



**Regular Meeting Agenda  
Thursday, December 17, 2020  
LEO Conference Center  
300 S. West Dr.  
Leander, TX 78641  
6:15 PM**

Due to health and safety concerns related to the COVID-19 coronavirus and Boardroom capacity limits, seating for guests will be limited to 15. Doors will open at 5:30 PM and guests will be admitted on a first-come, first-served basis. Everyone will be required to complete and pass a health screening before entering the building, and a face covering over the nose and mouth is required.

Members of the public may access this meeting via live stream at <https://youtu.be/AoGikjVZAyo>.

Individuals wishing to address the Board of Trustees during the Citizen Comments portion of the meeting may do so in-person at the meeting location noted on the agenda. In order to address the Board, individuals must sign up between 4:30 and 6:00 PM on the day of the meeting. Individuals are encouraged to sign up online at <https://bit.ly/2UlkCiX>; however, hardcopy sign up forms will be available between 5:30 and 6:00 PM at the meeting location. Due to capacity limits, individuals signed up to speak, who do not have seating in the Boardroom, will be allowed to line up in the hallway and will be admitted to the Boardroom when it is their turn to speak.

Individuals who wish to address the Board of Trustees during the Financial Integrity Rating System of Texas (School FIRST) Public Hearing, must sign up in the same manner as listed above for Citizen Comments; however, they will be invited to speak during the Public Hearing portion of the meeting.

The notice for this meeting was posted in compliance with the Texas Open Meetings Act on December 11, 2020 at 12:15 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. UIL State Cross Country Medalist - Cedar Park HS
  - B. Texas Thespians Teacher of the Month - Rouse HS
  - C. ACT/SAT Perfect Scores - Cedar Park HS, Leander HS, Vandegrift HS, Vista Ridge HS
- 4. COMMUNICATIONS / ANNOUNCEMENTS**
  - A. Superintendent Remarks
  - B. Board Member Remarks

**5. CITIZEN COMMENTS**

*(See the notes at the top of the agenda for instructions on how to sign up and details regarding*

*speaking.)*

**6. PUBLIC HEARING**

*(See the notes at the top of the agenda for instructions on how to sign up to speak during the Public Hearing.)*

A. Financial Integrity Rating System of Texas (School FIRST) Presentation and Hearing (with Citizen Comments)	4
<b>7. CONSENT AGENDA</b>	
A. Consider Approval of Minutes of Regular and Called Board Meetings	45
B. Consider Approval of Budget Amendments	55
<b>8. CORONAVIRUS (COVID-19) - EPIDEMIC (Tex. Gov't Code 551.045)</b>	<b>62</b>
<b>9. DISCUSSION/ACTION ITEMS</b>	
A. STUDENT EXPERIENCE	
1. Consider Approval of Grade Point Average Committee Recommendation	70
B. GOVERNANCE	
1. Legislative Update	83
2. Board Member Representation on Committees	84
C. OPERATIONS	
1. Consideration and Possible Action: Grant the Superintendent the Authority to Extend and Administer Additional COVID Leave	85
2. Consider Approval of Capital Project Bond Fund Budget Amendments	89
3. Focus on Finance Report	111
4. Proposed 2020-2021 Budget Development Calendar	126
5. Proposed 2021-2022 Budget Assumptions	128
6. Proposed Amendments to Board Policy CE (LOCAL)	167
7. Business and Finance Monthly Reports	
a. Monthly Bond Status Report	173
b. Monthly Financial Report	175
c. Monthly Investment Report	181
d. Monthly Tax Collection Report	185
8. Food Service Annual Report	202
9. Bond Advisory Committee Charter Review	231
10. Long Range Facility Planning	234
11. General Construction Update	254
<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 551.076: deliberation regarding security audit, security personnel, and security devices	
E. Texas Government Code 551.074: deliberation and consideration of employment of Bagdad Elementary School Principal	
F. Texas Government Code 551.074: Superintendent Formative Evaluation	
G. Texas Government Code 551.072: deliberation regarding the purchase, exchange, lease or value of real property	
<b>11. ACTION PURSUANT TO CLOSED SESSION</b>	
A. Consider Employment of Bagdad Elementary School Principal	
B. Consider Approval of Administrator Contracts	
C. Consider Approval of Teacher Contracts	

## 12. ADJOURNMENT

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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(LLEGAL)]

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

<b>Agenda Item:</b>	Financial Integrity Rating System of Texas (School FIRST) Presentation and Hearing (with Citizen Comments)
<b>Purpose (this meeting):</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Elaine Cogburn
<b>Attachments:</b>	School FIRST Report Presentation School FIRST Annual Financial Accountability Management Report

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## **Background Information:**

The school FIRST (Financial Integrity Rating System of Texas) is the State's financial accountability rating system. The FIRST reporting was originally mandated by Senate Bill 875 of the 76th Texas Legislature in 1999. The primary goal of School FIRST is to assess the quality of financial management in Texas schools. For the 2019-2020 ratings, districts receive a letter rating of "A – Superior Achievement", "B – Above Standard Achievement", "C – Standard Achievement", or "F – Substandard Achievement" based on 15 indicators. Four indicators are considered "critical" in that failure to meet the requirements under any of the four results in an automatic assignment of an "F" rating.

For the 2019-20 rating year (2018-19 data), Leander ISD was assigned a rating of "F – Substandard Achievement" due to "warrant holds" issued related to TRS payments in the fall of 2018. The district passed all other critical indicators and scored 98 out of 100 points on the graded indicators. Attached is the School FIRST Annual Financial Accountability Management Report outlining the district's financial management performance based on the 15 indicators and additional information on the reason the district was assigned the rating.

At the December 17 Board meeting, a public hearing will be held to present the School FIRST annual financial management report and required disclosures. District parents, taxpayers, and the public who are in attendance will be provided the opportunity to comment on the report. Public notice of the hearing was published in accordance with 19 TAC §109.1001(o)(4).

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

# School F.I.R.S.T.

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Leander ISD

2019-2020 Rating *Based on 2018-2019 Data*

# F.I.R.S.T.

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- F - Financial
- I - Integrity
- R - Rating
- S - System
- T - Texas

# School F.I.R.S.T.

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- SB 875 of 76<sup>th</sup> Legislature
- Revised by HB 5 of 83<sup>rd</sup> Legislature
  - To include a process for anticipating future financial solvency of the district
- Requirements:
  - Prepare F.I.R.S.T. Financial Management Report
    - Required disclosures
  - Advertise Public Meeting
  - Hold Public Meeting to discuss rating

# School FIRST in Transition

2013-14 Rating Year (2012-13 Data)		2014-15 Rating Year (2013-14 Data)		2015-16 Rating Year (2014-15 Data)		2016-19 Rating Years (2015-18 Data)	
# of Indicators	20		7		15		15
Ratings	Points		Points		Points		Points
Superior	64 - 70	P - Passed	16 - 30	A - Superior Achievement	70 - 100	A - Superior Achievement	90 - 100 <sub>8</sub>
Above Standard	58 - 63	F - Substandard Achievement	0 - 15	B - Above Standard Achievement	50 - 69	B - Above Standard Achievement	80 - 89
Standard	52 - 57			C - Standard Achievement	31 - 49	C - Standard Achievement	60 - 79
Substandard Achievement	< 52			F - Substandard Achievement	0 - 30	F - Substandard Achievement	0 - 59

Past

Present

# School F.I.R.S.T.

	2015 - 2016		2019 - 2020	
Districts Passing	1,019	99.61%	1,011	99.12%
Districts Failing	4	.39%	9	.88%
A = Superior	1,003	98.04%	898	88.04%
B = Above Standard	16	1.56%	81	7.94%
C = Meets Standard	-	-	32	3.14%
F = Substandard Achievement	4	.39%	9	.88%

*\*Source: TEA*

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# LEANDER ISD'S RATING

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# Critical Indicators

#	Indicator Description	Yes/No
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	Yes
2	2.A. Was there an unmodified opinion in the AFR on the financial statements as a whole?	Yes
	2.B. Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?	No
5	Not Scored	

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# Indicator #4

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- TEA notified the district on August 3, 2020?
  - TRS payment hold information submitted to Texas Comptroller's office
- District filed appeal; denied
  - Assert payments were made timely
  - Reported data was late but within allowable timeframes
- District has NOT defaulted on any payments
- NO financial solvency issues

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# Solvency Indicators

#	Indicator Description	Points (0-10)
6	Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?	10
7	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?	8
8	Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)	10
9	Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?	10

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# Solvency Indicators

#	Indicator Description	Points (0-10)
10	Was the debt service coverage ratio sufficient to meet the required debt service?	10
11	Was the school district's administrative cost ratio equal to or less than the threshold ratio?	10
12	Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)	10

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# Financial Competence Indicators

#	Indicator Description	Points (0-10)
13	Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?	10
14	Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?	10
15	Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?	10

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# Leander ISD's School FIRST Rating History

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2019-20 Rating Year: F – Substandard Achievement

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2018-19 Rating Year: A – Superior Achievement (100 points on 100 point scale)

2017-18 Rating Year: A – Superior Achievement (100 points on 100 point scale)

2016-17 Rating Year: A – Superior Achievement (100 points on 100 point scale)

2015-16 Rating Year: A – Superior Achievement (100 points on 100 point scale)

2014-15 Rating Year: Pass (30 points on 30 point scale)

2013-14 Rating Year: Superior Achievement (70 points on 70 point scale)\*

# Recap of Rating:

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- District received 98 points out of 100
- Failed one critical indicator
- F.I.R.S.T. Management Report with Required Disclosures available to public and on District website
- Project Superior Achievement on 2020-2021 rating

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# What's to Come:

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- 2020 – 2021 rating will move to 20 indicators
  - 5 critical on audit, net asset balances, debt
  - 9 on solvency
  - 6 on financial competence
  - 100 possible points (*limitations on how can earn points*)
  - Indicators impacted by changes in law

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**LEANDER**  
Independent School District

**Annual Financial  
Accountability Management  
Report**

**2019-2020 Rating  
2018-2019 Fiscal Year Data**



# Leander Independent School District Annual Financial Accountability Management Report

## Introduction

The primary goal of Schools FIRST (Financial Accountability Rating System of Texas) is to assess the quality of financial management in Texas Public Schools. This is the 18<sup>th</sup> year of the School FIRST, a financial accountability system developed by the Texas Education Agency in response to Senate Bill 875 of the 76<sup>th</sup> Texas Legislature in 1999.

The Schools FIRST report underwent sweeping changes under HB 5 of the 83<sup>rd</sup> Texas Legislature in 2013. Those changes required the Commissioner of Education to include processes in the financial accountability rating system for anticipating the future financial solvency of each school district and open enrollment charter school. The Commissioner's Rule for School FIRST changes under HB 5 were finalized and implemented by the Texas Education Agency in August 2015 and were phased-in over three years.

During the phase-in period, the new School FIRST system had separate worksheets for rating years 2014-2015, 2015-2016, and 2016-2017 and subsequent years. The worksheet for rating year 2014-2015 contained only 7 indicators as opposed to the 20 indicators used in 2013-2014. The worksheets for rating years 2015-2016 and 2016-2017 increased to 15 indicators. The ratings for years 2017-2018 through 2019-2020 use the same 15 indicators. In addition, the worksheets for rating years 2016-2017 and beyond require higher scores for select ratings compared to the worksheet for rating year 2015-2016. The Schools FIRST rating system for the rating year 2019-2020 (based on 2018-2019 data) consists of 15 base indicators of which one indicator was not scored by the TEA.

The Schools FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts: "A" for "Superior"; "B" for "Above Standard"; "C" for "Meets Standard"; and "F" for "Substandard Achievement." Failure to pass any of the four critical indicators results in an automatic rating of "F" regardless of points earned on the remaining indicators. Districts that receive the "Substandard Achievement" ratings under Schools FIRST must file a corrective action plan with the TEA.

Legislative rules require the district to present a FIRST management report that includes the following: a) The district's financial management performance rating provided by the Texas Education Agency based on its comparison with indicators established by the Commissioner of Education for the state's new Financial Accountability System; b) The district's financial management performance under each indicator for the current and previous years' financial accountability ratings; and c) Additional information required by the Commissioner of Education. In addition, the district must advertise and hold a public meeting to discuss the report.

The district's 2019-2020 School FIRST rating is based upon an analysis of data reported for the 2018-2019 school year. This information is submitted through the district's annual PEIMS (Public Education Information Management System) submissions and through submission of the annual financial statements. In addition to covering the results from the Schools FIRST accountability

rating system, this report covers other business-related issues including discussion of the District's financial position. A glossary is added to provide additional explanations of terms used in the report and in financial discussions.

For the first 12 years of the reporting system, Leander ISD received ratings of **“Superior Achievement”**. A significant change under HB 5 in 2013 was to move to a rating scale of simply **“Pass”** or **“Fail”**. For the 2014-2015 rating year, Leander ISD was rated as “Pass” and achieved a score of 30 out of 30 with positive responses to each of the 7 indicators on the worksheet. For all years since 2014-2015, the district has received an A rating. For the current rating year, 2019-2020, Leander ISD was assigned a rating of “F” due to failure to meet the requirements of one of the four critical indicators.

TEA notified the district on August 3, 2020 that the district's rating had been manually corrected based on payment hold information from the Texas Comptroller's office. The district filed an appeal which was denied on November 4, 2020. The district maintains the position that all amounts due to TRS were submitted timely by the monthly deadline of the 6<sup>th</sup> and only report data was late but submitted within allowable timeframes. The district has not defaulted on any payments nor should this rating be interpreted to suggest financial solvency issues or weaknesses in financial management.

Each school district, open-enrollment charter school, or charter school operated by a public IHE that received an F rating must file a corrective action plan with the TEA, prepared in accordance with instructions from the commissioner, within one month after the public hearing of the school district, open-enrollment charter school, or charter school operated by a public IHE. The district will be submitting the required corrective action plan within one month of the public hearing which is set for December 17, 2020.

In 2017, TRS moved to a new reporting system which required much more detailed information on employees including hours worked within each month. This change in software caused many issues for Texas school districts and TRS extended due dates and waived penalties during the first year of implementation. Due to the amount of information required to be submitted on a monthly basis, the district added an additional staff member in 2018 to assist with the completion of monthly TRS reports. Despite these efforts, the TEA asserts that warrant holds were issued during the September 2018 to December 2018 time period. At no point did the State withhold state aid payments from the district as a result of these warrant holds. Critical Indicator #4 measures timely payments to TRS, TWC, the IRS and other governmental agencies. The warrant holds issued in relation to TRS payments caused the district to fail this critical indicator and result in an automatic assignment of an F rating regardless of points earned. The district scored 98 points out of 100 on all other indicators.

The FIRST rating for 2020-2021, based on 2019-2020 data, increases to 20 indicators with 5 critical indicators, 9 indicators related to solvency and 6 indicators related to financial competence. Points are more difficult to earn and are subject to ceilings based on how a district complies with the indicator. The administration has completed a review of the 2019-2020 data under the new indicators and projects achieving an A or Superior Achievement with a score of 95 for the 2020-2021 rating.

**Required Disclosures for  
Leander Independent School District  
2019-2020 FIRST Rating  
December 17, 2020**

## **Required Supplementary Information**

The District's annual financial management report must include specific disclosures regarding the superintendent's contract, reimbursements received by the superintendent and board members and other compensation and gifts received. This information is being presented below to comply with the requirements.

### Superintendent's Current Employment Contract

A copy of the superintendent's current employment contract at the time of the School FIRST hearing is to be provided. In lieu of publication in the annual School FIRST financial management report, the school district may choose to publish the superintendent's employment contract on the school district's internet site. If published on the internet, the contract is to remain accessible for twelve months.

*A copy of the superintendent's current employment contract is published on the district's internet site.*

### Reimbursements Received by the Superintendent and Board Members

A summary schedule for the twelve-month period of total reimbursements received by the superintendent and each board member is to be included in the annual financial management report. All reimbursement expenses, regardless of the manner of payment, including direct pay, credit card, cash, and purchase order are to be reported. The summary schedule is to report separately items per category including:

**Meals** – Meals consumed off of the school district's premises, and in-district meals at area restaurants (outside of board meetings, excludes catered board meeting meals);

**Lodging** – Hotel charges;

**Transportation** – Airfare, car rental (can include fuel on rental), taxis, mileage reimbursements, leased cars, parking and tolls);

**Motor fuel** – Gasoline;

**Other** – Registration fees, telephone/cell phone, internet service, fax machine, and other reimbursements (or on-behalf of) to the superintendent and board member not defined above.

*The disclosure of reimbursements received by the Superintendent and Board Members is provided at the end of this report.*

### Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services

A summary schedule for the fiscal year of the dollar amount of compensation and/or fees received by the superintendent from another school district or any other outside entity in exchange for professional consulting and/or other personal services is to be reported.

*The disclosure of outside compensation received by the Superintendent for professional consulting and/or other personal services is provided at the end of this report.*

### Gifts Received by Executive Officers and Board Members

An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.

*The disclosure of gifts received by Executive Offices and Board Members is provided at the end of this report.*

#### Business Transactions Between School District and Board Members

Finally, a summary schedule for the fiscal year of the dollar amount by board member for the aggregate amount of business transactions with the school district is to be included. This reporting requirement is not to duplicate the items disclosed in the schedule of reimbursements.

*The disclosure of business transactions between the school district and Board Members is provided at the end of this report.*

**Leander Independent School District**

**Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2018-2019**

<b>For the Twelve-Month Period Ended August 31, 2019</b>	<b>Superintendent</b>	<b>Interim Superintendent</b>		<b>Grace Barber-</b>	<b>Dr. Gloria</b>			<b>Aaron</b>			<b>Pamela</b>
<b>Description of Reimbursements</b>	<b>Dr. Dan Troxell</b>	<b>Matt Smith</b>	<b>Trish Bode</b>	<b>Jordan</b>	<b>Dholakia</b>	<b>Elexis Grimes</b>	<b>Don Hisle</b>	<b>Johnson</b>	<b>Jim McKay</b>	<b>Will Streit</b>	<b>Waggoner</b>
Meals	\$ 245.10	\$ -	\$ 118.58	\$ 252.75	\$ 244.60	\$ 76.50	\$ -	\$ 242.96	\$ 104.62	\$ -	\$ 95.93
Lodging	1,065.94	-	1,065.94	1,065.92	799.44	1,065.94	-	1,065.94	1,065.94	-	402.92
Transportation	790.73	-	548.75	526.80	811.97	406.40	10.81	593.28	593.00	-	31.75
Motor Fuel	-	-	-	-	-	-	-	-	-	-	-
Other-Registrations	1,800.00	-	1,897.00	1,555.00	2,012.75	1,653.00	171.00	1,530.00	1,555.00	50.00	1,638.00
<b>Total</b>	<b>\$ 3,901.77</b>	<b>\$ -</b>	<b>\$ 3,630.27</b>	<b>\$ 3,400.47</b>	<b>\$ 3,868.76</b>	<b>\$ 3,201.84</b>	<b>\$ 181.81</b>	<b>\$ 3,432.18</b>	<b>\$ 3,318.56</b>	<b>\$ 50.00</b>	<b>\$ 2,168.60</b>

**Leander Independent School District**

**Outside Compensation and/or Fees Received by the Superintendent for Professional Consulting and/or Other Personal Services in Fiscal Year 2018-2019**

<b>For the Twelve-Month Period Ended August 31, 2019</b>	<b>Superintendent</b>
	\$ -
<b>Total</b>	<b>\$ -</b>

**Leander Independent School District**

**Gifts Received by the Executive Officer and Board Members (and first degree relatives, if any) in the Fiscal Year 2018-2019**

<b>For the Twelve-Month Period Ended August 31, 2019</b>	<b>Superintendent Dr. Dan Troxell</b>	<b>Interim Superintendent Matt Smith</b>	<b>Trish Bode</b>	<b>Grace Barber- Jordan</b>	<b>Dr. Gloria Gonzales- Dholakia</b>	<b>Elexis Grimes</b>	<b>Don Hisle</b>	<b>Aaron Johnson</b>	<b>Jim McKay</b>	<b>Will Streit</b>	<b>Pamela Waggoner</b>
<b>Summary Amounts</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Note – An executive officer is defined as the superintendent, unless the board of trustees or the district administration names additional staff under this classification for local officials.*

**Leander Independent School District**

**Business Transactions Between School District and board Members for Fiscal Year 2018-2019**

<b>For the Twelve-Month Period Ended August 31, 2019</b>	<b>Superintendent Dr. Dan Troxell</b>	<b>Interim Superintendent Matt Smith</b>	<b>Trish Bode</b>	<b>Grace Barber- Jordan</b>	<b>Dr. Gloria Gonzales- Dholakia</b>	<b>Elexis Grimes</b>	<b>Don Hisle</b>	<b>Aaron Johnson</b>	<b>Jim McKay</b>	<b>Will Streit</b>	<b>Pamela Waggoner</b>
<b>Summary Amounts</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Note - The summary amounts reported under this disclosure are not to duplicate the items disclosed in the summary schedule of reimbursements received by board members.*

**Financial Accountability Ratings Worksheet  
Leander Independent School District  
2019-2020 FIRST Rating  
December 17, 2020**

**Schools FIRST  
Financial Integrity Rating System of Texas  
Leander Independent School District  
2019 - 2020 Rating based on 2018 - 2019 Data**

State Indicator	Indicator Background	State Yes or Points Avail.	LISD 18-19 Result
<p>1. <b>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</b></p> <p><b>Additional Information:</b> <i>Leander ISD's Fiscal Year end date was August 31. The January deadline is applicable to Leander ISD. TEA received the audit report on January 27, 2020 which was within the deadline of January 28.</i></p>	<p>Was the Annual Financial Report filed with TEA by the deadline?</p>	Yes	Yes
<p>2. <b>Indicator 2 is based on the district's AFR. The school district must pass 2.A to pass this indicator. The district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A. and 2.B.</b></p> <p>2.A. <b>Was there an Unmodified Opinion in the AFR on the financial statements as a whole? (<i>The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.</i>)</b></p> <p><b>Additional Information:</b> <i>Whitley Penn, L.L.P., the District's external auditors, issued an unmodified opinion for the year ending August 31, 2019.</i></p>	<p>A "modified" version of the auditor's opinion in the annual audit report means that there are corrections needed in reporting or financial controls. A district's goal, therefore, is to receive an "unmodified opinion" on its Annual Financial Report. This is a simple "Yes" or "No" indicator.</p>	Yes	Yes
<p>2.B. <b>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)</b></p> <p><b>Additional Information:</b> <i>Whitley Penn, L.L.P., the District's external auditors, reported no material weaknesses in the 2018-2019 audit.</i></p>	<p>A clean audit of the Annual Financial Report would state the District has no material weaknesses in the internal controls. Any internal weaknesses create a risk of the District not being able to properly account for its use of public funds, and should be immediately addressed. This is a simple "Yes" or "No" indicator.</p>	Yes	Yes

**Schools FIRST**  
**Financial Integrity Rating System of Texas**  
**Leander Independent School District**  
**2019 - 2020 Rating based on 2018 - 2019 Data**

State Indicator	Indicator Background	State Yes or Points Avail.	LISD 18-19 Result
<p><b>3. Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</b></p> <p><b>Additional Information:</b>  <i>Leander ISD has never defaulted on any of its bond indebtedness obligations. Payments on all debt agreements were made timely.</i></p>	<p>This indicator seeks to make certain that the District has paid its bill/obligations on financing arrangements to pay for construction, buses, copiers, etc.</p>	Yes	Yes
<p><b>4. Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?</b></p> <p><b>Additional Information:</b>  <i>TEA notified the district on August 3, 2020 that the district's rating had been manually corrected based on information from the Texas Comptroller's office. Warrant hold were issued in the Fall of 2018 related to TRS payments that were deemed late. The district filed an appeal which was denied on November 4, 2020. This is a critical indicator which results in an automatic assignment of an F rating regardless of points earned.</i></p>	<p>This indicator seeks to make sure the district fulfilled its obligation to the TRS, TWC and IRS to transfer payroll withholdings and to fulfill any additional payroll-related obligations required to be paid by the district.</p>	No	No
<p><b>5. This indicator is not being rated.</b></p>		N/A	N/A

**Schools FIRST**  
**Financial Integrity Rating System of Texas**  
**Leander Independent School District**  
**2019 - 2020 Rating based on 2018 - 2019 Data**

State Indicator	Indicator Background	State Yes or Points Avail.	LISD 18-19 Result
<p><b>6. Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?</b></p> <p><b>Additional Information:</b>  <i>The District received all 10 points available based on cash on hand and investments to cover just over 185 days.</i></p>	<p>This indicator measures how long in days after the end of the fiscal year the district could have disbursed funds for its operating expenditures without receiving any new revenues. Did the district meet or exceed the target amount?</p>	10	10
<p><b>7. Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?</b></p> <p><b>Additional Information:</b>  <i>Points are earned based on where the District's ratio falls on a sliding scale. To achieve the full 10 points assigned to this measure, the District's ratio of assets to debt must exceed 3 percent. For the 2018-2019 period, the district's ratio of assets to debt was 2.72%. The largest current liability was amounts due related to construction contracts.</i></p>	<p>This indicator measures whether the district had sufficient short-term assets at the end of the fiscal year to pay off its short-term liabilities. Did the district meet or exceed the target amount?</p>	10	8
<p><b>8. Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)</b></p> <p><b>Additional Information:</b>  <i>While total assets exceeded the district's long-term liabilities, the district's student membership also increased by 10.62% for the five year period between 2015 and 2019.</i></p>	<p>This indicator questions the district's debt to "market value" of the assets that debt is attributable to. This indicator recognizes that fast-growth districts incur additional operating costs to open new campuses.</p>	10	10
<p><b>9. Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</b></p> <p><b>Additional Information:</b>  <i>The district met the requirement of 60 days cash on hand with total cash and investments covering 185 days.</i></p>	<p>This indicators ask simply "did the district spend more than it earned?" If the district had at least 60 days cash on hand the indicator is automatically passed.</p>	10	10

**Schools FIRST**  
**Financial Integrity Rating System of Texas**  
**Leander Independent School District**  
**2019 - 2020 Rating based on 2018 - 2019 Data**

State Indicator	Indicator Background	State Yes or Points Avail.	LISD 18-19 Result
<p><b>10. Was the debt service coverage ratio sufficient to meet the required debt service?</b></p> <p><b>Additional Information:</b>  <i>The district's ratio for 2018-2019 was 1.2414 exceeding the target amount of 1.20 to receive full points.</i></p>	<p>This indicator asks about the district's ability to make debt principal and interest payments that will become due during the next year. Did the district meet or exceed the target amount?</p>	10	10
<p><b>11. Was the school district's administrative cost ratio equal to or less than the threshold ratio?</b></p> <p><b>Additional Information:</b>  <i>Points are earned based on where the District's ratio falls on a sliding scale. To achieve the full 10 points assigned to this measure, the District's administrative cost ratio must be below 8.55%.</i></p> <p><i>The State of Texas establishes limits on the amount of money school districts are allowed to spend on administrative costs. The limit is set as a ratio of administrative costs to instructional costs and is titled the "Administrative Cost Ratio". Administrative costs are defined as Instructional Leadership and General Administration. Instructional Leadership includes costs to provide leadership for staff and all instructional services. This excludes campus leadership. General Administration includes costs for managing the school district as an overall entity. The District's administrative cost ratio for 2018-2019 was 4.88, which is below the level (8.55%) required to score full points on this measure.</i></p>	<p>This indicator measures the percentage of a district's budget that was spent on administration. Did the District exceed the cap in School FIRST for districts its size?</p>	10	10
<p><b>12. Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)</b></p> <p><b>Additional Information:</b>  <i>The district's enrollment for the three-year period of 2016-2017 thru 2018-2019 increased by 1,805 students.</i></p>	<p>If a decline in students over the 3 school years was experienced, this indicator asks if the district decreased the number of staff on payroll in proportion to the decline in students. (This indicator is automatically passed if there was no decline in students.)</p>	10	10

**Schools FIRST**  
**Financial Integrity Rating System of Texas**  
**Leander Independent School District**  
**2019 - 2020 Rating based on 2018 - 2019 Data**

State Indicator	Indicator Background	State Yes or Points Avail.	LISD 18-19 Result
<p><b>13. Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?</b></p> <p><b>Additional Information:</b>  <i>There were no significant differences between the Annual Financial Report and the PEIMS financial data.</i></p>	<p>This indicator measures the quality of data reported to PEIMS and in the Annual Financial Report to make certain that the data reported in each case "matches up." If the difference in numbers reported in any fund type is more than 3 percent, the District "fails" this measure.</p>	10	10
<p><b>14. Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</b></p> <p><b>Additional Information:</b>  <i>Whitley Penn, L.L.P., the District's external auditors, reported no material noncompliance for grants, contracts, and laws related to local, state, or federal funds in the 2018-2019 audit.</i></p>	<p>A clean audit of the Annual Financial Report would state the district has no material weaknesses in the internal controls. Any internal weaknesses create a risk of the District not being able to properly account for its use of public funds, and should be immediately addressed. This is a simple "Yes" or "No" indicator.</p>	10	10
<p><b>15. Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?</b></p> <p><b>Additional Information:</b>  <i>The district did not request a payment plan as state aid was not overspent.</i></p>	<p>This indicator asks if the district had to ask for an easy payment plan to return monies to TEA after spending the overpayment from the Foundation School Program state aid.</p>	10	10
<b>Total Points Available/Earned</b>		<b>100</b>	<b>98</b>

RATING YEAR **2019-2020**

DISTRICT NUMBER **district #**

Select An Option

Help

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**Financial Integrity Rating System of Texas**

## 2019-2020 RATINGS BASED ON SCHOOL YEAR 2018-2019 DATA - DISTRICT STATUS DETAIL

<b>Name:</b> LEANDER ISD(246913)	<b>Publication Level 1:</b> 8/6/2020 9:26:37 AM
<b>Status:</b> Failed	<b>Publication Level 2:</b> 8/6/2020 11:17:34 AM
<b>Rating:</b> F = Substandard Achievement	<b>Last Updated:</b> 8/6/2020 11:17:34 AM
<b>District Score:</b> 0	<b>Passing Score:</b> 60

#	Indicator Description	Updated	Score
1	<u>Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?</u>	3/30/2020 3:12:01 PM	Yes
2	Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.		
2.A	<u>Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)</u>	3/30/2020 3:12:01 PM	Yes
2.B	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds? (The AICPA defines material weakness.)</u>	3/30/2020 3:12:02 PM	Yes
3	<u>Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)</u>	3/30/2020 3:12:02 PM	Yes
4	<u>Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?</u>	7/9/2020 10:17:28 AM	No
5	This indicator is not being scored.		
			0 Multiplier Sum

35

6	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? (See ranges below.)</u>	3/30/2020 3:12:03 PM	10
7	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)</u>	3/30/2020 3:12:03 PM	8
8	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? If the school district's increase of students in membership over 5 years was 7 percent or more, then the school district passes this indicator. See ranges below.</u>	3/30/2020 3:12:03 PM	10
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?</u>	3/30/2020 3:12:04 PM	10
10	<u>Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)</u>	3/30/2020 3:12:05 PM	10
11	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)</u>	3/30/2020 3:12:06 PM	10
12	<u>Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)</u>	3/30/2020 3:12:07 PM	10
13	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?</u>	3/30/2020 3:12:08 PM	10
14	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	3/30/2020 3:12:08 PM	10
15	<u>Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?</u>	3/30/2020 3:12:09 PM	10
			98 Weighted Sum
			0 Multiplier Sum
			0 Score

### DETERMINATION OF RATING

<b>A.</b>	Did the district answer 'No' to Indicators 1, 3, 4, or 2.A? If so, the school district's rating is <b>F for Substandard Achievement</b> regardless of points earned.																				
<b>B.</b>	Determine the rating by the applicable number of points. (Indicators 6-15)																				
	<table border="1"> <tr> <td><b>A = Superior</b></td> <td>90-100</td> </tr> <tr> <td><b>B = Above Standard</b></td> <td>80-89</td> </tr> <tr> <td></td> <td>70-79</td> </tr> <tr> <td></td> <td>60-69</td> </tr> <tr> <td></td> <td>50-59</td> </tr> <tr> <td></td> <td>40-49</td> </tr> <tr> <td></td> <td>30-39</td> </tr> <tr> <td></td> <td>20-29</td> </tr> <tr> <td></td> <td>10-19</td> </tr> <tr> <td></td> <td>0-9</td> </tr> </table>	<b>A = Superior</b>	90-100	<b>B = Above Standard</b>	80-89		70-79		60-69		50-59		40-49		30-39		20-29		10-19		0-9
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	40-49																				
	30-39																				
	20-29																				
	10-19																				
	0-9																				
	36																				
	17																				

<b>C = Meets Standard</b>	60-79
<b>F = Substandard Achievement</b>	<60
<b>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</b>	

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THE **TEXAS EDUCATION AGENCY**  
 1701 NORTH CONGRESS AVENUE · AUSTIN, TEXAS, 78701 · (512) 463-9734

FIRST 5.9.1.0

## GLOSSARY

**Accounting:** A standard school fiscal accounting system must be adopted and installed by the board of trustees of each school district. The accounting system must conform to generally accepted accounting principles. This accounting system must also meet at least the minimum requirements prescribed by the state board of education, subject to review and comment by the state auditor.

**Ad Valorem Property Tax:** Literally, the term means “according to value.” Ad valorem taxes are based on a fixed proportion of the value of the property with respect to which the tax is assessed. General property taxes are almost invariably of this type. Ad valorem property taxes are based on ownership of the property, and are payable regardless of whether the property is used or not and whether it generates income for the owner (although these factors may affect the assessed value).

**Adopted Tax Rate:** The tax rate set by the school district to meet its legally adopted budget for a specific calendar year.

**All Funds:** A school district’s accounting system is organized and operated on a fund basis where each fund is a separate fiscal entity in the school district much the same as various corporate subsidiaries are fiscally separate in private enterprise. All Funds refers to the combined total of all the funds listed below:

- The General Fund
- Special Revenue Funds (Federal Programs, Federally Funded Shared Services, State Programs, Shared State/Local Services, Local Programs)
- Debt Service Funds
- Capital Projects Funds

**Assessed Valuation:** A valuation set upon real property or other property by a government as a basis for levying taxes.

**Assigned Fund Balance:** The assigned fund balance represents tentative plans for the future use of financial resources. Assignments require executive management (if approved per board policy to assign this responsibility to executive management) action to earmark fund balance for bona fide purposes that will be fulfilled within a reasonable period of time. The assignment and dollar amount for the assignment may be determined after the end of the fiscal year when final fund balance is known.

**Auditing:** Accounting documents and records must be audited annually by an independent auditor. TEA is charged with review of the independent audit of the local education agencies.

**Beginning Fund Balance:** The fund balance on the first day of a new fiscal year. For most school districts this is equivalent to the fund balance at the end of the previous fiscal year.

