
Federal Sources	8,713,447	1,512,000	1,541,252	5,890,000
<b>TOTAL REVENUES</b>	<b>\$ 462,740,910</b>	<b>\$ 438,487,523</b>	<b>\$ 439,831,114</b>	<b>\$ 448,499,575</b>
<b>Expenditures:</b>				
Payroll	\$ 348,070,183	\$ 387,161,463	\$ 377,001,872	\$ 393,084,037
Contracted Services	14,762,984	17,905,650	15,858,387	17,472,155
Utilities	8,723,665	8,796,210	8,833,367	9,867,409
Supplies & Materials	15,179,552	24,702,489	19,925,798	20,568,749
Other Operating	5,060,778	7,115,183	5,754,467	7,215,413
Debt Service	1,908,870	525,415	525,415	537,869
Capital Outlay	1,149,114	1,843,355	1,642,926	132,316
Chapter 49/Recapture	46,441,193	9,597,744	9,537,482	11,484,229
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 441,296,340</b>	<b>\$ 457,647,509</b>	<b>\$ 439,079,715</b>	<b>\$ 460,362,177</b>
<b>Results of Operations</b>	<b>\$ 21,444,570</b>	<b>\$ (19,159,986)</b>	<b>\$ 751,399</b>	<b>\$ (11,862,602)</b>
<b>Other Financing Sources/Uses</b>				
Sale of Assets	\$ 33,575	\$ 20,000	\$ 20,000	\$ 20,000
Proceeds from Capital Lease	167,475	250,000	250,000	250,000
Transfers In	-	-	-	-
Transfer Out - Other	(2,050,000)	(2,050,000)	(2,050,000)	-
Transfer Out - Healthcare	(8,858,037)	(3,000,000)	(4,239,600)	(1,500,000)
Other Uses - Settlements	-	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ (10,706,987)</b>	<b>\$ (4,780,000)</b>	<b>\$ (6,019,600)</b>	<b>\$ (1,230,000)</b>
<b>Net Change to Fund Balance</b>	<b>\$ 10,737,583</b>	<b>\$ (23,939,986)</b>	<b>\$ (5,268,201)</b>	<b>\$ (13,092,602)</b>
<b>Beginning Fund Balance</b>	<b>\$ 178,846,817</b>	<b>\$ 189,584,400</b>	<b>\$ 189,584,400</b>	<b>\$ 184,316,200</b>
<b>Ending Fund Balance</b>	<b>\$ 189,584,400</b>	<b>\$ 165,644,413</b>	<b>\$ 184,316,200</b>	<b>\$ 171,223,598</b>

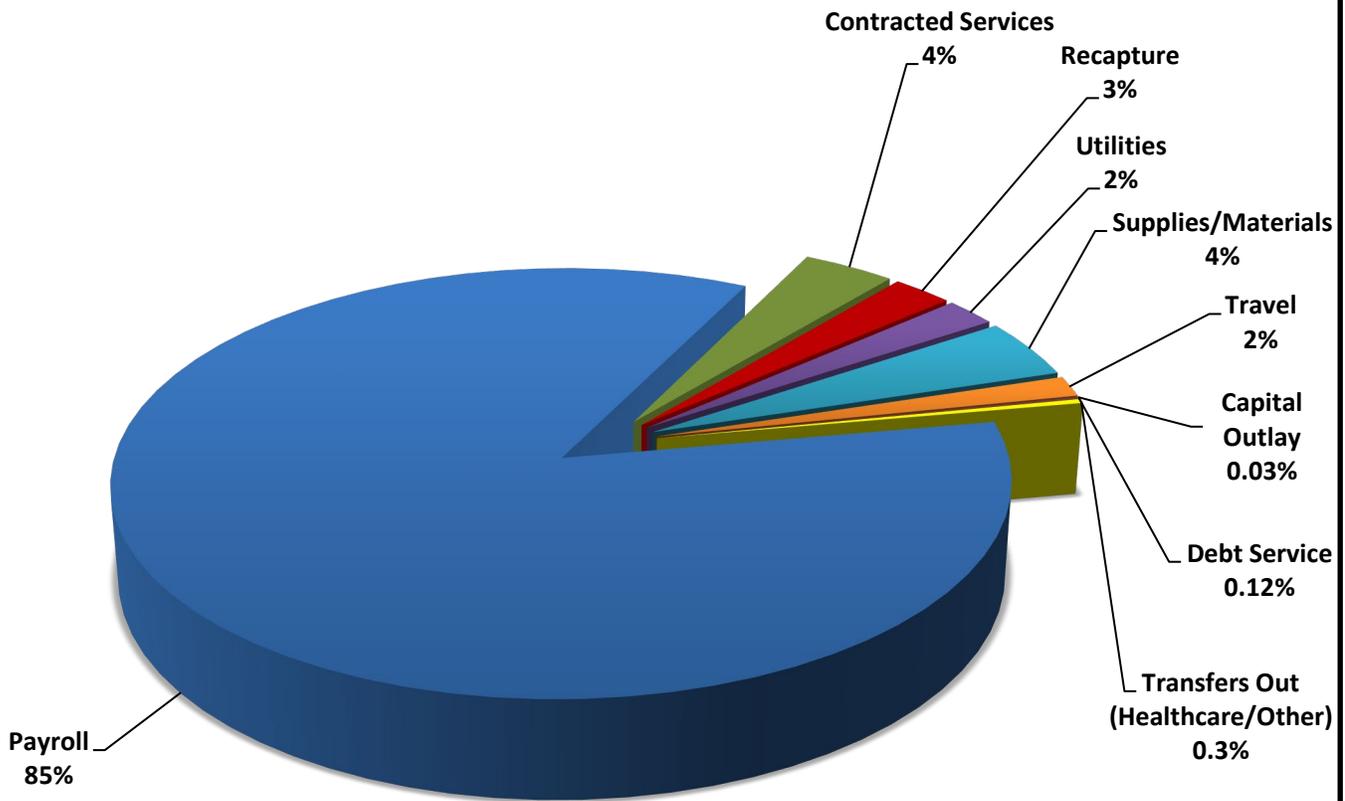
## Leander Independent School District General Fund Expenditures - by Function FY 2024-2025



**Leander Independent School District  
General Fund Expenditures - by Object  
Excluding Recapture and Transfers Out  
FY 2024-2025**



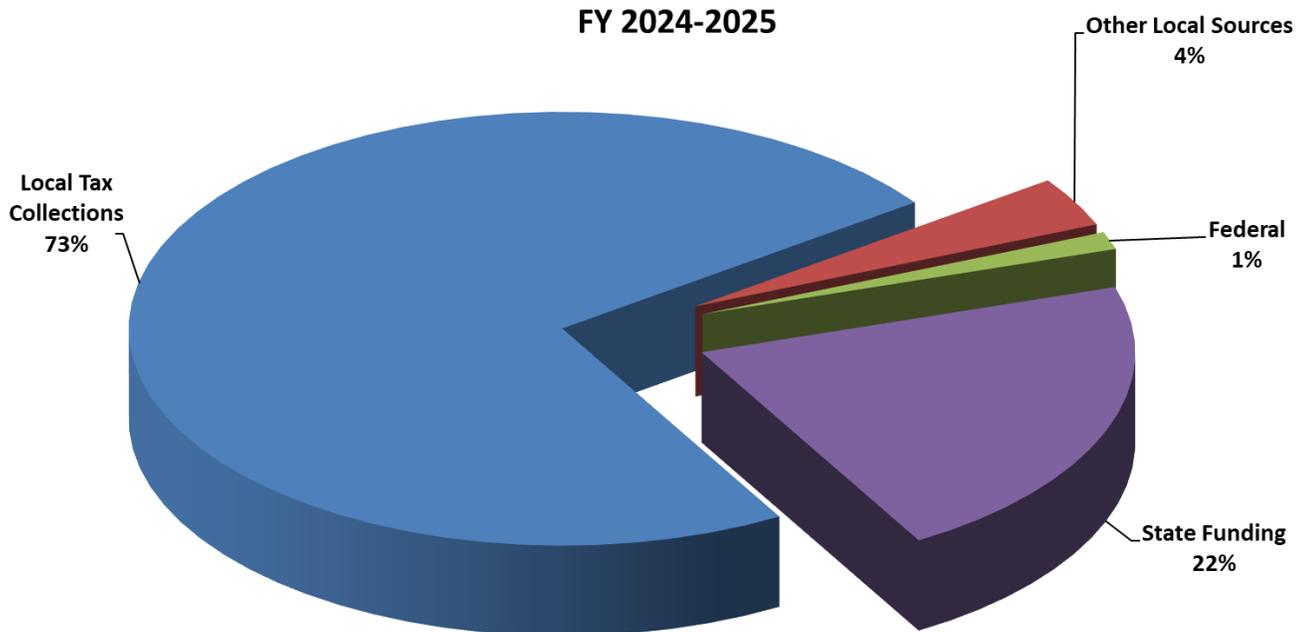
**Leander Independent School District  
General Fund Expenditures - by Object  
Including Recapture & Transfers Out  
FY 2024-2025**



**Leander Independent School District  
General Fund  
Revenue Sources**

	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget	Percent of Total	Variance
<b>LOCAL &amp; OTHER SOURCES</b>					
Local Taxes - Current Year	\$ 379,588,267	\$ 314,000,000	\$ 328,418,530	73.2%	\$ 14,418,530
Local Taxes - Prior Years	1,057,244	1,000,000	1,000,000	0.2%	-
Local Tax Penalties & Interest	1,001,543	920,000	950,000	0.2%	30,000
Local Services to Other Districts	67,251	10,000	50,000	0.0%	40,000
Tuition and Fees	2,549,580	2,835,589	2,645,000	0.6%	(190,589)
Earnings from Investments	10,366,560	13,000,000	10,000,000	2.2%	(3,000,000)
Rents and Building Use Fees	908,952	700,000	1,020,000	0.2%	320,000
Gifts and Bequests	24,134	-	-	0.0%	-
Insurance Recovery	865,823	185,257	-	0.0%	(185,257)
Misc. Local Revenues	330,938	625,000	500,000	0.1%	(125,000)
Gate Receipts & Athletic Event Entry Fees	1,230,825	1,091,383	975,500	0.2%	(115,883)
Enterprising -Advertisement	115,449	140,000	117,000	0.0%	(23,000)
City, County & Other Intermediate Sources	348,180	396,896	355,000	0.1%	(41,896)
<b>Total Local and Other Sources</b>	<b>\$ 398,454,746</b>	<b>\$ 334,904,125</b>	<b>\$ 346,031,030</b>	<b>77.1%</b>	<b>\$ 11,126,905</b>
<b>STATE SOURCES</b>					
Per Capita Apportionment	\$ 24,690,127	\$ 16,262,839	\$ 15,680,000	3.5%	\$ (582,839)
Foundation School Fund	8,284,951	59,491,712	54,581,700	12.2%	(4,910,012)
Misc. State Revenues	(11,368)	-	-	0.0%	-
TRS On-behalf Payments	22,609,007	26,316,847	26,316,845	5.9%	(2)
<b>Total State Sources</b>	<b>\$ 55,572,717</b>	<b>\$ 102,071,398</b>	<b>\$ 96,578,545</b>	<b>21.5%</b>	<b>\$ (5,492,853)</b>
<b>FEDERAL SOURCES</b>					
SHARS	\$ 6,462,625	\$ 350,000	\$ 4,950,000	1.1%	\$ 4,600,000
Other	2,250,821	1,162,000	940,000	0.2%	(222,000)
<b>Total Federal Sources</b>	<b>\$ 8,713,447</b>	<b>\$ 1,512,000</b>	<b>\$ 5,890,000</b>	<b>1.3%</b>	<b>\$ 4,378,000</b>
<b>OTHER SOURCES</b>					
Other - Sale Real/Personal	\$ 33,575	\$ 20,000	\$ 20,000	0.0%	\$ -
Transfers In	167,475	250,000	250,000	0.1%	-
	<b>\$ 201,050</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>0.1%</b>	<b>\$ -</b>
<b>TOTAL REVENUE ALL SOURCES</b>	<b>\$ 462,941,960</b>	<b>\$ 438,757,523</b>	<b>\$ 448,769,575</b>	<b>100.0%</b>	<b>\$ 10,012,052</b>

**Leander Independent School District  
General Fund Revenues  
FY 2024-2025**



## DEBT SERVICE FUND

The Debt Service Fund accounts for the payment of general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated by the District.

**Leander Independent School District  
Debt Service Fund  
Budget Overview**

	<u>2022-2023 Actual</u>	<u>2023-2024 Amended Budget</u>	<u>2024-2025 Proposed Budget</u>	<u>Change</u>
<b>Revenues:</b>				
Local Tax Revenues	\$ 133,481,147	\$ 135,024,090	\$ 143,722,823	\$ 8,698,733
Interest Income	4,119,744	4,627,788	3,500,000	(1,127,788)
City/County Sources	-	-	-	-
State Hold Harmless	3,600,923	13,215,422	14,241,719	1,026,297
<b>Total Revenues</b>	<u>\$ 141,201,814</u>	<u>\$ 152,867,300</u>	<u>\$ 161,464,542</u>	<u>\$ 8,597,242</u>
<b>Expenditures:</b>				
Principal	\$ 29,792,399	\$ 62,164,959	\$ 48,939,105	\$ (13,225,854)
Interest	79,276,783	89,838,741	92,235,377	2,396,636
Fees/Other	53,120	864,400	12,000	(852,400)
Defeasance/Refunding- Issuer Contribution	26,968,738	-	20,278,060	20,278,060
<b>Total Expenditures</b>	<u>\$ 136,091,040</u>	<u>\$ 152,868,100</u>	<u>\$ 161,464,542</u>	<u>\$ 8,596,443</u>
<b>Other Financing Sources/(Uses):</b>				
Other Sources	\$ -	\$ -	\$ -	\$ -
Other Uses	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	\$ 5,110,774	\$ (800)	\$ -	
<b>Beginning Fund Balance</b>	\$ 135,256,115	\$ 140,366,889	\$ 140,366,090	
<b>Ending Fund Balance</b>	<u>\$ 140,366,889</u>	<u>\$ 140,366,090</u>	<u>\$ 140,366,090</u>	
<b>8/15/2024 Debt Service Payment</b>			<u>(90,375,990)</u>	
			<u>\$ 49,990,100</u>	

## CHILD NUTRITION FUND

The Child Nutrition Fund accounts for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). User fees are charged to supplement reimbursements from the National School Breakfast and Lunch Program.