**Budget:** The projected financial data for the current school year. Budget data are collected for the General Fund, Food Service Fund, and Debt Service Fund.

**Budgeting:** Not later than June 20 of each year, the superintendent (or designee) must prepare a budget for the school district if the fiscal year begins on July 1. (For those districts with fiscal years beginning September 1, this date would be August 20.) The legal requirements for funds to be budgeted are included in the Budgeting module of the TEA Resource Guide. The budget must be adopted before expenditures can be made, and this adoption must be prior to the setting of the tax rate for the budget year. The budget must be itemized in detail according to classification and purpose of expenditure, and must be prepared according to the rules and regulations established by the state board of education. The adopted budget, as necessarily amended, shall be filed with TEA through the Public Education Information Management System (PEIMS) as of the date prescribed by TEA.

**Capital Outlay:** This term is used as both a Function and an Object. Expenditures for land, buildings, and equipment are covered under the object, Capital Outlay. The amount spent on acquisitions, construction, or major renovation of school district facilities are reported under the function, Capital Outlay.

**Capital Project Funds:** Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Cash:** The term, as used in connection with cash flows reporting, includes not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

**Chapter 41:** Resources are recovered for the purpose of sharing them with low-wealth districts. Districts that are subject to the provisions of Chapter 41 must make a choice among several options in order to reduce their property wealth and share financial resources.

**Committed Fund Balance:** The committed fund balance represents constraints made by the board of trustees for planned future use of financial resources through a resolution by the board, for various specified purposes including commitments of fund balance earned through campus activity fund activities. Commitments are to be made as to purpose prior to the end of the fiscal year. The dollar amount for the commitment may be determined after the end of the fiscal year when final fund balance is known.

**Comptroller Certified Property Value:** The District's total taxable property value as certified by the Comptroller's Property Tax Division (Comptroller Valuation) and used for state funding purposes.

**Days of Cash on Hand:** The number of days the school district can disburse funds for its operating expenditures without receiving any new revenues.

**Debt Service:** The function, Debt Service, is a major functional area that is used for expenditures that are used for the payment of debt principal and interest. Expenditures that are for the retirement of general obligation bonds, capital lease principal, and other debt, related debt service fees, and for all debt interest fall under this function. The object, Debt Service, covers all expenditures for debt service.

**Debt Service Fund:** Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Debt Service Coverage Ratio:** This ratio measures an organization's ability to make debt principal and interest payments that will become due during the year.

**Deferred Revenue:** Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

**Effective Tax Rate:** Represents the tax rate which generates the same revenue as in the previous year, using current year property values.

**Ending Fund Balance:** The amount of unencumbered surplus fund balance reported by the District at the end of the specified fiscal year. For most school districts, this will be equivalent to the fund balance at the beginning of the next fiscal year.

**Excess (Deficiency):** Represents receivables due (excess) or owed (deficiency) at the end of the fiscal year.

**Existing Debt Allotment (EDA):** Is the amount of state funds to be allocated to the District for assistance with existing bonded indebtedness.

**Federal Revenues:** Revenues paid either directly to the District or indirectly through a local or state government entity for federally-subsidized programs including the School Breakfast Program, National School Lunch Program, and School Health and Related Services Program.

**Fiscal Year:** A period of 12 consecutive months legislatively selected as a basis for annual financial reporting, planning, and budgeting. The fiscal year may run September 1 through August 31 or July 1 through June 30.

**Foundation School Program (FSP) Status:** The shared financial arrangement between the state and the school district, where property taxes are blended with revenues from the state to cover the cost of basic and mandated programs. The nature of this arrangement falls in one of the following status categories: Regular, Special Statutory, State Administered, Education Service Center, or Open Enrollment Charter School District.

**FTE:** Full-Time Equivalent (FTE) measures the extent to which one individual or student occupies a full-time position or provides instruction, e.g., a person who works four hours a day or a student that attends a half of a day represents a .5 FTE.

**Function:** Function codes identify the expenditures of an operational area or a group of related activities. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function. The major functional areas are:

- Instruction and Instructional-Related Services
- Instructional and School Leadership
- Support Services - Student
- Administrative Support Services
- Support Services - Non-Student Based
- Ancillary Services
- Debt Service
- Capital Outlay
- Intergovernmental Charges

**Fund Balance:** The difference between assets and liabilities reported in a governmental fund.

**General Administration:** The amount spent on managing or governing the school district as an overall entity.

**General Fund:** This fund finances the fundamental operations of the District in partnership with the community. All revenues and expenditures not accounted for by other funds are included. This is a budgeted fund and any fund balances are considered resources available for current operations.

**I&S Tax Rate:** The tax rate calculated to provide the revenues needed to cover Interest and Sinking (I&S) (also referred to as Debt Service). I&S includes the interest and principal on bonds and other debt secured by property tax revenues.

**Incremental Costs:** The amount spent by a school district with excess wealth per Weighted Average Daily Attendance (WADA) on the purchase of attendance credits either from the state or from other school district(s).

**Instruction:** The amount spent on direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students regardless of location or medium.

**Instructional Facilities Allotment (IFA):** State Aid provides assistance to school districts in making debt service payments on qualifying bonds and lease-purchase agreements. Proceeds must be used for the construction or renovation of an instructional facility.

**Intergovernmental Charges:** “Intergovernmental” is a classification used when one governmental unit transfers resources to another. In particular, when a Revenue Sharing District purchases WADA or where one school district pays another school district to educate transfer students.

**Investments in Capital Assets, Net of Related Debt:** One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the government.

**Local & Intermediate Revenues:** All revenues from local taxes and other local and intermediate revenues. For specifics, see the definitions for Local Tax and Other Local & Intermediate Revenues.

**Local Tax:** This is all revenues from local real and personal property taxes, including recaptured funds from 1) Contracted Instructional Services Between Public Schools and 2) Incremental Costs associated with Chapter 41 of the Texas Education Code.

**M&O Tax Rate:** The tax rate calculated to provide the revenues needed to cover Maintenance & Operations (M&O). M&O includes such things as salaries, utilities, and day-to-day operations.

**Modified Opinion:** Term used in connection with financial auditing. A modification of the independent auditor's report means there exists one or more specific exceptions to the auditor's general assertion that the district's financial statements present fairly the financial information contained therein according to generally accepted accounting principles.

**Nonspendable Fund Balance:** The portion of fund balance that is in non-liquid form, including inventories, prepaid items, deferred expenditures, long-term receivables and encumbrances (if significant). Nonspendable fund balance may also be in the form of an endowment fund balance that is required to remain intact.

**Object:** An object is the highest level of accounting classification used to identify either the transaction posted or the source to which the associated monies are related. Each object is assigned a code that identifies in which of the following major object groupings it belongs:

- Assets
- Liabilities
- Fund Balances
- Revenue
- Expenditures/Expenses
- Other Resources/Nonoperating Revenue/Residual Equity Transfers In
- Other Uses/Nonoperating Revenue/Residual Equity Transfers Out

**Operating Expenditures:** A wide variety of expenditures necessary to a district's operations fall into this category with the largest portion going to payroll and related employee benefits and the purchase of goods and services.

**Operating Expenditures/Student:** Total operating expenditures divided by the total number of enrolled students.

**Operating Revenues and Expenses:** Term used in connection with the proprietary fund statement of revenues, expenses, and changes in net position. The term is not defined as such in the authoritative accounting and financial reporting standards, although financial statement preparers are advised to consider the definition of operating activities for cash flows reporting in establishing their own definition.

**Other Local & Intermediate Revenues:** All local and intermediate revenues NOT from local real and personal property taxes including:

- Revenues Realized as a Result of Services Rendered to Other School Districts
- Tuition and Fees
- Rental payments, interest, investment income
- Sale of food and revenues from athletic and extra/co-curricular activities
- Revenues from counties, municipalities, utility districts, etc.

**Other Operating Costs:** Expenditures necessary for the operation of the school district that are NOT covered by Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Services, and Capital Outlay fall into this category and include travel, insurance and bonding costs, election costs, and depreciation.

**Other Resources:** Non-operating revenues received, sale of property, bonds issued or residual equity transfers in.

**Payments for Shared Services Arrangements:** Payments made either from a member district to a fiscal agent or payments from a fiscal agent to a member district as part of a Shared Services Arrangement (SSA). The most common types of SSAs relate to special education services, adult education services, and activities funded by the Elementary and Secondary Education Act (ESEA).

**Payroll:** Payroll costs include the gross salaries or wages and benefit costs for services or tasks performed by employees at the general direction of the school district. (*NOTE: Payroll amounts do not include salaries for contract workers employed by outsource companies, e.g., for child nutrition and maintenance. Therefore, this figure will vary significantly between districts and campuses that use contract workers and those that do not.*)

**PEIMS:** Public Education Information Management System, a state-wide data management system for public education information in the State of Texas. One of the basic goals of PEIMS, as adopted by the State Board of Education in 1986, is to improve education practices of local school districts. PEIMS is a major improvement over previous information sources gathered from aggregated data available on paper reports. School districts submit their data via standardized computer files. These are defined in a yearly publication, the *PEIMS Data Standards*.

**Plant Maintenance & Operations:** The amount spent on the maintenance and operation of the physical plant and grounds and for warehousing.

**Property/Refined ADA:** The District's Comptroller Property Value divided by its total Refined Average Daily Attendance (RADA).

**Property/WADA:** The district's Comptroller Property Value divided by its total WADA.

**Refined ADA:** Refined Average Daily Attendance (also called RADA) is based on the number of days of instruction in the school year. The aggregate eligible day's attendance is divided by the number of days of instruction to compute the refined average daily attendance.

**Restricted Fund Balance:** This is the portion of fund balance that has externally enforceable constraints made by outside parties

**Revenues:** Any increase in a school district's financial resources from property taxes, foundation fund entitlements, user charges, grants, and other sources. Revenues fall into the three broad sources of revenues: Local & Intermediate, State, and Federal.

**Rollback Tax Rate:** Provides the District with approximately the same amount of tax revenue it received the previous year for day-to-day operations plus a cushion, and sufficient funds to pay its debts in the coming year. For school districts, the cushion is six cents per \$100 of property value. The rollback rate is that rate which is necessary to generate the same amount of state and local funds per WADA as was available to the District in the preceding school year, using estimated WADA for the upcoming year, plus six cents, plus the current year's debt rate. If the District adopts a tax rate in excess of the calculated rollback rate, it results in an automatic election.

**School Year:** The twelve months beginning July 1 of one year and ending June 30 of the following year or beginning September 1 and ending August 31. Districts now have two options.

**Special Revenue Fund:** A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

**State Revenues:** Revenues realized from the TEA, other state agencies, shared services arrangements, or allocated on the basis of state laws relating to the Foundation School Program Act.

**Unassigned Fund Balances:** Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., committed or assigned). One primary criterion of rating agencies for school bonds is the relative amount of unassigned fund balance. Bond rating agencies view unassigned fund balances as a reflection of the financial strength of school districts and show concern when district fund balances decrease.

**Unmodified Opinion:** Term used in connection with financial auditing. An unmodified independent auditor's opinion means there are no stated exceptions to the auditor's general assertion that the district's financial statements present fairly the financial information contained according to generally accepted accounting principles.

**Unrestricted Net Position Balance:** Unrestricted net position balance refers to the portion of total net position that is neither invested in capital assets nor restricted.

**WADA:** Weighted Average Daily Attendance (WADA) is used to measure the extent students are participating in special programs. The concept of WADA in effect converts all of a school district's students with their different weights to a calculated number of regular students required to raise the same amount of revenue. The greater the number of students eligible for special entitlements, the greater a school district's WADA will be.

**Wealth Equalization Transfer:** The amount budgeted by districts for the cost of reducing their property wealth to the required equalized wealth level (sometimes referred to as Robin Hood Funds).

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Consider Approval of Minutes of Regular and Called Board Meetings  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Bruce Gearing  
**Attachments:** 11/05/20 Regular Board Meeting Minutes  
11/10/20 Special Board Meeting Minutes  
11/17/20 Special Board Meeting Minutes  
11/19/20 Regular Board Meeting Minutes

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## **Background Information:**

Board meeting minutes are attached for your review.

## **Administrative Recommendation:**

Administration recommends approval of minutes as presented.

## **Sample Motion:**

I move the Board approve the minutes of November 5, November 10, November 17 and November 19, 2020 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, November 5, 2020, beginning at 6:17 PM in the LEO Conference Center, 300 S. West Dr., Leander, TX 78641. The following members were present: Trish Bode, Gloria Gonzales-Dholakia, Elexis Grimes, Aaron Johnson and Jim MacKay. Grace Barber-Jordan and Pamela Waggoner were absent.

1. **CALL TO ORDER AND DECLARATION OF QUORUM**
2. **OPENING CEREMONY**
  - A. Pledge of Allegiance
  - B. Moment of Silence
3. **COMMUNICATIONS / ANNOUNCEMENTS**
  - A. Superintendent Remarks
  - B. Board Member Remarks
4. **CITIZEN COMMENTS**

Twelve citizens addressed the Board of Trustees on Policy update 115, diversity and inclusion training, board member conduct and curriculum selection.
5. **CONSENT AGENDA**
  - A. Consider Approval of Annual Investment Report  
*I move the Consent Agenda items be approved as presented. This motion, made by Jim MacKay and seconded by Gloria Gonzales-Dholakia, passed unanimously.*
6. **SUPERINTENDENT'S REPORT**
7. **ACTION ITEMS**
  - A. **STUDENT EXPERIENCE**
    1. Consider Approval of House Bill 3: Proficiency Plans and Goals  
*I move that the Board approve the House Bill 3 goals as presented. This motion, made by Gloria Gonzales-Dholakia and seconded by Jim MacKay, passed unanimously.*

B. GOVERNANCE

1. Consider Approval of Policies DIA and FMF as Part of the Texas Association of School Boards (TASB) Update 115

*I move to adopt the proposed changes to DIA(LOCAL) as presented in the TASB initiated policy update and to retain Policy FMF(LOCAL). This motion, made by Jim MacKay and seconded by Aaron Johnson, passed unanimously.*

8. **REPORTS AND DISCUSSION ITEMS**

A. STUDENT EXPERIENCE

1. District and Campus Improvement Plans Report
2. Innovative Courses Proposal
3. Special Programs and Services Update
4. Class Size Waivers
5. Call for High School Language Arts Literature Comprehensive Review Process

B. GOVERNANCE

1. Legislative Update
2. Travis County Appraisal District (TCAD) Board of Directors Election
3. Resolution Nominating an Individual to the Williamson Central Appraisal District (WCAD) Board of Directors

C. OPERATIONS

1. New Position Recommendations
2. Amended Compensation Plan and Payment of a Personal Protective Equipment Stipend
3. Fleet Management Lease Purchase Option
4. General Construction Update

9. **CLOSED SESSION**

The Board of Trustees went into closed session at 10:07 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: 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

The Board of Trustees returned to open session at 10:47 PM.

10. **ACTION PURSUANT TO CLOSED SESSION**

A. Consider Approval of Administrator Contracts

No action was taken.

B. Consider Approval of Teacher Contracts

*I move that the Board of Trustees accept the recommendation(s) for teacher employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2020-21 school year. This motion, made by Jim MacKay and seconded by Gloria Gonzales-Dholakia, passed unanimously.*

11. **ADJOURNMENT**

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJORNED THE MEETING.

Time: 10:47 PM

These minutes were read and approved by the Board of Trustees on the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

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

## Minutes of Special 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 Tuesday, November 10, 2020, beginning at 6:00 PM in the LEO Conference Center, 300 S. West Dr., Leander, TX 78641. The following members were present: Trish Bode, Gloria Gonzales-Dholakia, Elexis Grimes and Jim MacKay. The following members were absent: Aaron Johnson, Grace Barber-Jordan, and Pamela Waggoner.

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

2. **CLOSED SESSION**

The Board of Trustees went into Closed Session at 6:01 PM after the Board President announced the right to do so under:

- A. Texas Government Code 551.082 and 551.074: hear and deliberate parent complaint concerning school children and school district employees

The Board of Trustees returned to Open Session at 7:19 PM.

3. **ACTION PURSUANT TO CLOSED SESSION**

No action was taken.

4. **ADJOURNMENT**

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJOURNED THE MEETING.

Time: 7:20 PM

These minutes were read and approved by the Board of Trustees on the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

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

## Minutes of Special Meeting - Canvass

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 Tuesday, November 17, 2020, beginning at 12:04 PM in the LEO Conference Center, 300 S. West Dr., Leander, TX 78641. The following members were present: Trish Bode, Gloria Gonzales-Dholakia and Elexis Grimes. The following members were absent: Grace Barber-Jordan, Aaron Johnson, Jim MacKay and Pamela Waggoner.

- 1. CALL TO ORDER AND DECLARATION OF QUORUM**
- 2. CONSIDER ACTION TO CANVASS TRUSTEE ELECTION RETURNS**

*I move that the Board certify the November 3, 2020, Trustee Election returns as presented by Williamson County and Travis County, and declare Christine Mauer the Place 3 winner with 41,646 votes, Anna Smith the Place 4 winner with 45,694 votes, and Jim MacKay the Place 5 winner with 55,314 votes. This motion, made by Gloria Gonzales-Dholakia and seconded by Elexis Grimes, passed unanimously.*

- 3. ADJOURNMENT**

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJOURNED THE MEETING.

Time: 12:08 PM

These minutes were read and approved by the Board of Trustees on the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
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**

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A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, November 19, 2020, beginning at 6:17 PM in the LEO Conference Center, 300 S. West Dr., Leander, TX 78641. The following members were present: Trish Bode, Gloria Gonzales-Dholakia, Elexis Grimes, Aaron Johnson and Jim MacKay. Grace Barber-Jordan and Pamela Waggoner were absent.

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

A. Oath of Office

Christine Mauer (Place 3), Anna Smith (Place 4) and Jim MacKay (Place 5) all took their oath of office. New Board members Christine Mauer and Anna Smith took their seats with the Board of Trustees.

**2. OPENING CEREMONY**

A. Pledge of Allegiance

B. Moment of Silence

**3. RECOGNITION**

A. NSPRA's 35 Under 35 Program

B. 2021 National Merit Scholarship Program Semifinalist

C. College Board National Recognition Program

**4. COMMUNICATIONS / ANNOUNCEMENTS**

A. Superintendent Remarks

B. Board Member Remarks

**5. CITIZEN COMMENTS**

One citizen addressed the Board of Trustees regarding equity and diversity.

**6. CORONAVIRUS (COVID-19) - EPIDEMIC (Tex. Gov't Code 551.045)**

**7. FOCUS ON FINANCE REPORT**

Agenda items taken out of order.

**11. PUBLIC HEARING**

- A. Public Hearing for the 2020-2021 Targeted Improvement Plan for Camacho Elementary and the Targeted Improvement Embedded in the Campus Improvement Plan for Pleasant Hill, Giddens and Jim Plain Elementary Schools

One citizen spoke during the public hearing.

**12.A.1 Consider Approval of District and Campus Improvement Plans**

*I move that the Board approve the district and campus goals and objectives, the Targeted Improvement Plan for Camacho Elementary and the Campus Improvement Plans for Giddens, Jim Plain and Pleasant Hill Elementary Schools as presented. This motion, made by Gloria Gonzales-Dholakia and seconded by Jim MacKay, passed unanimously.*

Agenda items taken out of order.

**8. CORE BELIEFS AND COMMITMENTS**

**9. OVERVIEW OF PLANNED IT ASSESSMENT**

**10. CONSENT AGENDA**

- A. Consider Approval of Minutes of Regular and Called Meetings
- B. Consider Approval of Class Size Waiver
- C. Consider Approval of Budget Amendments

*I move we approve the Consent Agenda as presented. This motion, made by Jim MacKay and seconded by Gloria Gonzales-Dholakia, passed unanimously.*

**12. DISCUSSION/ACTION ITEMS**

**A. STUDENT EXPERIENCE**

- 2. Consider Approval of Innovative Courses Proposal

*I move that the Board approve the proposed list of innovative courses for the 2021-2022 school year. This motion, made by Jim MacKay and seconded by Gloria Gonzales-Dholakia, passed unanimously.*

- 3. Early Reading Instrument and Academic Progress Data Report
- 4. Grade Point Average Committee Update

**B. GOVERNANCE**

- 1. Consider Casting a Ballot for the Travis Central Appraisal District (TCAD) Board of Directors Election

*I move the Board of Trustees cast a ballot for Shawn Havenstrite to be elected to the TCAD Board of Directors. This motion, made by Gloria Gonzales-Dholakia and seconded by Jim MacKay, passed unanimously.*

- 2. Consider Approval of a Resolution Nominating an Individual to the Williamson Central Appraisal District (WCAD) Board of Directors

No action was taken.

## C. OPERATIONS

1. Consider Approval of Amended 20-21 Compensation Plan and Payment of a Personal Protective Equipment Stipend

*I move that the Board accept the recommendation to amend the LISD 20-21 Compensation Plan and approve the one-time PPE Stipend payment to all employees in December 2020 as outlined in the amended LISD 20-21 Compensation Plan. This motion, made by Jim MacKay and seconded by Elexis Grimes, passed unanimously.*

2. Consider Approval of New Position Recommendations

*I move the Board approve the addition of seven new positions within Financial Services, Business Services, and IT and modifications of existing positions to meet the needs of the departments. This motion, made by Gloria Gonzales-Dholakia and seconded by Aaron Johnson, passed unanimously.*

3. Consider Approval of Fleet Management Lease Purchase Option

*I move the Board approve the administration negotiate a lease of ten suburbans for student use through Enterprise Fleet Management. This motion, made by Jim MacKay and seconded by Aaron Johnson, passed unanimously.*

4. 2020 Property Tax Roll Review
5. Purchasing Cooperative Annual Report
6. Business and Finance Monthly Reports
  - a. Monthly Bond Status Report
  - b. Monthly Financial Report
  - c. Monthly Investment Report
  - d. Monthly Tax Collection Report
7. Annual Energy Management Report

## 13. CLOSED SESSION

The Board of Trustees went into closed session at 10:33 PM after the Board President announced the right to do so under:

- B. Texas Government Code 551.071: consultation with attorney regarding, pending or contemplated litigation, and/or attorney client privileged matter
- C. Texas Government Code 551.074: deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers
- D. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed
- E. Texas Government Code 551.074: personnel - reorganization of the Board of Trustees
- F. Texas Government Code 551.074: deliberation and consideration of employment of Plain Elementary School and Tarvin Elementary School Principals
- G. Texas Government Code 551.074: personnel - IT auditor position

The Board of Trustees returned to open session at 11:22 PM.

**14. ACTION PURSUANT TO CLOSED SESSION**

**B. Consider Reorganization of the Board of Trustees**

*I move that we maintain the current slate of officers and consider Board reorganization next June as has been our recent tradition. This motion, made by Elexis Grimes and seconded by Anna Smith, passed unanimously.*

**C. Consider Employment of Plain Elementary School and Tarvin Elementary School Principals**

*I move that the Board of Trustees accept the recommendation(s) of Christine Hilbun for Principal for Nancy Tarvin Elementary 1 year term employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2020-21 school year. This motion, made by Christine Mauer and seconded by Anna Smith, passed unanimously.*

*I move that the Board of Trustees accept the recommendation(s) of Erika Cruz for Principal for Jim Plain Elementary 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 2020-21 school year. This motion, made by Anna Smith and seconded by Jim MacKay, passed unanimously.*

**D. Consider Approval of Administrator Contracts**

No action was taken.

**E. Consider Approval of Teacher Contracts**

*I move that the Board of Trustees accept the recommendation(s) for teacher employment contract for personnel addition(s) as presented, in accordance with the salary scale, policies and contract of Leander Independent School District for the 2020-21 school year. This motion, made by Anna Smith and seconded by Jim MacKay, passed unanimously.*

**15. ADJOURNMENT**

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJOURNED THE MEETING.

Time: 11:25 PM

These minutes were read and approved by the Board of Trustees on the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
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, December 17, 2020

**Agenda Item:** Consider Approval of Budget Amendments  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Action Requested (future meeting):** Thursday, December 17, 2020  
**Administrator Responsible:** Elaine Cogburn  
**Attachments:** Monthly Budget Amendments

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## **Background Information:**

The Board of Trustees adopted the 2020-2021 budget on June 18, 2020. Budgets for the General Operating Fund, Child Nutrition Fund, and Debt Service Fund were included in the official district budget. Budgets are prepared and approved at fund and function levels to comply with the state's required level of control.

Budget amendments are necessary throughout the year to realign funds. 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 budget revisions/amendments requested by various campuses and departments through December 9, 2020.

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

- Transfers among functions with no impact on the total operating deficit/surplus
  - Decrease in function 21 expenditures is offset by an increase in transfers out regarding legal settlements

The amendments to the General Fund have no impact on the overall operating deficit.

There are no amendments to the **Child Nutrition Fund or the Debt Service Fund**.

## **Administrative Recommendation:**

Administration recommends that the Board approve the amendments to the 2020-2021 budget reflecting transfers among functions with no impact to the total operating deficit/surplus.

## **Sample Motion:**

I move that the Board approve the amendments to the 2020-2021 budget reflecting transfers among functions with no impact to the total operating deficit/surplus.

**Leander Independent School District**  
**General Fund - Fund 199**  
**Budget Amendments/Transfers as of December 9, 2020**

	2020-2021 Original Budget	Previously Amended Budget	Proposed Amendments 12/09/20	Proposed Amended Budget
<b>Revenues:</b>				
Local Sources	\$ 267,490,482	\$ 265,330,453	\$ -	\$ 265,330,453
State Sources	97,071,746	98,065,849	-	98,065,849
Federal Sources	4,165,000	4,165,000	-	4,165,000
<b>TOTAL REVENUES</b>	<b>\$ 368,727,228</b>	<b>\$ 367,561,302</b>	<b>\$ -</b>	<b>\$ 367,561,302</b>
<b>Expenditures:</b>				
Function 11 - Instruction	\$ 235,351,716	\$ 238,285,237	\$ (15,586)	\$ 238,269,651
Function 12 - Instructional Resources & Media	4,216,617	4,238,907	3,540	4,242,447
Function 13 - Staff Development	7,915,776	8,079,299	460	8,079,759
Function 21 - Instructional Administration	4,380,727	4,364,416	(5,800)	4,358,616
Function 23 - School Administration	21,647,945	21,668,632	7,000	21,675,632
Function 31 - Guidance & Counseling	19,356,455	19,393,598	226	19,393,824
Function 32 - Social Services	1,488,308	1,494,308	-	1,494,308
Function 33 - Health Services	3,496,032	3,497,232	300	3,497,532
Function 34 - Student Transportation	13,853,851	15,682,060	-	15,682,060
Function 35 - Food Services	6,309	83,306	-	83,306
Function 36 - Co-Curricular Activities	11,799,318	12,565,560	(5,542)	12,560,018
Function 41 - General Administration	8,216,672	7,870,630	100,000	7,970,630
Function 51 - Plant Maintenance & Operations	31,250,398	34,030,309	(98,250)	33,932,059
Function 52 - Security	3,418,835	2,726,281	2,954	2,729,235
Function 53 - Data Processing	8,704,810	9,593,794	-	9,593,794
Function 61 - Community Services	2,145,340	2,146,812	4,698	2,151,510
Function 71 - Debt Service	-	-	-	-
Function 81 - Capital Outlay	-	-	-	-
Function 91 - Contracted Instruction Services	-	-	-	-
Function 95 - JJAEP	345,050	339,050	-	339,050
Function 99 - Other Intergovernmental Charges	2,250,920	2,250,920	-	2,250,920
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 379,845,079</b>	<b>\$ 388,310,351</b>	<b>\$ (6,000)</b>	<b>\$ 388,304,351</b>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	<b>\$ (11,117,851)</b>	<b>\$ (20,749,049)</b>	<b>\$ 6,000</b>	<b>\$ (20,743,049)</b>
<b>Other Financing Sources/Uses</b>				
Sale of Assets	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Transfer Out - Other	(50,000)	(50,000)	-	(50,000)
Transfer Out - Healthcare	(5,300,000)	(5,300,000)	-	(5,300,000)
Transfer Out - Healthcare Additional Contribution	(1,000,000)	(1,000,000)	-	(1,000,000)
Transfer Out - 2 cents to Major Maintenance	(3,377,966)	(3,377,966)	-	(3,377,966)
Other Uses - Settlements	(155,000)	(221,250)	(6,000)	(227,250)
<b>Total Other Financing Sources/Uses</b>	<b>\$ (9,862,966)</b>	<b>\$ (9,929,216)</b>	<b>\$ (6,000)</b>	<b>\$ (9,935,216)</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (20,980,817)</b>	<b>\$ (30,678,265)</b>	<b>\$ -</b>	<b>\$ (30,678,265)</b>
Beginning Fund Balance for Fund 195 (moving to Fund 695)	4,199,742	4,199,742		4,199,742
Beginning Fund Balance for Fund 196	2,363,008	2,363,008		2,363,008
Beginning Fund Balance for Fund 197	(22,111,834)	(22,111,834)		(22,111,834)
Beginning Fund Balance for Fund 199	166,088,993	166,088,993	-	166,088,993
<b>Consolidated Beginning Fund Balance of Fund 19X (As of July 1, 2020)</b>	<b>\$ 150,539,909</b>	<b>\$ 150,539,909</b>		<b>\$ 150,539,909</b>
<b>Net Operating Results - All General Fund 19X</b>	<b>(20,980,817)</b>	<b>(30,678,265)</b>		<b>(30,678,265)</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 129,559,092</b>	<b>\$ 119,861,644</b>		<b>\$ 119,861,644</b>

\*Unaudited; subject to change based on 19-20 operations

**Leander Independent School District**  
**General Fund - Fund 199**  
**Summary of Budget Transfers/Amendments**  
**As of December 9, 2020**

**REVENUES:**

Ref #	Offset Function	Organization	Amount	#	Description
57XX				-	
58XX				-	
59XX				-	
<b>TOTAL REVENUES</b>			<b>\$</b>	<b>-</b>	

**Other Resources**

Ref #	Offset Function	Organization	Amount	Description
<b>TOTAL TRANSFERS IN</b>			<b>\$</b>	<b>-</b>

**EXPENDITURES:**

**Function 11 - Instruction**

Ref #	Offset Function	Organization	Amount	Description
1347	12	014	(1,040)	Campus/Department request to move funds
118	52	105	(1,380)	Campus/Department request to move funds
93	21	922	(50)	Campus/Department request to move funds
572	13	101	(700)	Campus/Department request to move funds
532	36	003	316	Campus/Department request to move funds
532	36	006	52	Campus/Department request to move funds
184	36	005	(644)	Campus/Department request to move funds
328	23	003	(2,500)	Campus/Department request to move funds
116	52	045	(984)	Campus/Department request to move funds
94	52	111	(10)	Campus/Department request to move funds
106	23	046	(1,000)	Campus/Department request to move funds
110	23	041	(500)	Campus/Department request to move funds
112	12	014	(2,500)	Campus/Department request to move funds
113	33	014	(300)	Campus/Department request to move funds
294	11	049	(500)	Campus/Department request to move funds
554	36	048	(1,020)	Campus/Department request to move funds
573	23/31	049	(2,826)	Campus/Department request to move funds
<b>TOTAL FUNCTION 11</b>			<b>\$</b>	<b>(15,586)</b>

**Function 12 - Instructional Resources & Media**

Ref #	Offset Function	Organization	Amount	Description
1347	12	014	1,040	Campus/Department request to move funds
112	11	014	57 2,500	Campus/Department request to move funds
<b>TOTAL FUNCTION 12</b>			<b>\$</b>	<b>3,540</b>

**Leander Independent School District**  
**General Fund - Fund 199**  
**Summary of Budget Transfers/Amendments**  
**As of December 9, 2020**

**Function 13 - Staff Development**

Ref #	Offset Function	Organization	Amount	Description
1472	52	124	(400)	Campus/Department request to move funds
572	11	101	700	Campus/Department request to move funds
95	36	937	1,050	Campus/Department request to move funds
95	36	002	(120)	Campus/Department request to move funds
95	36	003	(320)	Campus/Department request to move funds
95	36	004	(450)	Campus/Department request to move funds
<b>TOTAL FUNCTION 13</b>			<b>\$ 460</b>	

**Function 21 - Instructional Administration**

Ref #	Offset Function	Organization	Amount	Description
	61	938	150	Campus/Department request to move funds
443	00	701	(6,000)	Campus/Department request to move funds
93	11	922	50	Campus/Department request to move funds
<b>TOTAL FUNCTION 21</b>			<b>\$ (5,800)</b>	

**Function 23 - School Administration**

Ref #	Offset Function	Organization	Amount	Description
328	11	003	2,500	Campus/Department request to move funds
106	11	046	1,000	Campus/Department request to move funds
110	11	041	500	Campus/Department request to move funds
294	11	049	500	Campus/Department request to move funds
573	11	049	2,500	Campus/Department request to move funds
<b>TOTAL FUNCTION 23</b>			<b>\$ 7,000</b>	

**Function 31 - Guidance & Counseling**

Ref #	Offset Function	Organization	Amount	Description
280	61	917	(100)	Campus/Department request to move funds
573	11	049	326	Campus/Department request to move funds
<b>TOTAL FUNCTION 31</b>			<b>\$ 226</b>	

**Function 32 - Social Services**

Ref #	Offset Function	Organization	Amount	Description
			-	Campus/Department request to move funds
<b>TOTAL FUNCTION 32</b>			<b>\$ -</b>	

**Leander Independent School District**  
**General Fund - Fund 199**  
**Summary of Budget Transfers/Amendments**  
**As of December 9, 2020**

**Function 33 - Health Services**

Ref #	Offset Function	Organization	Amount	Description
113	11	014	300	Campus/Department request to move funds
<b>TOTAL FUNCTION 33</b>			<b>\$ 300</b>	

**Function 34 - Student Transportation**

Ref #	Offset Function	Organization	Amount	Description
			-	
<b>TOTAL FUNCTION 34</b>			<b>\$ -</b>	

**Function 35 - Food Services**

Ref #	Offset Function	Organization	Amount	Description
			-	
<b>TOTAL FUNCTION 35</b>			<b>\$ -</b>	

**Function 36 - Co-Curricular Activities**

Ref #	Offset Function	Organization	Amount	Description
415	52	999	(180)	Campus/Department request to move funds
532	11	003	(316)	Campus/Department request to move funds
532	61	004/005	(6,498)	Campus/Department request to move funds
532	11	006	(52)	Campus/Department request to move funds
184	11	005	644	Campus/Department request to move funds
95	13	001-006	(1,050)	Campus/Department request to move funds
95	13	002	120	Campus/Department request to move funds
95	13	003	320	Campus/Department request to move funds
95	13	004	450	Campus/Department request to move funds
554	11	048	1,020	Campus/Department request to move funds
<b>TOTAL FUNCTION 36</b>			<b>\$ (5,542)</b>	

**Function 41 - General Administration**

Ref #	Offset Function	Organization	Amount	Description
611	51	702	100,000	Campus/Department request to move funds
<b>TOTAL FUNCTION 41</b>			<b>\$ 100,000</b>	

**Leander Independent School District**  
**General Fund - Fund 199**  
**Summary of Budget Transfers/Amendments**  
**As of December 9, 2020**

**Function 51 - Plant Maintenance & Operations**

Ref #	Offset		Amount	Description
	Function	Organization		
320	61	001/002	1,750	Campus/Department request to move funds
611	41	702	(100,000)	Campus/Department request to move funds
<b>TOTAL FUNCTION 51</b>			<b>\$ (98,250)</b>	

**Function 52 - Security**

Ref #	Offset		Amount	Description
	Function	Organization		
415	36	999	180	Campus/Department request to move funds
1472	13	124	400	Campus/Department request to move funds
118	11	105	1,380	Campus/Department request to move funds
116	11	045	984	Campus/Department request to move funds
94	11	111	10	Campus/Department request to move funds
<b>TOTAL FUNCTION 52</b>			<b>\$ 2,954</b>	

**Function 53 - Data Processing**

Ref #	Offset		Amount	Description
	Function	Organization		
			-	
<b>TOTAL FUNCTION 53</b>			<b>\$ -</b>	

**Function 61 - Community Services**

Ref #	Offset		Amount	Description
	Function	Organization		
	21	938	(150)	Campus/Department request to move funds
532	36	004/005	6,498	Campus/Department request to move funds
320	51	001/002	(1,750)	Campus/Department request to move funds
280	31	917	100	Campus/Department request to move funds
<b>TOTAL FUNCTION 61</b>			<b>\$ 4,698</b>	

**Function 71 - Debt Service**

Ref #	Offset		Amount	Description
	Function	Organization		
			-	
<b>TOTAL FUNCTION 71</b>			<b>\$ -</b>	

**Leander Independent School District**  
**General Fund - Fund 199**  
**Summary of Budget Transfers/Amendments**  
**As of December 9, 2020**

**Function 81 - Capital Outlay**

Ref #	Offset Function	Organization	Amount	Description
			-	
<b>TOTAL FUNCTION 81</b>			<b>\$ -</b>	

**Function 91 - Contracted Instruction Services**

Ref #	Offset Function	Organization	Amount	Description
			-	
<b>TOTAL FUNCTION 91</b>			<b>\$ -</b>	

**Function 95 - JJAEP**

Ref #	Offset Function	Organization	Amount	Description
			-	
<b>TOTAL FUNCTION 95</b>			<b>\$ -</b>	

**Function 99 - Other Intergovernmental Charges (TCAD/WCAD Tax Svc**

Ref #	Offset Function	Organization	Amount	Description
			-	
<b>TOTAL FUNCTION 99</b>			<b>\$ -</b>	

**Transfers Out/Other Uses**

Ref #	Offset Function	Organization	Amount	Description
443	21	701	6,000	Campus/Department request to move funds
<b>TOTAL TRANSFERS OUT</b>			<b>\$ 6,000</b>	

<b>TOTAL EXPENDITURES</b>			<b>\$ -</b>	
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<b>INCREASE/(DECREASE) TO FUND BALANCE</b>			<b>\$ -</b>	
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**LEANDER ISD**  
LEADING TO A BRIGHT FUTURE

# Launch to Learning 2020-21

**CORONAVIRUS (COVID-19) - EPIDEMIC (Tex. Gov't Code 551.045)**  
December 17, 2020 | Board of Trustees Meeting

# ***SUPPORT AND STAY OPEN***

## ***ALL HANDS ON DECK***

- Central office staff have been covering substitute positions at schools across Leander ISD (20 - 50 staff on campus covering classrooms at any time while completing their work).
- Volunteers welcomed back to campuses for non-student contact.
- ESS launching for increased substitute coverage starting in January.
- Employees receive \$800 stipends with December paychecks (Dec. 21).
- Monitoring vaccine distribution, possible inclusion of school staff as “frontline workers.”