**Leander Independent School District  
Child Nutrition Fund  
Budget Overview**

	<u>2022-2023 Actual</u>	<u>2023-2024 Amended Budget</u>	<u>2024-2025 Proposed Budget</u>	<u>Change</u>
<b>Revenues:</b>				
Local Revenue	\$ 8,924,090	\$ 8,515,353	\$ 8,038,396	\$ (476,957)
State Revenue	92,264	75,000	75,000	-
Federal Revenue	7,982,276	7,598,682	6,341,726	(1,256,956)
<b>Total Revenues</b>	<u>\$ 16,998,630</u>	<u>\$ 16,189,035</u>	<u>\$ 14,455,122</u>	<u>\$ (1,733,913)</u>
<b>Expenditures:</b>				
Payroll	\$ 4,317,195	\$ 7,192,215	\$ 5,481,106	\$ (1,711,109)
Contracted Services	6,653,487	7,293,860	6,276,708	(1,017,152)
Supplies & Materials	1,151,762	1,723,526	1,552,393	(171,133)
Other Operating	26,718	14,580	29,150	14,570
Debt Service	48,175	-		
Capital Outlay	-	2,097,823	2,432,970	335,147
<b>Total Expenditures</b>	<u>\$ 12,197,338</u>	<u>\$ 18,322,004</u>	<u>\$ 15,772,327</u>	<u>\$ (2,549,677)</u>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	\$ 4,801,292	\$ (2,132,969)	\$ (1,317,205)	
<b>Beginning Fund Balance</b>	\$ 10,928,810	\$ 15,730,102	\$ 13,597,133	
<b>Ending Fund Balance</b>	<u>\$ 15,730,102</u>	<u>\$ 13,597,133</u>	<u>\$ 12,279,928</u>	

## SUPPLEMENTAL INFORMATION

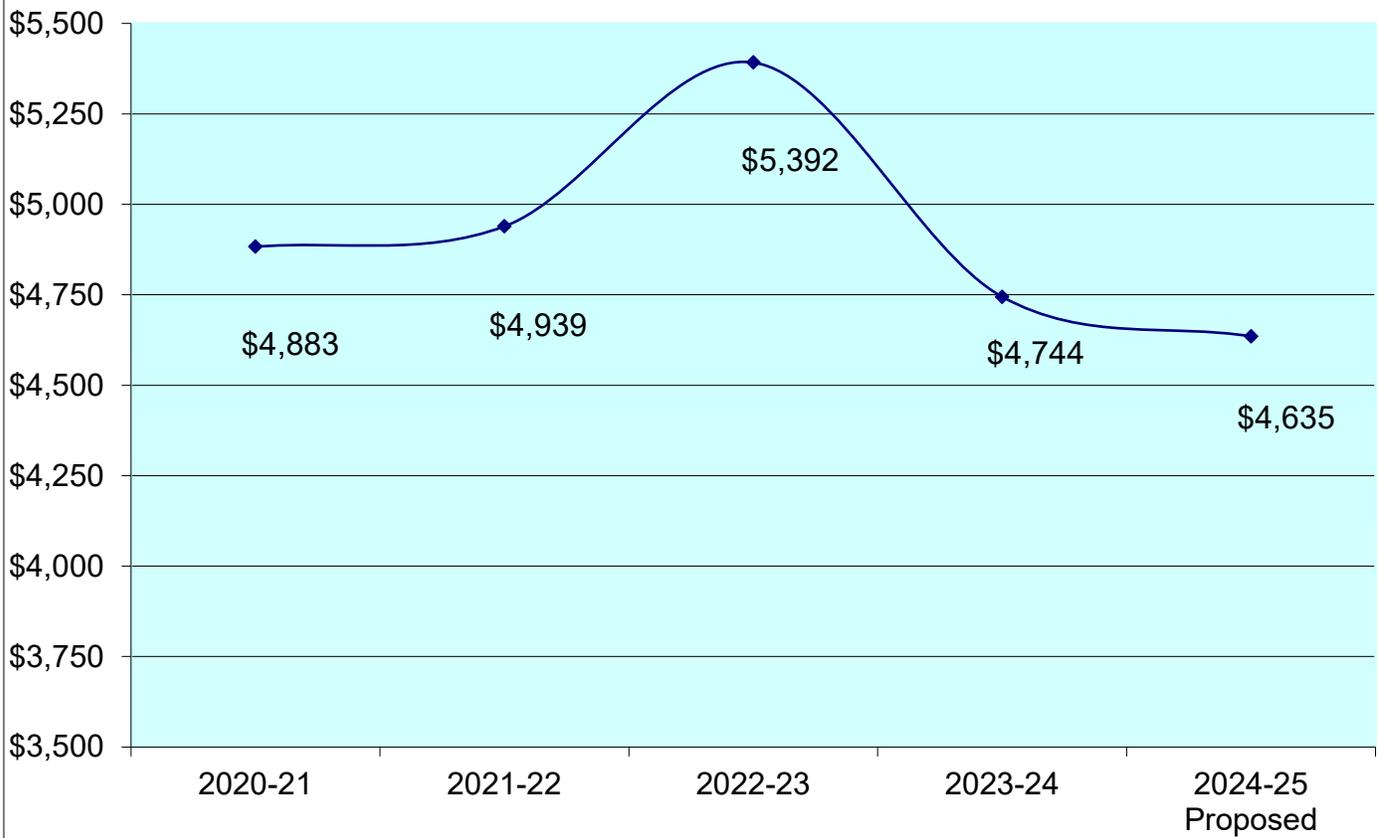
The following information is presented as supplementary information. This information has been influential on the budget preparation and process. The supplemental information includes tax rate data, student enrollment data, and staffing data.

**Leander Independent School District  
2024-2025 Budget  
Impact of Budget and Tax Rate on Taxpayers**

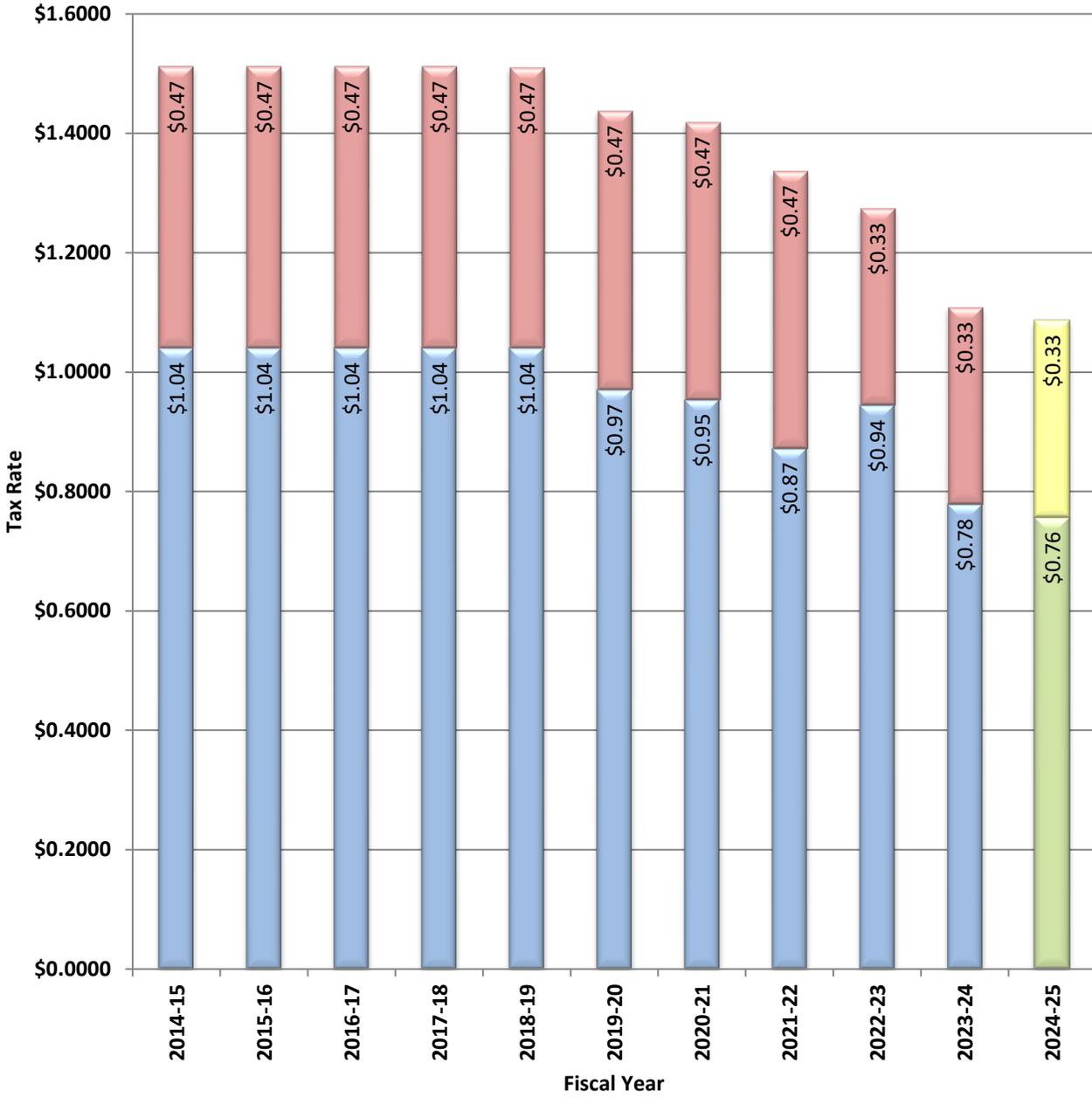
	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<b>Proposed 2024-2025</b>								
Local Optional Exemption for Disabled and Over 65	\$ 31,154,056	\$ 32,258,414	\$ 34,354,838	\$ 36,069,321	\$ 37,167,106								
Assessed/Market value of a home	\$ 376,708	\$ 420,338	\$ 694,944	\$ 687,280	\$ 628,165								
Average Taxable value	344,237	369,431	423,031	427,922	426,517								
MCR (HB 3) Determined by TEA	\$ 0.9134	\$ 0.8220	\$ 0.8046	\$ 0.6387	0.6169								
Golden Pennies Existing	0.0400	0.0400	0.0500	0.0800	0.0800								
Golden Pennies Additional	-	0.0100	0.0300	-	-								
Copper Pennies Existing	-	-	-	0.0600	0.0600								
Copper Pennies Additional	-	-	0.0600	-	-								
Debt Service Rate	0.4650	0.4650	0.3300	0.3300	\$ 0.3300								
Total Property Tax Rate	<u>\$ 1.4184</u>	<u>\$ 1.3370</u>	<u>\$ 1.2746</u>	<u>\$ 1.1087</u>	<u>\$ 1.0869</u>								
School Property Tax	<u>\$ 4,883</u>	<u>\$ 4,939</u>	<u>\$ 5,392</u>	<u>\$ 4,744</u>	<u>\$ 4,635</u>								
Increase/(Decrease) in Tax from Prior Year	<b>\$ (18)</b>	<b>\$ 57</b>	<b>\$ 453</b>	<b>\$ (648)</b>	<b>\$ (109)</b>								
Property Tax Percentance Change From Prior Year	<b>-0.36%</b>	<b>1.16%</b>	<b>9.16%</b>	<b>-12.01%</b>	<b>-2.31%</b>								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Increase in Average Taxable Value</td> <td style="text-align: right;">\$ 4,891</td> <td style="text-align: right;"><b>\$ (1,405)</b></td> </tr> <tr> <td>Tax increase due to Values</td> <td style="text-align: right;">\$ 54</td> <td style="text-align: right;"><b>\$ (15)</b></td> </tr> <tr> <td>Tax decrease due to Tax Rate</td> <td style="text-align: right;"><b>\$ (702)</b></td> <td style="text-align: right;"><b>\$ (94)</b></td> </tr> </table>				Increase in Average Taxable Value	\$ 4,891	<b>\$ (1,405)</b>	Tax increase due to Values	\$ 54	<b>\$ (15)</b>	Tax decrease due to Tax Rate	<b>\$ (702)</b>	<b>\$ (94)</b>
Increase in Average Taxable Value	\$ 4,891	<b>\$ (1,405)</b>											
Tax increase due to Values	\$ 54	<b>\$ (15)</b>											
Tax decrease due to Tax Rate	<b>\$ (702)</b>	<b>\$ (94)</b>											

This schedule shows the trends in property values and tax rates. Each year the Travis and Williamson County Appraisal Districts (CAD) appraise property based on market conditions such as sales in the surrounding areas. The above schedule shows how market conditions have affected the assessed value through 2024-25 based on the overall appraisal value trends in the District.

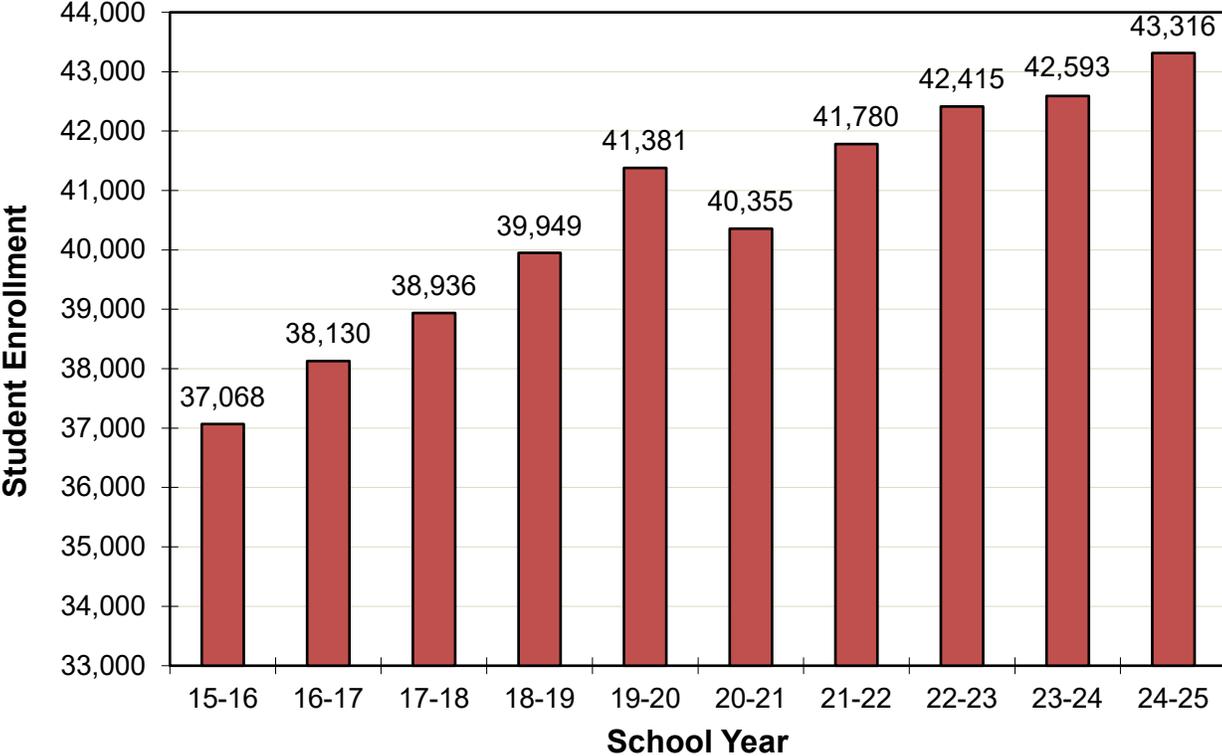
## LISD Property Tax Due on Average Value Residence with a Homestead Exemption



## Leander ISD Tax Rate History w/Projections for 2024-2025



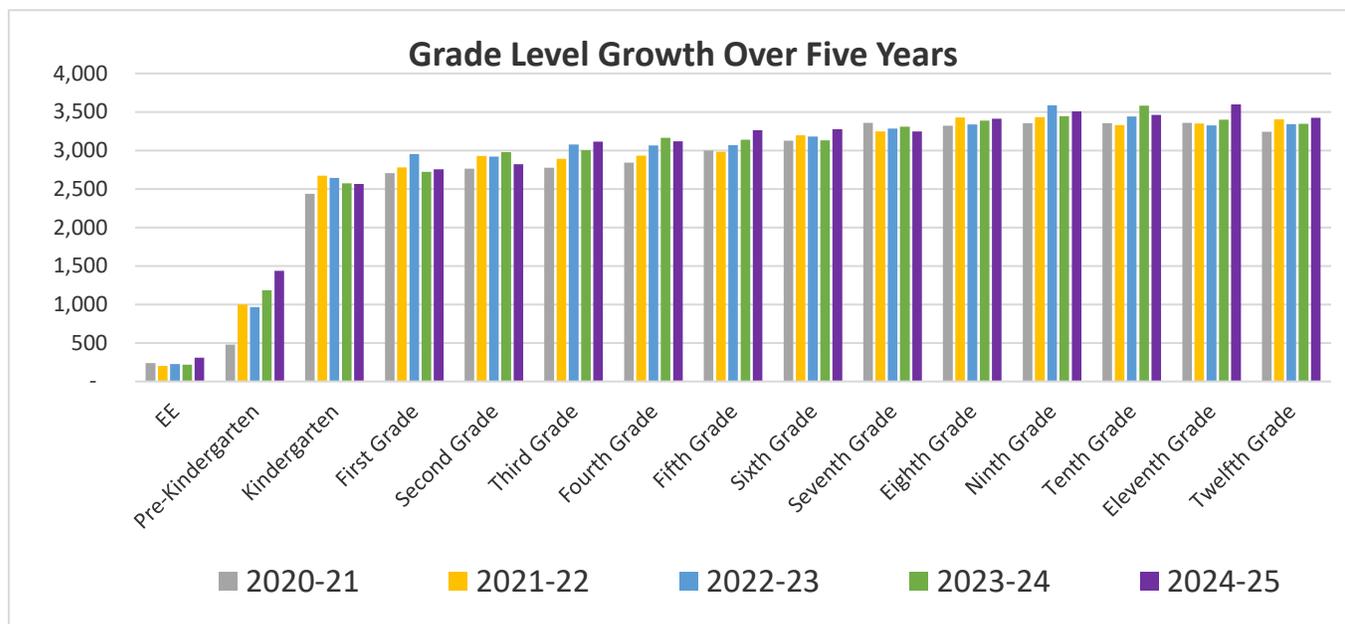
The below enrollment graph provides historical enrollment beginning in 2015-2016 and ends with the projected enrollment for 2024-2025. School year 2020-2021 was impacted by the global coronavirus pandemic resulting in a decline in student enrollment.



\* 15/16 - 22/23 from Texas Academic Performance Report; 23/24 PEIMS; 24/25 Projected

Additional information regarding grade level enrollment is provided below. The data reflects 2020-2021 decrease in enrollment occurred at the elementary grade levels. Enrollment at the secondary level increased in 2020-2021 but insufficiently to offset losses at the elementary level. Projections for 2021-2022 were based on 3% growth at the elementary level and based on the demographer’s October 2020 projections for secondary grades, and those numbers are more in line with historical growth. 2023-2024 showed a modest .42% growth. Projections for 2024-2025 were developed by the demographer (PASA), modified slightly for anticipated early childhood enrollment and reflect anticipated growth of 1.7%.

School Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
EE	195	208	196	235	345	238	201	225	220	310
Pre-Kindergarten	337	319	347	351	400	479	1,001	964	1,187	1,439
Kindergarten	2,544	2,542	2,489	2,625	2,846	2,436	2,673	2,642	2,575	2,567
First Grade	2,643	2,694	2,678	2,667	2,853	2,706	2,781	2,954	2,724	2,756
Second Grade	2,760	2,741	2,787	2,799	2,840	2,763	2,927	2,919	2,978	2,823
Third Grade	2,831	2,885	2,836	2,900	2,974	2,774	2,891	3,079	3,004	3,115
Fourth Grade	2,863	2,949	2,998	2,940	3,045	2,843	2,935	3,065	3,163	3,118
Fifth Grade	2,879	2,935	3,080	3,148	3,067	2,999	2,981	3,068	3,138	3,263
Sixth Grade	3,035	3,004	3,046	3,168	3,308	3,129	3,199	3,182	3,133	3,274
Seventh Grade	2,968	3,146	3,107	3,162	3,304	3,358	3,246	3,283	3,311	3,247
Eighth Grade	2,934	3,039	3,215	3,213	3,283	3,321	3,429	3,338	3,387	3,412
Ninth Grade	3,032	3,104	3,189	3,384	3,346	3,355	3,431	3,587	3,444	3,508
Tenth Grade	2,830	3,065	3,110	3,202	3,406	3,354	3,331	3,441	3,582	3,461
Eleventh Grade	2,773	2,840	3,080	3,117	3,257	3,358	3,351	3,325	3,400	3,599
Twelfth Grade	2,444	2,659	2,778	3,028	3,107	3,242	3,403	3,343	3,347	3,424
Total	37,068	38,130	38,936	39,939	41,381	40,355	41,780	42,415	42,593	43,316



## GENERAL FUND FTE ADJUSTMENTS (Funds 196-199)

Position	2024- 2025 FTE	Budgeted Cost
<b>CAMPUS POSITIONS</b>		
Teachers (PreK-3)	7.00	451,191
Teachers (Middle School Student Success Facilitators)	9.00	665,224
Teachers (Dual Language/Bilingual)	6.00	419,568
Reading Specialists	2.00	147,186
Early College HS Teachers	4.00	272,383
Early College High School Instructional Coach	1.00	76,401
Early College High School Registered Nurse	1.00	75,952
Assistant Principal (NHHS)	1.00	111,907
Assistant Principal (Elementary)	2.00	182,580
Counselor (Non-Title Elementary)	2.00	159,522
Pre-Kindergarten Instructional Assistant (Elementary)	7.00	208,439
<b>TOTAL CAMPUS POSITIONS:</b>	<b>42.00</b>	<b>\$ 2,770,353</b>
<b>SPECIAL EDUCATION POSITIONS</b>		
Special Education Teachers	10.00	710,926
ELE Teacher	2.00	147,827
E-SLE Teacher	3.00	221,741
LSSP/Educational Diagnostician	2.00	169,730
Speech Language Pathologist	4.00	326,975
Psychologist	3.00	254,594
Occupational Therapist	1.00	80,933
Low Incidence Disability Specialist	1.00	88,503
Special Education Instructional Assistants - Early Childhood	11.00	401,044
Special Education Instructional Assistants	3.00	112,375
<b>TOTAL SPECIAL EDUCATION POSITIONS:</b>	<b>40.00</b>	<b>\$ 2,514,647</b>

## PROFESSIONAL/PARAPROFESSIONAL SUPPORT POSITIONS

Social Worker/Counselor	3.00	269,143
Certified Health Aides	2.00	76,709
Project Manager/Tech Specialist (Transportation)	1.00	108,952
Field Trip Coordinator	1.00	64,387
Lead Dispatcher	1.00	63,000
Device Program Specialist (Fund 196 - mLISD)	1.00	70,802
Technology Support Specialist (Fund 196 - mLISD)	1.00	70,802
Communications Specialist	1.00	78,496
Accounting/Finance Trainer	1.00	87,205
Lead Payroll Specialist	1.00	65,152
Risk Management	1.00	85,000
<b>TOTAL PROFESSIONAL SUPPORT POSITIONS:</b>	<b>14.00</b>	<b>\$ 1,039,648</b>

## AUXILIARY POSITIONS

Day Custodian - Early College High School	1.00	35,381
Bus Operator	(10.00)	(443,050)
Bus Operator Trainee	(10.00)	(343,050)
HVAC Mechanical Supervisor	1.00	86,058
HVAC Technician	2.00	128,773
Door Hardware and Lock Technician	1.00	47,398
Irrigation Tech	(2.00)	(97,746)
<b>TOTAL AUXILIARY SUPPORT POSITIONS:</b>	<b>(17.00)</b>	<b>\$ (586,236)</b>

## LISD POLICE DEPARTMENT POSITIONS

Assistant Director of Safety & Security	1.00	110,076
Administrative Assistant	1.00	48,345
Marshals	10.00	545,822
<b>TOTAL POLICE DEPARTMENT POSITIONS:</b>	<b>12.00</b>	<b>\$ 704,243</b>

<b>TOTAL 2024-2025 GENERAL FUND POSITIONS:</b>	<b>91.00</b>	<b>\$ 6,442,655</b>
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## BUDGET APPENDIX

Effective January 1, 2021, from Senate Bill 2, 86<sup>th</sup> Legislative Session, requires the Board to attach the forms used to calculate the no-new-revenue and voter-approval tax rates as an appendix to the district's budget. As required by law, the worksheets used to calculate no-new-revenue and voter-approval tax rates are attached. This document will be amended with final calculations based on certified values when they become available.

# 2024 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 Agreements

School District's Name

Phone (area code and number)

School District's Address, City, State, ZIP Code

School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2023 total taxable value.</b> Enter the amount of 2023 taxable value on the 2023 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$ _____
2.	<b>2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ _____
3.	<b>Preliminary 2023 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ _____
4.	<b>2023 total adopted tax rate.</b>	\$ _____ /\$100
5.	<b>2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value.</b> <b>A. Original 2023 ARB values:</b> ..... \$ _____ <b>B. 2023 values resulting from final court decisions:</b> ..... - \$ _____ <b>C. 2023 value loss.</b> Subtract B from A. <sup>3</sup>	\$ _____
6.	<b>2023 taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. 2023 ARB certified value:</b> ..... \$ _____ <b>B. 2023 disputed value:</b> ..... - \$ _____ <b>C. 2023 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ _____
7.	<b>2023 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ _____
8.	<b>2023 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ _____
9.	<b>2023 taxable value of property in territory the school deannexed after Jan. 1, 2023.</b> Enter the 2023 value of property in deannexed territory. <sup>5</sup>	\$ _____

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)  
<sup>5</sup> Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2023 taxable value lost because property first qualified for an exemption in 2024.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2024 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2023 market value: ..... \$ _____</p> <p><b>B. Partial exemptions.</b> 2024 exemption amount or 2024 percentage exemption times 2023 value: ..... + \$ _____</p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ _____
11.	<p><b>2023 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2024.</b> Use only properties that qualified in 2024 for the first time; do not use properties that qualified in 2023.</p> <p><b>A. 2023 market value.</b> ..... \$ _____</p> <p><b>B. 2024 productivity or special appraised value:</b> ..... - \$ _____</p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ _____
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ _____
13.	<b>Adjusted 2023 taxable value.</b> Subtract Line 12 from Line 8.	\$ _____
14.	<b>Adjusted 2023 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ _____
15.	<b>Taxes refunded for years preceding tax year 2023.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2023. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding tax year 2023. <sup>8</sup>	\$ _____
16.	<p><b>Adjusted 2023 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2023 from the result.</p>	\$ _____
17.	<p><b>Total 2024 taxable value on the 2024 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ _____</p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____</p> <p><b>C. Total 2024 value.</b> Subtract B from A.</p>	\$ _____
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2024 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> ..... \$ _____</p> <p><b>B. 2024 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> ..... + \$ _____</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ _____
19.	<b>2024 tax ceilings.</b> Enter 2024 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ _____

<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.012(13)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  
<sup>11</sup> Tex. Tax Code § 26.012(6)  
<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2024 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ _____
21.	<b>Total 2024 taxable value of properties in territory annexed after Jan. 1, 2023.</b> Include both real and personal property. Enter the 2024 value of property in territory annexed by the school district.	\$ _____
22.	<b>Total 2024 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2023. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2023, and be located in a new improvement.	\$ _____
23.	<b>Total adjustments to the 2024 taxable value.</b> Add lines 21 and 22.	\$ _____
24.	<b>Adjusted 2024 taxable value.</b> Subtract line 23 from line 20.	\$ _____
25.	<b>2024 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ _____/\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- Enrichment Tax Rate:**<sup>20</sup> A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.<sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2024 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ _____/\$100
27.	<b>2024 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district’s 2023 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... _____/\$100 B. \$0.05 per \$100 of taxable value ..... _____/\$100	\$ _____/\$100
28.	<b>2024 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district’s maximum compressed rate. <sup>27</sup>	\$ _____/\$100