# HUMAN RESOURCES

## ACCOMMODATIONS AND RESIGNATIONS DUE TO COVID-19

Data is from Dec. 14, 2020.

	Approved	Other Accommodation Provided	Leave Requested	Withdrew Request	Resignation Due to COVID-19
Elementary	51	13	5	26	20
Secondary	7	24	17	28	37 <sup>64</sup>
Total	58	37	23	54	57

# STUDENTS

## ENROLLMENT, ATTENDANCE

Enrollment and in-person data is from 12/16

	Projections	Enrollment	In-Person
Elementary	19,430	17,229	9,607
Secondary	23,424	23,138	9,176
Total	42,854	40,251	18,783

65

# HEALTH SERVICES

## STUDENT POSITIVES, STUDENT EXPOSURES, STAFF POSITIVES, STAFF EXPOSURES

Week Ending	Student Cases	Student Exposures	Staff Cases	Staff Exposures
Nov. 13	34	800	13	62
Nov. 20	43	1,011	13	93
Nov. 27	12	234	18	25
Dec. 11	48	1,007	19	64
Dec. 18	30	423	8	31
<b>Total*</b>	260	5,467	115	395

### POSITIVITY RATES

Travis County  
9%

Williamson County  
8.8%      66

Dashboard: <https://support.leanderisd.org/support/covid-dashboard/>

\*Total numbers are from weeks of Sept. 11 - Dec. 18

# ***NEXT STEPS***

- Pausing notification notices during winter break. Will update the dashboard the week of Jan. 4, 2021.
- Contact tracing through Dec. 22. Will restart week of Jan. 4, 2021.
- Concern about the 2nd week of January, based on Halloween and Thanksgiving impact.
- Staying the course, staying open. Could see schools go virtual for an extended period of time on a case-by-case basis.
- Continuing 14-day quarantine procedures into January.



# THANK YOU, #ILISD!

TO ALL OF OUR STAFF GOING ABOVE AND  
BEYOND TO KEEP SCHOOLS OPEN AND  
PEOPLE SAFE.



# **QUESTIONS AND ANSWERS**

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Consider Approval of Grade Point Average Committee Recommendation  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Matt Bentz and Chrysta Carlin  
**Attachments:** Policy EIC (local)

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## **Background Information:**

Leander ISD formed a committee to review policy EIC (local) and recommend changes and updates. This policy informs practices regarding grade point average and class rank. The committee consisted of approximately 25 people including board members, student, parents, teachers, counselors, and administrators. The committee considered student choice, the whole child and a well-rounded graduate as the guiding principles leading to the policy change. Administration is asking for approval of the recommended changes to revised EIC (local) to be implemented beginning with students entering the ninth grade during the 2021-2022 school year.

## **Administrative Recommendation:**

The administration recommends that the Board approve the changes to policy EIC (local) as recommended by the Grade Point Average Committee.

## **Sample Motion:**

I move that the Board approve the changes to policy EIC (local) as recommended by the Grade Point Average Committee.

<b>Calculation</b>	The District shall calculate an unweighted and weighted GPA. The weighted GPA will be used to determine class rank.
<b>Consistent Application for Graduating Class</b>	The District shall apply the same class rank calculation method and rules for local graduation honors for all students in a graduating class, regardless of the school year in which a student first earned high school credit.
<b>Calculation: Unweighted GPA</b>	<p>The District shall include in the calculation of the unweighted GPA semester grades earned in all the high school credit courses taken in grades 9 - 12 except as excluded in this policy.</p> <p>The calculation shall include failing grades.</p>
<b>Exclusions</b>	<p>The calculation of unweighted GPA shall exclude grades earned in:</p> <ul style="list-style-type: none"><li>• Courses taken in summer school outside the District;</li><li>• Courses taken in any nonaccredited school (including homeschool);</li><li>• Courses taken in a school outside the United States, unless accredited by an accrediting agency in the United States recognized by TEA;</li><li>• Dual credit courses;</li><li>• Local credit courses;</li><li>• Pass/Fail Courses</li><li>• Courses taken for credit recovery (in a credit recovery class or online);</li><li>• Courses for which credit is earned by examination, with or without prior instruction and</li><li>• Distance learning/online courses, unless the grade is earned in a TxVSN course or in a distance learning/online course offered by the District.</li><li>• <u>Board resolution dated March 31, 2020</u> excludes all grades from Semester 2 of 2019-2020 school year from the future GPA calculations.</li></ul>

**NOTE:** Beginning with students who enter 9<sup>th</sup> grade in 2021-2022 school year, the following courses will be added to the list of courses excluded from the Unweighted GPA.

- Substitute PE courses
- Off Campus PE

- **Off Campus Fine Arts**

The District shall convert semester grades to grade points and shall calculate an unweighted grade point average (GPA) in accordance with the following chart:

Grade	Grade Point
90% to 100%	4.0
80% to 89%	3.0
70% to 79%	2.0
Below 70%	0.0

**NOTE:** The following provisions shall apply to students in the graduating classes of 2021-2024 (students who entered 9<sup>th</sup> grade prior to the 2021-2022 school year).

**Calculation:  
Weighted GPA**

The District shall include in the calculation of class rank semester grades earned in all high school credit courses taken in grades 9–12, except as excluded in this policy.

**Exclusions**

The calculation of class rank shall exclude grades earned in:

- Courses taken in summer school outside the District;
- Courses taken in any nonaccredited school (including homeschool);
- Courses taken in a school outside the United States, ~~other than an International Baccalaureate (IB) school or a school~~ **unless the school is** accredited by an accrediting agency in the United States recognized by TEA;
- Dual credit courses;
- Local credit courses;
- Courses taken for credit recovery (in a credit recovery class or online); and
- Courses for which credit is earned by examination, with or without prior instruction.
- ~~Distance learning/online courses, unless the grade is earned in a distance learning/online course offered by the District.~~

*Grade 9 Before  
the 2014-15  
School Year*

ACADEMIC ACHIEVEMENT  
CLASS RANKING

EIC  
(LOCAL)

~~Beginning with  
Grade 9 in the  
2014-15 School  
Year~~

- Distance learning/online courses, unless the grade is earned in a TxVSN course or in a distance learning/online course offered by the District.
- Board resolution dated March 31, 2020 excludes all grades from Semester 2 of 2019-2020 school year from the future GPA calculations.**

Schedule for  
Calculations

The District shall calculate class rank at the end of the fall semester, at the end of the spring semester, and at the end of the final session of summer school.

The District shall determine the final class rank for seniors at the end of the fifth six-week grading period of the senior year; the average of the fourth and fifth six-week grades shall be used as the final semester grade for this purpose.

**Reporting Class  
Rank**

The District shall report class rank on a student's official academic transcript unless the parent or student requests that class rank not be reported.

**Weighted Grade  
System**

In accordance with provisions of this policy, the District shall categorize and weight courses as Advanced/Advanced Placement (AP)/IB, Regular, and Modified Content.

Categories

*Advanced / AP /  
IB Courses*

The District shall list in the course catalog all AP courses, IB courses, and other courses locally designated as Advanced for which the grades are eligible to be weighted on the Advanced/AP/IB scale.

*Modified Content*

For purposes of determining class rank, grades earned in courses that have been modified by a student's admission, review, and dismissal (ARD) committee as to the required content of the Texas Essential Knowledge and Skills (TEKS) and reflected in the student's individualized education program (IEP) shall be weighted on the Modified Content scale; however, grades earned in courses in which only the methodology has been modified shall be weighted on the Regular scale.

*Regular Courses*

Grades earned in all other eligible courses shall be weighted on the Regular scale.

Weighted Grade  
Point Average

The District shall convert semester grades to grade points and shall calculate a weighted grade point average (GPA) in accordance with the following chart:

Grade	Advanced / AP / IB	Regular	Modified Content
100	6.0	5.0	4.0

ACADEMIC ACHIEVEMENT  
CLASS RANKING

EIC  
(LOCAL)

Grade	Advanced / AP / IB	Regular	Modified Content
99	5.9	4.9	3.9
98	5.8	4.8	3.8
97	5.7	4.7	3.7
96	5.6	4.6	3.6
95	5.5	4.5	3.5
94	5.4	4.4	3.4
93	5.3	4.3	3.3
92	5.2	4.2	3.2
91	5.1	4.1	3.1
90	5.0	4.0	3.0
89	4.9	3.9	2.9
88	4.8	3.8	2.8
87	4.7	3.7	2.7
86	4.6	3.6	2.6
85	4.5	3.5	2.5
84	4.4	3.4	2.4
83	4.3	3.3	2.3
82	4.2	3.2	2.2
81	4.1	3.1	2.1
80	4.0	3.0	2.0
79	3.9	2.9	1.9
78	3.8	2.8	1.8
77	3.7	2.7	1.7
76	3.6	2.6	1.6
75	3.5	2.5	1.5
74	3.4	2.4	1.4
73	3.3	2.3	1.3
72	3.2	2.2	1.2
71	3.1	2.1	1.1
70	3.0	2.0	1.0
69	2.9	1.9	0.9
68	2.8	1.8	0.8
67	2.7	1.7	0.7
66	2.6	1.6	0.6

ACADEMIC ACHIEVEMENT  
CLASS RANKING

EIC  
(LOCAL)

Grade	Advanced / AP / IB	Regular	Modified Content
65	2.5	1.5	0.5
64	2.4	1.4	0.4
63	2.3	1.3	0.3
62	2.2	1.2	0.2
61	2.1	1.1	0.1
60	2.0	1.0	0
59	1.9	0.9	0
58	1.8	0.8	0
57	1.7	0.7	0
56	1.6	0.6	0
55	1.5	0.5	0
54	1.4	0.4	0
53	1.3	0.3	0
52	1.2	0.2	0
51	1.1	0.1	0
50	1.0	0	0
49	0.9	0	0
48	0.8	0	0
47	0.7	0	0
46	0.6	0	0
45	0.5	0	0
44	0.4	0	0
43	0.3	0	0
42	0.2	0	0
41	0.1	0	0
40	0.0	0	0

Limits of  
Computation

Beginning with students who enter grade 9 in the 2013–14 school year, the weighted GPA shall be computed to three decimal places, (i.e., the thousandths place).

Transferred Grades  
*Grade 9 Before  
the 2013–14  
School Year*

~~When a student who entered grade 9 before the 2013–14 school year transfers grades for properly documented AP or IB courses, the District shall assign weight to those grades based on the categories and grade weight system used by the District; however, transferred semester grades in no more than four Advanced courses shall be weighted on the Advanced/AP/IB scale.~~

ACADEMIC ACHIEVEMENT  
CLASS RANKING

EIC  
(LOCAL)

<i>Beginning with Grade 9 in the 2013–14 School Year</i>	<del>Beginning with students who enter grade 9 in the 2013–14 school year,</del> the District shall assign weight to transferred grades for properly documented AP or IB courses based on the categories and grade weight system used by the District only if the same or equivalent courses are available to the same class of students in the District.
<b>Local Graduation Honors</b>	For the purpose of applications to institutions of higher education, the District shall also calculate class ranking as required by state law. The District’s eligibility criteria for local graduation honors shall apply only for local recognitions and shall not restrict class ranking for the purpose of automatic admission under state law. [See EIC(LEGAL)]
Valedictorian and Salutatorian	The valedictorian and salutatorian shall be the eligible students with the highest and second highest ranking, respectively.
<i>Grade 9 Before the 2013–14 School Year</i>	<del>For a student who entered grade 9 before the 2013–14 school year to be eligible for such recognition,</del> the student must have been continuously enrolled in the same high school in the District for the three semesters immediately preceding graduation.
Ties	In case of a tie in weighted GPAs, the District shall compute the weighted GPA to the maximum number of decimal places possible in the District’s computer program. If the tie is not broken by this computation, the District shall recognize covalledictorians and no salutatorian shall be named.  If the tie involves more than two students, the District shall calculate cumulative numerical grade averages for those students using eligible grades earned in AP and IB courses only. The District shall recognize as covalledictorians the two students with the highest numerical grade averages from this calculation. No salutatorian shall be named.
<i>Beginning with Grade 9 in the 2013–14 School Year</i>	<del>Beginning with students in grade 9 in the 2013–14 school year,</del> to be eligible for recognition as valedictorian or salutatorian, a student must: <ol style="list-style-type: none"><li>1. Have been continuously enrolled in the same high school in the District for the four semesters immediately preceding graduation; and</li><li>2. Be graduating after exactly eight semesters of enrollment in high school.</li></ol>
Ties	In case of a tie in weighted GPAs between the two highest ranking students, the District shall recognize covalledictorians and no salutatorian shall be named.

If the tie involves more than two students, the District shall calculate cumulative numerical grade averages for those students using eligible grades earned in AP and IB courses only. The District shall recognize as coaledictorians the two students with the highest numerical grade averages from this calculation. No salutatorian shall be named.

**Other Recognitions**

~~In addition, the District shall recognize the following students at the graduation ceremony:~~

- ~~1. All students whose weighted GPAs comprise the top ten percent of the students in the graduating class; in case of a tie, the District shall include in this recognition all students with weighted GPAs at or above the cut-off;~~
- ~~2. The students with the ten highest class rankings in the graduating class; and~~
- ~~3. All students who have completed the requirements of the Advanced/Distinguished Achievement Program.~~

**NOTE:** The following provisions shall apply to students beginning with the graduating class of 2025 (students who entered grade 9 in the 2021-2022 school year and thereafter).

**Calculation of Weighted GPA**

The District shall include in the calculation of the weighted GPA the high school credit courses outlined below taken in grades 9 - 12 except as excluded in this policy.

The calculation shall include failing grades.

**Inclusions**

Class rank shall be determined by descending order of students' weighted GPAs earned in the following curriculum categories as defined by the District course guide:

1. Up to eight semesters in English/language arts;
2. Up to eight semesters in mathematics;
3. Up to eight semesters in science;
4. Up to eight semesters in social studies; and
5. Up to four semesters in languages other than English (LOTE).

If a student completes more than the number of semesters listed within the five categories specified above, the student's weighted GPA used for class rank shall be calculated using the student's grades within each category with the highest grade point value.

**Exclusions**

The calculation of class rank shall exclude grades earned in:

- Courses taken in summer school outside the District;
- Courses taken in any nonaccredited school (including homeschool);
- Courses taken in a school outside the United States unless accredited by an accrediting agency in the United States recognized by TEA;
- Dual credit courses;
- Local credit courses;
- Pass/Fail Courses;
- Courses taken for credit recovery (in a credit recovery class or online); and
- Courses for which credit is earned by examination, with or without prior instruction.
- Distance learning/online courses, unless the grade is earned in a TxVSN course or in a distance learning/online course offered by the District.
- Board resolution dated March 31, 2020 excludes all grades from Semester 2 of 2019-2020 school year from future GPA calculations.

**Schedule for  
Calculations**

Cumulative GPA and rank in class shall be calculated for and communicated to students at these specified times:

End of grade 9: following the second semester grading period (June) of the academic year.

End of grade 10: following the second semester grading period (June) of the academic year.

Midyear and end of year grade 11: following the first semester grading period (January) and following the second semester grading period (June) of the academic year.

Midyear grade 12: following the first semester grading period (January) and the final class rank for seniors at the end of the fifth six-week grading period of the senior year; the average of the fourth and fifth six-week grades shall be used as the final semester grade for this purpose.

**Reporting Class Rank**

Class rank shall only be reported for the top ten percent of each class. After each calculation period, students in the top ten percent shall be told their exact class rank in accordance with administrative procedures. The lowest weighted GPA of students in the top ten percent, the first quartile, the second quartile, and the third quartile shall be communicated to all students in the class after each calculation period.

The District shall include on the official transcript of each student in the top ten percent the student's specific numerical rank out of the specific total class size.

**Weighted Grade Categories**

In accordance with provisions of this policy, the District shall categorize and weight courses Level I, Level II and Level III and publish annually in the district course catalog.

**Level III:** Eligible Advanced Placement (AP) and International Baccalaureate (IB) courses, and locally designated advanced courses shall be categorized and weighted as Level III courses.

**Level II:** Eligible locally designated advanced courses shall be categorized and weighted as Level II courses.

**Level I:** All other eligible courses shall be categorized and weighted as Level I.

The District shall convert semester grades to grade points and shall calculate a weighted grade point average (GPA) in accordance with the following chart:

<b>Grade</b>	<b>Level I</b>	<b>Level II</b>	<b>Level III</b>
100	5	5.5	6
99	4.9	5.4	5.9
98	4.8	5.3	5.8
97	4.7	5.2	5.7
96	4.6	5.1	5.6
95	4.5	5.0	5.5
94	4.4	4.9	5.4

ACADEMIC ACHIEVEMENT  
CLASS RANKING

EIC  
(LOCAL)

93	4.3	4.8	5.3
92	4.2	4.7	5.2
91	4.1	4.6	5.1
90	4.0	4.5	5.0
89	3.9	4.4	4.9
88	3.8	4.3	4.8
87	3.7	4.2	4.7
86	3.6	4.1	4.6
85	3.5	4.0	4.5
84	3.4	3.9	4.4
83	3.3	3.8	4.3
82	3.2	3.7	4.2
81	3.1	3.6	4.1
80	3.0	3.5	4.0
79	2.9	3.4	3.9
78	2.8	3.3	3.8
77	2.7	3.2	3.7
76	2.6	3.1	3.6
75	2.5	3.0	3.5
74	2.4	2.9	3.4
73	2.3	2.8	3.3

ACADEMIC ACHIEVEMENT  
CLASS RANKING

EIC  
(LOCAL)

72	2.2	2.7	3.2
71	2.1	2.6	3.1
70	2.0	2.5	3.0
Below 70	0	0	0

**Limits of  
Computation**

The weighted GPA shall be computed to three decimal places, (i.e., the thousandths place).

**Transferred Grades**

The District shall assign weight to transferred grades for properly documented AP, IB or Advanced/Honors courses completed at an accredited school based on the categories and grade weight system used by the District only if the same or equivalent courses are available to the same class of students in the District.

**Letter Grade to  
Numeric Grade  
Conversion**

Leander ISD requires numeric grades on high school transcripts to calculate GPA. When a student submits a transcript from outside the district with alpha grades, the following numeric grades will be assigned.

<b>Alpha Grade</b>	<b>Percentage</b>
A+	98%
A	95%
A-	92%
B+	88%
B	85%
B-	82%
C+	78%
C	75%

C-	72%
D+	68%
D	65%
D-	62%
F	55%

**Local Graduation Honors**

For the purpose of applications to institutions of higher education, the District shall also calculate class ranking as required by state law. The District's eligibility criteria for local graduation honors shall apply only for local recognitions and shall not restrict class ranking for the purpose of automatic admission under state law. [See EIC(LEGAL)]

**Highest-Ranking Graduate**

The student meeting the local eligibility criteria for recognition as the valedictorian shall also be considered the highest-ranking graduate for purposes of receiving the honor graduate certificate from the state of Texas.

**Valedictorian and Salutatorian**

The valedictorian and salutatorian shall be the eligible students with the highest and second highest ranking, respectively.

To be eligible for recognition as valedictorian or salutatorian, a student must:

1. Have been continuously enrolled in the same high school in the District for the four semesters immediately preceding graduation; and
2. Be graduating after exactly eight semesters of enrollment in high school.

**Ties**

In case of a tie in weighted GPAs between the two highest ranking students, the District shall recognize covalledictorians and no salutatorian shall be named.

If the tie involves more than two students, the District shall calculate cumulative numerical grade averages for those students using eligible grades earned in AP and IB courses only. The District shall recognize as covalledictorians the two students with the highest numerical grade averages from this calculation. No salutatorian shall be named.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Legislative Update  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Colby Nichols (with Underwood)  
**Attachments:** N/A

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**Background Information:**

Colby Nichols with Underwood will be present to discuss legislative updates.

**Administrative Recommendation:**

N/A

**Sample Motion:**

N/A

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Board Member Representation on Committees  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Bruce Gearing  
**Attachments:** N/A

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## **Background Information:**

Following is a list of administrative committees on which Board Members currently serve or may service in the future. Since we have two new Board members it is time to review and consider changes to the committee assignments.

LISD administrative committees on which Board Members currently serve:

- Community Based Accountability System Committee: *(New Committee - Two Board members requested)*
- Community Curriculum Advisory Committee (CCAC): Gloria Gonzales-Dholakia and Elexis Grimes
- Equity and Diversity Task Force: Gloria Gonzales-Dholakia and Jim MacKay
- Grade Point Average (GPA) Committee: Aaron Johnson and Gloria Gonzales-Dholakia *(This committee will be dissolved if the Board approves the committee recommendations at the December 17<sup>th</sup> meeting.)*
- Policy Review Committee: Aaron Johnson, Gloria Gonzales-Dholakia, Elexis Grimes
- School Health Advisory Committee (SHAC): Aaron Johnson
- School Safety and Security Committee *(Board President and one additional Board member required):* Board President Trish Bode and Elexis Grimes

Non-LISD committees/boards on which LISD Board members represent the District:

- City of Austin Regional Affordability Committee: Jim MacKay
- LEEF Board Ex-Officio Director: Elexis Grimes

Following are examples of committees with no Board representation, but which are occasionally attended by Board members:

- Citizens Curriculum Advisory Committee
- District-wide Educational Improvement Council (DWEIC)
- Program Advisory Committee

Although not a committee, the Board's liaison to the Internal Auditor is Jim MacKay.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

<b>Agenda Item:</b>	Consideration and Possible Action: Grant the Superintendent the Authority to Extend and Administer Additional COVID Leave
<b>Purpose (this meeting):</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Karie Lynn McSpadden
<b>Attachments:</b>	Resolution to grant the Superintendent the authority to extend and administer additional COVID Leave

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## **Background Information:**

We recognize that COVID-19 is an unforeseen and unavoidable emergency of urgent public necessity, that the World Health Organization has declared COVID-19 a pandemic, and that additional emergency declarations have been and likely will continue to be issued in the coming days, weeks and months.

The **Families First Coronavirus Response Act (FFCRA or Act)** went into effect April 1, 2020 and requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. Leave benefits that employers are required to provide through the Families First Coronavirus Relief Act (FFCRA) are set to expire December 31, 2020. It is uncertain as to whether or not Congress will extend this benefit.

The District has a substantial public interest in protecting the health and safety of students, staff, and school community, and therefore desires to protect, to the fullest extent possible, the health and safety of students, staff, and the school community in light of COVID-19. The District benefits from employees not being at District facilities when exposed to, ill from, or recuperating from COVID-19, in accordance with health department instructions, to prevent the spread of COVID-19 in the school community, because learning is negatively impacted when staff and students are ill with COVID-19.

Due to the current surge in COVID-19 cases, we believe COVID will continue to impact the district after the Winter Break and we are asking the Board to extend the 10 days of EPSL leave for all employees, as well as Texas Teacher Fellows, who have not previously used the 10 days, through June 30, 2021. This 10 days of paid leave can be used if an employee tests positive for COVID-19, is required to quarantine due to exposure to another person who has tested positive for COVID-19 or to care for a family member that has tested positive for COVID-19 or a minor child who is required to quarantine due to exposure to another person who tested positive for COVID-19.

## **Administrative Recommendation:**

The administration recommends the Board approve the recommendation to adopt the resolution to extend the 10 days of EPSL for all employees as well as Teacher Fellows, who have not previously used the 10 days, through June 30, 2021.

## **Sample Motion:**

(Action needed by 12/17/20)

I move the Board approve the recommendation to adopt the resolution to extend the 10 days of EPSL for all employees as well as Teacher Fellows, who have not previously used the 10 days, through June 30, 2021.

**RESOLUTION OF THE  
LEANDER INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES**

At a lawfully called meeting on December 17, 2020, the Leander Independent School District Board of Trustees ("Board") does hereby make the following Resolution regarding the granting of leave to employees and Texas Teacher Fellows of the Leander Independent School District ("District"):

**WHEREAS**, the District's Board of Trustees ("Board") recognizes that the State of Texas and the United States Government have declared a disaster and emergency regarding Coronavirus/COVID-19 (hereafter "COVID-19") and its potential spread, and continue to extend these declarations;

**WHEREAS**, the territory included in the District is within the areas declared a disaster and an emergency area;

**WHEREAS**, on or about March 13, 2020, the President of the United States first declared a national emergency and the Governor of the State of Texas declared a statewide disaster regarding COVID-19, both of which have been continually extended;

**WHEREAS**, the Board recognizes that COVID-19 is an unforeseen and unavoidable emergency of urgent public necessity, that the World Health Organization has declared COVID-19 a pandemic, and that additional emergency declarations have been and likely will continue to be issued in the coming days, weeks and months;

**WHEREAS**, the Board and Administration are following advice and directives from federal, state and local authorities in responding to COVID-19;

**WHEREAS**, the Board has a substantial public interest in protecting the health and safety of its students, staff, and school community, and therefore desires to protect, to the fullest extent possible, the health and safety of students, staff, and the school community in light of COVID-19;

**WHEREAS**, due to the possibility of repeat exposure, employees have been or may be required to quarantine for periods after they have exhausted all available leave, including leave granted under the Families First Coronavirus Response Act ("FFCRA"), codified at 20 C.F.R. Part 826, *et seq*;

**WHEREAS**, at this time the FFCRA is set to expire on December 31, 2020 and any employee who has not exhausted available leave under the FFCRA will no longer be eligible to utilize the FFCRA's paid leave protections beginning on January 1, 2021;

**WHEREAS**, the District's public purpose is served by promoting conscientious health choices by employees, including medical individual quarantines and leave as may be necessary to protect students, staff, and the school community;

**WHEREAS**, employee benefits that help ensure employees can recuperate from COVID-19, isolate to avoid the spread of COVID-19, follow health officials instructions, and generally help to protect the school community are essential in creating a school environment in which students can be successfully educated;

**WHEREAS**, the District benefits from employees not being at District facilities when exposed to, ill from, or recuperating from COVID-19, in accordance with health department instructions, to prevent the spread of COVID-19 in the school community, because learning is negatively impacted when staff and students are ill with COVID-19;

**WHEREAS**, the Board believes the public purposes described above are fulfilled by efficiently and effectively making certain delegations, as described more fully herein, to the Superintendent to address this ever-changing emergency situation in the best interest of the health, safety, and well-being of its students, staff, school community, and the citizenship at-large; and

**WHEREAS**, the Board continues to provide controls and oversight for the District expenditures and authority granted to the Superintendent herein through requiring that the Superintendent develop regulations, communicate to the Board updates regarding use of leave, and costs related to the grant of authority.

**IT IS THEREFORE RESOLVED THAT** the Board finds a substantial public purpose exists in protecting the health and safety of its students, staff, and the school community, and in taking action to help ensure that the District and its community are prepared, to the fullest extent possible, to protect the health and safety of students, staff, and school community in light of COVID-19.

In furtherance of these public purposes, the Board of Trustees makes the following delegations to the Superintendent for the remainder of the 2020-21 school year:

The authority to grant paid leave to contract and non-contract employees and Texas Teacher Fellows (“COVID Extended Leave”) when: (1) the employee is required to quarantine pursuant to the TEA guidelines for “close contact” with an individual positively identified as having COVID-19; (2) the employee is subject to Federal, State, or local quarantine or isolation order related to COVID-19; (3) the employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19; (4) the employee is experiencing symptoms of COVID-19 and is seeking a medical diagnosis; or (5) the employee is the sole caretaker of an individual who is subject to any of the three previous qualifications listed herein. Individuals who the District determines are eligible and able to telework shall not be eligible for COVID Extended Leave. Individuals who already utilized their Families First Coronavirus Response Act Leave, either Emergency Paid Sick Leave (EPSL) or Extended Family and Medical Leave (EFML) shall not be eligible for this COVID Extended Leave. COVID Extended leave shall be capped at 10 days per employee. The Superintendent shall require any employee requesting COVID Extended Leave to submit documentation that is, in the Superintendent's discretion, sufficient to show the need for COVID Extended Leave.

The authority granted by this Resolution is effective until June 30, 2021, unless the Board takes action to authorize continuation for a longer duration.

**PASSED AND APPROVED BY THE LEANDER INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES**  
this 17<sup>th</sup> day of December, 2020.

For the Board:

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Trish Bode  
President, Board of Trustees

ATTEST:

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Elexis Grimes  
Secretary, Board of Trustees

# Leander ISD Board Meeting Agenda Item Information

**Meeting Date: Thursday, December 17, 2020**

**Agenda Item:** Consider Approval of Capital Project Bond Fund Budget Amendments  
**Purpose (this meeting):**  Discussion Item/Report Only       Action Requested  
**Action Requested (future meeting):** Thursday, December 17, 2020  
**Administrator Responsible:** Elaine Cogburn  
**Attachments:** Capital Project Bond Funds Amendment – December  
 Leander ISD-Proposal for Comprehensive Technology & Disaster Recovery Assessment

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**Background Information:**

Several projects under the 2017 bond program have been completed with excess budgets remaining. In order to allocate those savings to other projects, completed projects are being closed out with the remaining budget allocated to a collective “Project Savings” line item.

Budget transfers within projects are also presented when the scope of work differs from the original intent for the allocation.

The attached document summarizes the transfers presented at this time and a recap is shown below.

The amendments presented this month for the **Capital Project Bond Funds** (Funds 6XX) to close out completed projects are as follows:

<b>Project Close-outs</b>	
Cedar Park HS Flex Lab	\$3,100,000
Glenn High School Ag Facility	492,005
Stadium Improvements - CPHS/Monroe	100,247
Mason ES Playground Renovation/traffic gates	163,243
Traffic Gates - multiple elementary sites	554
North Satellite Transportation Center	2,245,948
<b>Total added to Project Savings:</b>	<b>\$6,101,996</b>

The administration is also requesting the following amendments to project budgets:

- The Board has approved the purchase of an additional land site for the Warehouse and Science Material Center. The purchase is being covered with funds allocated for the Cedar Park HS Flex Lab which has been completed. This action formalizes that decision and allocates \$2,300,000 from Project Savings to this purchase.
- Within the budget for IT projects, the Chief Technology Officer requests that funds remaining from the Data Warehouse Project be allocated towards an IT assessment. The scope of work is attached.
- The administration requests an additional \$44,000 from Project Savings to cover additional costs discovered as installation of the water bottle refilling stations are being installed.

**Administrative Recommendation:**

Administration recommends that the Board approve the amendments to the projects under the Capital Project Bond funds to close out several projects to Project Savings, allocate funds towards the purchase of land, and amend certain projects as presented.

**Sample Motion:**

I move that the Board of Trustees approve the amendments to the projects under the Capital Project Bond funds to close out several projects to Project Savings, allocate funds towards the purchase of land, and amend certain projects as presented.

**Leander Independent School District  
Capital Project Bond Funds - Funds 6XX  
Project Amendments/Transfers as of December 9, 2020**

COMPLETED PROJECTS				
	Approved Project Budget	Total Project Expenses	Total Project Excess/(Deficiency)	Move to Project Savings
<b>2007 Bond Authorization</b>				
<b>Project Description</b>				
Cedar Park HS Flex Lab	\$ 3,100,000	\$ -	\$ 3,100,000	\$ 3,100,000
	-	-	-	-
<b>TOTAL 2007 BOND AUTHORIZATION PROJECTS</b>	<b>\$ 3,100,000</b>	<b>\$ -</b>	<b>\$ 3,100,000</b>	<b>\$ 3,100,000</b>
<b>2017 Bond Authorization</b>				
<b>Project Description</b>				
Glenn High School Ag Facility	\$ 3,163,960	\$ 2,671,955	\$ 492,005	\$ 492,005
Stadium Improvements - CPHS/Monroe	1,758,284	1,658,037	100,247	100,247
Mason ES Playground Renovation/traffic gates	603,560	440,317	163,243	163,243
Traffic Gates - multiple elementary sites	245,700	245,146	554	554
North Satellite Transportation Center	17,800,000	15,554,052	2,245,948	2,245,948
	-	-	-	-
<b>TOTAL 2017 BOND AUTHORIZATION PROJECTS</b>	<b>\$ 23,571,504</b>	<b>\$ 20,569,508</b>	<b>\$ 3,001,996</b>	<b>\$ 3,001,996</b>
<b>CLOSE OUT TO PROJECT SAVINGS</b>				<b>\$ 6,101,996</b>

BUDGET TRANSFRS				
	Current Project Budget	Budget Transfers Between Projects	Budget Transfers from Savings	Revised Project Budget
<b>Project Description</b>				
Warehouse/Science Material Center Land	\$ 100,000	\$ -	\$ 2,300,000	\$ 2,400,000
IT Data Warehouse	465,062	(218,939)	-	246,123
IT Contract Assessment	-	218,939	-	218,939
Water Bottle Refilling Stations <i>(added Fall 2020)</i>	314,087	-	44,000	358,087
<b>TOTAL PROPOSED BUDGET FOR NEW PROJECTS</b>	<b>\$ 879,149</b>	<b>\$ -</b>	<b>\$ 2,344,000</b>	<b>\$ 3,223,149</b>
<b>NET CHANGE TO PROJECT SAVINGS BALANCE</b>			<b>\$ 3,757,996</b>	



*Proposal for Consulting Services*

*for*

***Comprehensive Technology &  
Disaster Recovery Assessment***

***(Infrastructure, Instructional Tech, Staffing, Cybersecurity, and  
Security Risk Assessment)***

December 07, 2020

**Prepared for:**  
Leander ISD

**Prepared by:**  
Russ Johnson



## Overview: Comprehensive Technology & Disaster Recovery Assessment

### ***STRATEGY for DISASTER RECOVERY as a part of a more COMPREHENSIVE, HOLISTIC APPROACH***

***Data Center and Disaster Recovery Sites require interoperability with all other technology systems. As a part of the strategy to determine the full need and scope of the District’s future disaster recovery site(s), True North Consulting Group (True North) will provide a comprehensive technology and disaster recovery assessment focused on core technology systems, current disaster recovery locations and systems, instructional technology systems, cybersecurity, staffing, security risk (campus safety), and qualitative staff and student feedback.***

True North will consider all current operations, future growth, blended academic content delivery, and alignment of information technology resources with the overall teaching and learning goals of the District.

The assessment considers the rapid changes in technology, 21<sup>st</sup>-century learning strategies, and other industry shifts.

### ***Sections***

To provide a holistic approach to assessing all systems and all spaces, True North has included the following services as a part of the comprehensive technology assessment:

1. Information and Operational Technology Assessment – Section 1
2. Instructional Technology Assessment – Section 2
3. Cybersecurity Assessment – Section 3
4. Information and Instructional Technology Staffing Comparison – Section 4
5. Application Governance Review – Section 5

### ***Locations***

True North will assess systems at the following locations:

1. Elementary/Early Childhood Campuses/JJAEP/DAEP (~33)
2. Intermediate and Middle School Campuses (~9)
3. High School, Alternative High School, Learning Centers, and Advanced Technology Campuses (~8)
4. Other Specialized Facilities (Data Center(s), Disaster Recovery Site(s))
5. Administrative Facilities

### ***Deliverables***

True North will provide the below deliverables:

1. Assessment reports containing findings, best practices, recommendations, and peer comparison data
  - a. Core services
  - b. Instructional technology
  - c. Cybersecurity

- d. Staffing review
- e. Security Risk (Campus Safety)
- 2. Wireless site survey maps for all locations
- 3. Images of existing systems and conditions
- 4. Detailed remediation budget broken out per campus and per system
- 5. Electronic staff survey report
- 6. Observations and Recommendations for improvement, including remediation suggestions
- 7. Cybersecurity IT Risk Dashboard
- 8. Executive board-level presentation

### ***Goals and Objectives***

1. Assess the current state of technology systems, instructional technology systems, cybersecurity systems, and campus safety systems, measures, and operations.
2. Review the district’s technology department organization, staffing, and skillsets.
3. Provide visual context for the current state of wireless systems.
4. Assess the use, adoption, and integration of technology for teaching and learning from staff, teachers, and students.
5. Identify gaps from current systems to peer and industry best practices.
6. Develop a prioritized list of short-term and long-term improvements.
7. Develop a projected cost for improvements with suggested funding source alignment (ERate, fund balance, and bond funds).
8. Develop a baseline for the District’s current use, integration, and state of the District’s technology systems.
9. Identify strengths and areas for growth for information and instructional technology staff, teams, and departments as compared to industry standards.
10. Develop a list of recommendations based on findings.
11. Provide lifecycle management report.

## **SECTION 1: INFORMATION AND OPERATIONAL TECHNOLOGY ASSESSMENT**

### ***Data Collection***

As part of the data collection process described in the scope of work, True North will evaluate the following systems:

1. Network Systems
  - a. Structured cabling
  - b. Network switches
  - c. Routers
  - d. Wireless networks (includes optional vendor agnostic site surveys at each location identified above)
  - e. Phone systems
2. Data Center
  - a. Servers

- b. Storage
  - c. Virtualization
  - d. Room elements, such as racks, cooling, power, battery backup, generator, and fire suppression
3. Disaster Recovery Site(s)
- a. Servers
  - b. Storage
  - c. Virtualization
  - d. Room elements, such as racks, cooling, power, battery backup, generator, and fire suppression
4. Enterprise Resources
- a. On-premise enterprise applications, such as SIS, BIS, email, and others
  - b. Cloud strategy
  - c. Information security systems
  - d. Backups
5. Wide Area Network
- a. Building to building connectivity
  - b. Related modulating electronics
6. Internet Systems
- a. Border routers
  - b. Perimeter security devices, such as firewalls and intrusion systems
  - c. Content filtering
  - d. Service providers
7. Audio Visual Systems
- a. Cafeterias
  - b. Districtwide training locations
  - c. Boardrooms
  - d. Bell, clock, and public address/intercom
8. Physical Security Systems<sup>1</sup>
- a. Video surveillance cameras
  - b. Servers
  - c. Storage
  - d. Access control components
  - e. Intrusion system
  - f. Visitor management
  - g. Campus entrance/exits
  - h. Vestibules
  - i. Safety and facilities communication (2-way radio, emergency notifications, etc.)
9. Operational Technology Systems
- a. Student information systems
  - b. Business information systems

c. Transportation systems

<sup>1</sup>The purpose of including physical security as a part of the comprehensive assessment is to provide a high-level review of systems and tools in use and is not intended to be a comprehensive risk and vulnerability assessment.

As part of the data collection process described in the scope of work, True North will gather information by using the following approaches:

1. Requests for information
2. Technology staff interviews
3. Department head and leadership interviews
4. Campus site visits
5. Classroom walk-throughs

**Professional Services**

1. True North will formulate checklists of needed information and provide those to the District for completion. Checklists may include requests such as:
  - a. Listings of key contact personnel
  - b. Building floor plans (must be to-scale for wireless site surveys)
  - c. Maps and diagrams of current technology systems
  - d. Inventories of technology systems
  - e. Descriptions of technology infrastructure by building
  - f. Written technology policies and procedures
  - g. Existing technology plan documents (formal and informal)
  - h. Organization chart
2. True North will conduct in-depth technology discussions with District staff to get a thorough understanding of each of the systems identified in the scope of work.
3. True North will install a management station for the discovery of network systems, utilization, and other metrics available for collection, if the District does not currently have a management station. (Note: SNMP and other discovery protocols must be in production and available to True North systems.)
4. True North will visit all District facilities to confirm provided information, conduct visual systems inspection, and document the condition/performance of existing technology systems identified above.
5. Interview selected/assigned IT personnel to gain further insight into systems deployment, configuration, management, and operations.
6. True North will conduct wireless site surveys of each campus to measure the quality of the wireless network based on several factors:
  - a. Signal strength
  - b. Signal-to-noise ratio
  - c. Data rate and throughput

- d. Packet loss and jitter
- e. Round-trip times
- f. Maximum channel bandwidth
- g. Number of access points (overlap)
- h. Co-channel/adjacent channel interference

*(Note: True North will require accurate floor plans (to-scale) for each facility to ensure the accuracy of the findings.)*

7. Leadership discussions: True North will conduct one-on-one discussions with members of the District’s leadership team/cabinet to understand the role of technology and its impact on key areas of the District and how it may align with the District’s long-term strategic plan.
  - a. Superintendent
  - b. Assistant/Deputy Superintendent(s)
  - c. Chief Financial Officer/Business Manager
  - d. Department leader for Curriculum and Instruction
  - e. Department leader for Facilities
  - f. Department leader for Technology Services
8. True North will develop findings into draft versions of any reports, presentations, and other deliverables.
9. True North will review draft versions of deliverables with the District to ensure accurate findings and details.
10. True North will make modifications as necessary from District review meetings.
11. True North will provide projected costs for each technology system to include:
  - a. Average cost of hardware/software components
  - b. Contractor services
  - c. Consultants fees for design, bidding, and contract administration
12. True North will provide one (1) printed copy and one (1) digital copy of the final deliverables to the District.
13. True North will present the findings, up to three (3) times, if requested, at an executive-level to the District’s technology department, leadership cabinet, trustees, and/or bond committee.

## **SECTION 2: INSTRUCTIONAL TECHNOLOGY ASSESSMENT**

### ***Data Collection***

As part of the data collection process described in the scope of work, True North will evaluate the following systems and conduct the following activities:

1. Classroom Systems
  - a. Projectors and LCD displays
  - b. Classroom audio and intercom
  - c. Teacher voice amplification
  - d. Audio visual cabling

- e. Document cameras
  - f. Screen sharing devices
2. Student devices
- a. 1:1 / 1:X
  - b. BYOD
  - c. Computer carts
  - d. Classroom computers
  - e. Computer labs

As part of the data collection process described in the scope of work, True North will gather information by using the following approaches:

1. Requests for information
2. Curriculum and Instructional Technology staff interviews
3. Department head and leadership interviews
4. Campus site visits
5. Classroom walk-throughs
6. Electronic surveys
  - a. Faculty/staff
7. Teacher focus groups
8. Student focus groups
9. Principal interviews

### ***Professional Services***

1. True North will formulate checklists of needed information and provide those to the District for completion. Checklists may include requests such as:
  - a. Instructional technology organizational chart
  - b. Current professional development opportunities for staff
  - c. Listing of district social media accounts and hashtags
  - d. Instructional technology strategic plan
  - e. Curriculum framework for teaching and learning
  - f. Current tools used for blended learning, assessments, portfolios, and others
2. True North will conduct in-depth instructional technology discussions with District staff to get a thorough understanding of technology integration into teacher pedagogy.
3. True North will assess the financial impact of student/teacher device selection (Including total lifecycle cost to procure, provision, secure, distribute and maintain these devices with related software).
4. True North will conduct a sampling of classroom observations and one-on-one teacher discussions.

5. True North will develop an electronic survey to measure and solicit feedback on the current technology adoption, integration, and satisfaction. True North will then tailor the survey to the unique needs of the District within the following framework:
  - a. General background information
  - b. Classroom technology usage
  - c. Solicited input for improvement
  - d. Professional development
  - e. Problem responsiveness and time to resolution
6. True North will collect and analyze results from the survey providing general findings and feedback around each area. Findings will be summarized in the assessment report and executive presentation.
7. Teacher focus groups: True North will conduct focus groups (between 15-30 participants recommended for each session) to understand the teacher’s perspective of strengths, weaknesses, challenges, and opportunities in areas of campus and classroom technology adoption, professional development and learning communities, and recommendations for growth and improvement.
  - a. ES Sessions: Elementary School staff (3 virtual sessions)
  - b. IS/MS Sessions: Intermediate School and Middle School staff (2 virtual sessions)
  - c. HS Sessions: High School staff (2 virtual sessions)
8. Teacher focus groups will be virtual and can be conducted for a single campus for each session or can be a representation of teachers from multiple campuses.
9. Student focus groups: True North will conduct focus groups to understand the student’s perspective for campus and classroom experiences with technology integration, opportunities for collaboration, and student-centered, personal learning.
  - a. ES Sessions: Upper Elementary School students (3 virtual sessions)
  - b. IS/MS Sessions: Intermediate School and Middle School staff (2 virtual sessions)
  - c. HS Sessions: High School students (2 virtual sessions)
10. Student focus groups will be virtual and can be conducted for a single campus for each session or can be a representation of teachers from multiple campuses.
11. Principal focus group: True North will focus groups to understand the Principal’s perspective for campus and classroom experiences with technology integration, opportunities for collaboration, and student-centered, personal learning.
  - a. ES Sessions: Elementary School principals (3 virtual sessions)
  - b. IS/MS Sessions: Intermediate School and Middle School principals (2 virtual sessions)
  - c. HS Sessions: High School principals (2 virtual sessions)
12. Leadership discussions: True North will conduct one-on-one discussions with members of the District’s leadership team/cabinet to understand the role of technology and its impact on key areas of the District and how it may align with the District’s long-term strategic plan.
  - a. Superintendent
  - b. Assistant/Deputy Superintendent(s)
  - c. Chief Financial Officer/Business Manager
  - d. Chief Technology Officer/Technology Director

- e. Director of Curriculum and Instruction
  - f. Director of Facilities
13. True North will develop findings into draft versions of any reports, presentations, and other deliverables.
  14. True North will review draft versions of deliverables with the District to ensure accurate findings and details.
  15. True North will finalize deliverables and submit electronically to the District.
  16. True North will present findings to the District (technology department, district leadership, the board of trustees, etc.) in accordance with presentations outlined in section one.

### **SECTION 3: CYBERSECURITY ASSESSMENT**

#### ***SENATE BILL 820 READINESS & IT RISK ASSESSMENT***

##### **1. Texas Senate Bill 820 Compliance Review**

True North will review the District’s existing policies, controls, and cybersecurity framework and compare it to the State adopted DIR Texas Cybersecurity Framework (TCF). If the District does not currently have a cybersecurity framework, True North will review the TCF with the District and provide actionable methods to adopt and align with the TCF.

##### **Texas Senate Bill 820 Compliance Review Deliverables**

- Gap analysis of existing cyber security framework in comparison to the TCF.
- Summary report of existing policies, controls, and cybersecurity framework as they relate to information security, cybersecurity, and TX SB820.

##### **2. IT Risk Assessment**

True North will administer an IT General Controls Questionnaire which aligns with the State’s adopted cybersecurity framework and methodology with District key personnel. Interviews with key personnel will be conducted to understand the current operating environment, existing technology controls and processes, current / planned remediation, and any future project plans. True North’s IT Risk Workbook will be populated with the collected results and control templates will be populated, as necessary. A high-level summary and risk dashboard will be provided to detail the assessment approach and illustrate the overall risk rating results for the District’s IT environment. In addition, observations, and recommendations for improving the environment will be provided and discussed with the District, including alignment with best practices and scalability of the IT environment. The IT Risk Assessment will provide a high-level rating of the District’s IT risk and controls posture.

##### ***IT Risk Assessment Deliverables***

- Executive Summary report on the District’s overall IT Risk using it as it relates to operations, compliance, security, network, and strategy inclusive of observations. Outlines recommendations for improvement, including remediation suggestions. The summary report includes Texas SB820 Compliance review analysis.

- IT Risk Dashboard

## **External Vulnerability Assessment (25 IP Addresses)**

### **External Network Vulnerability Assessment**

During this activity, True North’s will utilize a customized assessment plan tailored to the District’s in-scope external network environments. Throughout the engagement, True North will rely upon established industry IT security NIST standards and practices to conduct the assessment.

True North’s IT security assessment methodology is based on a staged approach which allows for a controlled progression of the engagement in the following phases:

1. **Network and Host Discovery** – True North will attempt to identify internal devices and services available on internal networks. This phase consists of scanning and reconnaissance activities and will not include any offensive actions such as attempts to exploit vulnerabilities. Note: Accuracy of the enumeration data, such as OS/Device identification details, may not be entirely correct when dealing with certain types of firewalls, intrusion prevention systems (IPS), load balancers, or network service proxies. Discovery activities involved the following:
  - a. *Reconnaissance – Performing “passive” network and information gathering, including DNS enumeration, IP and domain whois lookups, Internet lookups, and manual website reviews. Typically, this phase is performed to build or validate a target IP address list and check for sensitive information leakage that could be used to aid in an attack.*
  - b. *Fingerprinting & Enumeration – Performing “active” port-scanning, service port/protocol enumeration, and OS/device identification. The goal of this phase is to build a detailed network and system asset map.*
2. **Vulnerability Assessment** – True North will scan known and active devices identified during the Discovery phase, up to 25. The goal of the assessment phase is to determine which systems are vulnerable in a more comprehensive way. True North will utilize a variety of proprietary, commercial, and open source tools and manual testing techniques, enabling a more accurate analysis of the District’s environment. True North will then attempt to validate any discovered vulnerabilities, helping to distinguish from any reported false positives. This phase involves the following activities:
  - a. *Vulnerability Identification – Performing vulnerability scanning of each target IP address and website hostname using a variety of tools depending on the target host type. Vulnerabilities will also be identified passively by manually reviewing the data from the previous discovery phases and researching relevant vulnerabilities online.*
  - b. *Vulnerability Analysis – For the external network assessment, True North will perform a detailed analysis of each vulnerability finding generated from the various tools or manually researching them and consolidating the results into a reporting framework. True North’s analysis of the internal assessment results, due to the large number of in-scope devices, will be limited to the Critical and High-risk findings. Many of the findings are manually validated, false positives are removed, and risk and vulnerability severity scores are calculated. Finally, True North’s vulnerability analysis is categorized and summarized for the final report, in addition to providing all collected assessment data in a browsable spreadsheet format.*

### **External Vulnerability Deliverables**

- Executive summary report assessment approach and high-level results and recommendations
- Vulnerability details with remediation recommendations

## **Internal Vulnerability Assessment (5000 IP Addresses)**

### **Internal Network Vulnerability Assessment**

During this activity, True North’s will utilize a customized assessment plan tailored to the District’s in-scope internal network environments. Throughout the engagement, True North will rely upon established industry IT security NIST standards and practices to conduct the assessment.

True North’s IT security assessment methodology is based on a staged approach which allows for a controlled progression of the engagement in the following phases:

1. **Network and Host Discovery** – True North will attempt to identify internal devices and services available on internal networks. This phase consists of scanning and reconnaissance activities and will not include any offensive actions such as attempts to exploit vulnerabilities. Note: Accuracy of the enumeration data, such as OS/Device identification details, may not be entirely correct when dealing with certain types of firewalls, intrusion prevention systems (IPS), load balancers, or network service proxies. Discovery activities involved the following:
  - a. *Reconnaissance – Performing “passive” network and information gathering, including DNS enumeration, IP and domain whois lookups, Internet lookups, and manual website reviews. Typically, this phase is performed to build or validate a target IP address list and check for sensitive information leakage that could be used to aid in an attack.*
  - b. *Fingerprinting & Enumeration – Performing “active” port-scanning, service port/protocol enumeration, and OS/device identification. The goal of this phase is to build a detailed network and system asset map.*
  
2. **Vulnerability Assessment** – True North will scan known and active internal devices (centralized servers, storage, network, and other critical devices) identified during the Discovery phase, up to 5000. The goal of the assessment phase is to determine which systems are vulnerable in a more comprehensive way. True North will utilize a variety of proprietary, commercial, and open source tools and manual testing techniques, enabling a more accurate analysis of the District’s environment. True North will then attempt to validate any discovered vulnerabilities, helping to distinguish from any reported false positives. This phase involves the following activities:
  - a. *Vulnerability Identification – Performing vulnerability scanning of each target IP address and website hostname using a variety of tools depending on the target host type. Vulnerabilities will also be identified passively by manually reviewing the data from the previous discovery phases and researching relevant vulnerabilities online.*
  - b. *Vulnerability Analysis – For the external network assessment, True North will perform a detailed analysis of each vulnerability finding generated from the various tools or manually researching them and consolidating the results into a reporting framework. True North’s analysis of the internal assessment results, due to the large number of in-scope devices, will be limited to the Critical and High-risk findings. Many of the findings are manually validated, false positives are removed, and risk and vulnerability severity*

scores are calculated. Finally, True North’s vulnerability analysis is categorized and summarized for the final report, in addition to providing all collected assessment data in a browsable spreadsheet format.

**Internal Vulnerability Deliverables**

- Executive summary report assessment approach and high-level results and recommendations
- Vulnerability details with remediation recommendations

**Firewall Configuration Review**

**Firewall Configuration Review**

True North will coordinate the extraction and delivery of District firewall configurations for review. True North will perform both manual and automated reviews of in-scope firewall configurations for alignment with best practices and District policy, as well as any performance related observations.

**Firewall Configuration Deliverables**

- Executive Summary Report detailing our summary results and observations and recommendations for improvement.

**Wireless Security Assessment**

**Wireless Security Assessment**

True North will perform on-site testing of wireless networks for up to 3 SSIDs. Testing will focus on security configuration and authentication controls but may expand to wireless network architecture and use. In addition, identified vulnerabilities could be tested for exploitability to further assess the District’s perimeter security posture.

**Wireless Security Assessment Deliverables**

- Executive summary report assessment approach and high-level results and recommendations
- Vulnerability details with remediation recommendations

**Social Engineering Testing / Email Phishing (3 Campaigns, 2000 Users Each)**

**Email Phishing**

True North will perform email phishing attacks against select Client personnel. The exercise tests personnel’s awareness of suspicious emails, email content (attachments and links), and the likelihood of reporting these attempts internally. The exercise is typically limited to a subset of employees and is carefully coordinated with the Client, both in approach and design as well as execution and duration. Testing duration is typically 2-3 weeks with 1 week of design and preparation.

**Email Phishing Deliverables**

- Executive summary Report detailing our approach
- Statistics related to number of emails successfully delivered and read by employees,

details on which employees opened an attachment and/or clicked an embedded link

## SECTION 4: INFORMATION AND INSTRUCTIONAL TECHNOLOGY STAFFING COMPARISON

### ***Data Collection***

As part of the data collection process described in the scope of work, True North will gather the following information:

1. District snapshot
  - a. History and description of district
  - b. Total number of schools
  - c. Total number of non-instructional facilities
  - d. Student enrollment (current and predicted)
  - e. Number of staff
  - f. Total staff full-time employment
  - g. Total teacher full-time employment
  - h. Central administrative
  - i. School administrative
  - j. Professional support staff
  - k. Teachers
  - l. Educational aides
  - m. Auxiliary staff
2. District organizational charts
  - a. District leadership organizational chart
  - b. Curriculum organizational chart
  - c. Technology organizational chart
  - d. Technology job descriptions and salaries
  - e. Instructional Technology job descriptions and salaries
3. Technology budget and spending
  - a. Technology operating budget
  - b. Technology funding and lifecycle schedule
  - c. ERate usage
4. Technology department support
  - a. Systems supported by technology department
  - b. Device inventory
  - c. Systems outsourced
  - d. Operational technology support

- e. Instructional technology support
- 5. District technology vision
  - a. Long-range technology plan
  - b. District strategic plan
- 6. Current and upcoming projects
  - a. Current technology projects
  - b. Planned technology projects

*True North may require District leadership to encourage peer district participation.*

As part of the data collection process described in the scope of work, True North will gather information by using the following approaches:

- 1. Requests for information
- 2. Staff interviews
- 3. Peer district interviews

### ***Professional Services***

- 1. True North will meet with the District to finalize the list of information to be collected.
- 2. True North will develop forms and survey tools to collect information from the District and participating peer districts.
- 3. True North will meet with each peer District to review the scope of the project and review the data collection details.
- 4. True North will collect, sort, analyze, and compare data provided by the District and participating peer districts.
- 5. True North will develop findings into draft versions of any reports, presentations, and other deliverables.
- 6. True North will review draft versions of deliverables with the District to ensure accurate findings and details.
- 7. True North will finalize deliverables and submit electronically to the District.
- 14. True North will present findings to the District (technology department, district leadership, board of trustees, etc) up to 3 times for all sections included in this scope of work.

## SECTION 5: APPLICATION GOVERNANCE REVIEW

### ***Data Collection***

As part of the data collection process described in the scope of work, True North will gather the following information:

1. Operational and other non-technology governed systems
  - a. Student information systems
  - b. Business information systems
  - c. Transportation systems
  - d. Safety and facilities communication (2-way radio, emergency notifications, etc)
  - e. Curriculum
  - f. Library
  - g. PEIMS
  - h. Substitute teacher finder (Sub-finder)
  - i. Athletics
  - j. Special education
  - k. Food Services
  - l. Human Resources
  - m. Educational applications
  
2. Support capabilities, quality, and quantity
  - a. In-house/on staff
  - b. Outsourced

As part of the data collection process described in the scope of work, True North will gather information by using the following approaches:

1. Requests for information
2. Staff interviews
3. Vendor interviews

### ***Professional Services***

1. True North will meet with the District to finalize the list of information to be collected.
2. True North will meet with each department representative to understand the applications currently in use and how the history of how the application came to be used by the District.
3. True North will meet with each department representative to understand how each application is deployed and supported today.

4. True North will meet with each department representative to understand application support requirements and any present gaps in the quantity or quality of support.
5. True North will meet with each department representative to understand technical expertise and capabilities within each department for application support, maintenance, and customization.
6. True North will meet with each application vendor to understand typical District engagement, support structures, and options for variances for on staff capacity and capability gaps.
7. True North will collect, sort, analyze, and compare data provided by the District and application vendors.
8. True North will develop findings into draft versions of any reports, presentations, and other deliverables.
9. True North will review draft versions of deliverables with the District to ensure accurate findings and details.
10. True North will finalize deliverables and submit electronically to the District.
15. True North will present findings to the District (technology department, district leadership, board of trustees, etc.) up to 3 times for all sections included in this scope of work.

## SECTION 6: PROJECT TEAM

Russ Johnson.....Project Executive

Mike Indergard.....Sr. Technology Consultant and Project Manager

Brandon Fisher.....Sr. Technology Consultant

Dr. Patrick Johnson.....Cybersecurity Practice Manager

Ricki Fisher.....Vice President | Architectural and Construction Services

Kayla Bey.....Administration and Quality Control

## SECTION 7: PROPOSAL ACCEPTANCE

### ***Contracts/Cooperatives***

True North proposes to provide Professional Services outlined above for a stipulated sum as listed below in the table. True North’s consulting services are listed on the following purchasing cooperative contracts:

- TIPS # 200203 - Security Systems Products & Services - Expires April 30, 2023

- TIPS # 200105 - Technology Solutions Products & Services - Expires May 31, 2023
- Buyboard # 607-20 - Software as a Service Products, Cybersecurity Assessments & Related Services - Expires March 31, 2021 (two options to renew)

***In accordance with standard TASB CH(Legal), a district may select True North, a professional services technology consultant, based on “demonstrated competence and qualifications to perform the services and for a fair and reasonable price.”***

*“The purchasing requirements of Education Code 44.031 do not apply to a contract for professional services rendered, including the services of an architect, attorney, certified public accountant, engineer, or fiscal agent.*

*A district may contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Government Code 2254.003, in lieu of the methods provided by Education Code 44.031.”*

### **Proposed Fees/Payment**

Fixed-fee services (all expenses included) for all items described in this proposal. Progress invoicing will be submitted monthly to the district for payment with terms of NET 30.

<b>Proposed Firm-Fixed Fees</b>	
<b>Information and Operational Technology Assessment – Section 1</b>	<b>\$78,500</b>
<b>Instructional Technology Assessment – Section 2</b>	<b>\$39,800</b>
<b>Cybersecurity Assessment – Section 3</b>	<b>\$68,250</b>
IT Risk Assessment	
Firewall Configuration Review	
External Vulnerability Assessment	
Internal Vulnerability Assessment	
Wireless Vulnerability Assessment	
Social Engineering/Phishing Exercise	
<b>Information and Instructional Technology Staffing Comparison – Section 4</b>	<b>\$22,600</b>
<b>Application Governance Review – Section 5</b>	<b>\$14,800</b>
	Subtotal: \$221,150
	<b>10% Discount: (\$22,115)</b> <b>(Combined Sections Discount of 10%)</b>
	<b>Total: \$199,035</b>

<b>Optional Services:</b>	
Core/Edge Switch Configuration Review	\$1,200
Network Stress Test	\$1,200

**Additional Services**

Additional services outside the original scope of work will be performed only upon written authorization from the Owner. The Consultant will perform such additional services at a mutually agreed upon stipulated sum for specific services.

**Authorization**

Please indicate agreement with above terms of services and related fees by signature below:

Leander ISD  
 \_\_\_\_\_  
 Organization

True North Consulting Group  
 \_\_\_\_\_  
 Organization

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Printed Name

Shane Jacobus  
 \_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 Title

Vice President  
 \_\_\_\_\_  
 Title

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

<b>Agenda Item:</b>	Focus on Finance Report	
<b>Purpose (this meeting):</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only	<input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Elaine Cogburn	
<b>Attachments:</b>	Focus on Finance - Issue 3	

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## **Background Information:**

The third Focus on Finance document focuses on Fund Balance and looks at historical financial performance compared to original budget. The information in this report has been obtained from ForeCast 5 Analytics, the district's financial systems, and audited financial statements from annual CAFRs (Comprehensive Annual Financial Report). Again, the data focuses on the 2018-2019 school year and years prior to look at trends. The last chart of this issue on Page 13 has been revised.

The goal of these reports is to provide the Board with a broader base of information about the district to support future discussions on fund balance, budgets, and staffing. The data in Issue 3 is being used to propose the development of a Board approved budget parameter to be used in developing future budgets. Board members are encouraged to reach out to Elaine Cogburn for questions regarding the information in this report or requests for more information in certain areas.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



# FOCUS ON FINANCE

Issue 3, December 2020

**Making Sense of the Dollars and Cents**  
*A series of publications focusing on various areas of the school district's financial history and trends.*

## **Focus on Finance: *Making Sense of the Dollars and Cents***

In this third report in a series of publications regarding Leander Independent School District's financial story, the focus shifts to Fund Balance. We will look at what level of fund balance should the District maintain, how the district's fund balance compares to peer districts, and discuss the development of a budget parameter to guide the development of annual budgets.

As in the other reports, two peer groups will be used: Local Peers and Demographic Peers. While no two school districts in the state of Texas are exactly alike, most school districts face similar challenges, and all operate under the same statewide funding system. The Local Peer group consists of Leander ISD, Eanes ISD, Lake Travis ISD, Georgetown ISD, Pflugerville ISD, Round Rock ISD and Austin ISD. The Demographic Peer group consists of Leander ISD, Clear Creek ISD, Humble ISD, Round Rock ISD, Lewisville ISD, Plano ISD, and Frisco ISD.

If any Board member would like additional information on any item covered in this document, please let us know and we will include that additional information in the appropriate series.

### **Data Sources**

The majority of data continues to be derived from ForeCast 5 Analytics, however, data regarding historical budgets, operating results and fund balance levels is taken from Comprehensive Annual Financial Reports (CAFR) for the past ten years. Data for the 2019-2020 school year has yet to be finalized and is not included in most trend analyses as the district operated on a 10-month year.

## **FUND BALANCE**

### ***WHAT IS FUND BALANCE?***

Fund balance is the difference between a fund's assets and its liabilities. The operating or general fund of the district is the largest fund and accounts for the operations of the district. Although often referred to as the district's savings, the total fund balance is not a depiction of the amount of cash in the bank or investments.

Fund balance is a function of the district's operations. Much like a business operation, the change in fund balance reflects whether the entity operated at a loss or a profit. Thus, if revenues exceed expenditures, fund balance increases and vice versa. An accumulation occurs when there are several years of actual revenues exceeding actual expenditures. Unlike a business operation, school districts operate as non-profits and thus face the challenge of matching resources with expenditures. As a non-profit, the financial goal for the district is to carefully align revenues with expenditures in order to maintain a fund balance that supports operations while not generating excess profits or losses.

### ***WHY IS FUND BALANCE IMPORTANT?***

There are three key reasons to maintain a healthy fund balance. First, fund balance provides liquidity and the resources to fund expenditures when a steady resource stream is not available. Approximately 73% of the district's revenues consist of local revenues of which most of these resources are property tax collections. The taxes collected in December and January are used to fund expenditures year-round.

Fund balance can also provide a resource for financial contingencies or emergency needs. Fund balance is commonly used to fund one-time expenditures or provide stability in operations in years of budget cuts, revenue shortfalls, or emergency situations.

Finally, bond rating agencies consider a district's fund balance level as a key indicator of fiscal health. In addition, the adoption of a policy regarding the protection and use of fund balance is viewed as good management practice. Despite the AAA rating of the PSF (Permanent School Fund), investors today are looking more to the issuer's underlying rating. The higher the underlying rating, the lower borrowing costs are for the district.

### ***WHAT IS AN APPROPRIATE FUND BALANCE LEVEL?***

There is no state requirement, per se, for a certain fund balance level, and the level that should be maintained varies depending on the source. Traditionally, the Texas Education Agency (TEA) recommended six months of operating costs as a healthy fund balance level. However, due to funding cuts in past years and the unique needs for each district, this recommendation has been scaled back to some degree.

TEA used to require an optimum fund balance calculation which dictated school districts add two months of cash disbursements to amounts needed to cover any cash flow deficits that may exist over the course of a year. This, in effect, resulted in a fund balance of 3-4 months of operating expenses. The optimum fund balance calculation is no longer required by TEA.

The Government Finance Officers Association (GFOA) offers guidance as to the appropriate fund balance level. In summary, the GFOA recommends that

- I. Governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund
- II. The adequacy of unrestricted fund balance in the general fund should be assessed based upon a government's own specific circumstances
- III. At a minimum, and regardless of size, governments should maintain a general fund unrestricted fund balance of no less than two months of regular general fund operating revenues or expenditures
- IV. The choice of revenues or expenditures as a basis may be dictated by what is more predictable in a government's particular circumstances
- V. Governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

The total of the amounts in Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance (where the only constraint on spending, if any, is imposed by the government itself) is termed unrestricted fund balance.