<sup>16</sup> [Reserved for expansion]  
<sup>17</sup> [Reserved for expansion]  
<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>29.</b>	<p><b>Total 2024 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount: ..... \$ _____</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ _____</p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ _____</p> <p>D. <b>Adjust debt:</b> Subtract B and C from A.</p>	\$ _____
<b>30.</b>	<b>Certified 2023 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____
<b>31.</b>	<b>Adjusted 2024 debt.</b> Subtract line 30 from line 29D.	\$ _____
<b>32.</b>	<p><b>2024 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>30</sup></p> <p>A. Enter the 2024 anticipated collection rate certified by the collector.<sup>31</sup> _____ %</p> <p>B. Enter the 2023 actual collection rate _____ %</p> <p>C. Enter the 2022 actual collection rate _____ %</p> <p>D. Enter the 2021 actual collection rate _____ %</p>	_____ %
<b>33.</b>	<p><b>2024 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2024 to the result.</p>	\$ _____
<b>34.</b>	<b>2024 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
<b>35.</b>	<b>2024 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ _____ / \$100
<b>36.</b>	<p><b>2024 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.<sup>32</sup></p>	\$ _____ / \$100

**SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
<b>37.</b>	<p><b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ.<sup>33</sup> The school district shall provide its tax assessor with a copy of the letter.<sup>34</sup></p>	\$ _____

<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>31</sup> Tex. Tax Code §26.04(b)  
<sup>32</sup> Tex. Tax Code §26.08(g)  
<sup>33</sup> Tex. Tax Code § 26.045(d)  
<sup>34</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2024 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ _____/\$100
40.	<b>2024 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ _____/\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
42.	<b>2023 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2023 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year’s worksheet.	\$ _____/\$100
43.	<b>Increase in 2023 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ _____/\$100
44.	<b>2024 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ _____/\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ \_\_\_\_\_/\$100  
 Enter the 2024 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ \_\_\_\_\_/\$100  
 As applicable, enter the 2024 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: \_\_\_\_\_

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

**print here**  \_\_\_\_\_  
 Printed Name of School District Representative

**sign here**  \_\_\_\_\_  
 School District Representative

\_\_\_\_\_ Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 27, 2024

<b>Agenda Item:</b>	Consider Adoption of the 2024-2025 Budget
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	2024-2025 Proposed Budget

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## **Background Information:**

Texas Education Code Section 44.002(a) states, “On or before a date set by the State Board of Education, the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the district.”

- The Board of Trustees is required to adopt the 2024-2025 budget no later than June 30, 2024.
- Budgets for the General Operating Fund, Child Nutrition Fund, and Debt Service Fund are included in the official district budget.
- To comply with the State’s legal level of control, budgets must be prepared and approved, at least at the fund and function levels.
- The officially adopted district budget must be filed with the Texas Education Agency through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines.

The proposed budget for 2024-2025 represents the culmination of months of planning and work to present a plan that provides the resources necessary to support the district’s mission while maintaining accountability to its stakeholders. The proposed budget has been prepared to support 43,316 students which represents 1.7% growth over October 2023 enrollment numbers.

The proposed General Operating Fund budget includes gross revenues of \$448,499,575, expenditures of \$460,362,177, and other uses/transfers of \$1,230,000 resulting in an overall deficit of \$13,092,602.

The proposed Child Nutrition Fund budget includes revenues of \$14,455,122 and expenditures of \$15,772,327 resulting in an operating deficit of \$1,317,205.

The proposed Debt Service Fund budget includes revenues of \$161,464,542, expenditures of \$161,464,542, resulting in a balanced budget.

## **Administrative Recommendation:**

The recommendation is for the Board of Trustees to adopt the 2024-2025 General Operating Fund, Child Nutrition, Fund, and Debt Service Fund budgets, as presented.

## **Sample Motion:**

I move that the Board of Trustees adopt the 2024-2025 General Operating Fund, Child Nutrition Fund, and Debt Service Fund budgets, as presented.

# Leander

# Independent School District

2024-2025 Proposed Budget

July 1, 2024 – June 30, 2025

# Leander Independent School District

2024-2025 Proposed Budget

## Administration

**Bruce Gearing, Ed.D.**  
Superintendent

**Pete Pape, Ed.D., CPA**  
Chief Financial Officer

**Matt Bentz, Ed.D.**  
Chief Academic Officer

**Jimmy Disler**  
Chief Facilities Officer

**Karie Lynn Eggeling**  
Chief Human Resources Officer

**Sarah Grissom, Ed.D.**  
Chief of Staff

**Matthew Gutierrez, Ed.D.**  
Chief of Schools

**Crestina Hardie**  
Chief Communications Officer

**Jason Miller**  
Chief Technology Officer

**DeWayne Street**  
Chief, Office of Educational Access

**Shawn Swisher, J.D.**  
General Counsel

## Board of Trustees

Dr. Gloria Gonzales-

Dholakia,

*President*

Anna Smith,

*Vice President*

Christine Mauer,

*Secretary*

Trish Bode

Sade Fashokun

Paul Gauthier

Francesca Romans



### BUDGET HIGHLIGHTS

- Budgeted Tax Rates: Maintenance & Operations - \$.7569; Debt Service - \$0.3300, and a total tax rate of \$1.0869 (decrease of \$0.0218 from prior year)
- Projected Student Enrollment: 43,316 (moderate growth)
- Refined Average Daily Attendance: 40,041
- 2.5% increase on midpoint of the applicable pay grade for all staff
- Beginning Teacher's Salary: \$56,995
- Budgeted Current Year Property Tax Revenue:
  - Maintenance and Operations \$328,418,530
  - Debt Service \$142,622,823
- Leander ISD monthly medical contribution to each full-time employee of \$460.
- Accelerated instruction funds: \$315,091 budgeted as identified in Section 29.081(b-2) of the Education Code
- Statutorily Required Public Notice funds: \$5,500 pursuant to Senate Bill (SB) 622 requirements
- Advocacy expenditure funds: \$54,100 pursuant to House Bill (HB) 1495 requirements

**Executive Summary**  
**Leander Independent School District**  
**2024-2025**

This budget document and the annual financial report are the primary vehicles used to present the financial plan and the results of operations of the District. The primary purpose of this budget document is to provide timely and useful information concerning the past, current, and projected financial status of the district, in order to facilitate financial decisions that support the educational goals of the District.

The Leander Independent School District (the "District") is committed to sound financial management through integrity, prudent stewardship, planning, accountability, transparency, and open communication. This document represents the financial plan for the Leander Independent School District for the 2024-2025 fiscal year.

This document culminates an intensive process involving input from campus and administrative staff, the Superintendent, and the Board of Trustees. The process involves targeted strategies and action steps designed to meet specified objectives. It is the desire of the District to fully communicate how resources are allocated and used. Additionally, this document is prepared in a manner to help our constituents understand how resources are used to achieve the District's mission. The Board of Trustees and staff have worked diligently to make the best use of the dollars available from our taxpayers and other local, state, and federal sources. Campus principals and staff are actively involved in making focused requests that target improved student performance.

**Legal Requirements**

Federal, state, and local guidelines govern the budget development process. The Texas Education Agency (TEA) requires the General, Food Service and Debt Service funds to be budgeted, and adopted annually, by the District's Board of Trustees. Budgets have been prepared in accordance with state regulations and cover the fiscal period beginning July 1, 2024, through June 30, 2025.

The District's website provides access to multiple years of adopted budget documents, annual financial reports, FIRST Ratings, Truth in Taxation notices, check registers, debt, and credit ratings information. Also included is the legally required budget summary posting.

**Adoption of Budget and Tax Rate**

Texas Education Code §44.002-44.006 governs the legal basis for school district budget development. The budget must be prepared by June 19<sup>th</sup> and adopted by the Board of Trustees no later than June 30<sup>th</sup>. The approved budget begins July 1<sup>st</sup>. The code further requires

that the president of the Board of Trustees calls a public meeting, giving ten days public notice in a newspaper for the adoption of the district budget and posting a comparative proposed budget to the District's website. The officially adopted District budget must be filed with the Texas Education Agency (TEA) through the Public Education Information Management System (PEIMS) by the date prescribed annually by TEA.

### **Tax Rate Adoption**

A tax rate cannot be adopted by the Board of Trustees until the administration has completed the local property value survey and the Texas Education Agency issues the District's maximum compressed tax rate (MCR) information and the Commissioner of Education certifies the District's intent to enter into an agreement to reduce its local revenue to a level not to exceed the level established under Texas Education Code Chapter 48.257. The District must adopt a tax rate on or before September 30<sup>th</sup> or 60 days after receiving the certified appraisal roll, whichever date is later. The District will adopt the 2024 tax rate in August or September of 2024.

Under House Bill 3, passed in 2019, the maximum Maintenance and Operations tax rate allowable without voter's authorization is the state compression percentage under Texas Education Code §48.2551 x \$1.00. The Texas Education Agency calculates the maximum compressed tier one tax rate (MCR) and submits to each school district on or before August 5<sup>th</sup>. Administration has estimated that the Texas Education Agency will calculate the district's MCR at \$0.6387 for 2024-25. A Maintenance and Operation tax rate beyond the compressed rate plus the existing enrichment pennies from the prior year requires board and voter approval. Because the District will not receive final certified taxable assessed property values from the appraisal district until the end of July, the budget is built on estimated taxable values and estimated tax rates. The Board may ultimately adopt different tax rates based on final certified values.

### **Federal Stimulus Funds and Legislative Impacts**

In September 2024, the last of the Elementary and Secondary School Emergency (ESSER) Stimulus funds, ESSER III, will expire. The District will wrap up the spending of these funds in the 2023-2024 fiscal year. During the 2024-2025 budget process, District administration evaluated the positions and resources previously covered by ESSER funds and identified those that will be moved into the General Fund.

The District continues to feel the impact from the 86<sup>th</sup> and 87<sup>th</sup> Legislative Sessions. The 86<sup>th</sup> Legislative Session ended with the passage of House Bill 3, and the 87<sup>th</sup> Legislative session focused on revisions to House Bill 3 to clean up various funding formulas. Unfortunately, the 88<sup>th</sup> Legislative session provided very little funding to Texas public schools, despite a record \$32 billion state budget surplus.

## Balanced Budget

The goal of the District is to balance the operating budget with current revenues; whereby, current revenues match and fund on-going expenditures. Excess fund balance in the general operating fund may be used for one-time, non-recurring expenditures or capital needs. However, during challenging economic times, and with sound planning and multi-year budgeting, the Board of Trustees may use a portion of fund balance to offset costs that outpace limited revenues in order to protect the integrity of programs and the success of the District without placing the District in an unfavorable financial position.

To preserve fund balance and maintain financial stability, the Board has adopted a Board policy designating a minimum fund balance level. The optimum fund balance target has been defined as three months of operating expenditures. Budgets will be adopted on an annual basis, but in consideration of the long-range impact on the District's fund balance to maintain a fund balance that equals or exceeds the three-month target.

## Planning

The budget process will be coordinated so that major strategic issues are identified prior to the budget approval date. This will allow the Board of Trustees adequate time for consideration of appropriate decisions and analysis of the associated financial impacts.

## Reporting

Financial reports are presented to the Board of Trustees monthly. These reports enable the Board to understand the overall budget and financial status of the District. The reports include comparative financial statements, reports on cash and investments, bond status reports and tax collection reports. Beginning in January of each year, the administration prepares estimates of the financial operations in comparison to the currently amended budget. These estimates provide an indication of how operations are performing against the adopted/amended budget.

## Control and Accountability

Each campus or departmental administrator is responsible for the administration and oversight of his or her budget which is controlled on an organizational basis. This includes accomplishing the targets adopted as part of the budget and monitoring each departmental budget for compliance with spending limitations. Campus and departmental administrators may transfer allocations within function codes through budget transfers approved by the appropriate administrator and Financial Services. Transfers of personnel budgets, transfers between

function codes, and certain other District level allocations may not be transferred without approval from Financial Services and ultimately the Board of Trustees.

### **Budget Process/Priorities**

Leander ISD builds its budget priorities around its vision, mission, and strategic plan. While following those priorities, the District's charge is to monitor spending in a way that results in the most efficient use of resources, within the limitations and mandates placed upon public schools by statute and regulations. A tight alignment is maintained between the overall budget and the district/school planning that helps LISD be more efficient in meeting established priorities.

It is very clear that the critical needs of the District are programs that directly serve students, the employees of the District who administer and deliver those programs, the facilities required to support students, and the safety of students and staff. Within those categories, the District relies on input from the campus administrators, teachers, department directors and staff, district administrators, the Board of Trustees, and the community to address how best to meet those critical needs in the budget process. In addition to input from groups such as the Districtwide Educational Improvement Council (DWEIC) and Site-Based Planning Committees (SBPC), parents and community members can make comments in public budget hearings at Board meetings.

Personnel is a critical need and a critical resource, and as a total expenditure, accounts for the majority of the overall District budget, which is the case for all school districts. Decisions regarding staffing and hiring are made carefully. To assure that compensation levels are appropriate for various positions, Leander ISD performs annual pay reviews for specific employee groups. Salary comparisons are performed for all groups at least every two years. Staffing ratios (students to staff) are in place and followed at every campus; these account for all personnel needed to operate a campus and provide additional direction beyond classroom ratios established by the state. Serving students always remains the top priority in staffing decisions.

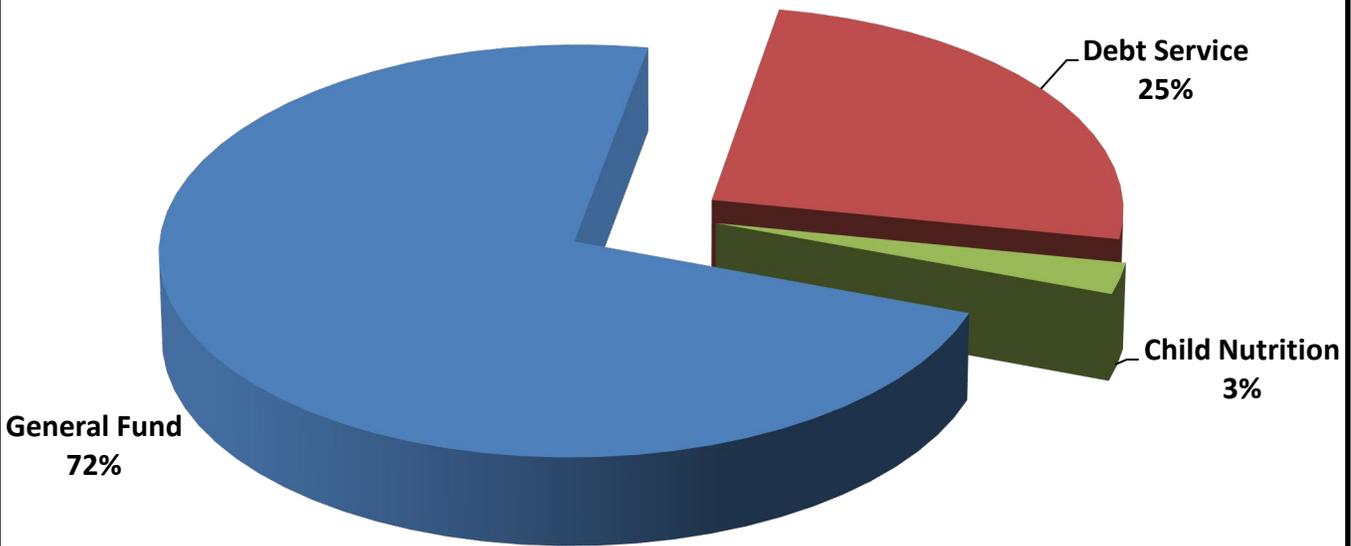
### **Budget Amendments**

The District budget shall be amended as necessary, based on financial and economic factors. The budget must be amended prior to exceeding a functional expenditure category in the total District budget. The Board of Trustees may authorize an amendment to the budget for those items not included in the originally approved budget due to unforeseen circumstances.

**LEANDER INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET  
LEGALLY ADOPTED FUNDS  
2024 - 2025**

	<b>General Operating</b>	<b>Debt Service</b>	<b>Child Nutrition</b>
<b>REVENUES AND OTHER SOURCES:</b>			
Local Revenues	\$ 346,031,030	\$ 147,222,823	\$ 8,038,396
State Program Revenues	96,578,545	14,241,719	75,000
Federal Program Revenues	5,890,000	-	6,341,726
<b>Total Revenue</b>	<b>\$ 448,499,575</b>	<b>\$ 161,464,542</b>	<b>\$ 14,455,122</b>
<b>EXPENDITURES:</b>			
11- Instruction	\$ 272,220,415	\$ -	\$ -
12- Library & Media Services	4,892,740	-	-
13- Curriculum/Instructional Staff Development	11,031,670	-	-
21- Instructional Administration	5,057,353	-	-
23- School Leadership	25,423,912	-	-
31- Guidance & Counseling	22,435,390	-	-
32-Social Work Services	1,678,114	-	-
33- Health Services	4,363,260	-	-
34- Student Transportation	14,176,050	-	-
35- Child Nutrition	11,800	-	15,772,327
36-Co-Curricular/Extra Curricular Activities	14,168,459	-	-
41-General Administration	11,209,284	-	-
51-Plant Maintenance & Operations	42,659,929	-	-
52-Security & Monitoring Services	4,303,903	-	-
53-Data Processing Services	9,549,638	-	-
61-Community Services	2,214,218	-	-
71-Debt Administration-Principal	528,137	48,939,105	-
71-Debt Administration-Interest	9,732	92,235,377	-
71-Debt Administration-Fees	-	12,000	-
71-Defeasance/Refunding-Issuer Contribution	-	20,278,060	-
81- Facilities Acquisition/Construction	-	-	-
91-Intergovernmental Charges	11,484,229	-	-
95-Juvenile Justice Alternative Education	230,000	-	-
99-Other Intergovernmental Charges	2,713,944	-	-
<b>Total Expenditures</b>	<b>\$ 460,362,177</b>	<b>\$ 161,464,542</b>	<b>\$ 15,772,327</b>
<b>NET OPERATING RESULTS</b>	<b>\$ (11,862,602)</b>	<b>\$ -</b>	<b>\$ (1,317,205)</b>
<b>Other Financing Sources/Uses</b>			
Sale of Assets	270,000	-	-
Transfer Out - Other	-	-	-
Transfer Out - Healthcare	(1,500,000)	-	-
Transfer Out - Healthcare Add'l Contribution	-	-	-
Transfer Out - 2 cents to Major Maintenance	309	-	-
Other Uses	-	-	-
<b>NET CHANGE TO FUND BALANCE</b>	<b>\$ (13,092,602)</b>	<b>\$ -</b>	<b>\$ (1,317,205)</b>

**Leander Independent School District  
Legally Adopted Budgets  
Including Transfers In/Out  
FY 2024-2025**



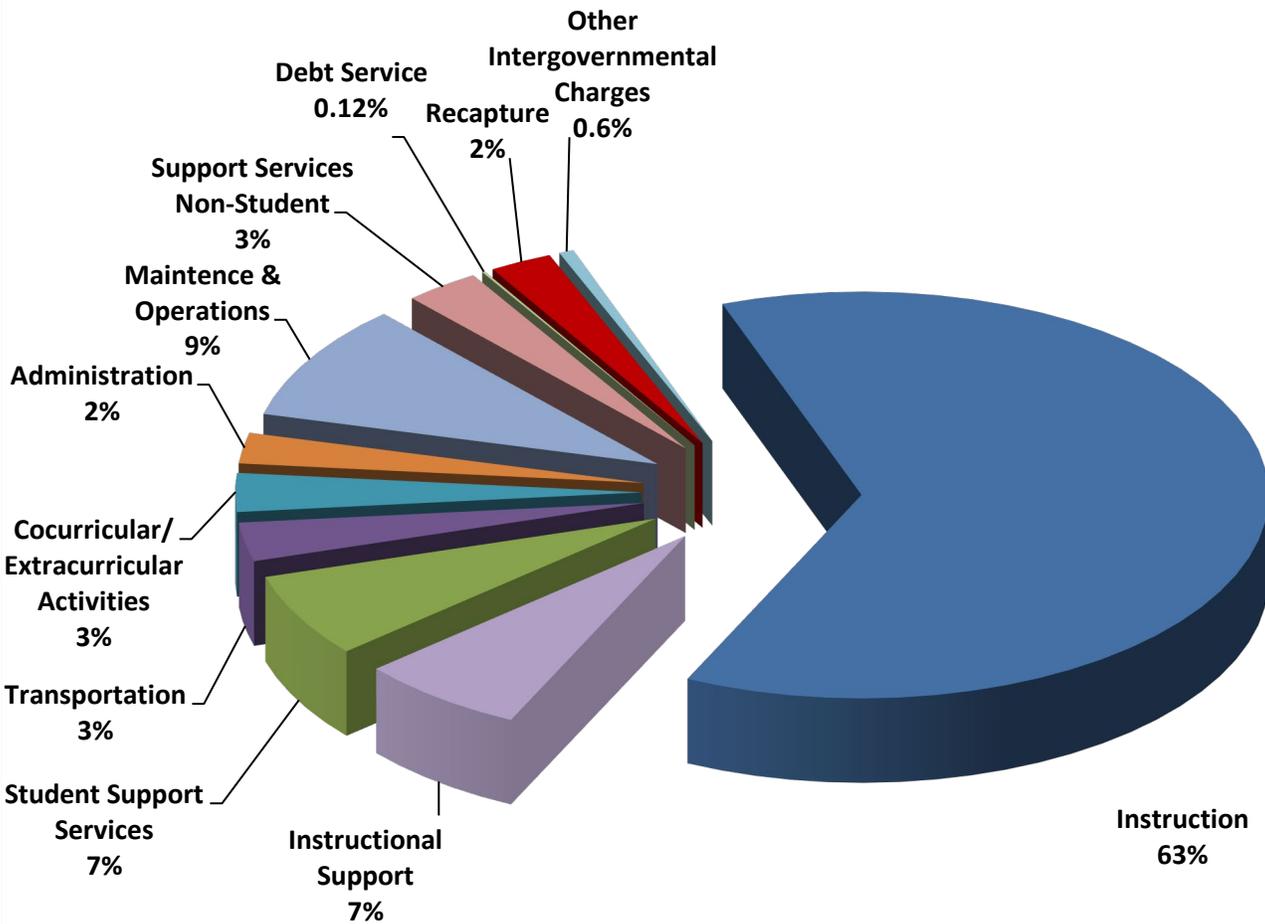
## GENERAL FUND

The General Fund accounts for the financial resources of the District and includes transactions as a result of revenues received from local maintenance taxes and foundation entitlements from the state. The General Fund uses budgetary control and shows transactions resulting from the daily operations of the District.

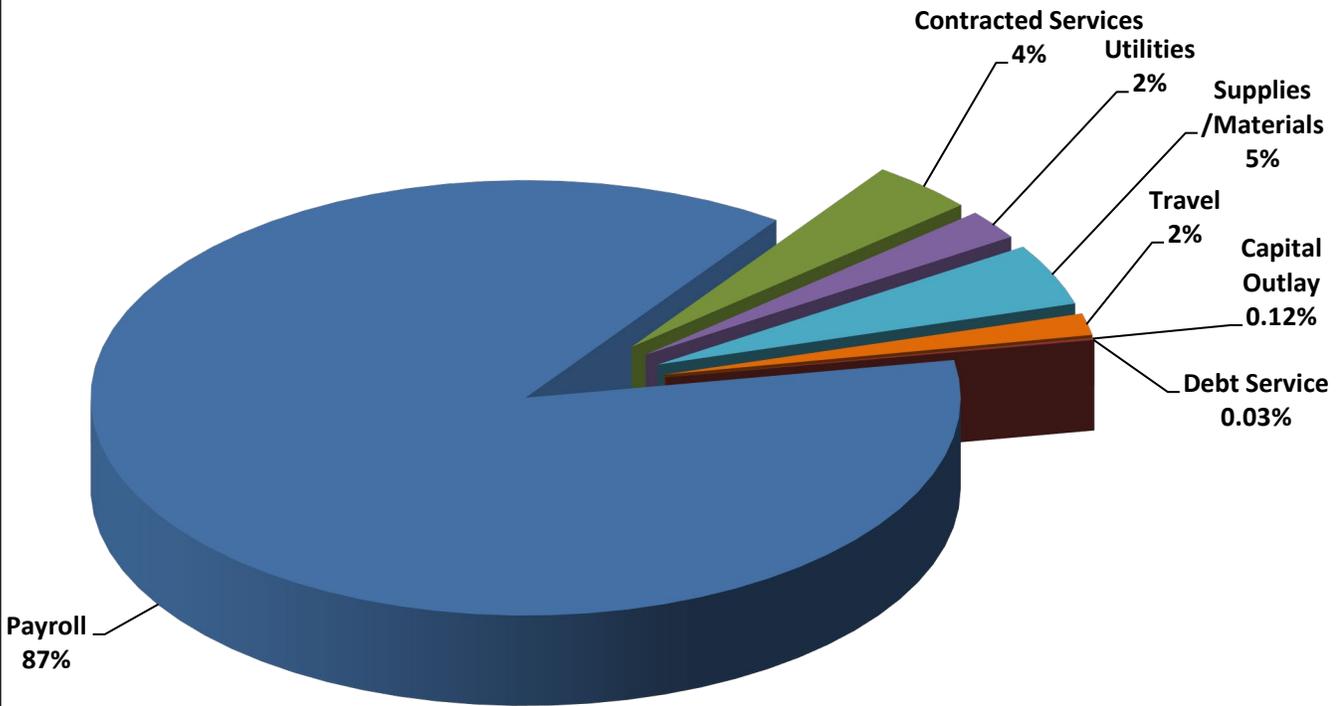
**Leander Independent School District  
General Fund  
Budget Overview**

	2022-2023 Actual	2023-2024 Amended Budget	2023-2024 Projected Actual	2024-2025 Proposed Budget
<b>Revenues:</b>				
Local Sources	\$ 398,454,746	\$ 334,904,125	\$ 334,942,642	\$ 346,031,030
State Sources	55,572,717	102,071,398	103,347,220	96,578,545
Federal Sources	8,713,447	1,512,000	1,541,252	5,890,000
<b>TOTAL REVENUES</b>	<b>\$ 462,740,910</b>	<b>\$ 438,487,523</b>	<b>\$ 439,831,114</b>	<b>\$ 448,499,575</b>
<b>Expenditures:</b>				
Payroll	\$ 348,070,183	\$ 387,161,463	\$ 377,001,872	\$ 393,084,037
Contracted Services	14,762,984	17,905,650	15,858,387	17,472,155
Utilities	8,723,665	8,796,210	8,833,367	9,867,409
Supplies & Materials	15,179,552	24,702,489	19,925,798	20,568,749
Other Operating	5,060,778	7,115,183	5,754,467	7,215,413
Debt Service	1,908,870	525,415	525,415	537,869
Capital Outlay	1,149,114	1,843,355	1,642,926	132,316
Chapter 49/Recapture	46,441,193	9,597,744	9,537,482	11,484,229
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 441,296,340</b>	<b>\$ 457,647,509</b>	<b>\$ 439,079,715</b>	<b>\$ 460,362,177</b>
<b>Results of Operations</b>	<b>\$ 21,444,570</b>	<b>\$ (19,159,986)</b>	<b>\$ 751,399</b>	<b>\$ (11,862,602)</b>
<b>Other Financing Sources/Uses</b>				
Sale of Assets	\$ 33,575	\$ 20,000	\$ 20,000	\$ 20,000
Proceeds from Capital Lease	167,475	250,000	250,000	250,000
Transfers In	-	-	-	-
Transfer Out - Other	(2,050,000)	(2,050,000)	(2,050,000)	-
Transfer Out - Healthcare	(8,858,037)	(3,000,000)	(4,239,600)	(1,500,000)
Other Uses - Settlements	-	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ (10,706,987)</b>	<b>\$ (4,780,000)</b>	<b>\$ (6,019,600)</b>	<b>\$ (1,230,000)</b>
<b>Net Change to Fund Balance</b>	<b>\$ 10,737,583</b>	<b>\$ (23,939,986)</b>	<b>\$ (5,268,201)</b>	<b>\$ (13,092,602)</b>
<b>Beginning Fund Balance</b>	<b>\$ 178,846,817</b>	<b>\$ 189,584,400</b>	<b>\$ 189,584,400</b>	<b>\$ 184,316,200</b>
<b>Ending Fund Balance</b>	<b>\$ 189,584,400</b>	<b>\$ 165,644,413</b>	<b>\$ 184,316,200</b>	<b>\$ 171,223,598</b>