The Texas Association of School Business Officials (TASBO) also cites GFOA’s recommendation of a minimum of two months of revenues or expenditures but goes on to state “Fund balance is not a one-size fits all school finance management issue for local school districts.”

**POLICY**

While there is clear justification for the existence and maintenance of a healthy fund balance, there is no definitive guidance as to what constitutes a healthy fund balance. Therefore, each school district is to review its own operations, goals, and challenges in setting a policy that will serve as the entity’s financial road map. At a minimum, a district should hold 2 months of operating revenues or expenditures in fund balance. But beyond that amount, the district must decide what is adequate.

A summary of fund balance policies for area districts is shown below. Information is provided as to whether the fund balance target is an official Board policy or an administrative guideline.

DISTRICT	BOARD POLICY	ADMINISTRATIVE GUIDELINE	POLICY
Leander ISD	Yes	No	Minimum of 2 months operating, goal of 3 months of operating
<b>LOCAL PEERS</b>			
Eanes ISD	No	No	No policy
Lake Travis ISD	No	No	No policy
Georgetown ISD	No	No	20-30% total operating expenditures
Pflugerville ISD	Yes	No	Unreserved funds of 60-90 days operations
Round Rock ISD	No	Yes	25% of budgeted operating expenditures
Austin ISD	Yes		20% of General Fund expenditures
<b>DEMOGRAPHIC PEERS</b>			
Clear Creek ISD	Yes	No	2 months unassigned fund balance
Humble ISD	Yes	Yes	Target of 17-25% total operating expenditures
Lewisville ISD	No	No	No policy
Plano ISD	Yes	No	20% general operating expenditures
Frisco ISD	No	No	No policy

Of the peer districts that have a fund balance policy, all use general operating expenditures as the barometer with the majority requiring at least 20% of operating expenditures be maintained at all times. Leander ISD Board Policy CE (LOCAL) was last updated in 2008 and currently states the

following policy on the General Fund fund balance: *“The District shall maintain a minimum of two months of operating funds in reserve. The District’s goal shall be, when possible, to have available three months of operating funds reserves.”*

Because Board Policy already exists regarding a minimum fund balance, the question to address is: Is the policy adequate? The chart below illustrates various levels of fund balance using months and percentages of operating expenditures.

		TARGETED FUND BALANCE LEVELS					
		2 MONTHS OPERATING	3 MONTHS OPERATING	4 MONTHS OPERATING	20% EXPENDITURES	25% EXPENDITURES	30% EXPENDITURES
Fund Balance as of June 30, 2020	\$ 190,473,477						
2020-2021 GF Expenditure Budget <i>*Original Adopted Budget</i>	\$ 389,708,045	\$ 64,951,341	\$ 97,427,011	\$ 129,902,682	\$ 77,941,609	\$ 97,427,011	\$ 116,912,414
Fund Balance Above Target		\$ 125,522,136	\$ 93,046,466	\$ 60,570,795	\$ 112,531,868	\$ 93,046,466	\$ 73,561,064

Figure 1.1: Fund Balance and Percentage of Revenues - Local Peers 2018-2019

The current policy of two months of operating funds equates to less than 20% of operating expenditures. At the time this policy was established in 2008, two months of operating funds was most likely sufficient. However, since the district and the budget have grown, this level may be perceived as too low. Based on the 2020-2021 budget, 20% of operating expenditures would require a fund balance of \$77,941,609 vs the two-month requirement of \$64,951,341. The Board should consider revising Board Policy to update the fund balance reserve requirement. A requirement of three months or 25% of operating expenditures would be more appropriate. The district is projected to end 2019-2020 with a fund balance of \$190.5 million which equates to seven months of operating expenditures.

The charts that follow illustrate the required level of fund balance under current Board policy in comparison to total revenues and expenditures and what a proposed policy of 3 months or 25% of operating expenditures would look like.

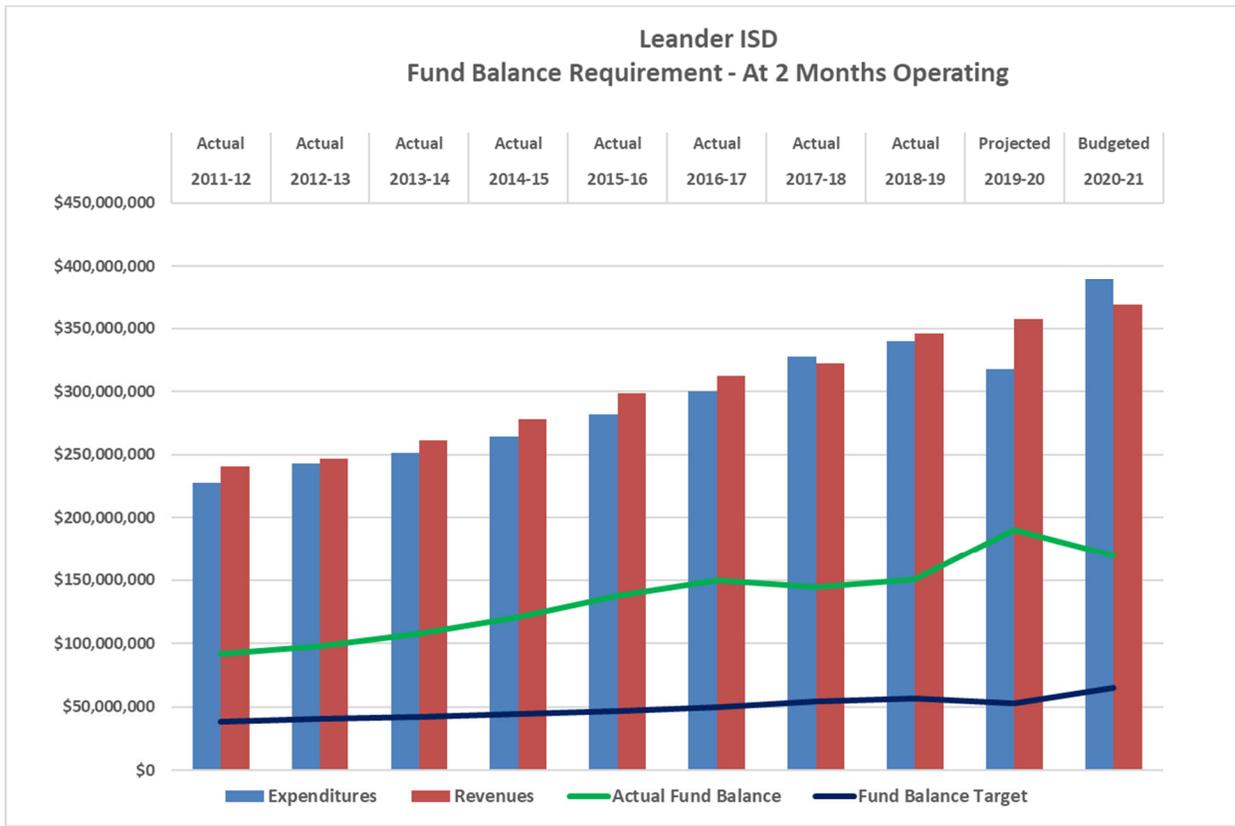


Figure 1.2: Fund Balance Requirement – 2 Months Operating

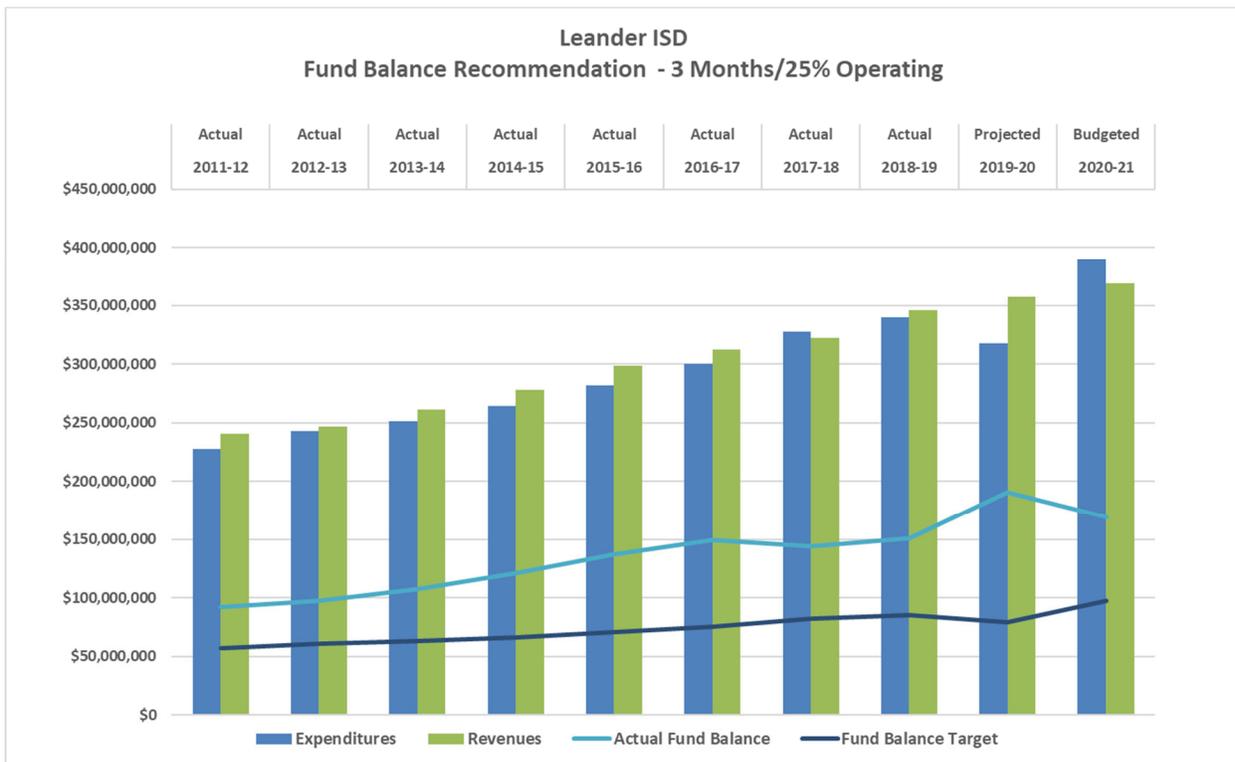


Figure 1.3: Fund Balance Recommendation – 3 Months/25% Operating

## FUND BALANCE COMPARISONS

Comparing fund balance levels to the peer groups, LISD had the second lowest fund balance in terms of pure dollars among the Demographic Peers for the year ending August 31, 2019 at \$150.5 million. Five of the seven peer districts had a higher fund balance level than LISD in terms of total dollars. However, when comparing the level of fund balance to the percentage of total revenues (as shown by the blue dot), LISD has the third highest level of fund balance.

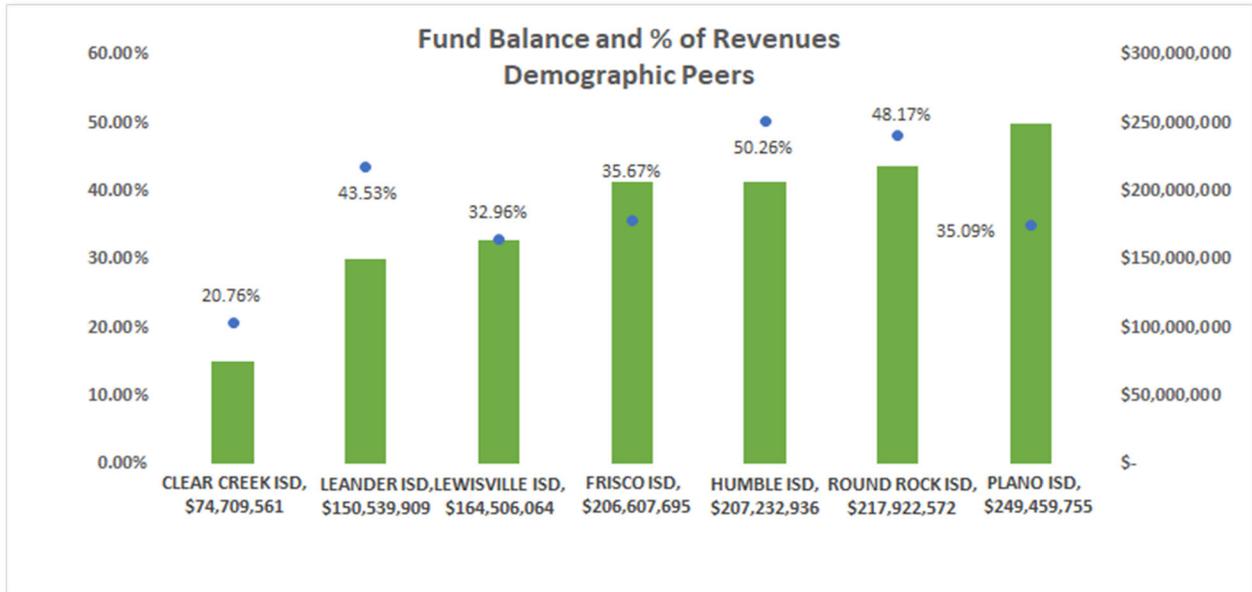


Figure 2.1: Fund Balance and Percentage of Revenues - Demographic Peers 2018-2019

When compared to the Local Peer group, LISD had the third highest level of actual fund balance and the second highest level as a percentage of total revenues.

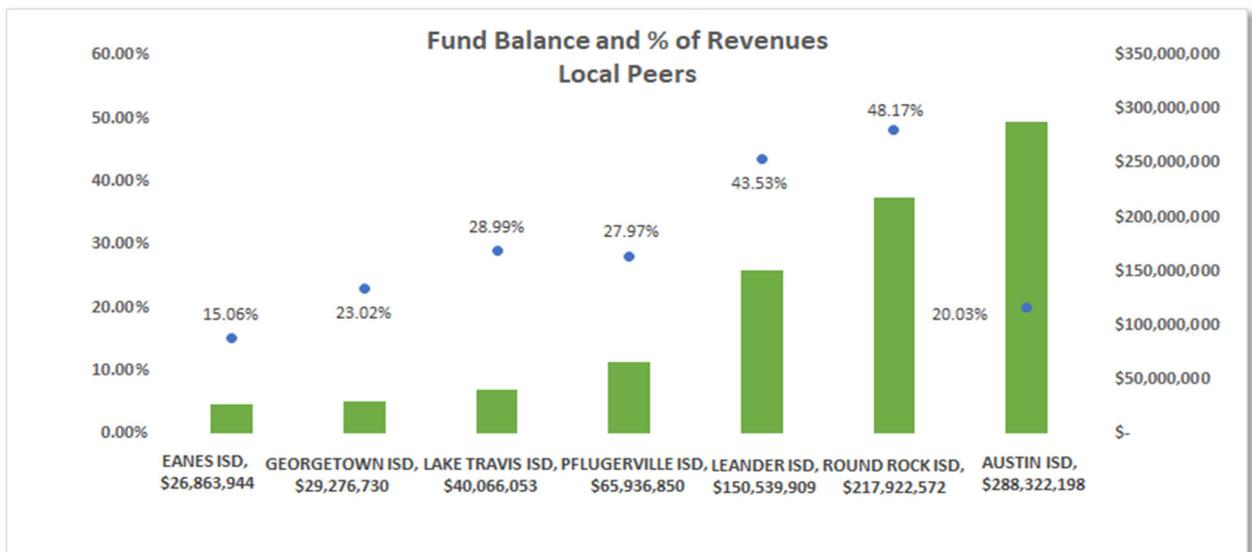


Figure 2.2: Fund Balance and Percentage of Revenues - Local Peers 2018-2019

Fund balance as a percentage of total expenditures trends in the same way as LISD had the second lowest level of fund balance among Demographic Peers in total dollars but third highest in terms of total expenditures.

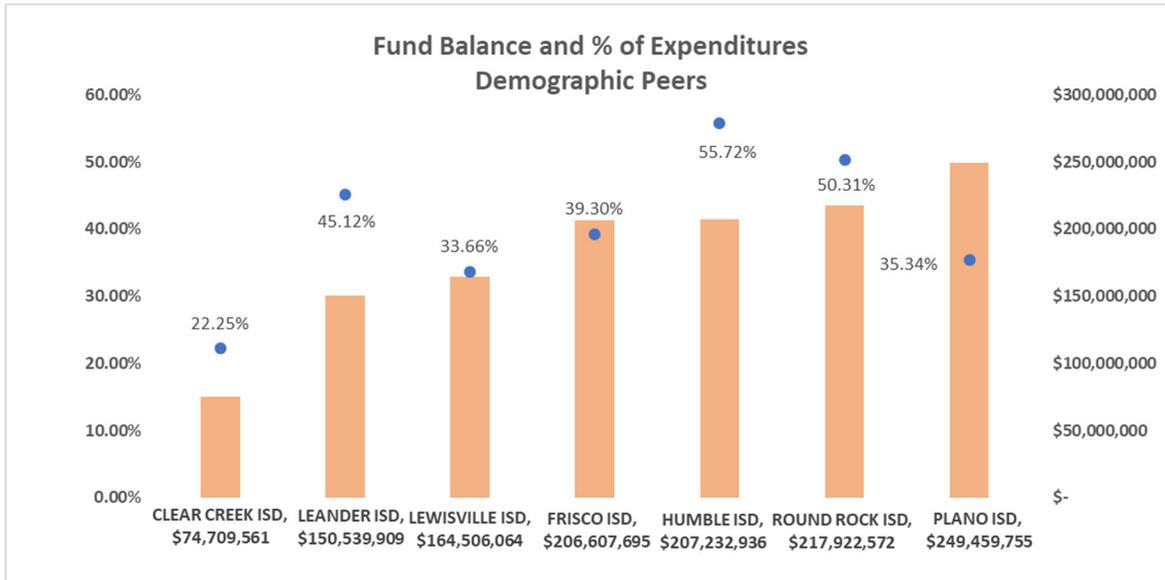


Figure 2.3: Fund Balance and Percentage of Expenditures - Demographic Peers 2018-2019

The ranking remains the same among the Local Peer group when fund balance is measured to total expenditures. LISD had the third highest level of actual fund balance and the second highest level as a percentage of total expenditures.

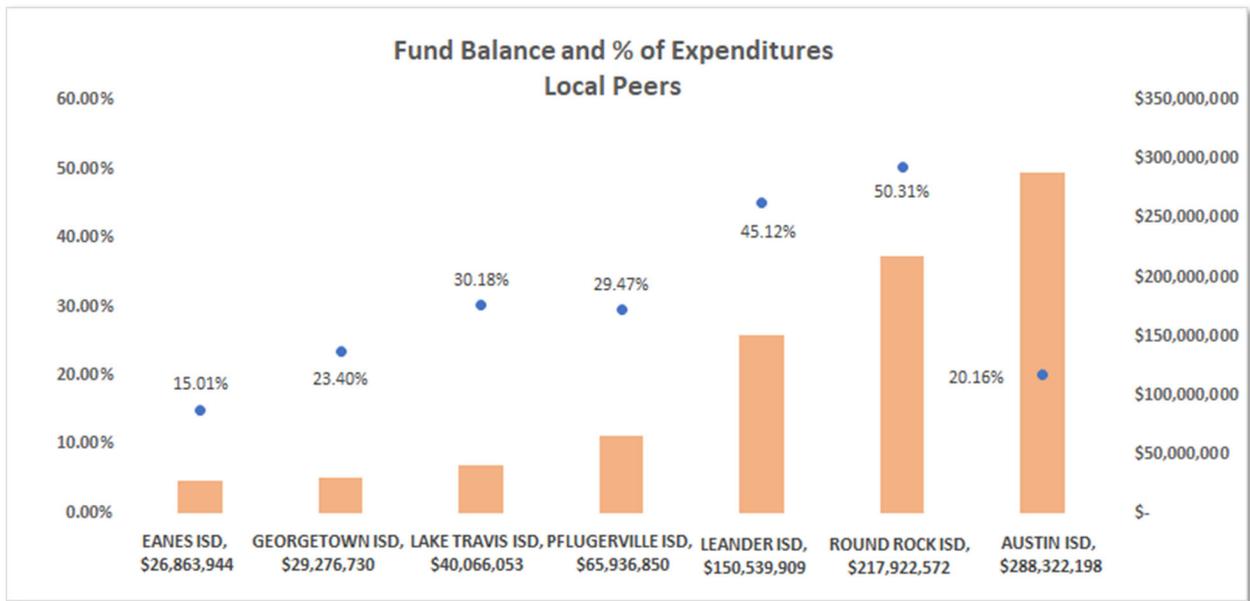


Figure 2.4: Fund Balance and Percentage of Expenditures - Local Peers 2018-2019

## BUDGET PARAMETER POLICY

In addition to a fund balance policy, the development of a budget parameter policy guides the governing body and administration in the management of district finances. In this section, historical trends in budgeting and operating results will be examined.

The first analysis was performed on overall budget, actual operating results, and ending fund balance. Original budget has been determined to be the best gauge of budget performance. In recent years, final budget numbers have been amended to reflect actual operations which makes measuring actual results to final budget an inadequate gauge of accuracy.

As shown below in Column (b), the district has begun each budget cycle with an adopted operating budget deficit (excluding transfers) since 2012-2013. In all years except for 2017-2018, operating results Column (c) have ended positively. Including transfers out and other sources/uses Column (e), fund balance has increased in every year, Column (g), other than 2017-2018. Fund Balance increased substantially from 2019-2020 operations due a change in the district’s fiscal year. This increase brings fund balance to the highest level in the district’s history.

(a) FY	(b) ORIGINAL OPERATING SURPLUS/(DEFICIT)	(c) ACTUAL OPERATING RESULTS	(d) DIFFERENCE	(e) TRANSFERS IN/(OUT)	(f) PRIOR PERIOD ADJUSTMENT	(g) NET CHANGE TO FUND BALANCE	(h) ENDING FUND BALANCE	(i) % CHANGE in FUND BALANCE
2020-2021	\$ (11,117,851)	\$ -	-	\$ (9,862,966)		\$ (9,862,966)	\$ 180,610,511	-5.18%
2019-2020	(1,702,439)	45,106,650	46,809,089	(5,173,082)		39,933,568	190,473,477	26.53%
2018-2019	(14,026,842)	12,211,463	26,238,305	(6,072,785)		6,138,678	150,539,909	4.25%
2017-2018	(8,005,303)	(15,899)	7,989,404	(5,056,661)		(5,072,560)	144,401,231	-3.39%
2016-2017	(18,703,138)	16,469,464	35,172,602	(4,203,306)		12,266,158	149,473,791	8.94%
2015-2016	(13,378,234)	19,565,602	32,943,836	(3,206,713)		16,358,889	137,207,633	13.54%
2014-2015	(2,724,952)	17,354,241	20,079,193	(4,130,582)		13,223,659	120,848,744	12.29%
2013-2014	(10,015,000)	13,951,451	23,966,451	(3,849,870)	2,000,000	12,101,581	107,625,085	12.67%
2012-2013	(6,324,874)	7,368,111	13,692,985	(3,637,501)		3,730,610	95,523,504	4.06%
2011-2012	4,656,083	16,243,708	11,587,625	(3,578,943)		12,664,765	91,792,894	16.01%
2010-2011	(1,493,108)	12,533,441	14,026,549	(2,360,425)		10,173,016	79,128,129	14.75%
2009-2010						-	68,955,113	

Figure 3.1: Fund Balance History

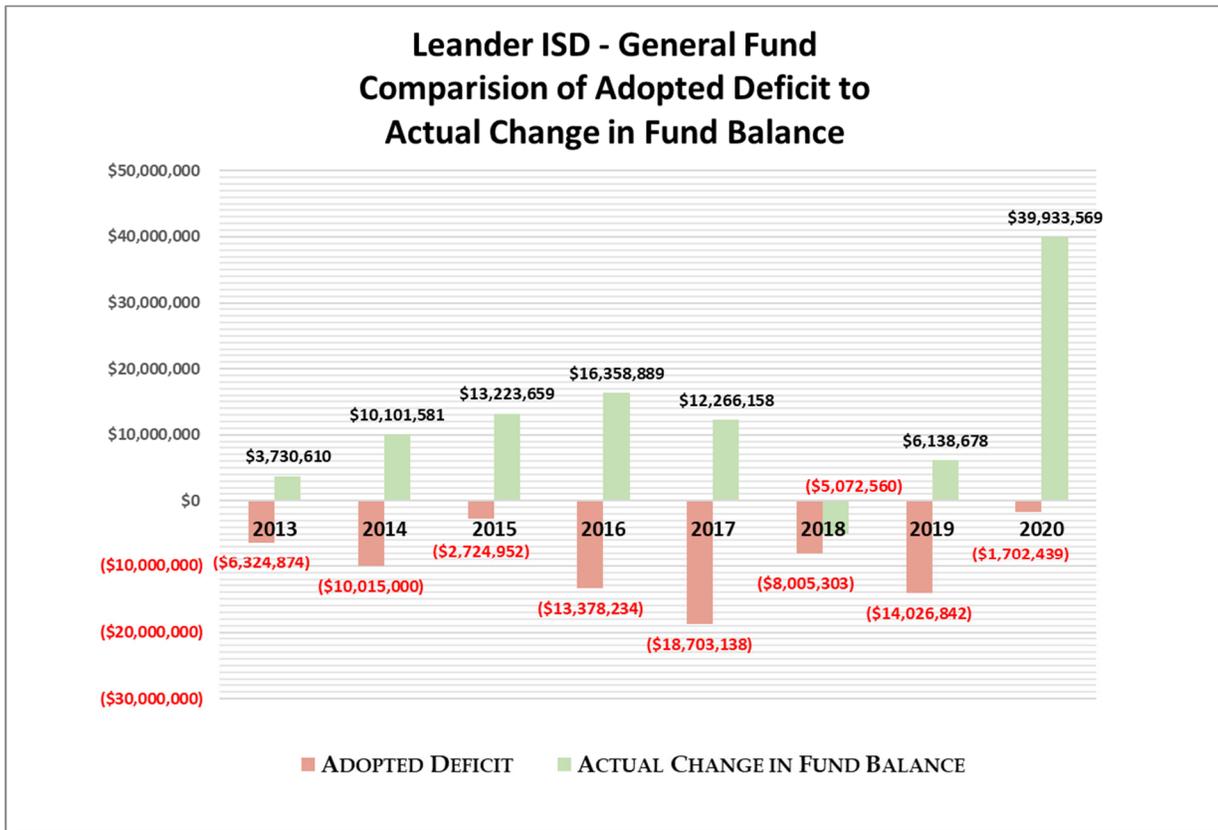


Figure 3.2: Fund Balance History

## REVENUES

Next we will analyze specific segments of the budget beginning with revenues. As shown in Figure 3.3, revenues consistently outperform original budget estimates. Fiscal year 2019-2020 is excluded from the trend percentages as the district changed fiscal years and this year represented ten months of operations.

In all years other than 2017-2018, actual revenues exceeded original budget estimates by at least \$10,000,000. This could be the result of many factors but clearly indicates revenue estimates start out very conservative.

	BUDGETED REVENUES*	ACTUAL REVENUES	DIFFERENCE	ACTUAL vs BUDGET	AVG
2020-2021	368,727,228				
2019-2020	359,439,285	357,341,846	(2,097,439)	-0.6%	
2018-2019	330,778,448	345,846,009	15,067,561	4.6%	4.4%
2017-2018	318,162,729	322,295,545	4,132,816	1.3%	
2016-2017	294,966,340	312,428,987	17,462,647	5.9%	
2015-2016	280,721,660	297,204,602	16,482,942	5.9%	
2014-2015	255,811,417	277,747,093	21,935,676	8.6%	
2013-2014	237,384,397	261,153,290	23,768,893	10.0%	
2012-2013	231,398,771	246,444,899	15,046,128	6.5%	
2011-2012	229,336,909	240,516,817	11,179,908	4.9%	
2010-2011	235,217,935	242,347,326	7,129,391	3.0%	5.6%

\* Budgeted revenues are as of Originally Adopted Budget. Excludes Transfers In.

Figure 3.3: Budgeted Revenues Compared to Actual Revenues

## EXPENDITURES

In Figure 3.4, there is no clear trend as to the level of budget savings experienced year after year. The average for the last four years is a 3.9% savings; however, you can see that in three of the last four years significant savings have been experienced compared to original budget estimates.

	ORIGINAL BUDGET	ACTUAL EXPDS	DIFFERENCE	BUDGET % REMAINING	AVG
2020-2021	379,845,079				
2019-2020	361,141,724	312,235,196	48,906,528	13.5%	
2018-2019	344,805,290	333,634,546	11,170,744	3.2%	3.9%
2017-2018	326,168,032	322,311,444	3,856,588	1.2%	
2016-2017	313,669,478	295,959,523	17,709,955	5.6%	
2015-2016	294,099,894	277,639,000	16,460,894	5.6%	
2014-2015	258,536,369	260,392,852	(1,856,483)	-0.7%	
2013-2014	247,399,397	247,201,839	197,558	0.1%	
2012-2013	237,723,645	239,076,788	(1,353,143)	-0.6%	
2011-2012	224,680,826	224,273,109	407,717	0.2%	
2010-2011	236,711,043	229,813,885	6,897,158	2.9%	2.0%

\* Budgeted expenditures are as of Originally Adopted Budget. Excludes Transfers Out.

Figure 3.4: Budgeted Expenditures Compared to Actual Expenditures

It is normal for a district to experience budget savings as it is highly unlikely that an organization would expend exactly the amount of budget available. It is possible for a district to spend more than budgeted but that would indicate larger financial management issues. In reviewing the areas of budget savings as shown in Figure 3.5, the majority of the savings occur in the areas of payroll and utilities. There is no set standard for what is considered “normal” budget savings, however, historical savings in the areas of contract services, supplies and travel are reasonable. MM shown below is the Major Maintenance fund.

**Variance Between Original Budget and Actual Expenditures (Budget Savings)**

	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>
Payroll	\$ 9,303,427	\$ 13,102,057	\$ 6,274,755	\$ 8,335,242	\$ 37,739,646
Utilities	1,044,753	919,690	1,880,672	1,374,708	2,865,371
Contract Svs	(185,891)	1,436,538	1,544,780	257,642	3,435,969
Supplies	1,418,035	363,503	(460,562)	1,620,703	3,855,804
Travel	227,172	21,384	309,852	261,434	1,495,320
Capital Outlay	(731,913)	1,296,296	(6,966,854)	(528,955)	(416,268)
MM	5,385,309	570,487	1,273,944	(150,030)	(69,314)
	<b>\$ 16,460,894</b>	<b>\$ 17,709,955</b>	<b>\$ 3,856,588</b>	<b>\$ 11,170,744</b>	<b>\$ 48,906,528</b>

Figure 3.5: Budget Savings from Original Budget

**OTHER SOURCES/USES & TRANSFERS**

The numbers above reflect operating expenditures only. The General Fund also incurs significant costs in the form of transfers out. These transfers out started in 2010 and represent contributions to the district’s self-funded health insurance fund for employees that opt out of the program. These transfers supplement employee contributions to the fund for insurance premiums. Figure 3.6 below shows that budgeting for the transfers out started recently. The Actual Sources/Uses column represents the net total of other revenue sources from the sale of property, legal settlement costs, and the total of transfers out.

OTHER SOURCES/USES & TRANSFERS					
	BUDGETED	ACTUAL		ACTUAL vs	
	SOURCES/USES	SOURCES/USES	DIFFERENCE	BUDGET	AVG
<b>2020-2021</b>	9,862,966	-	-		
<b>2019-2020</b>	5,490,000	5,173,082	(316,918)	-5.8%	
<b>2018-2019</b>	90,000	6,072,785	5,982,785	6647.5%	5935.2%
<b>2017-2018</b>	95,000	5,056,661	4,961,661	5222.8%	
<b>2016-2017</b>	35,000	4,203,306	4,168,306		
<b>2015-2016</b>	15,000	3,206,713	3,191,713		
<b>2014-2015</b>	15,000	4,130,582	4,115,582		
<b>2013-2014</b>	15,000	3,849,870	3,834,870		
<b>2012-2013</b>	-	3,637,501	3,637,501		
<b>2011-2012</b>	-	3,578,943	3,578,943		
<b>2010-2011</b>	-	2,360,425	2,360,425		5935.2%

Figure 3.6: Budgeted Other Sources/Uses and Transfers In/Out

The district also dedicates two cents of the Maintenance & Operations (M&O) tax levy to fund maintenance projects on facilities. This practice reduces the need to issue bond dollars for maintenance costs. Beginning in 2020-2021, the amount approved by the Board each year for these maintenance costs will be transferred out to a capital projects fund. This will increase the amount of transfers out in future years.

## SUMMARY

By reviewing actual budget performance against original estimates, two trends become evident; revenues consistently materialize at greater levels than original projections and budget savings are realized in most years. These trends lead to better operating results than the original budget reflects. Based on this data, the Board should consider including a budget parameter in Board policy to guide the development of budgets while maintaining a healthy level of fund balance.

The adoption of a balanced budget in which revenues meet or exceed expenditures will most certainly result in positive operating results. Revenues consistently outperform original budget estimates, and, in most years, expenditures are less than original budget estimates. In order to achieve a balanced budget, revenue estimates would need to become more aggressive and staffing and program cuts would be necessary to reduce expenditures.

In conjunction with a Fund Balance Target, establishing a budget limit helps the Administration build and present a budget that meets the governing Board's objectives within pre-established parameters. Using REVENUES as the benchmark, any year in which a balanced budget is not achieved, the limit of a budget deficit is tied to estimated revenues. A proposed 3% deficit limit would limit the adoption of a budget deficit to \$11,303,408 for the 2021-2022 fiscal year based on current revenue projections (*revenue projections for 2021-2022 are estimates at the time of this issue.*).

<b>Fund Balance as of June 30, 2020**</b>	<b>\$ 190,473,477</b>
2020-2021 Budget Deficit	(30,678,265)
<b>Projected Fund Balance June 30, 2021</b>	<b><u>\$ 159,795,212</u></b>

\*\*Unaudited projection

	2% of REVENUES	3% of REVENUES	3.5% of REVENUES	4% of REVENUES
<b>2021-2022 GF Revenue Projections</b>	<b>\$ 376,780,267</b>			
<b>Deficit "Limit" under Proposed Parameter</b>	\$ (7,535,605)	\$ (11,303,408)	\$ (13,187,309)	\$ (15,071,211)
<b>2021-2022 Ending Fund Balance</b>	<b>\$ 152,259,607</b>	<b>\$ 148,491,804</b>	<b>\$ 146,607,903</b>	<b>\$ 144,724,001</b>
<b>Three month Fund Balance "Goal"</b>	\$ 98,794,811	\$ 98,794,811	\$ 98,794,811	\$ 98,794,811
<b>Fund Balance Above Target</b>	\$ 53,464,796	\$ 49,696,993	\$ 47,813,092	\$ 45,929,191

Figure 3.7: Budget Deficit Limits by Percentage of Current Revenue Projections for FY 2021-2022

In developing a budget parameter, consideration must be given to the treatment of transfers in the calculation of total expenditures. The majority of transfers out are related to the district’s self-insured health plan. These costs could also be included as an expenditure if treated as an additional employer contribution. Therefore, these costs should be included in the measurement of expenditures against a budget parameter. This does not affect the budget parameter itself as the parameter is based on revenues.