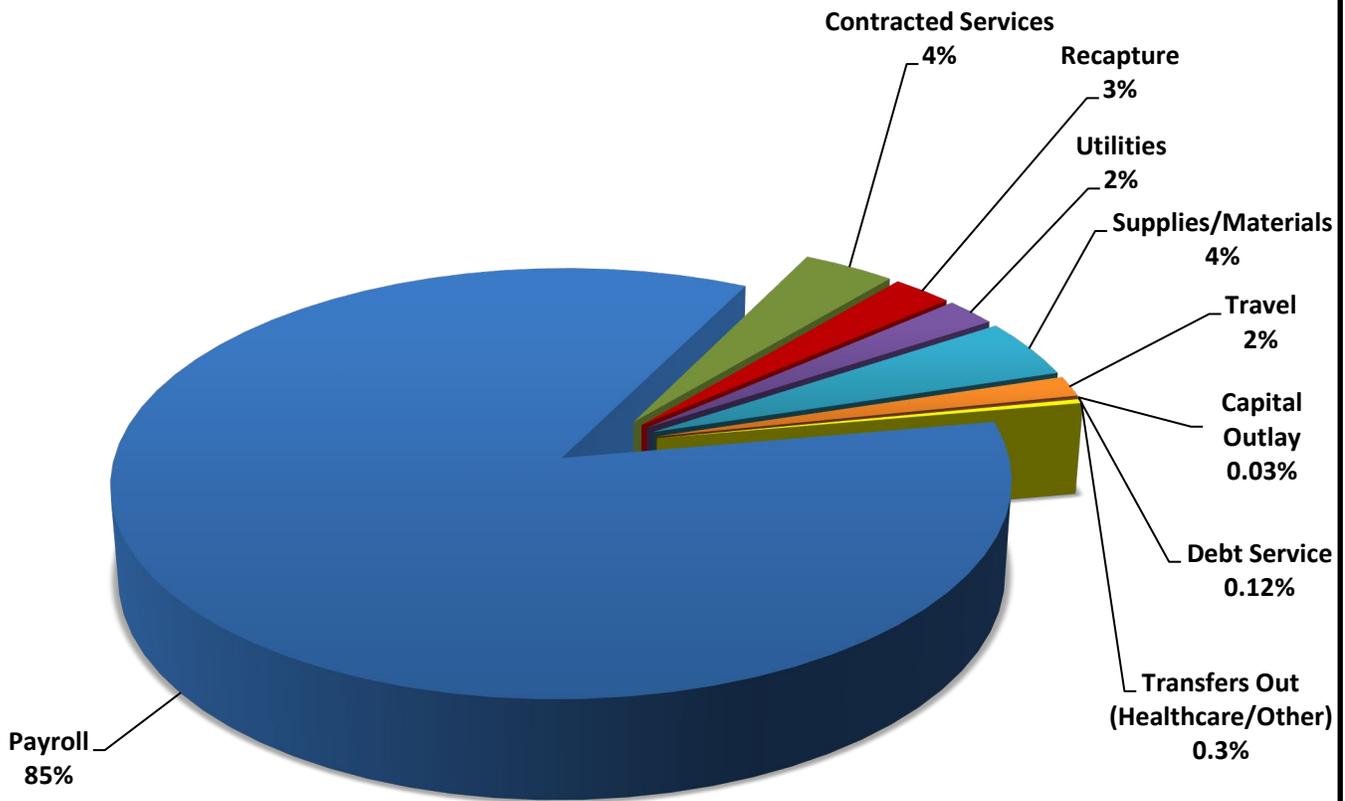
## Leander Independent School District General Fund Expenditures - by Function FY 2024-2025



**Leander Independent School District  
General Fund Expenditures - by Object  
Excluding Recapture and Transfers Out  
FY 2024-2025**



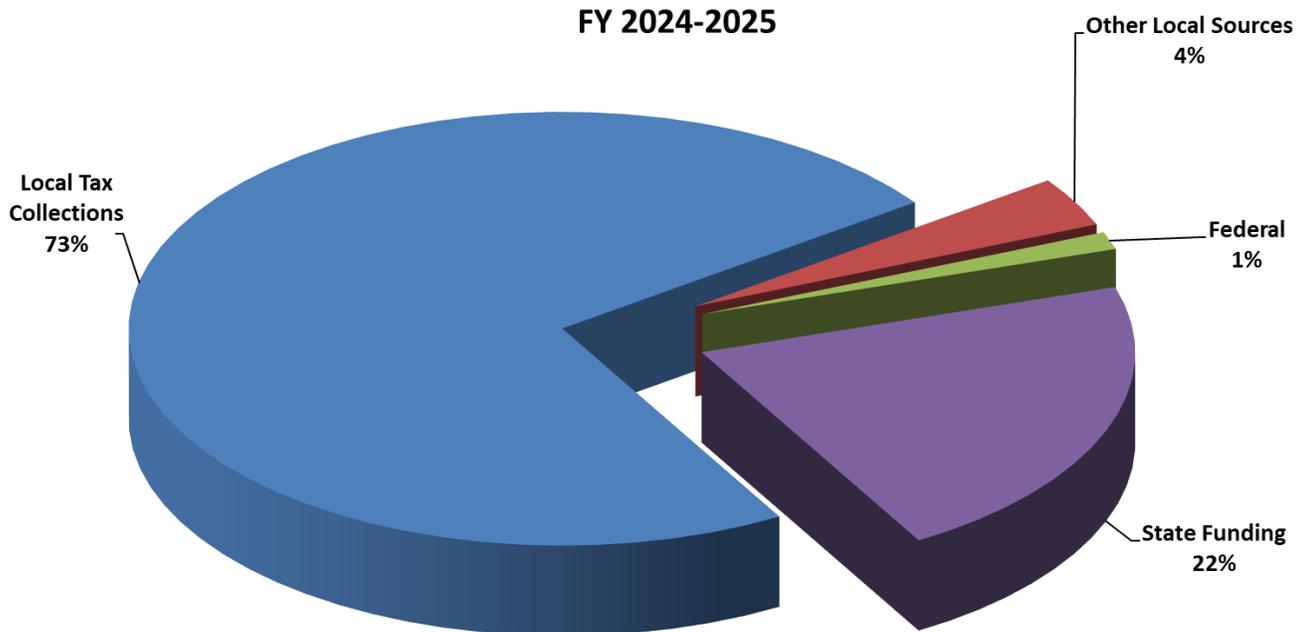
**Leander Independent School District  
General Fund Expenditures - by Object  
Including Recapture & Transfers Out  
FY 2024-2025**



**Leander Independent School District  
General Fund  
Revenue Sources**

	2022-2023 Actual	2023-2024 Amended Budget	2024-2025 Proposed Budget	Percent of Total	Variance
<b>LOCAL &amp; OTHER SOURCES</b>					
Local Taxes - Current Year	\$ 379,588,267	\$ 314,000,000	\$ 328,418,530	73.2%	\$ 14,418,530
Local Taxes - Prior Years	1,057,244	1,000,000	1,000,000	0.2%	-
Local Tax Penalties & Interest	1,001,543	920,000	950,000	0.2%	30,000
Local Services to Other Districts	67,251	10,000	50,000	0.0%	40,000
Tuition and Fees	2,549,580	2,835,589	2,645,000	0.6%	(190,589)
Earnings from Investments	10,366,560	13,000,000	10,000,000	2.2%	(3,000,000)
Rents and Building Use Fees	908,952	700,000	1,020,000	0.2%	320,000
Gifts and Bequests	24,134	-	-	0.0%	-
Insurance Recovery	865,823	185,257	-	0.0%	(185,257)
Misc. Local Revenues	330,938	625,000	500,000	0.1%	(125,000)
Gate Receipts & Athletic Event Entry Fees	1,230,825	1,091,383	975,500	0.2%	(115,883)
Enterprising -Advertisement	115,449	140,000	117,000	0.0%	(23,000)
City, County & Other Intermediate Sources	348,180	396,896	355,000	0.1%	(41,896)
<b>Total Local and Other Sources</b>	<b>\$ 398,454,746</b>	<b>\$ 334,904,125</b>	<b>\$ 346,031,030</b>	<b>77.1%</b>	<b>\$ 11,126,905</b>
<b>STATE SOURCES</b>					
Per Capita Apportionment	\$ 24,690,127	\$ 16,262,839	\$ 15,680,000	3.5%	\$ (582,839)
Foundation School Fund	8,284,951	59,491,712	54,581,700	12.2%	(4,910,012)
Misc. State Revenues	(11,368)	-	-	0.0%	-
TRS On-behalf Payments	22,609,007	26,316,847	26,316,845	5.9%	(2)
<b>Total State Sources</b>	<b>\$ 55,572,717</b>	<b>\$ 102,071,398</b>	<b>\$ 96,578,545</b>	<b>21.5%</b>	<b>\$ (5,492,853)</b>
<b>FEDERAL SOURCES</b>					
SHARS	\$ 6,462,625	\$ 350,000	\$ 4,950,000	1.1%	\$ 4,600,000
Other	2,250,821	1,162,000	940,000	0.2%	(222,000)
<b>Total Federal Sources</b>	<b>\$ 8,713,447</b>	<b>\$ 1,512,000</b>	<b>\$ 5,890,000</b>	<b>1.3%</b>	<b>\$ 4,378,000</b>
<b>OTHER SOURCES</b>					
Other - Sale Real/Personal	\$ 33,575	\$ 20,000	\$ 20,000	0.0%	\$ -
Transfers In	167,475	250,000	250,000	0.1%	-
	<b>\$ 201,050</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>0.1%</b>	<b>\$ -</b>
<b>TOTAL REVENUE ALL SOURCES</b>	<b>\$ 462,941,960</b>	<b>\$ 438,757,523</b>	<b>\$ 448,769,575</b>	<b>100.0%</b>	<b>\$ 10,012,052</b>

**Leander Independent School District  
General Fund Revenues  
FY 2024-2025**



## DEBT SERVICE FUND

The Debt Service Fund accounts for the payment of general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated by the District.

**Leander Independent School District  
Debt Service Fund  
Budget Overview**

	<u>2022-2023 Actual</u>	<u>2023-2024 Amended Budget</u>	<u>2024-2025 Proposed Budget</u>	<u>Change</u>
<b>Revenues:</b>				
Local Tax Revenues	\$ 133,481,147	\$ 135,024,090	\$ 143,722,823	\$ 8,698,733
Interest Income	4,119,744	4,627,788	3,500,000	(1,127,788)
City/County Sources	-	-	-	-
State Hold Harmless	3,600,923	13,215,422	14,241,719	1,026,297
<b>Total Revenues</b>	<u>\$ 141,201,814</u>	<u>\$ 152,867,300</u>	<u>\$ 161,464,542</u>	<u>\$ 8,597,242</u>
<b>Expenditures:</b>				
Principal	\$ 29,792,399	\$ 62,164,959	\$ 48,939,105	\$ (13,225,854)
Interest	79,276,783	89,838,741	92,235,377	2,396,636
Fees/Other	53,120	864,400	12,000	(852,400)
Defeasance/Refunding- Issuer Contribution	26,968,738	-	20,278,060	20,278,060
<b>Total Expenditures</b>	<u>\$ 136,091,040</u>	<u>\$ 152,868,100</u>	<u>\$ 161,464,542</u>	<u>\$ 8,596,443</u>
<b>Other Financing Sources/(Uses):</b>				
Other Sources	\$ -	\$ -	\$ -	\$ -
Other Uses	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	\$ 5,110,774	\$ (800)	\$ -	
<b>Beginning Fund Balance</b>	\$ 135,256,115	\$ 140,366,889	\$ 140,366,090	
<b>Ending Fund Balance</b>	<u>\$ 140,366,889</u>	<u>\$ 140,366,090</u>	<u>\$ 140,366,090</u>	
<b>8/15/2024 Debt Service Payment</b>			<u>(90,375,990)</u>	
			<u>\$ 49,990,100</u>	

## CHILD NUTRITION FUND

The Child Nutrition Fund accounts for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). User fees are charged to supplement reimbursements from the National School Breakfast and Lunch Program.