The transfer out for maintenance costs discussed above has the effect of reducing available revenues to fund operations. Therefore, to achieve fund balance targets, these transfers out to the capital projects fund should also be included in the calculations.

In summary, Board policy currently requires a level of fund balance equal to 2 months of operating expenditures with a goal of 3 months. No policy exists in reference to the adoption of a deficit budget. Comparisons show the district maintains a strong level of fund balance among its peer districts and the level of fund balance achieved is the highest on record. The Board should consider revisions to current Board policy to require a fund balance level of 3 months or 25% of operating expenditures and an addition to Board policy defining the level of budget deficit allowable in developing annual budgets for the General Fund.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

<b>Agenda Item:</b>	Proposed 2020-2021 Budget Development Calendar
<b>Purpose (this meeting):</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Elaine Cogburn
<b>Attachments:</b>	Budget Preparation and Tax Rate Adoption Calendar Fiscal Year 2021-2022

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## **Background Information:**

The administration has begun work to prepare the 2021-2022 fiscal year budget. A planning calendar is utilized to provide a timeline for preparing the budget. The calendar reflects important dates to be met in adopting the budget and the tax rate and helps ensure that legal date requirements are met.

The Board will be presented with the budget assumptions to be used in preparing the budget for 2021-2021 in December, with approval of the assumptions to follow in January. The 2021-2022 budget is scheduled for adoption on June 24, 2021.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



**LEANDER INDEPENDENT SCHOOL DISTRICT  
BUDGET PREPARATION AND TAX RATE ADOPTION CALENDAR  
FISCAL YEAR 2021-2022**

DATE	ACTIVITY
<b>November 2020</b>	Receive student enrollment projections/Prepare revenue estimates
<b>December 17, 2020</b>	Present planning calendar to Board of Trustees
<b>December 17, 2020</b>	Present budget assumptions and parameter for building the budget
<b>January 14, 2021</b>	Approval of budget parameter/Additional discussion on budget assumptions
<b>January 28, 2021</b>	Board of Trustees approves budget assumptions for building the budget
<b>January - February 2021</b>	Discussion and feedback from stakeholders, as needed
<b>February 2021</b>	Department budget requests due
<b>February 25, 2021</b>	Budget planning update for Board of Trustees
<b>February - March 2021</b>	Review staffing allocations and prepare salary estimates
<b>March 2021</b>	Campus budget requests due
<b>March - April 2021</b>	Reconciliation of campus and department budget requests
<b>April 8, 2021</b>	Budget Workshop, as needed
<b>April 22, 2021</b>	Budget planning update for Board of Trustees; Presentation of compensation plan
<b>April 30, 2021</b>	Receive certified estimated tax values from Williamson and Travis County Appraisal Districts
<b>May 6, 2021</b>	Budget planning update for Board of Trustees
<b>May 6, 2021</b>	Board of Trustees approves Compensation Plan for 2021-2022
<b>May 20, 2021</b>	Proposed 2021-2022 budget presented to Board of Trustees
<b>May 20, 2021</b>	Board President calls a meeting for the purpose of adopting a budget for the 2021-2022 fiscal year
<b>June 11/14, 2021</b>	Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on district website
<b>June 24, 2021</b>	Public hearing on the 2021-2022 proposed budget; Board of Trustees adopts the 2021-2022 budget and approves final 2020-2021 budget amendment
<b>July 25, 2021</b>	Receive certified tax values from Williamson and Travis County Appraisal Districts
<b>August 2021</b>	Board of Trustees adopts tax rate for 2021 tax year

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Proposed 2021-2022 Budget Assumptions  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Action Requested (future meeting):** Thursday, January 28, 2021  
**Administrator Responsible:** Elaine Cogburn  
**Attachments:** 2021-2022 Budget Planning Presentation  
2021-2022 Proposed Budget Assumptions  
2021-2022 Multi-Year Projections – Moderate Growth  
2021-2022 Budget Projections – Low Growth

---

## **Background Information:**

Attached for Board approval are the budget assumptions that will be used as a starting point in building the 2021-2022 budget. A projected 2021-2022 budget has been prepared using these assumptions and is reflected on the attached Multi-Year Revenue, Expenditure, and Fund Balance Report (3-year projections). This document will be updated throughout the budget process as better information is received, with updates presented to the Board during the budget preparation process.

The Proposed Assumptions document provides a comprehensive list of the key assumptions for 2021-2022, which includes:

- Student enrollment of 43,951 (42,660 for low growth model)
- Property value growth based on 3%
- 2% pay increase
- Campus per student allocations are maintained
- Maintaining two cents for major maintenance levy
- M&O tax rate of \$.95900 and I&S tax rate of \$.46250

State revenues are calculated under HB3 provisions, and enrollment numbers are based on PASA's **2021-2022** moderate growth scenario (moderate growth scenario for 2021-22). To model a low growth scenario for 2021-2022, the administration is using PASA's prior year 2020-2021 moderate growth projections. This, in effect, takes into account a year of lost growth as is currently being experienced by the district. PreK enrollment is adjusted by the district for use in developing revenue estimates.

The budgets for the Child Nutrition Fund and Debt Service Fund will also be developed during the budget process and presented to the Board at a later workshop.

## **Administrative Recommendation:**

Administration recommends that the Board of Trustees approve the 2021-2022 Proposed Assumptions to be used in developing the preliminary General Fund budget for 2021-2022 covering all estimated revenues and proposed expenditures.

## **Sample Motion:**

I move that the Board of Trustees approve the 2021-2022 Proposed Assumptions under the \_\_\_\_\_ (moderate or low) growth model to be used in preparing the preliminary 2021-2022 General Fund budget.

LEANDER ISD



# 2021 – 2022 Budget Planning

# 2021 – 2022 Budget Planning

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## Budget Calendar



## Budget Assumptions

Estimates to be used in developing budget

Will change as new information is received

- *Estimated tax values = April 30*
- *Compensation Plan finalized*
- *Staffing numbers*



## Budget Parameter

Provides guidance in building the budget



## Budget Solutions

Adoption of Parameter

Revenue Stabilization

Budgeting Practices

Expenditure Reductions

130

# 2021 – 2022 Proposed Assumptions

PASA Moderate Growth = 43,951 (*not adjusted for ½ day Pre-k*)

Property Value Growth = 3%

Property Tax Collection Rate = 99%

Salary Increase = 2%

Pay Adjustments = \$1,000,000

New Positions = \$8,400,000

New Campus Positions = \$1,350,000

Increase to Health Ins Fund = \$1,000,000

Major Maintenance commitment = \$5,200,000

131

## 2021-2022 Preliminary Projections

**Revenues:**

State Aid	\$ 97,304,749
Local Revenues	276,210,518
Federal Revenue	3,265,000
<b>Total Revenues (Net NIFA)</b>	<b>\$ 376,780,267</b>

**Expenditures:**

Payroll	\$ 352,283,573
Utilities	8,779,008
Contracted Services	13,206,654
Supplies	18,470,578
Travel/Misc	4,939,430
<b>Total Expenditures</b>	<b>\$ 397,679,243</b>

**Results of Operations**      **\$ (20,898,976)**

**Transfers In/(Out)**

Other Sources	- 20,000
Transfers Out - Other	(205,000)
Transfers Out - Healthcare	(6,300,000)
Healthcare Addtl Contribution	(1,000,000)
Transfer Out- 2 cents to MM	(5,194,019)

**Net Change to Fund Balance**      **\$ (33,577,995)**

*\*Non-payroll costs = \$45,395,670*

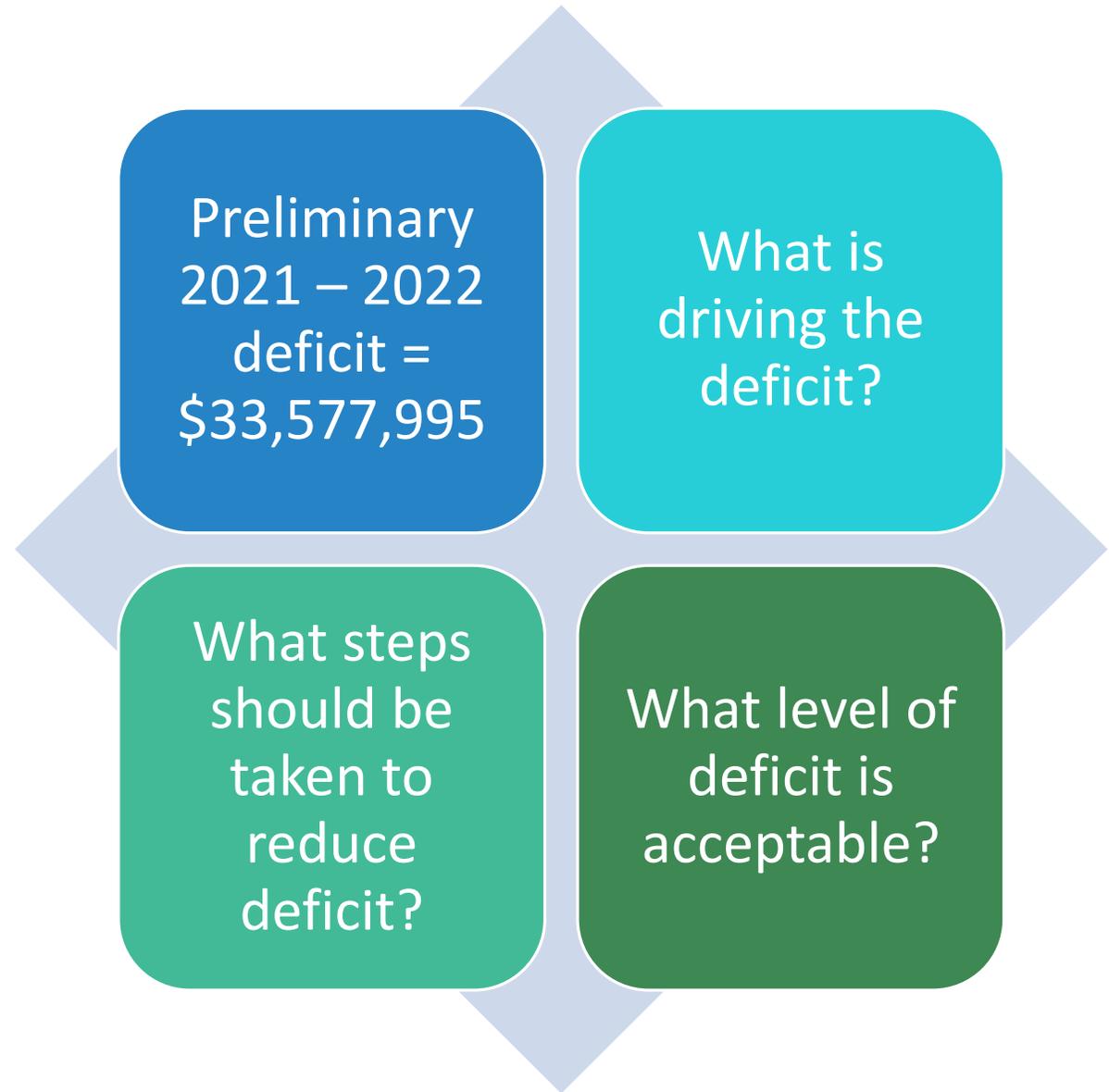
*Would need to cut 74% of these costs to achieve balanced budget*

*Can't eliminate deficit without touching payroll costs*

*\*Transfers for Health Insurance and Major Maintenance increase operations deficit*

*Can't eliminate deficit without touching payroll costs and/or transfers*

# What is the Problem to Solve?



# Revenues Analysis

EXAMINATION INTO  
REVENUE TRENDS

134

	<b>BUDGETED REVENUES*</b>	<b>ACTUAL REVENUES</b>	<b>DIFFERENCE</b>	<b>ACTUAL vs BUDGET</b>	<b>AVG</b>
<b>2020-2021</b>	368,727,228				
<b>2019-2020</b>	359,439,285	357,341,846	(2,097,439)	-0.6%	
<b>2018-2019</b>	330,778,448	345,846,009	15,067,561	4.6%	4.4%
<b>2017-2018</b>	318,162,729	322,295,545	4,132,816	1.3%	
<b>2016-2017</b>	294,966,340	312,428,987	17,462,647	5.9%	
<b>2015-2016</b>	280,721,660	297,204,602	16,482,942	5.9%	
<b>2014-2015</b>	255,811,417	277,747,093	21,935,676	8.6%	
<b>2013-2014</b>	237,384,397	261,153,290	23,768,893	10.0%	
<b>2012-2013</b>	231,398,771	246,444,899	15,046,128	6.5%	
<b>2011-2012</b>	229,336,909	240,516,817	11,179,908	4.9%	
<b>2010-2011</b>	235,217,935	242,347,326	7,129,391	3.0%	5.6%

\* Budgeted revenues are as of Originally Adopted Budget. Excludes Transfers In.

*\*Revenues have consistently outperformed Original Budget estimates.*

# Historical Revenues

	2017-18	ACTUALS 2018-19	2019-20	2020-21 BUDGETED	2021-22 ESTIMATES
STATE AID	\$75,083,837	\$70,338,121	\$88,688,569	\$98,065,849	\$97,304,749
TAX COLLECTIONS	\$231,757,971	\$254,939,612	\$256,399,050	\$259,766,057	\$271,824,572
LOCAL REVENUES	\$10,688,289	\$12,582,633	\$7,754,647	\$5,564,396	\$4,385,946
FEDERAL REVENUES	\$4,765,448	\$7,985,643	\$4,499,580	\$4,165,000	\$3,265,000
<b>TOTAL REVENUES</b>	<b>\$322,295,545</b>	<b>\$345,846,009</b>	<b>\$357,341,846</b>	<b>\$367,561,302</b>	<b>\$376,780,267</b>
<b>Change In Revenues</b>		<b>\$ 23,550,464</b>	<b>\$ 11,495,837</b>	<b>\$ 10,219,456</b>	<b>\$ 9,218,965</b>

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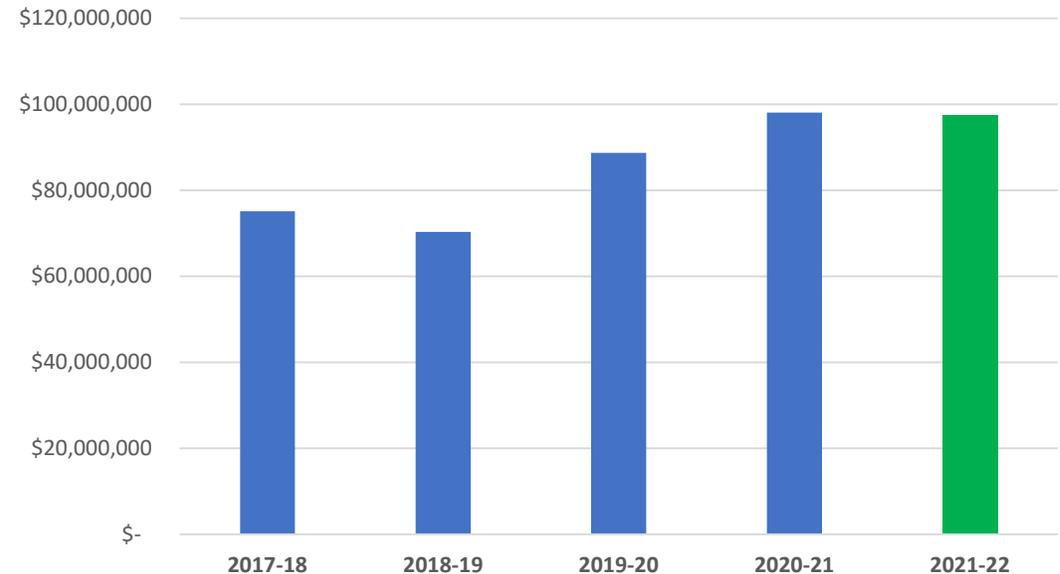
*\*Revenues are not increasing at same pace year over year*

# 2021 - 2022 STATE AID

	ACTUALS			2020-21 BUDGETED	2021-22 ESTIMATES
	2017-18	2018-19	2019-20		
<b>STATE AID:</b>					
Tier I	43,170,002	32,339,869	57,902,023	65,548,326	67,448,135
Tier II	16,290,064	18,217,617	8,591,885	8,821,973	11,404,555
Staff Allotment	875,229	980,210	-	-	-
State School Deaf/Blind	(150,735)	(168,162)	(169,738)	(169,668)	(169,738)
<b>Formula Transition Grant</b>		-	3,473,824	3,609,821	
<b>Other State</b>	131,889	2,485,073	2,009,048	1,978,600	-
Less NIFA	-	-	-	-	(655,000)
TRS On Behalf	14,767,388	16,483,514	16,881,527	18,276,797	19,276,797
<b>TOTAL STATE AID</b>	<b>\$ 75,083,837</b>	<b>\$ 70,338,121</b>	<b>\$ 88,688,569</b>	<b>\$ 98,065,849</b>	<b>\$ 97,304,749</b>
<b>CHANGE IN STATE AID</b>		<b>(4,745,716)</b>	18,350,448	9,377,280	<b>(761,100)</b>

- State Aid basically flat
- Decreasing from prior year levels

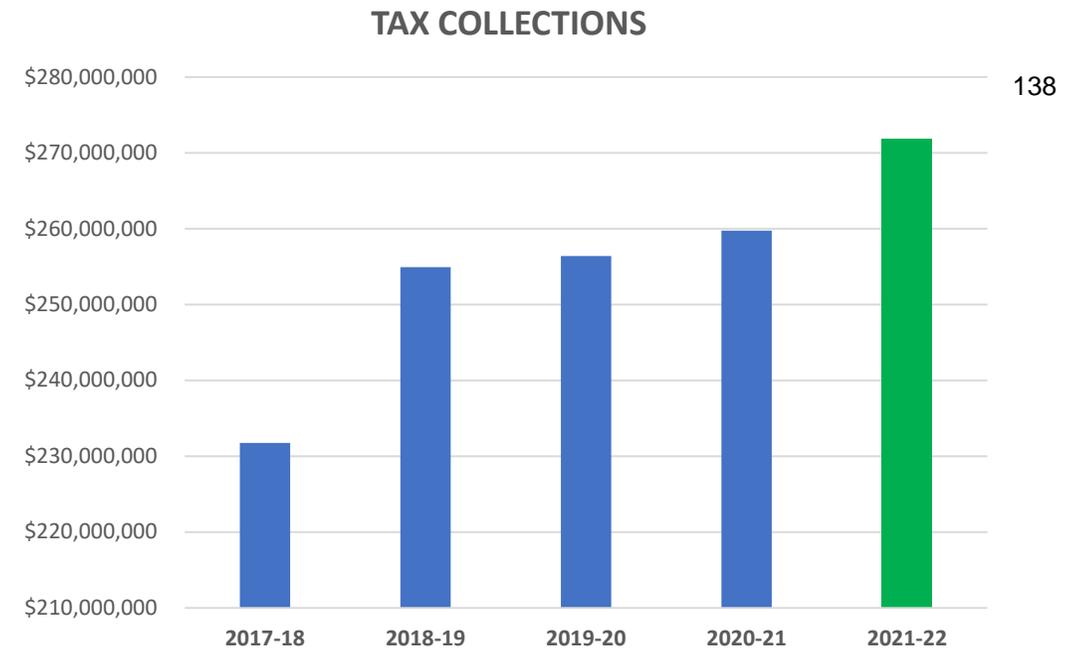
STATE AID



# 2021 – 2022 TAX COLLECTIONS

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>LOCAL REVENUE</b>					
Tax Collections (current,delinque	227,646,463	250,393,196	251,558,194	259,766,057	271,824,572
Current Tax levy - 2 cents to MM	4,111,508	4,546,416	4,840,856	-	-
	<u>\$ 231,757,971</u>	<u>\$ 254,939,612</u>	<u>\$ 256,399,050</u>	<u>\$ 259,766,057</u>	<u>\$ 271,824,572</u>
<b>CHANGE IN TAX COLLECTIONS</b>		23,181,641	1,459,438	3,367,007	12,058,515

- Tax revenues INCREASING over prior year levels
- At additional tax compression based on 3% growth



	2017-18	2018-19	2019-20	2020-21	2021-22
Penalty & Interest	766,493	761,332	836,960	760,000	800,000
<b>Investment Earnings</b>	<b>3,537,579</b>	<b>5,365,817</b>	<b>3,111,681</b>	<b>750,000</b>	<b>750,000</b>
mLISD Fee	1,140,843	1,090,737	222,339	750,000	900,000
Pre-k Tuition	-	-	-	-	-
<b>Other Tuition &amp; Fees</b>	<b>2,001,381</b>	<b>2,176,110</b>	<b>1,148,429</b>	<b>1,319,500</b>	<b>668,000</b>
<b>Rental Income</b>	<b>1,019,659</b>	<b>1,063,580</b>	<b>693,413</b>	<b>700,000</b>	<b>60,000</b>
Donations	73	7,065	741	-	-
Other Local Revenue	1,044,335	610,979	571,397	400,000	373,000
<b>Athletics Activity</b>	<b>868,965</b>	<b>999,701</b>	<b>810,485</b>	<b>477,000</b>	<b>442,050</b>
Vending	26,293	31,602	6,068	15,000	10,000
Advertisement - Video Scoreboar	6,950	162,191	138,889	50,000	50,000
Advertisement- Other	92,211	76,024	29,128	50,000	40,000
City/County Sources	183,507	237,495	185,117	292,896	292,896
<b>TOTAL LOCAL REVENUES:</b>	<b>\$ 10,688,289</b>	<b>\$ 12,582,633</b>	<b>\$ 7,754,647</b>	<b>\$ 5,564,396</b>	<b>\$ 4,385,946</b>

## 2021 – 2022 LOCAL REVENUES

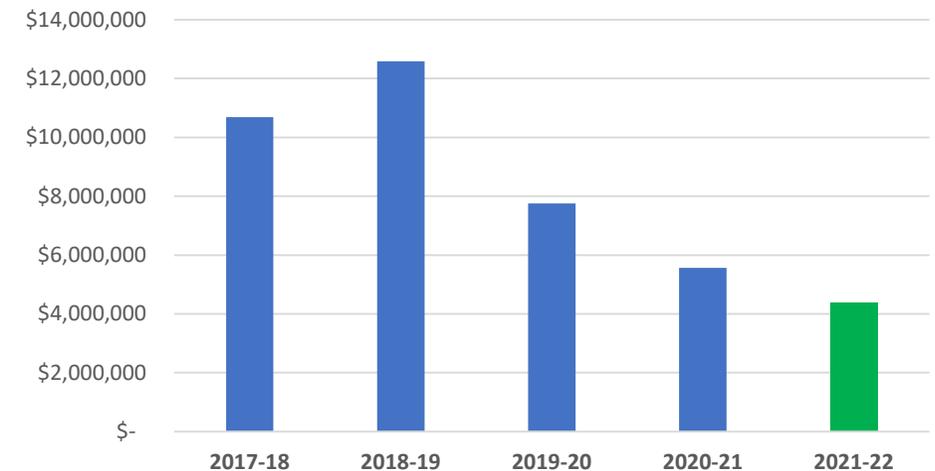
### CHANGE IN LOCAL REVENUE

1,894,344 (4,827,986) (2,190,251) (1,178,450)

139

- Significant loss in local revenue since COVID
- \$8 million loss in revenues since 2018-19 levels
- Is this a temporary problem? Will Tuition, Rents, Athletic Activities levels return in 2021-22?

LOCAL REVENUES



# Expenditures Analysis

EXAMINATION INTO  
EXPENDITURE  
TRENDS

140

	<b>ORIGINAL BUDGET</b>	<b>ACTUAL EXPDS</b>	<b>DIFFERENCE</b>	<b>BUDGET % REMAINING</b>	<b>AVG</b>
<b>2020-2021</b>	379,845,079				
<b>2019-2020</b>	361,141,724	312,235,196	48,906,528	13.5%	
<b>2018-2019</b>	344,805,290	333,634,546	11,170,744	3.2%	3.9%
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<b>2015-2016</b>	294,099,894	277,639,000	16,460,894	5.6%	
<b>2014-2015</b>	258,536,369	260,392,852	(1,856,483)	-0.7%	
<b>2013-2014</b>	247,399,397	247,201,839	197,558	0.1%	
<b>2012-2013</b>	237,723,645	239,076,788	(1,353,143)	-0.6%	
<b>2011-2012</b>	224,680,826	224,273,109	407,717	0.2%	
<b>2010-2011</b>	236,711,043	229,813,885	6,897,158	2.9%	2.0%

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**\* Budgeted expenditures are as of Originally Adopted Budget. Excludes Transfers Out.**

*\*Expenditures typically come in under budget but no clear trends.*

### Variance Between Original Budget and Actual Expenditures (Budget Savings)

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Payroll	\$ 9,303,427	\$ 13,102,057	\$ 6,274,755	\$ 8,335,242	\$ 37,739,646
Utilities	1,044,753	919,690	1,880,672	1,374,708	2,865,371
Contract Svs	(185,891)	1,436,538	1,544,780	257,642	3,435,969
Supplies	1,418,035	363,503	(460,562)	1,620,703	3,855,804
Travel	227,172	21,384	309,852	261,434	1,495,320
Capital Outlay	(731,913)	1,296,296	(6,966,854)	(528,955)	(416,268)
MM	5,385,309	570,487	1,273,944	(150,030)	(69,314)
	\$ 16,460,894	\$ 17,709,955	\$ 3,856,588	\$ 11,170,744	\$ 48,906,528

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- Largest area of savings is in Payroll
- *Payroll savings is offset by transfers out*
- Savings experienced in Utilities; already tightening budget here
- Capital Outlay has not been included in Original Budget; covered as savings materialize during year

	2015-2016			2016-2017			2017-2018		
	Original Budget	Actual	Variance from Original Budget	Original Budget	Actual	Variance from Original Budget	Original Budget	Actual	Variance from Original Budget
Salaries	209,703,662	204,814,013	4,889,649	224,282,460	214,793,288	9,489,172	235,168,304	233,673,283	1,495,021
Fringes	10,250,702	11,134,289	(883,587)	10,668,981	11,872,008	(1,203,027)	11,763,646	13,545,142	(1,781,496)
Insurance	16,334,838	10,967,966	5,366,872	17,383,351	11,495,769	5,887,582	18,328,807	11,276,713	7,052,094
TRS On-behalf	12,400,000	12,469,507	(69,507)	12,400,000	13,471,671	(1,071,671)	14,276,524	14,767,388	(490,864)
	\$ 248,689,202	\$ 239,385,775	\$ 9,303,427	\$ 264,734,792	\$ 251,632,735	\$ 13,102,057	\$ 279,537,281	\$ 273,262,526	\$ 6,274,755

**Transfers Out: Health Insurance** \$ (4,243,188)

\$ (4,205,859)

\$ (4,980,700)

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	2018-2019			2019-2020		
	Original Budget	Actual	Variance from Original Budget	Original Budget	Actual	Variance from Original Budget
Salaries	242,478,240	238,725,449	3,752,791	265,033,705	230,615,796	34,417,909
Fringes	12,586,075	13,818,714	(1,232,639)	13,980,366	14,093,936	(113,570)
Insurance	19,750,915	12,729,108	7,021,807	15,695,617	12,655,581	3,040,036
TRS On-behalf	15,276,797	16,483,514	(1,206,717)	17,276,797	16,881,527	395,270
	\$ 290,092,027	\$ 281,756,785	\$ 8,335,242	\$ 311,986,485	\$ 274,246,840	\$ 37,739,645

**Transfers Out: Health Insurance** \$ (5,991,436)

\$ 314,331

# Proposed Solutions

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2021 – 2022 BUDGET PLANNING

# Establish a Budget Parameter

- Establish a limit for budget deficits
  - *helps the Administration build and present a budget that meets the governing Board's objectives within pre-established parameter*
- Use REVENUES as the benchmark
- Proposing 3% deficit limit
  - *2021-2022 budget deficit would be limited to \$11,303,408*
- Limit would include net effect of Transfers In/Out
- History shows Original budget deficits turn into surplus/additions to Fund Balance
- Reduces cuts to programs, limits potential drawdown of Fund Balance, creates a plan

## What a Budget Parameter Looks Like

Fund Balance as of June 30, 2020**	\$ 190,473,477
2020-2021 Budget Deficit	\$ (30,678,265)
<b>Projected Fund Balance June 30, 2021</b>	<b><u><u>\$ 159,795,212</u></u></b>

*\*\*Unaudited projection*

	2% of REVENUES	3% of REVENUES	3.5% of REVENUES	4% of REVENUES
2021-2022 GF Revenue Projections	\$ 376,780,267			
Deficit "Limit" under Proposed Parameter	\$ (7,535,605)	\$ (11,303,408)	\$ (13,187,309)	\$ (15,071,211)
2021-2022 Ending Fund Balance	<u><u>\$ 152,259,607</u></u>	<u><u>\$ 148,491,804</u></u>	<u><u>\$ 146,607,903</u></u>	<u><u>\$ 144,724,001</u></u>
Three month Fund Balance "Goal"	\$ 98,794,811	\$ 98,794,811	\$ 98,794,811	\$ 98,794,811
Fund Balance Above Target	\$ 53,464,796	\$ 49,696,993	\$ 47,813,092	\$ 45,929,191

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## 2021-2022 Preliminary Projections

### Budget Parameter at:

**3.00% = \$11,303,408**

**3.50% = \$13,187,309**

### Deficit Remaining:

**3.00% = \$22,274,587**

**3.50% = \$20,390,686**

### Revenues:

State Aid	\$ 97,304,749
Local Revenues	276,210,518
Federal Revenue	3,265,000
<b>Total Revenues (Net NIFA)</b>	<b>\$ 376,780,267</b>

### Expenditures:

Payroll	\$ 352,283,573
Utilities	8,779,008
Contracted Services	13,206,654
Supplies	18,470,578
Travel/Misc	4,939,430
<b>Total Expenditures</b>	<b>\$ 397,679,243</b>

**Results of Operations \$ (20,898,976)**

### Transfers In/(Out)

Other Sources	- 20,000
Transfers Out - Other	(205,000)
Transfers Out - Healthcare	(6,300,000)
Transfers Out - Healthcare Addtl Contribution	(1,000,000)
Transfer Out- 2 cents to Major Maintenance	(5,194,019)
<b>Net Change to Fund Balance</b>	<b>\$ (33,577,995)</b>

# Adjust Budgeting Practices

- Reduce Payroll budget for Health Insurance variance?
- Increase revenue budget?
  - *Legislative year*
  - *Uncertainty regarding student growth*
  - *Economic impacts of Pandemic*

# Make Budget Cuts

- Reduce new positions approved
- Fund Major Maintenance projects out of bond savings
- Cut programs; extent depends upon tools used

# Revenue Stabilization

- Tax code provides for adoption of Disaster penny for one year
  - *Could exchange with a penny on I&S side for no total tax increase*
  - *Could increase tax rate above VATR with no exchange*
- One additional cent on M&O side generates \$5 million
- Replaces local revenues lost due to effects of COVID-19 Pandemic
- Preserves jobs and instructional programs

**Deficit  
Reduction  
Tools**

OPTION/TOOL	VALUE
Reduction to payroll budget	\$ 2,000,000
Increase to revenue budget	4,000,000
Value of 1% Raise	2,792,000
Reduce contribution for Opt-Outs	2,000,000
Increase to Health Fund	1,000,000
New positions	1,000,000
Positions Eliminated	varies
Fund Major Maintenance w/project savings	5,194,019
5 <sup>th</sup> Golden Penny + 1 Disaster Penny	5,103,561
5 <sup>th</sup> Golden Penny + 2 Disaster Pennies	10,227,117

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# Potential Scenarios

**Projected 2021-2022 Deficit**

Budget Parameter

**Required Deficit Reduction**

	<u>Options Available</u>	<u>Enter "x" to choose option</u>
Reduce payroll budget	2,000,000	_____
Increase revenue budget	4,000,000	_____
Value of 1% Raise	2,792,000	_____
Reduce Ins Opt out	2,000,000	_____
No Increase to Insurance	1,000,000	_____
Reduce # of New Positions	1,000,000	_____
Reduce Staffing by <b>16</b> FTEs	1,000,000	_____
Reduce Staffing by <b>64</b> FTEs	4,000,000	_____
Reduce Staffing by <b>100</b> FTEs	6,200,000	_____
Reduce Staffing by <b>200</b> FTEs	12,400,000	_____
Fund MM out of Bond Savings	5,194,019	_____
5th Golden penny + 1 Disaster Penny	5,103,561	_____
5th Golden penny + 2nd Disaster Penny	10,227,117	_____

Scenario <b>3% Parameter</b>
\$ (33,577,995)
11,303,408
<b>\$ (22,274,587)</b>

Enter "x" to  
choose option

Scenario <b>3.5% Parameter</b>
\$ (33,577,995)
13,187,309
<b>\$ (20,390,686)</b>

-	-
-	-
-	-
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-	-
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-	-
-	-
-	-
-	-
-	-
-	-
-	-
<b>\$ (22,274,587)</b>	<b>\$ (20,390,686)</b>

# Potential Scenarios

## Projected 2021-2022 Deficit

Budget Parameter

## Required Deficit Reduction

	<u>Options Available</u>
Reduce payroll budget	2,000,000
Increase revenue budget	4,000,000
Value of 1% Raise	2,792,000
Reduce Ins Opt out	2,000,000
No Increase to Insurance	1,000,000
Reduce # of New Positions	1,000,000
Reduce Staffing by 16 FTEs	1,000,000
Reduce Staffing by 64 FTEs	4,000,000
Reduce Staffing by 100 FTEs	6,200,000
Reduce Staffing by 200 FTEs	12,400,000
Fund MM out of Bond Savings	5,194,019
5th Golden penny + 1 Disaster Penny	5,103,561
5th Golden penny + 2nd Disaster Penny	10,227,117

Enter "x" to  
choose option

<u>x</u>
<u>x</u>
<u>x</u>
<u>x</u>
<u>x</u>
<u>x</u>
<u>x</u>

Scenario
3% Parameter
\$ (33,577,995)
11,303,408
<b>\$ (22,274,587)</b>

Enter "x" to  
choose option

<u>x</u>
<u>x</u>
<u>x</u>
<u>x</u>
<u>x</u>
<u>x</u>

Scenario
3.5% Parameter
\$ (33,577,995)
13,187,309
<b>\$ (20,390,686)</b>

**\$ 22,993**

**\$ 698,894**

# Staffing Reductions

What does this look like?