**Leander Independent School District  
Child Nutrition Fund  
Budget Overview**

	<u>2022-2023 Actual</u>	<u>2023-2024 Amended Budget</u>	<u>2024-2025 Proposed Budget</u>	<u>Change</u>
<b>Revenues:</b>				
Local Revenue	\$ 8,924,090	\$ 8,515,353	\$ 8,038,396	\$ (476,957)
State Revenue	92,264	75,000	75,000	-
Federal Revenue	7,982,276	7,598,682	6,341,726	(1,256,956)
<b>Total Revenues</b>	<u>\$ 16,998,630</u>	<u>\$ 16,189,035</u>	<u>\$ 14,455,122</u>	<u>\$ (1,733,913)</u>
<b>Expenditures:</b>				
Payroll	\$ 4,317,195	\$ 7,192,215	\$ 5,481,106	\$ (1,711,109)
Contracted Services	6,653,487	7,293,860	6,276,708	(1,017,152)
Supplies & Materials	1,151,762	1,723,526	1,552,393	(171,133)
Other Operating	26,718	14,580	29,150	14,570
Debt Service	48,175	-		
Capital Outlay	-	2,097,823	2,432,970	335,147
<b>Total Expenditures</b>	<u>\$ 12,197,338</u>	<u>\$ 18,322,004</u>	<u>\$ 15,772,327</u>	<u>\$ (2,549,677)</u>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	\$ 4,801,292	\$ (2,132,969)	\$ (1,317,205)	
<b>Beginning Fund Balance</b>	\$ 10,928,810	\$ 15,730,102	\$ 13,597,133	
<b>Ending Fund Balance</b>	<u>\$ 15,730,102</u>	<u>\$ 13,597,133</u>	<u>\$ 12,279,928</u>	

## SUPPLEMENTAL INFORMATION

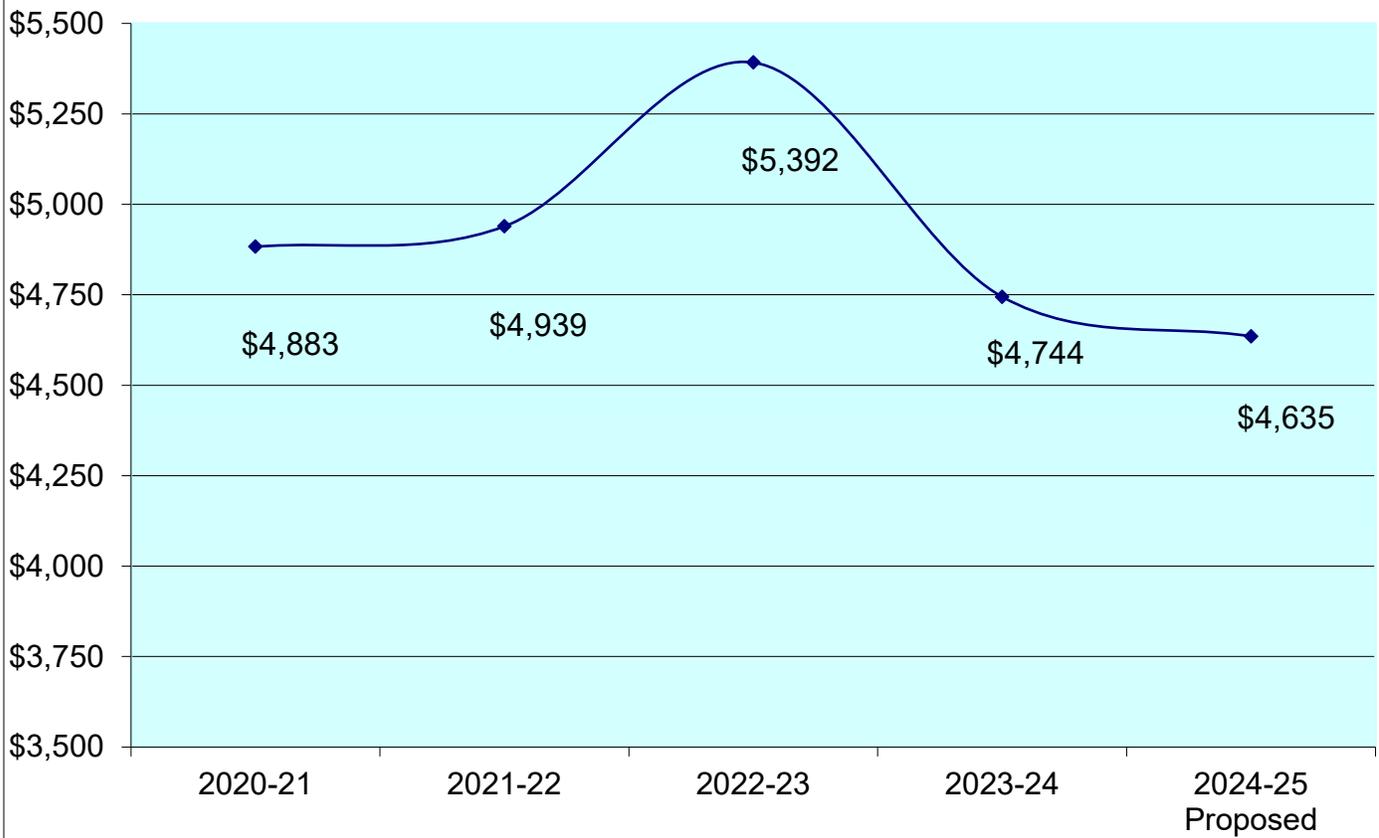
The following information is presented as supplementary information. This information has been influential on the budget preparation and process. The supplemental information includes tax rate data, student enrollment data, and staffing data.

**Leander Independent School District  
2024-2025 Budget  
Impact of Budget and Tax Rate on Taxpayers**

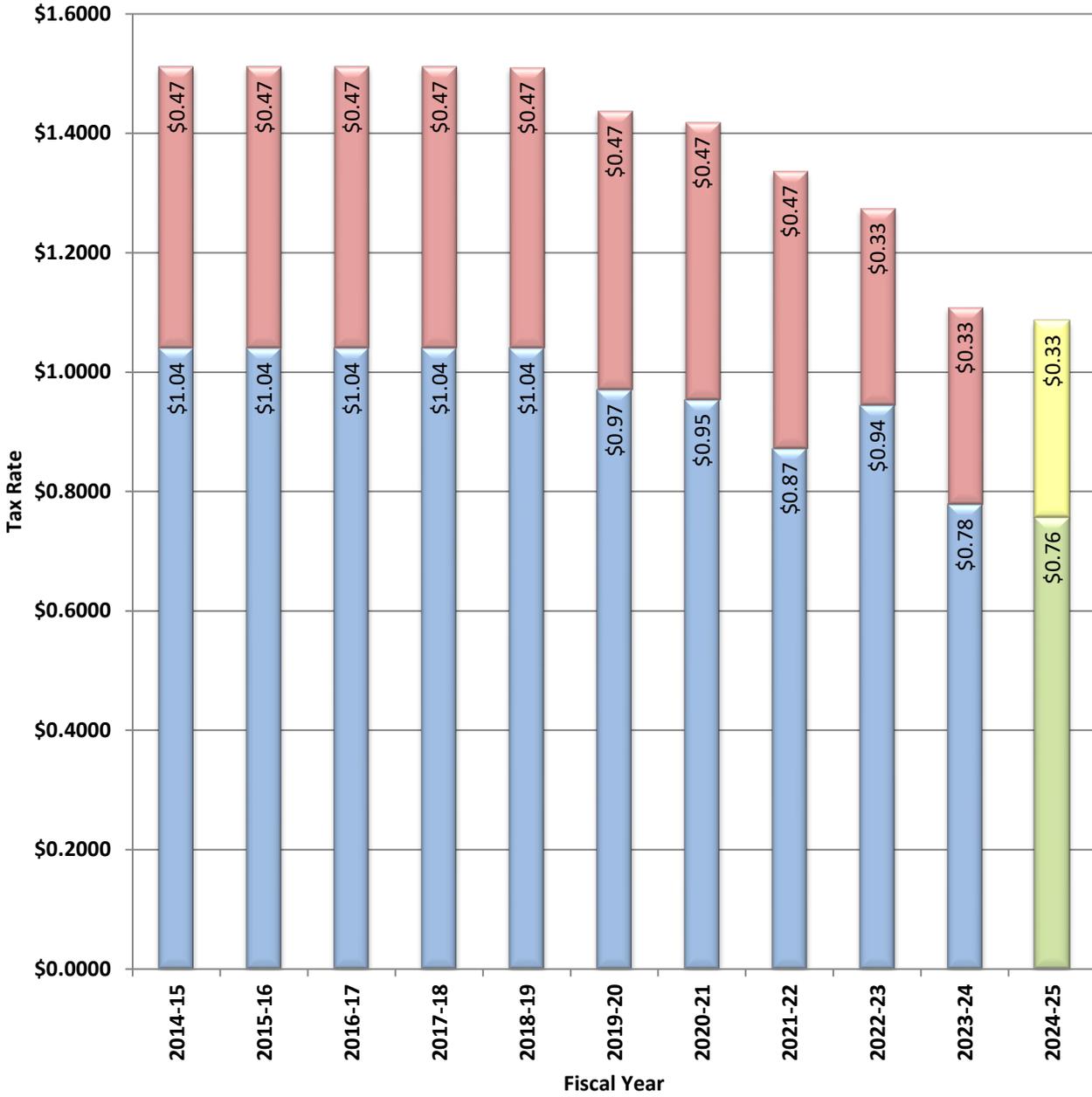
	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<b>Proposed 2024-2025</b>
Local Optional Exemption for Disabled and Over 65	\$ 31,154,056	\$ 32,258,414	\$ 34,354,838	\$ 36,069,321	\$ 37,167,106
Assessed/Market value of a home	\$ 376,708	\$ 420,338	\$ 694,944	\$ 687,280	\$ 628,165
Average Taxable value	344,237	369,431	423,031	427,922	426,517
MCR (HB 3) Determined by TEA	\$ 0.9134	\$ 0.8220	\$ 0.8046	\$ 0.6387	0.6169
Golden Pennies Existing	0.0400	0.0400	0.0500	0.0800	0.0800
Golden Pennies Additional	-	0.0100	0.0300	-	-
Copper Pennies Existing	-	-	-	0.0600	0.0600
Copper Pennies Additional	-	-	0.0600	-	-
Debt Service Rate	0.4650	0.4650	0.3300	0.3300	\$ 0.3300
Total Property Tax Rate	<u>\$ 1.4184</u>	<u>\$ 1.3370</u>	<u>\$ 1.2746</u>	<u>\$ 1.1087</u>	<u>\$ 1.0869</u>
School Property Tax	<u>\$ 4,883</u>	<u>\$ 4,939</u>	<u>\$ 5,392</u>	<u>\$ 4,744</u>	<u>\$ 4,635</u>
Increase/(Decrease) in Tax from Prior Year	<b>\$ (18)</b>	<b>\$ 57</b>	<b>\$ 453</b>	<b>\$ (648)</b>	<b>\$ (109)</b>
Property Tax Percentance Change From Prior Year	<b>-0.36%</b>	<b>1.16%</b>	<b>9.16%</b>	<b>-12.01%</b>	<b>-2.31%</b>
	Increase in Average Taxable Value				<b>\$ (1,405)</b>
	Tax increase due to Values				<b>\$ (15)</b>
	Tax decrease due to Tax Rate				<b>\$ (94)</b>

This schedule shows the trends in property values and tax rates. Each year the Travis and Williamson County Appraisal Districts (CAD) appraise property based on market conditions such as sales in the surrounding areas. The above schedule shows how market conditions have affected the assessed value through 2024-25 based on the overall appraisal value trends in the District.

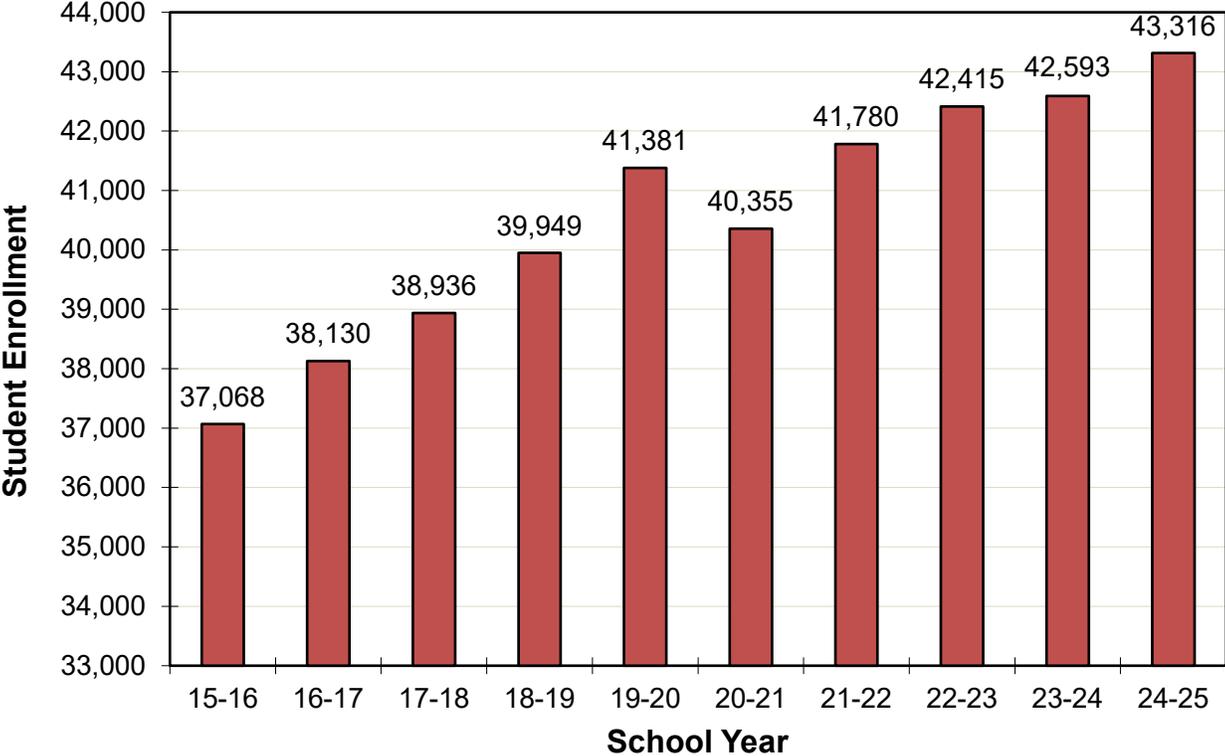
## LISD Property Tax Due on Average Value Residence with a Homestead Exemption



## Leander ISD Tax Rate History w/Projections for 2024-2025



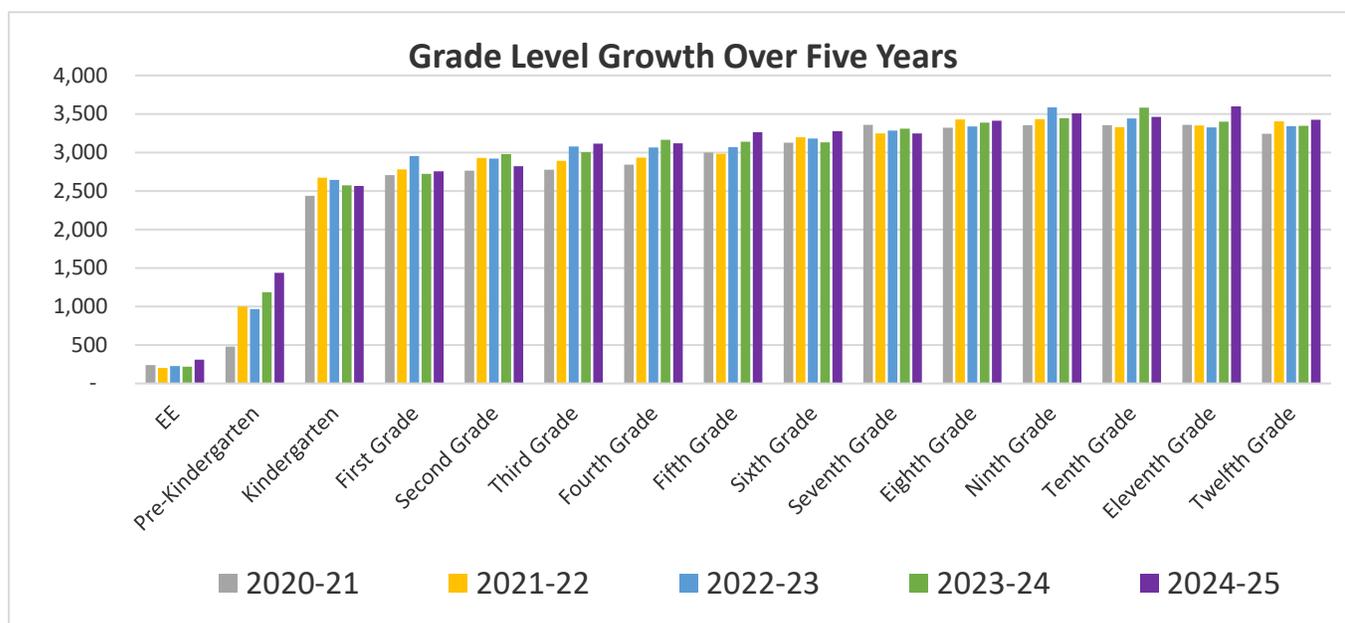
The below enrollment graph provides historical enrollment beginning in 2015-2016 and ends with the projected enrollment for 2024-2025. School year 2020-2021 was impacted by the global coronavirus pandemic resulting in a decline in student enrollment.



\* 15/16 - 22/23 from Texas Academic Performance Report; 23/24 PEIMS; 24/25 Projected

Additional information regarding grade level enrollment is provided below. The data reflects 2020-2021 decrease in enrollment occurred at the elementary grade levels. Enrollment at the secondary level increased in 2020-2021 but insufficiently to offset losses at the elementary level. Projections for 2021-2022 were based on 3% growth at the elementary level and based on the demographer’s October 2020 projections for secondary grades, and those numbers are more in line with historical growth. 2023-2024 showed a modest .42% growth. Projections for 2024-2025 were developed by the demographer (PASA), modified slightly for anticipated early childhood enrollment and reflect anticipated growth of 1.7%.

School Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
EE	195	208	196	235	345	238	201	225	220	310
Pre-Kindergarten	337	319	347	351	400	479	1,001	964	1,187	1,439
Kindergarten	2,544	2,542	2,489	2,625	2,846	2,436	2,673	2,642	2,575	2,567
First Grade	2,643	2,694	2,678	2,667	2,853	2,706	2,781	2,954	2,724	2,756
Second Grade	2,760	2,741	2,787	2,799	2,840	2,763	2,927	2,919	2,978	2,823
Third Grade	2,831	2,885	2,836	2,900	2,974	2,774	2,891	3,079	3,004	3,115
Fourth Grade	2,863	2,949	2,998	2,940	3,045	2,843	2,935	3,065	3,163	3,118
Fifth Grade	2,879	2,935	3,080	3,148	3,067	2,999	2,981	3,068	3,138	3,263
Sixth Grade	3,035	3,004	3,046	3,168	3,308	3,129	3,199	3,182	3,133	3,274
Seventh Grade	2,968	3,146	3,107	3,162	3,304	3,358	3,246	3,283	3,311	3,247
Eighth Grade	2,934	3,039	3,215	3,213	3,283	3,321	3,429	3,338	3,387	3,412
Ninth Grade	3,032	3,104	3,189	3,384	3,346	3,355	3,431	3,587	3,444	3,508
Tenth Grade	2,830	3,065	3,110	3,202	3,406	3,354	3,331	3,441	3,582	3,461
Eleventh Grade	2,773	2,840	3,080	3,117	3,257	3,358	3,351	3,325	3,400	3,599
Twelfth Grade	2,444	2,659	2,778	3,028	3,107	3,242	3,403	3,343	3,347	3,424
Total	37,068	38,130	38,936	39,939	41,381	40,355	41,780	42,415	42,593	43,316



## GENERAL FUND FTE ADJUSTMENTS (Funds 196-199)

Position	2024- 2025 FTE	Budgeted Cost
<b>CAMPUS POSITIONS</b>		
Teachers (PreK-3)	7.00	451,191
Teachers (Middle School Student Success Facilitators)	9.00	665,224
Teachers (Dual Language/Bilingual)	6.00	419,568
Reading Specialists	2.00	147,186
Early College HS Teachers	4.00	272,383
Early College High School Instructional Coach	1.00	76,401
Early College High School Registered Nurse	1.00	75,952
Assistant Principal (NHHS)	1.00	111,907
Assistant Principal (Elementary)	2.00	182,580
Counselor (Non-Title Elementary)	2.00	159,522
Pre-Kindergarten Instructional Assistant (Elementary)	7.00	208,439
<b>TOTAL CAMPUS POSITIONS:</b>	<b>42.00</b>	<b>\$ 2,770,353</b>
<b>SPECIAL EDUCATION POSITIONS</b>		
Special Education Teachers	10.00	710,926
ELE Teacher	2.00	147,827
E-SLE Teacher	3.00	221,741
LSSP/Educational Diagnostician	2.00	169,730
Speech Language Pathologist	4.00	326,975
Psychologist	3.00	254,594
Occupational Therapist	1.00	80,933
Low Incidence Disability Specialist	1.00	88,503
Special Education Instructional Assistants - Early Childhood	11.00	401,044
Special Education Instructional Assistants	3.00	112,375
<b>TOTAL SPECIAL EDUCATION POSITIONS:</b>	<b>40.00</b>	<b>\$ 2,514,647</b>

## PROFESSIONAL/PARAPROFESSIONAL SUPPORT POSITIONS

Social Worker/Counselor	3.00	269,143
Certified Health Aides	2.00	76,709
Project Manager/Tech Specialist (Transportation)	1.00	108,952
Field Trip Coordinator	1.00	64,387
Lead Dispatcher	1.00	63,000
Device Program Specialist (Fund 196 - mLISD)	1.00	70,802
Technology Support Specialist (Fund 196 - mLISD)	1.00	70,802
Communications Specialist	1.00	78,496
Accounting/Finance Trainer	1.00	87,205
Lead Payroll Specialist	1.00	65,152
Risk Management	1.00	85,000
<b>TOTAL PROFESSIONAL SUPPORT POSITIONS:</b>	<b>14.00</b>	<b>\$ 1,039,648</b>

## AUXILIARY POSITIONS

Day Custodian - Early College High School	1.00	35,381
Bus Operator	(10.00)	(443,050)
Bus Operator Trainee	(10.00)	(343,050)
HVAC Mechanical Supervisor	1.00	86,058
HVAC Technician	2.00	128,773
Door Hardware and Lock Technician	1.00	47,398
Irrigation Tech	(2.00)	(97,746)
<b>TOTAL AUXILIARY SUPPORT POSITIONS:</b>	<b>(17.00)</b>	<b>\$ (586,236)</b>

## LISD POLICE DEPARTMENT POSITIONS

Assistant Director of Safety & Security	1.00	110,076
Administrative Assistant	1.00	48,345
Marshals	10.00	545,822
<b>TOTAL POLICE DEPARTMENT POSITIONS:</b>	<b>12.00</b>	<b>\$ 704,243</b>

<b>TOTAL 2024-2025 GENERAL FUND POSITIONS:</b>	<b>91.00</b>	<b>\$ 6,442,655</b>
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## BUDGET APPENDIX

Effective January 1, 2021, from Senate Bill 2, 86<sup>th</sup> Legislative Session, requires the Board to attach the forms used to calculate the no-new-revenue and voter-approval tax rates as an appendix to the district's budget. As required by law, the worksheets used to calculate no-new-revenue and voter-approval tax rates are attached. This document will be amended with final calculations based on certified values when they become available.

# 2024 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 Agreements

School District's Name

Phone (area code and number)

School District's Address, City, State, ZIP Code

School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2023 total taxable value.</b> Enter the amount of 2023 taxable value on the 2023 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$ _____
2.	<b>2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ _____
3.	<b>Preliminary 2023 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ _____
4.	<b>2023 total adopted tax rate.</b>	\$ _____ /\$100
5.	<b>2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value.</b> <b>A. Original 2023 ARB values:</b> ..... \$ _____ <b>B. 2023 values resulting from final court decisions:</b> ..... - \$ _____ <b>C. 2023 value loss.</b> Subtract B from A. <sup>3</sup>	\$ _____
6.	<b>2023 taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. 2023 ARB certified value:</b> ..... \$ _____ <b>B. 2023 disputed value:</b> ..... - \$ _____ <b>C. 2023 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ _____
7.	<b>2023 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ _____
8.	<b>2023 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ _____
9.	<b>2023 taxable value of property in territory the school deannexed after Jan. 1, 2023.</b> Enter the 2023 value of property in deannexed territory. <sup>5</sup>	\$ _____

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)  
<sup>5</sup> Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2023 taxable value lost because property first qualified for an exemption in 2024.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2024 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2023 market value: ..... \$ _____</p> <p><b>B. Partial exemptions.</b> 2024 exemption amount or 2024 percentage exemption times 2023 value: ..... + \$ _____</p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ _____
11.	<p><b>2023 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2024.</b> Use only properties that qualified in 2024 for the first time; do not use properties that qualified in 2023.</p> <p><b>A. 2023 market value.</b> ..... \$ _____</p> <p><b>B. 2024 productivity or special appraised value:</b> ..... - \$ _____</p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ _____
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ _____
13.	<b>Adjusted 2023 taxable value.</b> Subtract Line 12 from Line 8.	\$ _____
14.	<b>Adjusted 2023 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ _____
15.	<b>Taxes refunded for years preceding tax year 2023.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2023. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding tax year 2023. <sup>8</sup>	\$ _____
16.	<p><b>Adjusted 2023 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2023 from the result.</p>	\$ _____
17.	<p><b>Total 2024 taxable value on the 2024 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ _____</p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____</p> <p><b>C. Total 2024 value.</b> Subtract B from A.</p>	\$ _____
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2024 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> ..... \$ _____</p> <p><b>B. 2024 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> ..... + \$ _____</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ _____
19.	<b>2024 tax ceilings.</b> Enter 2024 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ _____

<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.012(13)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  
<sup>11</sup> Tex. Tax Code § 26.012(6)  
<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2024 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ _____
21.	<b>Total 2024 taxable value of properties in territory annexed after Jan. 1, 2023.</b> Include both real and personal property. Enter the 2024 value of property in territory annexed by the school district.	\$ _____
22.	<b>Total 2024 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2023. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2023, and be located in a new improvement.	\$ _____
23.	<b>Total adjustments to the 2024 taxable value.</b> Add lines 21 and 22.	\$ _____
24.	<b>Adjusted 2024 taxable value.</b> Subtract line 23 from line 20.	\$ _____
25.	<b>2024 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ _____/\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- Enrichment Tax Rate:**<sup>20</sup> A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.<sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2024 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ _____/\$100
27.	<b>2024 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district’s 2023 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... _____/\$100 B. \$0.05 per \$100 of taxable value ..... _____/\$100	\$ _____/\$100
28.	<b>2024 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district’s maximum compressed rate. <sup>27</sup>	\$ _____/\$100

<sup>16</sup> [Reserved for expansion]  
<sup>17</sup> [Reserved for expansion]  
<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p><b>Total 2024 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount: ..... \$ _____</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ _____</p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ _____</p> <p>D. <b>Adjust debt:</b> Subtract B and C from A.</p>	\$ _____
30.	<b>Certified 2023 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____
31.	<b>Adjusted 2024 debt.</b> Subtract line 30 from line 29D.	\$ _____
32.	<p><b>2024 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>30</sup></p> <p>A. Enter the 2024 anticipated collection rate certified by the collector.<sup>31</sup> _____ %</p> <p>B. Enter the 2023 actual collection rate _____ %</p> <p>C. Enter the 2022 actual collection rate _____ %</p> <p>D. Enter the 2021 actual collection rate _____ %</p>	_____ %
33.	<p><b>2024 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2024 to the result.</p>	\$ _____
34.	<b>2024 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
35.	<b>2024 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ _____ / \$100
36.	<p><b>2024 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.<sup>32</sup></p>	\$ _____ / \$100

**SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<p><b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ.<sup>33</sup> The school district shall provide its tax assessor with a copy of the letter.<sup>34</sup></p>	\$ _____

<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>31</sup> Tex. Tax Code §26.04(b)  
<sup>32</sup> Tex. Tax Code §26.08(g)  
<sup>33</sup> Tex. Tax Code § 26.045(d)  
<sup>34</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2024 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ _____/\$100
40.	<b>2024 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ _____/\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
42.	<b>2023 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2023 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year’s worksheet.	\$ _____/\$100
43.	<b>Increase in 2023 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ _____/\$100
44.	<b>2024 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ _____/\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ \_\_\_\_\_/\$100  
 Enter the 2024 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ \_\_\_\_\_/\$100  
 As applicable, enter the 2024 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: \_\_\_\_\_

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

**print here**  \_\_\_\_\_  
 Printed Name of School District Representative

**sign here**  \_\_\_\_\_  
 School District Representative

\_\_\_\_\_ Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)