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Positions	Est. Value	Impact
64 FTEs	\$4,000,000	Reductions at Central Office Reductions in campus support programs Potentially increase secondary classroom ratios
100 FTEs	\$6,200,000	Further reductions at Central Office Reductions of Campus Administrators Core scheduling changes at MS and HS Further reductions to support programs
200 FTEs	\$12,400,000	Additional reductions at Central Office Reductions of Campus Administrators/clerical Core scheduling changes at MS and HS Eliminate or drastically reduce support programs

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# Next Steps

Board amends Board Policy CE (LOCAL)

- *Revise reserve requirement*
- *Add a Budget Parameter*

Board adopts Assumptions

Board considers use of Disaster penny

Board considers funding of major maintenance

- *These items determine level of reductions necessary*
- *Continue discussions in January*

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**LEANDER INDEPENDENT SCHOOL DISTRICT  
2021-2022 BUDGET PREPARATION  
PROPOSED ASSUMPTIONS**

DATA ELEMENT	ASSUMPTIONS	MODERATE GROWTH	LOW GROWTH
		21-22 PASA Moderate Growth	20-21 PASA Moderate Growth
<b>Student Enrollment:</b>	PASA Moderate Growth Projection	43,358.00	42,075.00
	Pre-k projection (funding based on 1/2 day)	593.00	585.00
	Student enrollment projection for staffing	43,951.00	42,660.00
<b>Average Daily Attendance Rate:</b>	Based on historical trend	96.00%	96.00%
<b>Property Values:</b>	Projected growth over prior year LOCAL values	3%	3%
<b>Property Tax Collection Rate:</b>	Projected rate of collection on tax levy	99%	99%
<b>Staff Pay Increase:</b>	Overall pay increases to all staff	2%	2%
<b>Other compensation increases:</b>	Adjustments due to pay study	\$ 1,000,000	\$ 1,000,000
	New positions (staffing formulas; K-12)	\$ 5,000,000	\$ -
	New positions (staffing formulas; PreK)	\$ (700,000)	\$ (300,000)
	New positions for special education	\$ 3,100,000	\$ -
	New position requests (outside of formula)	\$ 1,000,000	\$ 350,000
<b>New School Allocations:</b>	Balance of start up costs for Tarvin EL (#28) opening 2021-2022	\$ 1,200,000	\$ 1,200,000
	Start up salaries for EL 29 opening 2022-2023	\$ 150,000	\$ 150,000
<b>Employee Benefits:</b>	Increase contribution towards insurance premiums	\$ 1,000,000	\$ 1,000,000
<b>Campus Allocations:</b>	Maintain weighted per student allocations		
<b>Major Maintenance:</b>	Funded at equivalent of 2 pennies of M&O levy	\$ 5,200,000	\$ 5,200,000
<b>Tax Rate:</b>	HB3	\$ 0.90900	\$ 0.90900
	Existing golden pennies	0.04000	0.04000
	Additional golden penny included in M&O rate	0.01000	0.01000
	I & S rate	0.46250	0.46250
		\$ 1.42150	\$ 1.42150

**LEANDER INDEPENDENT SCHOOL DISTRICT  
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT  
PRELIMINARY 2021 - 2022 BUDGET PROJECTIONS  
MODERATE GROWTH**

	Actual	Projected	Adopted	Current	PROPOSED (Moderate Growth)		
	2018-19	Actual 2019-20	2020-21	Amended 2020-21	2021-22	2022-23	2023-24
<b><u>FUNDING DATA ELEMENTS</u></b>							
a Actual Enrollment/PASA Projected Enrollment	39,939	41,381	42,870	40,287	43,951	45,014	46,154
b Student Growth - Actual	1,003	1,442	1,489	(1,094)	3,664	1,063	1,140
c Enrollment for Funding (Pre-k funded 1/2 day)			42,473	40,048	43,655	44,709	45,839
d ADA for Funding	38,238.38	39,240.20	40,774.08	40,774.08	41,908.80	42,920.64	44,005.44
e District WADA	47,073.77	49,576.46	51,817.91	51,817.91	53,199.45	54,721.68	56,355.82
f Compressed Tax Rate	\$ 0.9800	\$ 0.9300	\$ 0.8987	\$ 0.9134	\$ 0.9090	\$ 0.9038	\$ 0.8914
g Golden Pennies	\$ 0.0600	\$ 0.0400	\$ 0.0500	\$ 0.0400	\$ 0.0400	\$ 0.0400	\$ 0.0400
h Golden Pennies w/Board Approval	\$ -	\$ -	\$ -	\$ -	\$ 0.0100	\$ 0.0100	\$ 0.0100
i Local Tax Roll (Freeze Adjusted Net Taxable)	\$ 22,789,048,829	\$ 24,513,476,695	\$ 25,941,130,872	\$ 25,468,369,675	\$ 26,232,420,765	\$ 26,757,069,181	\$ 27,292,210,564
j Tax Roll Growth Estimate	10.30%	7.57%	5.82%	3.90%	3.00%	2.00%	2.00%
k M&O Tax Rate	\$ 1.0400	\$ 0.9700	\$ 0.9487	\$ 0.9534	\$ 0.9590	\$ 0.9538	\$ 0.9414
l I&S Tax Rate	\$ 0.4700	\$ 0.4675	\$ 0.4675	\$ 0.4650	\$ 0.4625	\$ 0.4600	\$ 0.4600
m Total Tax Rate	\$ 1.5100	\$ 1.4375	\$ 1.4162	\$ 1.4184	\$ 1.4215	\$ 1.4138	\$ 1.4014
n Property Tax Collection Rate					99.00%	99.00%	99.00%
<b><u>ASSUMPTIONS</u></b>							
o Salary Increase/One-Time Payment	2.0%	4.0% - 7.7%	2% One-Time	\$800/One-Time	2.0%	2.0%	2.0%
p Pay Study Adjustments	-	-	-	-	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
q New Positions (staffing formulae - K-12)	-	-	-	-	\$ 5,000,000	\$ 6,000,000	\$ 6,200,000
r New Positions (staffing formulae - PRE-K)	-	-	-	-	\$ (700,000)	\$ 300,000	\$ 300,000
s New Positions (special education)	-	-	-	-	\$ 3,100,000	\$ 3,100,000	\$ 3,000,000
t New Positions (outside staffing formulae)	-	-	-	-	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
u Balance of start-up salaries for new campuses	-	-	-	-	\$ 1,200,000	\$ 1,224,000	\$ 2,500,000
v Start-up salaries for new campuses	-	-	-	-	\$ 150,000	\$ 153,000	\$ 315,000
x New Positions FTEs	105.5	151.5	280.5	280.5	TBD	TBD	TBD
y Increase to Health Insurance Contribution	-	-	-	-	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
z Major Maintenance funded at 2 pennies of M&O levy	\$ 4,546,416	\$ 4,840,856	\$ 3,377,966	\$ 3,377,966	\$ 5,200,000	\$ 5,300,000	\$ 5,400,000
<b><u>WEALTH/WADA INFO</u></b>							
aa CPTD (state values-prior yr values until 2019-20)	\$ 22,343,652,670	\$ 26,944,487,874	\$ 28,579,444,141	\$ 28,216,879,045	\$ 29,063,385,416	\$ 29,644,653,124	\$ 30,237,549,187
ab WADA	47,073.767	49,576.462	51,817.908	51,817.908	53,199.447	54,721.681	56,355.821
ac Wealth/WADA	\$ 474,652	\$ 543,494	\$ 551,536	\$ 544,539	\$ 546,310	\$ 541,735	\$ 536,547

	Actual 2018-19	Projected Actual 2019-20	Adopted 2020-21	Current Amended 2020-21	PROPOSED (Moderate Growth)			
					2021-22	2022-23	2023-24	
<b>RECAP SUMMARY</b>								
<b>Revenues:</b>								
A	State Funding (Net NIFA)	\$ 70,338,121	\$ 88,688,569	\$ 97,071,746	\$ 98,065,849	\$ 97,304,749	\$ 104,329,547	\$ 114,281,350
B	Local Funding	262,975,829	259,312,841	267,490,482	265,330,453	276,210,518	280,793,164	282,892,075
C	Local Funding - Major Maintenance	4,546,416	4,840,856	-	-	-	-	-
D	Federal Funding	7,985,643	4,499,580	4,165,000	4,165,000	3,265,000	3,280,000	3,780,000
E	<b>Total Revenues (Net NIFA)</b>	<b>\$ 345,846,009</b>	<b>\$ 357,341,846</b>	<b>\$ 368,727,228</b>	<b>\$ 367,561,302</b>	<b>\$ 376,780,267</b>	<b>\$ 388,402,711</b>	<b>\$ 400,953,425</b>
<b>Expenditures:</b>								
F	Payroll	\$ 281,756,791	\$ 274,246,840	\$ 335,979,759	\$ 335,406,604	\$ 352,283,573	\$ 370,524,676	\$ 390,439,788
G	Utilities	7,811,286	6,404,959	8,606,871	8,649,302	8,779,008	9,042,379	9,223,226
H	Contracted Services/Supplies/Travel/Misc	32,149,974	27,562,934	35,258,449	44,254,445	36,616,662	37,704,067	38,641,489
I	Major Maintenance (Transfer out beginning 20-21)	11,916,496	4,020,464	-	-	-	-	-
J	<b>Total Expenditures</b>	<b>\$ 333,634,546</b>	<b>\$ 312,235,197</b>	<b>\$ 379,845,079</b>	<b>\$ 388,310,351</b>	<b>\$ 397,679,243</b>	<b>\$ 417,271,122</b>	<b>\$ 438,304,503</b>
K	<b>Results of Operations</b>	<b>\$ 12,211,463</b>	<b>\$ 45,106,649</b>	<b>\$ (11,117,851)</b>	<b>\$ (20,749,049)</b>	<b>\$ (20,898,976)</b>	<b>\$ (28,868,411)</b>	<b>\$ (37,351,078)</b>
<b>Other Items:</b>								
L	Transfers In/(Out)	(6,072,785)	(5,173,081)	(9,862,966)	(9,929,216)	(12,679,019)	(13,782,900)	(14,888,858)
M	<b>Net Change to Fund Balance</b>	<b>\$ 6,138,678</b>	<b>\$ 39,933,569</b>	<b>\$ (20,980,817)</b>	<b>\$ (30,678,265)</b>	<b>\$ (33,577,995)</b>	<b>\$ (42,651,311)</b>	<b>\$ (52,239,936)</b>
N	<b>Beginning Fund Balance</b>	<b>\$ 144,401,231</b>	<b>\$ 150,539,909</b>	<b>\$ 190,473,478</b>	<b>\$ 190,473,478</b>	<b>\$ 159,795,213</b>	<b>\$ 126,217,218</b>	<b>\$ 83,565,907</b>
O	<b>Ending Fund Balance</b>	<b>\$ 150,539,909</b>	<b>\$ 190,473,478</b>	<b>\$ 169,492,661</b>	<b>\$ 159,795,213</b>	<b>\$ 126,217,218</b>	<b>\$ 83,565,907</b>	<b>\$ 31,325,970</b>

	Actual 2018-19	Projected Actual 2019-20	Adopted 2020-21	Current Amended 2020-21	PROPOSED (Moderate Growth)		
					2021-22	2022-23	2023-24
<b>REVENUE DETAIL</b>							
<b>STATE FUNDING</b>							
1 Tier I	\$ 251,307,665	\$ 308,485,760	\$ 323,281,299	\$ 323,281,299	\$ 331,624,433	\$ 340,896,392	\$ 351,462,697
2 Local Share	(218,967,796)	(250,583,737)	(256,843,464)	(257,732,973)	(264,176,298)	(267,928,375)	(269,537,487)
3 State Share	\$ 32,339,869	\$ 57,902,023	\$ 66,437,835	\$ 65,548,326	\$ 67,448,135	\$ 72,968,017	\$ 81,925,210
4 Tier II	18,217,617	8,591,885	10,863,774	8,821,973	11,404,555	11,804,471	12,299,081
5 Staff Allotment	980,210	-	-	-	-	-	-
6 Homestead Exemption Hold Harmless	-	-	-	-	-	-	-
7 State School Deaf/Blind	(168,162)	(169,738)	(171,660)	(169,668)	(169,738)	(169,738)	(169,738)
8 Formula Transition Grant	-	3,473,824	-	3,609,821	-	-	-
9 NIFA (New Instructional Facilities Allotment)	-	-	-	-	(655,000)	(550,000)	(1,050,000)
10 Other State	2,485,073	2,009,048	1,665,000	1,978,600	-	-	-
11 TRS on Behalf	16,483,514	16,881,527	18,276,797	18,276,797	19,276,797	20,276,797	21,276,797
<b>TOTAL STATE REVENUES:</b>	<b>\$ 70,338,121</b>	<b>\$ 88,688,569</b>	<b>\$ 97,071,746</b>	<b>\$ 98,065,849</b>	<b>\$ 97,304,749</b>	<b>\$ 104,329,547</b>	<b>\$ 114,281,350</b>
<b>LOCAL FUNDING</b>							
1 Tax Collections (current,delinquent)	\$ 250,393,196	\$ 251,558,194	\$ 261,926,086	\$ 259,766,057	\$ 271,824,572	\$ 274,612,768	\$ 276,661,679
2 Current Tax levy - 2 cents to Major Maintenance	4,546,416	4,840,856	-	-	-	-	-
3 Penalty & Interest	761,332	836,960	760,000	760,000	800,000	800,000	800,000
4 Investment Earnings	5,365,817	3,111,681	750,000	750,000	750,000	750,000	750,000
5 mLISD Fee	1,090,737	222,339	750,000	750,000	900,000	900,000	900,000
6 Pre-k Tuition	-	-	-	-	-	-	-
7 Other Tuition & Fees	2,176,110	1,148,429	1,319,500	1,319,500	668,000	1,455,000	1,505,000
8 Rental Income	1,063,580	693,413	700,000	700,000	60,000	700,000	700,000
9 Donations	7,065	741	-	-	-	-	-
10 Other Local Revenue	610,979	571,397	400,000	400,000	373,000	433,000	433,000
11 Athletics Activity	999,701	810,485	477,000	477,000	442,050	711,500	711,500
12 Vending	31,602	6,068	15,000	15,000	10,000	18,000	18,000
13 Advertisement - Video Scoreboards	162,191	138,889	50,000	50,000	50,000	75,000	75,000
14 Advertisement- Other	76,024	29,128	50,000	50,000	40,000	45,000	45,000
15 City/County Sources	237,495	185,117	292,896	292,896	292,896	292,896	292,896
<b>TOTAL LOCAL REVENUES:</b>	<b>\$ 267,522,245</b>	<b>\$ 264,153,697</b>	<b>\$ 267,490,482</b>	<b>\$ 265,330,453</b>	<b>\$ 276,210,518</b>	<b>\$ 280,793,164</b>	<b>\$ 282,892,075</b>
<b>FEDERAL FUNDING</b>							
1 Federal	75,610	64,206	65,000	65,000	65,000	65,000	65,000
2 MAC	105,148	60,911	60,000	60,000	60,000	75,000	75,000
3 SHARS	7,661,146	4,267,650	3,900,000	3,900,000	3,000,000	3,000,000	3,500,000
4 JROTC	143,739	106,813	140,000	140,000	140,000	140,000	140,000
<b>TOTAL FEDERAL REVENUES:</b>	<b>\$ 7,985,643</b>	<b>\$ 4,499,580</b>	<b>\$ 4,165,000</b>	<b>\$ 4,165,000</b>	<b>\$ 3,265,000</b>	<b>\$ 3,280,000</b>	<b>\$ 3,780,000</b>
6 <b>TOTAL REVENUES:</b>	<b>\$ 345,846,009</b>	<b>\$ 357,341,846</b>	<b>\$ 368,727,228</b>	<b>\$ 367,561,302</b>	<b>\$ 376,780,267</b>	<b>\$ 388,402,711</b>	<b>\$ 400,953,425</b>

	Actual 2018-19	Projected Actual 2019-20	Adopted 2020-21	Current Amended 2020-21	PROPOSED (Moderate Growth)		
					2021-22	2022-23	2023-24
<b>EXPENDITURE DETAIL</b>							
7 Payroll - Existing Positions	\$ 265,273,277	\$ 257,365,313	\$ 317,702,962	\$ 317,129,807	\$ 317,129,807	\$ 333,006,776	\$ 350,247,879
8 Reduction due to Vacancies/Unpaid Leave	-	-	-	-	-	-	-
9 Extra-duty/Misc Budget Adjustments	-	-	-	-	-	-	-
10 Salary Increase	-	-	-	-	5,584,000	6,660,136	7,004,958
11 Pay Study Adjustments	-	-	-	-	1,000,000	1,000,000	1,000,000
12 Increase to Unemployment Insurance	-	-	-	-	20,000	-	-
13 New Positions (staffing formulae - K-12th)	-	-	-	-	4,590,005	3,755,112	4,024,971
14 New Positions (staffing formulae - Pre-K)	-	-	-	-	(712,384)	272,487	277,937
15 New Positions (special education)	-	-	-	-	3,082,864	3,080,875	3,012,665
16 New Positions (outside staffing formulae)	-	-	-	-	1,000,000	1,000,000	1,000,000
17 Balance of start-up salaries for new campuses	-	-	-	-	1,181,347	1,204,974	2,458,147
18 Start-up salaries for new campuses	-	-	-	-	131,137	267,519	136,435
19 State Funded TRS	16,483,514	16,881,527	18,276,797	18,276,797	19,276,797	20,276,797	21,276,797
20 <b>Total Payroll Costs</b>	<b>\$ 281,756,791</b>	<b>\$ 274,246,840</b>	<b>\$ 335,979,759</b>	<b>\$ 335,406,604</b>	<b>\$ 352,283,573</b>	<b>\$ 370,524,676</b>	<b>\$ 390,439,788</b>
21 Contracted Services	13,699,108	11,034,981	12,821,994	15,325,464	13,206,654	13,602,853	14,010,939
22 Utilities	7,811,286	6,404,959	8,606,871	8,649,302	8,779,008	9,042,379	9,223,226
23 Supplies	13,519,124	12,636,575	17,840,578	21,099,685	17,840,578	18,472,390	18,841,837
24 Travel/Misc.	3,988,048	3,029,162	4,439,430	4,521,808	4,939,430	4,988,824	5,038,713
25 Debt Service	-	-	-	-	-	-	-
26 Capital Outlay	943,693	862,216	156,447	3,307,488	500,000	500,000	500,000
27 Operating Costs-New Campus (utilities/supplies)	-	-	-	-	130,000	140,000	250,000
28 Major Maintenance (Transfer out beginning 20-21)	11,916,496	4,020,464	-	-	-	-	-
29 <b>Total Non-Payroll Costs</b>	<b>\$ 51,877,755</b>	<b>\$ 37,988,357</b>	<b>\$ 43,865,320</b>	<b>\$ 52,903,747</b>	<b>\$ 45,395,670</b>	<b>\$ 46,746,446</b>	<b>\$ 47,864,715</b>
30 <b>TOTAL EXPENDITURES:</b>	<b>\$ 333,634,546</b>	<b>\$ 312,235,197</b>	<b>\$ 379,845,079</b>	<b>\$ 388,310,351</b>	<b>\$ 397,679,243</b>	<b>\$ 417,271,122</b>	<b>\$ 438,304,503</b>
31 Results from Operations	\$ 12,211,463	\$ 45,106,649	\$ (11,117,851)	\$ (20,749,049)	\$ (20,898,976)	\$ (28,868,411)	\$ (37,351,078)
32 Other Sources	28,651	22,587	20,000	20,000	20,000	20,000	20,000
33 Transfers Out - Other	(947,084)	(388,412)	(205,000)	(271,250)	(205,000)	(205,000)	(205,000)
34 Transfers Out - Healthcare	(5,154,352)	(4,807,256)	(5,300,000)	(5,300,000)	(6,300,000)	(7,300,000)	(8,300,000)
35 Transfers Out - Healthcare Additional Contribution	-	-	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
36 Transfer Out- 2 cents to Major Maintenance	-	-	(3,377,966)	(3,377,966)	(5,194,019)	(5,297,900)	(5,403,858)
37 <b>Net Change in Fund Balance</b>	<b>\$ 6,138,678</b>	<b>\$ 39,933,569</b>	<b>\$ (20,980,817)</b>	<b>\$ (30,678,265)</b>	<b>\$ (33,577,995)</b>	<b>\$ (42,651,311)</b>	<b>\$ (52,239,936)</b>
38 Beginning Fund Balance	\$ 144,401,231	\$ 150,539,909	\$ 190,473,478	\$ 190,473,478	\$ 159,795,213	\$ 126,217,217	\$ 83,565,906
39 Net Change in Fund Balance	6,138,678	39,933,569	(20,980,817)	(30,678,265)	(33,577,995)	(42,651,311)	(52,239,936)
40 <b>Ending Fund Balance</b>	<b>\$ 150,539,909</b>	<b>\$ 190,473,478</b>	<b>\$ 169,492,661</b>	<b>\$ 159,795,213</b>	<b>\$ 126,217,217</b>	<b>\$ 83,565,906</b>	<b>\$ 31,325,970</b>

		Actual 2018-19	Projected Actual 2019-20	Adopted 2020-21	Current Amended 2020-21	PROPOSED (Moderate Growth)		
						2021-22	2022-23	2023-24
<b>FUND BALANCE POLICY IMPLICATIONS</b>								
41	Fund Balance Level <b>Required</b> - 2 Months Operating		\$ 52,901,380	\$ 64,951,341	\$ 66,373,261	\$ 68,393,044	\$ 71,842,337	\$ 75,532,227
42	Fund Balance Level <b>Proposed</b> - 3 Months Operating		\$ 79,352,069	\$ 97,427,011	\$ 99,559,892	\$ 102,589,566	\$ 107,763,505	\$ 113,298,340
43	Projected Actual Fund Balance		\$ 190,473,478	\$ 169,492,661	\$ 159,795,213	\$ 126,217,217	\$ 83,565,906	\$ 31,325,970
44	Overage/(Shortage) from <b>Required</b> Level		\$ 137,572,098	\$ 104,541,320	\$ 93,421,951	\$ 57,824,174	\$ 11,723,569	(44,206,257)
45	Budget Deficit Threshold - 3% of Revenues					\$ 11,303,408	\$ 11,652,081	\$ 12,028,603
46	Projected Operating Budget Deficit					\$ (33,577,995)	\$ (42,651,311)	\$ (52,239,936)
47	Budget Deficit exceeding Threshold					\$ (22,274,587)	\$ (30,999,230)	\$ (40,211,334)

**LEANDER INDEPENDENT SCHOOL DISTRICT  
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT  
PRELIMINARY 2021 - 2022 BUDGET PROJECTIONS  
LOW GROWTH**

	Actual 2018-19	Projected Actual 2019-20	Adopted 2020-21	Current Amended 2020-21	PROPOSED (Low Growth) 2021-22
<b><u>FUNDING DATA ELEMENTS</u></b>					
a Actual Enrollment/PASA Projected Enrollment	39,939	41,381	<b>42,870</b>	40,287	<b>42,660</b>
b Student Growth - Actual	1,003	1,442	1,489	(1,094)	2,373
c Enrollment for Funding (Pre-k funded 1/2 day)			42,473	40,048	42,368
d ADA for Funding	38,238.38	39,240.20	40,774.08	40,774.08	40,673.28
e District WADA	47,073.77	49,576.46	51,817.91	51,817.91	51,608.58
f Compressed Tax Rate	\$ 0.9800	\$ 0.9300	\$ 0.8987	\$ 0.9134	\$ 0.9090
g Golden Pennies	\$ 0.0600	\$ 0.0400	\$ 0.0500	\$ 0.0400	\$ 0.0400
h Golden Pennies w/Board Approval	\$ -	\$ -	\$ -	\$ -	<b>\$ 0.0100</b>
i Local Tax Roll (Freeze Adjusted Net Taxable)	\$ 22,789,048,829	\$ 24,513,476,695	\$ 25,941,130,872	\$ 25,468,369,675	\$ 26,232,420,765
j Tax Roll Growth Estimate	10.30%	7.57%	5.82%	3.90%	<b>3.00%</b>
k M&O Tax Rate	\$ 1.0400	\$ 0.9700	\$ 0.9487	\$ 0.9534	\$ 0.9590
l I&S Tax Rate	\$ 0.4700	\$ 0.4675	\$ 0.4675	\$ 0.4650	\$ 0.4625
m Total Tax Rate	\$ 1.5100	\$ 1.4375	\$ 1.4162	\$ 1.4184	\$ 1.4215
n Property Tax Collection Rate					<b>99.00%</b>
<b><u>ASSUMPTIONS</u></b>					
o Salary Increase/One-Time Payment	2.0%	4.0% - 7.7%	2% One-Time	\$800/One-Time	<b>2.0%</b>
p Pay Study Adjustments	-	-	-	-	<b>\$ 1,000,000</b>
q New Positions (staffing formulae - K-12)	-	-	-	-	<b>\$ -</b>
r New Positions (staffing formulae - PRE-K)	-	-	-	-	<b>\$ (300,000)</b>
s New Positions (special education)	-	-	-	-	<b>\$ -</b>
t New Positions (outside staffing formulae)	-	-	-	-	<b>\$ 300,000</b>
u Balance of start-up salaries for new campuses	-	-	-	-	<b>\$ 1,200,000</b>
v Start-up salaries for new campuses	-	-	-	-	<b>\$ 150,000</b>
x New Positions FTEs	105.5	151.5	280.5	280.5	<b>TBD</b>
y Increase to Health Insurance Contribution					<b>\$ 1,000,000</b>
z Major Maintenance funded at 2 pennies of M&O levy	\$ 4,546,416	\$ 4,840,856	\$ 3,377,966	\$ 3,377,966	<b>\$ 5,200,000</b>
<b><u>WEALTH/WADA INFO</u></b>					
aa CPTD (state values-prior yr values until 2019-20)	\$ 22,343,652,670	\$ 26,944,487,874	\$ 28,579,444,141	\$ 28,216,879,045	\$ 29,063,385,416
ab WADA	47,073.767	49,576.462	51,817.908	51,817.908	51,608.578
ac Wealth/WADA	\$ 474,652	\$ 543,494	\$ 551,536	\$ 544,539	\$ 563,150

	Actual 2018-19	Projected Actual 2019-20	Adopted 2020-21	Current Amended 2020-21	PROPOSED (Low Growth) 2021-22
<b>Revenues:</b>					
A State Funding (Net NIFA)	\$ 70,338,121	\$ 88,688,569	\$ 97,071,746	\$ 98,065,849	\$ 86,239,831
B Local Funding	262,975,829	259,312,841	267,490,482	265,330,453	276,210,518
C Local Funding - Major Maintenance	4,546,416	4,840,856	-	-	-
D Federal Funding	7,985,643	4,499,580	4,165,000	4,165,000	3,265,000
E Total Revenues (Net NIFA)	\$ 345,846,009	\$ 357,341,846	\$ 368,727,228	\$ 367,561,302	\$ 365,715,349
<b>Expenditures:</b>					
F Payroll	\$ 281,756,791	\$ 274,246,840	\$ 335,979,759	\$ 335,406,604	\$ 344,049,704
G Utilities	7,811,286	6,404,959	8,606,871	8,649,302	8,779,008
H Supplies/Travel/Misc	32,149,974	27,562,934	35,258,449	44,254,445	36,116,662
I Major Maintenance (Transfer out beginning 20-21)	11,916,496	4,020,464	-	-	-
J Total Expenditures	\$ 333,634,546	\$ 312,235,197	\$ 379,845,079	\$ 388,310,351	\$ 388,945,374
K Results of Operations	\$ 12,211,463	\$ 45,106,649	\$ (11,117,851)	\$ (20,749,049)	\$ (23,230,025)
<b>Other Items:</b>					
L Transfers In/(Out)	(6,072,785)	(5,173,081)	(9,862,966)	(9,929,216)	(12,679,019)
M Net Change to Fund Balance	\$ 6,138,678	\$ 39,933,569	\$ (20,980,817)	\$ (30,678,265)	\$ (35,909,044)
N Beginning Fund Balance	\$ 144,401,231	\$ 150,539,909	\$ 190,473,478	\$ 190,473,478	\$ 159,795,213
O Ending Fund Balance	\$ 150,539,909	\$ 190,473,478	\$ 169,492,661	\$ 159,795,213	\$ 123,886,169

	Actual 2018-19	Projected Actual 2019-20	Adopted 2020-21	Current Amended 2020-21	PROPOSED (Low Growth) 2021-22
<b>REVENUE DETAIL</b>					
<b><u>STATE FUNDING</u></b>					
1 Tier I	\$ 251,307,665	\$ 308,485,760	\$ 323,281,299	\$ 323,281,299	\$ 321,824,680
2 Local Share	(218,967,796)	(250,583,737)	(256,843,464)	(257,732,973)	(264,176,298)
3 State Share	\$ 32,339,869	\$ 57,902,023	\$ 66,437,835	\$ 65,548,326	\$ 57,648,382
4 Tier II	18,217,617	8,591,885	10,863,774	8,821,973	10,639,390
5 Staff Allotment	980,210	-	-	-	-
6 Homestead Exemption Hold Harmless	-	-	-	-	-
7 State School Deaf/Blind	(168,162)	(169,738)	(171,660)	(169,668)	(169,738)
8 Formula Transition Grant	-	3,473,824	-	3,609,821	-
9 NIFA (New Instructional Facilities Allotment)	-	-	-	-	(655,000)
10 Other State	2,485,073	2,009,048	1,665,000	1,978,600	-
11 TRS On Behalf	16,483,514	16,881,527	18,276,797	18,276,797	18,776,797
<b>TOTAL STATE REVENUES:</b>	<b>\$ 70,338,121</b>	<b>\$ 88,688,569</b>	<b>\$ 97,071,746</b>	<b>\$ 98,065,849</b>	<b>\$ 86,239,831</b>
<b><u>LOCAL FUNDING</u></b>					
1 Tax Collections (current, delinquent)	\$ 250,393,196	\$ 251,558,194	\$ 261,926,086	\$ 259,766,057	\$ 271,824,572
2 Current Tax levy - 2 cents to Major Maintenance	4,546,416	4,840,856	-	-	-
3 Penalty & Interest	761,332	836,960	760,000	760,000	800,000
4 Investment Earnings	5,365,817	3,111,681	750,000	750,000	750,000
5 mLISD Fee	1,090,737	222,339	750,000	750,000	900,000
6 Pre-k Tuition	-	-	-	-	-
7 Other Tuition & Fees	2,176,110	1,148,429	1,319,500	1,319,500	668,000
8 Rental Income	1,063,580	693,413	700,000	700,000	60,000
9 Donations	7,065	741	-	-	-
10 Other Local Revenue	610,979	571,397	400,000	400,000	373,000
11 Athletics Activity	999,701	810,485	477,000	477,000	442,050
12 Vending	31,602	6,068	15,000	15,000	10,000
13 Advertisement - Video Scoreboards	162,191	138,889	50,000	50,000	50,000
14 Advertisement- Other	76,024	29,128	50,000	50,000	40,000
15 City/County Sources	237,495	185,117	292,896	292,896	292,896
<b>TOTAL LOCAL REVENUES:</b>	<b>\$ 267,522,245</b>	<b>\$ 264,153,697</b>	<b>\$ 267,490,482</b>	<b>\$ 265,330,453</b>	<b>\$ 276,210,518</b>
<b><u>FEDERAL FUNDING</u></b>					
1 Federal	75,610	64,206	65,000	65,000	65,000
2 MAC	105,148	60,911	60,000	60,000	60,000
3 SHARS	7,661,146	4,267,650	3,900,000	3,900,000	3,000,000
4 JROTC	143,739	106,813	140,000	140,000	140,000
5					
<b>TOTAL FEDERAL REVENUES:</b>	<b>\$ 7,985,643</b>	<b>\$ 4,499,580</b>	<b>\$ 4,165,000</b>	<b>\$ 4,165,000</b>	<b>\$ 3,265,000</b>
6					
<b>TOTAL REVENUES:</b>	<b>\$ 345,846,009</b>	<b>\$ 357,341,846</b>	<b>\$ 368,727,228</b>	<b>\$ 367,561,302</b>	<b>\$ 365,715,349</b>

	Actual 2018-19	Projected Actual 2019-20	Adopted 2020-21	Current Amended 2020-21	PROPOSED (Low Growth) 2021-22
<b>EXPENDITURE DETAIL</b>					
7 Payroll - Existing Positions	\$ 265,273,277	\$ 257,365,313	\$ 317,702,962	\$ 317,129,807	\$ 316,629,807
8 Reduction due to Vacancies/Unpaid Leave	-	-	-	-	-
9 Extra-duty/Misc Budget Adjustments	-	-	-	-	689,000
10 Salary Increase	-	-	-	-	5,584,000
11 Pay Study Adjustments	-	-	-	-	1,000,000
12 Increase to Unemployment Insurance	-	-	-	-	20,000
13 New Positions (staffing formulae - K-12th)	-	-	-	-	-
14 New Positions (staffing formulae - Pre-K)	-	-	-	-	(312,384)
15 New Positions (special education)	-	-	-	-	-
16 New Positions (outside staffing formulae)	-	-	-	-	350,000
17 Balance of start-up salaries for new campuses	-	-	-	-	1,181,347
18 Start-up salaries for new campuses	-	-	-	-	131,137
19 State Funded TRS	16,483,514	16,881,527	18,276,797	18,276,797	18,776,797
20 Total Payroll Costs	\$ 281,756,791	\$ 274,246,840	\$ 335,979,759	\$ 335,406,604	\$ 344,049,704
	0.95%	-24.04%			
21 Contracted Services	13,699,108	11,034,981	12,821,994	15,310,657	13,206,654
22 Utilities	7,811,286	6,404,959	8,606,871	8,649,302	8,779,008
23 Supplies	13,519,124	12,636,575	17,840,578	21,104,379	17,840,578
24 Travel/Misc.	3,988,048	3,029,162	4,439,430	4,516,171	4,939,430
25 Debt Service	-	-	-	-	-
26 Capital Outlay	943,693	862,216	156,447	3,323,238	-
27 Operating Costs-New Campus (utilities/supplies)	-	-	-	-	130,000
28 Major Maintenance (Transfer out beginning 20-21)	11,916,496	4,020,464	-	-	-
29 Total Non-Payroll Costs	\$ 51,877,755	\$ 37,988,357	\$ 43,865,320	\$ 52,903,747	\$ 44,895,670
30 TOTAL EXPENDITURES:	\$ 333,634,546	\$ 312,235,197	\$ 379,845,079	\$ 388,310,351	\$ 388,945,374
31 Results from Operations	\$ 12,211,463	\$ 45,106,649	\$ (11,117,851)	\$ (20,749,049)	\$ (23,230,025)
32 Other Sources	28,651	22,587	20,000	20,000	20,000
33 Transfers Out - Other	(947,084)	(388,412)	(205,000)	(271,250)	(205,000)
34 Transfers Out - Healthcare	(5,154,352)	(4,807,256)	(5,300,000)	(5,300,000)	(6,300,000)
35 Transfers Out - Healthcare Additional Contribution	-	-	(1,000,000)	(1,000,000)	(1,000,000)
36 Transfer Out- 2 cents to Major Maintenance	-	-	(3,377,966)	(3,377,966)	(5,194,019)
37 Net Change in Fund Balance	6,138,678	\$ 39,933,569	\$ (20,980,817)	\$ (30,678,265)	\$ (35,909,044)
38 Beginning Fund Balance	\$ 144,401,231	\$ 150,539,909	\$ 190,473,478	\$ 190,473,478	\$ 159,795,213
39 Net Change in Fund Balance	6,138,678	39,933,569	(20,980,817)	(30,678,265)	(35,909,044)
40 Ending Fund Balance	\$ 150,539,909	\$ 190,473,478	\$ 169,492,661	\$ 159,795,213	\$ 123,886,168

	Actual 2018-19	Projected Actual 2019-20	Adopted 2020-21	Current Amended 2020-21	PROPOSED (Low Growth) 2021-22
<b>FUND BALANCE POLICY IMPLICATIONS</b>					
41	Fund Balance Level <b>Required</b> - 2 Months Operating		\$ 64,951,341	\$ 66,373,261	\$ 66,937,399
42	Fund Balance Level <b>Proposed</b> - 3 Months Operating		\$ 97,427,011	\$ 99,559,892	\$ 100,406,098
43	Projected Actual Fund Balance		\$ 169,492,661	\$ 159,795,213	\$ 123,886,168
44	Overage/(Shortage) from <b>Required</b> Level		\$ 104,541,320	\$ 93,421,951	\$ 56,948,769
45	Budget Deficit Threshold - 3% of Revenues				\$ 10,971,460
46	Projected Operating Budget Deficit				\$ (35,909,044)
47	Budget Deficit exceeding Threshold				\$ (24,937,584)

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

<b>Agenda Item:</b>	Proposed Amendments to Board Policy CE (LOCAL)	
<b>Purpose (this meeting):</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only	<input type="checkbox"/> Action Requested
<b>Action Requested (future meeting):</b>	Thursday, January 14, 2021	
<b>Administrator Responsible:</b>	Elaine Cogburn	
<b>Attachments:</b>	CE (LOCAL) Redlined (blue) Proposed Budget Parameter – Illustration of Measurements	

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## **Background Information:**

The administration recommends that the Board of Trustees amend Board Policy CE (LOCAL) to increase the required level of Operations and Maintenance/General Fund fund balance and adopt a budget parameter to provide guidance in the development of General Fund operating budgets.

Board Policy CE (LOCAL) contains language addressing a Reserve Goal stating “The District shall maintain a minimum of two months of operating funds in reserve. The District's goal shall be, when possible, to have available three months of operating funds reserves.” The Focus on Finance Issue 3 included an analysis of this policy as well as a comparison to other district policies and found that the minimum of two months is a low barometer. The administration recommends revising the policy to require 3 months (equal to 25%) of operating expenditures as the minimum fund balance level for Operations and Maintenance/General Fund. The policy has also been enhanced to describe the need for fund balance and to clarify the treatment of assignments and commitments of fund balance

The third edition of Focus on Finance also provided an analysis on historical budgets and actual operating results. This analysis shows the district has adopted a deficit budget each year since 2011-2012. Original budget deficits (before transfers in/out) have ranged from a low of \$1.7 million to a high of \$18.7 million. Despite starting a year with a deficit budget, the district has been able to end the year with a surplus in every fiscal year except 2017-2018.

Amending CE (LOCAL) to include a budget parameter gives both the Board and the administration a clear target in developing budgets by knowing at the beginning of each budget cycle what level of deficit will be acceptable to the Board. The approval of a budget parameter does not exclude the ability to present a balanced budget in which revenues equal or exceed expenditures; however, to achieve a balanced budget, substantial cuts in personnel will be required which impacts programs and instructional models. A balanced budget also guarantees increases to fund balance if revenue estimates are prepared conservatively. History shows this is the case as revenues consistently outperform original budget estimates.

The adoption of a budget parameter does not eliminate the need for cost reductions; however, the severity of those cuts can be lessened by developing a level of budget deficit that is acceptable to the Board. The administration recommends a parameter tied to estimated revenues and a measurement of 3%. Based on current revenue estimates for 2021-2022, a 3% budget parameter would prevent the adoption of a budget deficit exceeding \$11.3 million. If prior trends continue, a deficit of this level will likely turn into an operating surplus but would limit the use of fund balance to this amount. As the administration works through preparing the 2021-2022 budget this budget parameter would guide the work in reducing expenditures and assist in determining the level of reductions necessary.

CE (LOCAL) also needs to be amended to reflect the district’s new fiscal year start date of July 1. The language addressing reserve requirements for Interest and Sinking has not been revised as it is appropriate with no further expansion at this time.

## **Administrative Recommendation:**

The administration recommends that the Board of Trustees amend Board Policy CE (LOCAL) to increase the required level of fund balance to three months (25%) of operating expenditures and adopt a budget parameter of 3% based on estimated revenues to be used in the development and adoption of the general fund budget whereby placing a cap on the level of deficit that can be adopted as part of the original budget.

**Sample Motion:**

I move that the Board of Trustees amend board policy CE (LOCAL) to increase the required level of Operations and Maintenance fund balance to three months of total annual operating expenditures and adopt a budget parameter of 3% based on estimated revenues, placing a cap on the level of deficit than can be adopted as part of the original budget.

ANNUAL OPERATING BUDGET

CE  
(LOCAL)

**Fiscal Year**

The District shall operate on a fiscal year beginning ~~July 1~~ September 1 and ending August 31 and ending June 30.

**Curriculum Budget Linkage**

The District- and building-level budget development processes shall support the curricular and instructional priorities. The District shall maintain a system of ongoing internal evaluation to ensure adequate resources to support such priorities.

**Budget Planning**

Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.

In developing the annual operating budget, any budgeted deficit shall not exceed three percent of budgeted revenues. One-time expenditures accounted for as capital assets and items authorized to be funded with fund balance by the Board may be excluded from this limitation.

**Budget Meeting**

The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.

**Authorized Expenditures**

The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.

<b>Budget Amendments</b>	The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
<b>Maintenance of Reserves Policy</b>	Board adoption of a policy addressing maintenance of reserves is intended to provide a guideline for the management of reserve funds of the District.
Purpose	<p>The Board recognizes that no policy can meet every circumstance and intends that these provisions shall serve as a guideline to be used by the Board and administration to handle routine tasks and as a starting point for discussion in deciding on more complex questions.</p>
Intent of the Board	The Board intends that funds shall be available for emergency needs of the District and shall provide funds to be used for such purposes and such opportunities as shall arise, which will benefit the District.
Reserve Goal	<p><u>In order to preserve financial stability, the District must be prepared to respond to cash flow shortages, large or unexpected one-time expenditures, changes in the economy, and changes in state funding. The District shall, therefore, maintain assigned and unassigned fund balances equal to or exceeding a minimum of three two months of total annual operating expenditures funds in reserve.</u></p> <p><u>If the assigned and unassigned fund balances fall below three months of the total annual operating expenditures, the Superintendent shall prepare a plan for Board approval to meet the required unassigned and assigned minimum fund balance requirement.</u></p> <p><u>The Board may commit a portion of the fund balance for a specific purpose by resolution during a Board meeting. The committed fund balance shall be used in accordance with the Board-adopted resolution and shall be expended for the specified purpose and within a reasonable period of time unless an emergency occurs. The designation may be amended at any time by Board approval.</u></p> <p><u>The District's goal shall be, when possible, to have available three months of operating funds reserves.</u></p>
<i>Operations and Maintenance</i>	
<i>Interest and Sinking</i>	<p>The District shall maintain at least 20 percent of the next fiscal year's requirement.</p> <p>The Board's goal shall be for the District to achieve a reserve fund of 30 percent of the next fiscal year's requirement.</p>
Implementation	The Board delegates to the Superintendent the responsibility for knowing the amount of reserves available and for recommending a

budget that will meet the goals of the Board as expressed in this policy.

**Leander Independent School District  
Proposed Budget Parameter  
Illustration of Measurements**

<b>Fund Balance as of June 30, 2020**</b>	<b>\$ 190,473,477</b>
2020-2021 Budget Deficit	(30,678,265)
<b>Projected Fund Balance June 30, 2021</b>	<b><u>\$ 159,795,212</u></b>

*\*\*Unaudited projection*

	2% of REVENUES	3% of REVENUES	3.5% of REVENUES	4% of REVENUES
<b>2021-2022 GF Revenue Projections</b>	<b>\$ 376,780,267</b>			
<b>Deficit "Limit" under Proposed Parameter</b>	\$ (7,535,605)	\$ (11,303,408)	\$ (13,187,309)	\$ (15,071,211)
<b>2021-2022 Ending Fund Balance</b>	<b><u>\$ 152,259,607</u></b>	<b><u>\$ 148,491,804</u></b>	<b><u>\$ 146,607,903</u></b>	<b><u>\$ 144,724,001</u></b>
<b>Three month Fund Balance "Goal"</b>	\$ 98,794,811	\$ 98,794,811	\$ 98,794,811	\$ 98,794,811
<b>Fund Balance Above Target</b>	\$ 53,464,796	\$ 49,696,993	\$ 47,813,092	\$ 45,929,191

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Monthly Bond Status Report  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Elaine Cogburn  
**Attachments:** Bond Project Status Report

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## **Background Information:**

The monthly report for November 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.

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. The project balances highlighted in yellow are included in the Capital Project Bond Funds Amendment presented for approval this month.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

BOND PROJECT STATUS REPORT



CAMPUS	PROJECT DESCRIPTION	PROJECT SOURCES :				TOTAL PROJECT BUDGET	PROJECT EXPENDITURES :				TOTAL EXPENDITURES TO DATE	PROJECT ENCUMBRANCES	REMAINING BUDGET
		2007 AUTH REMAINING	2017 BOND AUTHORIZATION BUDGET	BUDGET TRANSFERS - 2017 AUTH	OTHER REVENUE SOURCES		2017-2018	2018-2019	2019-2020	2020-2021			
<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	\$ -	\$ -	\$ 4,947,836	\$ 1,590	\$ 3,756,402	\$ 972,608	\$ 35,347	\$ 4,765,946	\$ 98,316	\$ 83,574
Cedar Park HS	Additions and Renovation, Softball Complex Improvements	-	11,150,507	-	-	11,150,507	505,712	6,109,691	3,161,020	348,410	10,124,833	702,035	323,639
Cedar Park HS	Board Approved: Major Maintenance: CPHS Renovations	-	-	-	9,855,820.00	9,855,820.00	-	7,279,651.75	2,576,168.25	-	9,855,820.00	-	-
Cedar Park HS	Flex Lab	3,100,000	-	-	-	3,100,000	-	-	-	-	-	-	3,100,000
Vista Ridge HS	JROTC Building Additions and Renovations, Incubator Renovations	-	2,665,503	-	-	2,665,503	-	1,677,160	426,247	1,692	2,105,099	285,071	275,333
Vandegrift HS	Ag Facility	-	3,768,160	-	-	3,768,160	-	294,468	1,735,381	1,374,451	3,404,300	105,885	257,975
Vandegrift HS	Classroom Additions, Incubator Renovation	-	31,245,385	-	-	31,245,385	-	4,618,833	11,021,375	4,240,297	19,880,505	2,063,114	9,301,766
Vandegrift HS	Secondary Access Road	-	3,000,000	-	-	3,000,000	26,883	39,722	45,474	392	112,470	137,530	2,750,000
Glenn HS	Remaining Construction Contract (Under 2007 Auth)	408,677	-	-	-	408,677	-	-	-	-	-	408,677	-
Glenn HS	Remaining GHS Template (Under 2007 Auth)	763,642	-	-	-	763,642	-	-	-	621	621	630	762,391
Glenn HS	Ag Facility	-	3,163,960	-	-	3,163,960	148,457	2,297,596	211,760	14,142	2,671,955	-	492,005
Various HS	Campus Security Upgrades (High School Sites)	-	3,625,020	-	-	3,625,020	-	-	1,136,909	2,610,282	3,747,191	43,015	(165,186)
Monroe/CPHS	Monroe Stadium Expansion and Cedar Park HS Grandstand Replacement	-	1,758,284	-	-	1,758,284	1,054,496	591,541	12,000	-	1,658,037	-	100,247
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	-	-	-	-	-	-	21,411,300
<b>Total HS Campus Improvements</b>		<b>\$ 4,272,319</b>	<b>\$ 96,809,600</b>	<b>\$ -</b>	<b>\$ 9,855,820</b>	<b>\$ 110,937,739</b>	<b>\$ 1,737,136</b>	<b>\$ 26,665,065</b>	<b>\$ 21,298,943</b>	<b>\$ 8,625,633</b>	<b>\$ 58,326,777</b>	<b>\$ 3,844,272</b>	<b>\$ 48,766,690</b>
<b>MS CAMPUS IMPROVEMENTS</b>													
Leander MS	HVAC Update, Classroom Addition	\$ -	\$ 21,516,101	\$ -	\$ -	\$ 21,516,101	\$ 3,594,061	\$ 11,265,274	\$ 902,173	\$ 1,197,158	\$ 16,958,667	\$ 1,988,545	\$ 2,568,889
Leander MS	HVAC Update: Under 2007 Auth	692	-	-	882,988	883,680	-	188,707	694,281	86	883,074	-	606
Cedar Park MS	HVAC Update	-	15,240,743	-	-	15,240,743	-	6,936,074	1,940,710	1,236,610	10,113,394	2,366,664	2,760,686
Danielson MS	MS New Construction	-	63,410,011	-	-	63,410,011	761,745	20,857,501	30,847,648	5,839,809	58,306,704	3,006,687	2,096,620
Danielson MS	MS Template (From 2007 Auth)	62,738	-	-	-	62,738	-	-	-	55,786	55,786	-	6,952
Various MS	Campus Security Upgrades (Middle School Sites)	-	7,250,040	-	-	7,250,040	-	-	1,406,210	4,414,809	5,821,018	1,104,141	324,881
MS Land	Future MS #11	-	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>\$ -</b>	<b>\$ 882,988</b>	<b>\$ 118,382,163</b>	<b>\$ 4,355,807</b>	<b>\$ 39,247,557</b>	<b>\$ 35,791,022</b>	<b>\$ 12,744,257</b>	<b>\$ 92,138,643</b>	<b>\$ 8,466,037</b>	<b>\$ 17,777,483</b>
<b>ES CAMPUS IMPROVEMENTS</b>													
Mason ES	Play Area Renovation and District Standard Traffic Gates	\$ -	\$ 603,560	\$ -	\$ -	\$ 603,560	\$ 391,220	\$ 49,098	\$ -	\$ -	\$ 440,317	\$ -	\$ 163,243
Giddens ES	HVAC Update and District Standard Traffic Gates	-	9,005,975	-	-	9,005,975	2,433,399	4,321,512	428,859	-	7,183,769	587,547	1,234,659
Steiner ES	HVAC Update	-	8,857,136	-	-	8,857,136	-	-	2,783,462	2,031,822	4,815,283	546,891	3,494,962
Akin ES	Remaining Construction Contract (Under 2007 Auth)	607,348	-	-	-	607,348	-	-	-	-	-	45,324	562,024
Larkspur ES 27	New construction	-	37,779,628	-	-	37,779,628	2,965,860	8,982,507	874,374	151,168	12,973,909	4,217	24,801,502
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	-	-	40,862,445	-	-	4,472,697	9,065,583	13,538,280	20,190,422	7,133,743
ES 29	ES New Construction	-	42,496,943	-	-	42,496,943	-	-	-	-	-	289,390	42,207,553
ES 30	ES New Construction (Design Only)	-	2,181,032	-	-	2,181,032	-	-	-	-	-	-	2,181,032
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	-	-	245,700	-	245,146	-	-	245,146	-	554
ES Land	Future Elementary Sites	6,238,719	-	-	-	6,238,719	-	-	-	-	-	4,681	6,234,038
ES Land	Future ES (34, 35, 36, 37, 38, 39, 40)	-	30,504,236	-	-	30,504,236	-	-	-	-	-	-	30,504,236
<b>Total ES Campus Improvements</b>		<b>\$ 6,846,067</b>	<b>\$ 172,536,655</b>	<b>\$ -</b>	<b>\$ 18,639,920</b>	<b>\$ 198,022,642</b>	<b>\$ 5,790,479</b>	<b>\$ 31,767,099</b>	<b>\$ 9,030,475</b>	<b>\$ 11,248,572</b>	<b>\$ 57,836,626</b>	<b>\$ 21,668,471</b>	<b>\$ 118,517,545</b>
<b>TECHNOLOGY PROJECTS</b>													
Technology	Device, Hardware, Infrastructure Replacement, Disaster Recovery Hot Site	\$ -	\$ 38,730,000	\$ -	\$ -	\$ 38,730,000	\$ 3,391,432	\$ 10,679,797	\$ 4,391,158	\$ 3,615,547	\$ 22,077,934	\$ 718,993	\$ 15,933,073
Vista Ridge HS	Disaster Recovery Site Improvements	465,062	-	-	-	465,062	-	-	-	-	-	194,699	270,363
<b>Total Technology Projects</b>		<b>\$ 465,062</b>	<b>\$ 38,730,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,195,062</b>	<b>\$ 3,391,432</b>	<b>\$ 10,679,797</b>	<b>\$ 4,391,158</b>	<b>\$ 3,615,547</b>	<b>\$ 22,077,934</b>	<b>\$ 913,692</b>	<b>\$ 16,203,436</b>
<b>SUPPORT SERVICES PROJECTS</b>													
Plant Services	Replacement Maintenance/Grounds Vans and Trucks	\$ -	\$ 893,000	\$ -	\$ -	\$ 893,000	\$ -	\$ 100,136	\$ 148,630	\$ -	\$ 248,766	\$ -	\$ 644,234
Plant Services	Water Bottle Refilling Stations	314,087	-	-	-	314,087	-	-	-	-	-	314,087	-
Transportation	88 Replacement Buses; A/C Retrofit	-	10,200,000	-	-	10,200,000	-	8,688,117	-	818,918	9,507,035	-	692,965
Transportation	Bus A/C Upgrades: 2007 Funded Portion	-	-	-	35,080	35,080	-	35,080	-	-	35,080	-	-
Transportation	North Satellite Transportation Center	-	17,800,000	-	-	17,800,000	773,943	14,232,376	436,119	111,614	15,554,052	-	2,245,948
Transportation	South Satellite Transportation Center	3,100,000	-	-	-	3,100,000	-	-	-	-	-	-	3,100,000
Land	Initial Land Costs: Warehouse/Science Material Center	100,000	-	-	-	100,000	-	-	-	114,225	114,225	61,960	(76,185)
<b>Total Support Service Projects</b>		<b>\$ 3,514,087</b>	<b>\$ 28,893,000</b>	<b>\$ -</b>	<b>\$ 35,080</b>	<b>\$ 32,442,167</b>	<b>\$ 773,943</b>	<b>\$ 23,055,709</b>	<b>\$ 584,749</b>	<b>\$ 1,044,757</b>	<b>\$ 25,459,159</b>	<b>\$ 376,047</b>	<b>\$ 6,606,961</b>
<b>PROJECT MANAGEMENT</b>													
2007 Funds	Project Interest & Savings/ Project Management Costs	\$ 2,896,993	\$ -	\$ -	\$ 10,602	\$ 2,907,595	\$ -	\$ -	\$ -	\$ 269,523	\$ 269,523	\$ 36,546	\$ 2,601,527
2017 Funds	Project Interest & Savings/ Project Management Costs	-	-	-	2,496,940	2,496,940	-	-	-	-	-	-	2,496,940
Unallocated	Other Revenues - Refunds/Rebates/etc.	-	-	-	12,000	12,000	-	-	-	-	-	-	12,000
Unallocated	Project Management Costs (Reserve)	500,000	-	-	-	500,000	-	-	-	-	-	-	500,000
<b>Total Project Management</b>		<b>\$ 3,396,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,519,542</b>	<b>\$ 5,916,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 269,523</b>	<b>\$ 269,523</b>	<b>\$ 36,546</b>	<b>\$ 5,610,467</b>
<b>TOTALS</b>		<b>\$ 18,557,958</b>	<b>\$ 454,405,000</b>	<b>\$ -</b>	<b>\$ 31,933,350</b>	<b>\$ 504,896,308</b>	<b>\$ 16,048,798</b>	<b>\$ 131,415,227</b>	<b>\$ 71,096,347</b>	<b>\$ 37,548,289</b>	<b>\$ 256,108,661</b>	<b>\$ 35,305,064</b>	<b>\$ 213,482,583</b>

**Leander Independent School District**  
**GENERAL FUND 194-199**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE THREE MONTHS ENDING OCTOBER 31, 2020**

	CURRENT YEAR 2020-2021				PRIOR YEAR 2019-2020			
	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	267,490,482	265,330,453	8,615,628	3.25%	266,579,407	266,603,933	5,524,107	2.07%
State Program Revenues	97,071,746	98,065,849	42,327,282	43.16%	88,489,878	88,489,878	50,305,059	56.85%
Federal Program Revenues	4,165,000	4,165,000	217,712	5.23%	4,370,000	4,370,000	169,408	3.88%
Other Financing Sources	20,000	1,683,163	1,663,163	98.81%	20,000	20,000	1,447	7.24%
<b>Total Revenues</b>	<b>368,747,228</b>	<b>369,244,465</b>	<b>52,823,785</b>	<b>14.31%</b>	<b>359,459,285</b>	<b>359,483,811</b>	<b>56,000,021</b>	<b>15.58%</b>
<b>EXPENDITURE SUMMARY BY FUNCTION:</b>								
11 - Instructional	235,351,716	238,287,740	42,400,343	17.79%	219,185,382	219,610,600	22,998,468	10.47%
12 - Instructional Resources and Media Services	4,216,617	4,238,907	938,177	22.13%	3,919,114	3,926,553	746,100	19.00%
13 - Curriculum and Instructional Staff Development	7,915,776	8,078,144	2,053,395	25.42%	7,999,640	8,172,010	1,068,277	13.07%
21 - Instructional Leadership	4,380,727	4,372,486	1,049,984	24.01%	3,950,002	3,838,827	531,490	13.85%
23 - School Leadership	21,647,945	21,667,028	5,247,306	24.22%	20,278,903	20,281,024	3,132,379	15.44%
31 - Guidance, Counseling and Evaluation	19,356,455	19,394,798	4,216,342	21.74%	17,726,897	18,035,692	2,709,369	15.02%
32 - Social Work Services	1,488,308	1,494,308	462,474	30.95%	1,316,078	1,316,078	335,964	25.53%
33 - Health Services	3,496,032	3,496,632	603,976	17.27%	3,434,890	3,435,459	323,446	9.41%
34 - Student (Pupil) Transportation	13,853,851	15,682,060	4,588,259	29.26%	11,609,500	11,614,354	1,834,139	15.79%
35 - Food Services	6,309	83,306	80,483	96.61%	-	99,388	99,388	100.00%
36 - Cocurricular/Extra Curricular Activities	11,799,318	12,561,486	2,772,296	22.07%	11,471,788	11,737,959	2,057,150	17.53%
41 - General Administration	8,216,672	7,871,456	2,463,703	31.30%	7,606,086	7,750,287	1,108,701	14.31%
51 - Plant Maintenance and Facility Services	31,250,398	34,029,483	9,089,168	26.71%	35,766,525	33,727,587	5,392,884	15.99%
52 - Security and Monitoring Services	3,418,835	2,721,941	455,180	16.72%	4,805,992	4,826,820	242,937	5.03%
53 - Data Processing Services	8,704,810	9,593,794	3,100,112	32.31%	7,498,825	7,621,633	1,430,445	18.77%
61 - Community Services	2,145,340	2,146,812	468,950	21.84%	2,174,502	2,178,431	439,903	20.19%
71 - Debt Administration - Principal	-	-	-	0.00%	-	-	-	0.00%
81 - Facilities and Acquisition & Construction	-	-	7	0.00%	-	2,576,168	45,124	1.75%
91 - Recapture Payments	-	-	-	0.00%	-	-	-	0.00%
95 - Payments to Juvenile Justice Alternative Program	345,050	339,050	-	0.00%	253,867	332,700	332,700	100.00%
99 - Other intergovernmental Charges	2,250,920	2,250,920	508,031	22.57%	2,143,733	2,143,733	494,507	23.07%
Other Financing Uses	9,882,966	16,790,909	8,962,129	53.37%	5,510,000	5,610,000	1,490,784	26.57%
<b>Total Expenditures</b>	<b>389,728,045</b>	<b>405,101,260</b>	<b>89,460,315</b>	<b>22.08%</b>	<b>366,651,724</b>	<b>368,835,304</b>	<b>46,814,152</b>	<b>12.69%</b>
<b>EXPENDITURE SUMMARY BY OBJECT:</b>								
61XX - Payroll Costs	335,979,759	335,406,604	64,612,958	19.26%	317,286,485	312,691,199	35,078,443	11.22%
62XX - Professional and Contracted Services	21,428,865	23,974,766	5,246,503	21.88%	27,692,430	24,681,159	4,244,639	17.20%
63XX - Supplies and Materials	17,840,578	21,099,685	6,452,330	30.58%	16,492,379	16,890,048	4,050,123	23.98%
64XX - Other Operating Expenses	4,439,430	4,521,808	1,712,403	37.87%	4,524,482	4,618,492	1,634,710	35.39%
65XX - Debt Administration	-	-	-	0.00%	-	-	-	0.00%
66XX - Capital Outlay Expenses	156,447	3,307,488	2,473,993	74.80%	445,948	4,344,405	315,453	7.26%
89XX - Other Uses	9,882,966	16,790,909	8,962,129	53.37%	210,000	5,610,000	1,490,784	26.57%
<b>Total Expenditures</b>	<b>389,728,045</b>	<b>405,101,260</b>	<b>89,460,315</b>	<b>22.08%</b>	<b>366,651,724</b>	<b>368,835,304</b>	<b>46,814,152</b>	<b>12.69%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(20,980,817)</b>	<b>(35,856,795)</b>	<b>(36,636,530.03)</b>		<b>(7,192,439)</b>	<b>(9,351,493)</b>	<b>116,655,137</b>	
<b>Fund Balance, July 1, beginning</b>			<b>190,473,480.02</b>					
<b>Estimated Fund Balance, October 31, ending</b>			<b>153,836,949.99</b>					

**Leander Independent School District  
CHILD NUTRITION FUND 240  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE THREE MONTHS ENDING OCTOBER 31, 2020**

	CURRENT YEAR 2020-2021				PRIOR YEAR 2019-2020			
	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	9,386,075	9,386,075	618,264	6.59%	8,894,103	8,894,103	2,202,566	24.76%
State Program Revenues	69,199	69,199	-	0.00%	69,199	69,199	-	0.00%
Federal Program Revenues	5,656,298	5,656,298	13,237	0.23%	5,563,984	5,563,984	559,082	10.05%
Other Financing Sources	-	-	-	0.00%	-	-	-	0.00%
<b>Total Revenues</b>	<b>15,111,572</b>	<b>15,111,572</b>	<b>631,501</b>	<b>4.18%</b>	<b>14,527,286</b>	<b>14,527,286</b>	<b>2,761,647</b>	<b>19.01%</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	14,839,083	14,839,083	1,940,769	13.08%	14,293,811	14,293,811	1,517,477	10.62%
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				-				-
81 - Facilities and Acquisition & Construction				-				-
91 - Recapture Payments				-				-
95 - Payments to Juvenile Justice Alternative Program				-				-
99 - Other intergovernmental Charges				-				-
Other Financing Uses				-				-
<b>Total Expenditures</b>	<b>14,839,083</b>	<b>14,839,083</b>	<b>1,940,769</b>	<b>13.08%</b>	<b>14,293,811</b>	<b>14,293,811</b>	<b>1,517,477</b>	<b>10.62%</b>
<b>EXPENDITURE SUMMARY BY OBJECT:</b>								
61XX - Payroll Costs	6,461,169	6,461,169	1,151,222	17.82%	6,135,553	6,135,553	760,890	12.40%
62XX - Professional and Contracted Services	6,362,331	6,377,331	610,799	9.58%	6,267,332	6,278,332	704,503	11.22%
63XX - Supplies and Materials	1,149,583	1,134,583	48,687	4.29%	1,024,926	1,030,026	48,432	4.70%
64XX - Other Operating Expenses	36,000	36,000	1,055	2.93%	36,000	19,900	3,652	18.35%
65XX - Debt Administration	-	-	-	-	-	-	-	-
66XX - Capital Outlay Expenses	830,000	830,000	129,005	15.54%	830,000	830,000	-	0.00%
89XX - Other Uses	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,839,083</b>	<b>14,839,083</b>	<b>1,940,769</b>	<b>13.08%</b>	<b>14,293,811</b>	<b>14,293,811</b>	<b>1,517,477</b>	<b>10.62%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>272,489</b>	<b>272,489</b>	<b>(1,309,268)</b>		<b>233,475</b>	<b>233,475</b>	<b>1,244,170</b>	
<b>Fund Balance, July 1, beginning</b>			<b>3,008,304</b>					
<b>Estimated Fund Balance, October 31, ending</b>			<b>1,699,036</b>					

**Leander Independent School District**  
**DEBT SERVICE FUND 599**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE THREE MONTHS ENDING OCTOBER 31, 2020**

	CURRENT YEAR 2020-2021				PRIOR YEAR 2019-2020			
	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	129,718,426	127,341,673	3,481,530	2.73%	126,653,403	126,653,403	1,940,889	1.53%
State Program Revenues	1,683,954	1,683,954	-	0.00%	1,373,942	1,373,942	-	0.00%
Federal Program Revenues	-	-	-	0.00%	-	-	-	0.00%
Other Financing Sources	-	-	106,327,155	0.00%	-	-	-	0.00%
<b>Total Revenues</b>	<b>131,402,380</b>	<b>129,025,627</b>	<b>109,808,685</b>	<b>85.11%</b>	<b>128,027,345</b>	<b>128,027,345</b>	<b>1,940,889</b>	<b>1.52%</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	112,818,330	113,843,044	91,017,558	79.95%	128,027,345	128,027,345	32,569	0.03%
81 - Facilities and Acquisition & Construction				-				-
91 - Recapture Payments				-				-
95 - Payments to Juvenile Justice Alternative Program				-				-
99 - Other intergovernmental Charges				-				-
Other Financing Uses	18,584,050	15,182,583	114,468,148	-				-
<b>Total Expenditures</b>	<b>131,402,380</b>	<b>129,025,627</b>	<b>205,485,706</b>	<b>159.26%</b>	<b>128,027,345</b>	<b>128,027,345</b>	<b>32,569</b>	<b>0.03%</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	112,818,330	113,843,044	91,017,558	79.95%	128,027,345	128,027,345	32,569	0.03%
66XX - Capital Outlay Expenses	-	-	-	-	-	-	-	-
89XX - Other Uses	18,584,050	15,182,583	114,468,148	-				-
<b>Total Expenditures</b>	<b>131,402,380</b>	<b>129,025,627</b>	<b>205,485,706</b>	<b>159.26%</b>	<b>128,027,345</b>	<b>128,027,345</b>	<b>32,569</b>	<b>0.03%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>(95,677,021)</b>		<b>-</b>	<b>-</b>	<b>1,908,320</b>	
<b>Fund Balance, July 1, beginning</b>			<b>138,765,571</b>					
<b>Estimated Fund Balance, October 31, ending</b>			<b>43,088,550</b>					



# Allotment Report

## LEANDER ISD

Current Biennium includes SY 2019-2020 & SY 2020-2021

District / Charter: 246913  
School Year : 2020-2021

Transaction Type	Date	Transaction ID	Description	Amount
Adjustment	05/06/2020	0000183424	2018-19 High Enrollment Growth	\$42,574.12
Allotment	05/06/2020	0000183922	Current Biennial Allotment	\$7,508,637.58
Carryover Funds	05/06/2020	0000185243	Prior Biennial Carryover	\$3,497,618.87
Prior Expenditure	05/06/2020	0000185312	School Year 2019-2020 Expenditure	(\$8,716,021.19)
Adjustment	06/08/2020	0000189684	Special Allotment	\$836.15
<b>Total Allotment</b>				<b>\$2,333,645.53</b>
Allotment Disbursement	06/01/2020	D000187490	Instructional Materials	(\$263,359.50)
Allotment Disbursement	06/02/2020	D000187619	Instructional Materials	(\$137,000.00)
Allotment Disbursement	06/03/2020	D000187499	Instructional Materials	(\$4,320.00)
Allotment Disbursement	06/03/2020	D000187497	Instructional Materials	(\$7,080.00)
Allotment Disbursement	06/03/2020	D000187475	Instructional Materials	(\$1,126,258.99)
Allotment Disbursement	06/03/2020	D000187494	Instructional Materials	(\$1,289.00)
Allotment Disbursement	08/07/2020	D000192252	Instructional Materials	(\$9,730.50)
Allotment Disbursement	08/07/2020	D000192245	Instructional Materials	(\$69,951.50)
Allotment Disbursement	08/07/2020	D000192254	Instructional Materials	(\$31,727.50)
Allotment Disbursement	08/07/2020	D000192243	Instructional Materials	(\$2,471.36)
Allotment Disbursement	08/10/2020	D000192259	Technology Services	(\$75,000.00)
Allotment Disbursement	08/10/2020	D000192237	Technology Services	(\$117,916.89)
Allotment Disbursement	08/12/2020	D000192257	Instructional Materials	(\$5,250.00)
Allotment Disbursement	08/12/2020	D000192258	Instructional Materials	(\$7,162.50)
Allotment Disbursement	08/28/2020	D000193441	Instructional Materials	(\$137,000.00)
Allotment Disbursement	08/28/2020	D000193462	Instructional Materials	(\$245.00)
Allotment Disbursement	08/28/2020	D000193457	Instructional Materials	(\$13,545.00)

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## Requisition Summary

Allotment Disbursement	08/28/2020	D000193460	Instructional Materials	(\$350.00)
Allotment Disbursement	09/21/2020	D000195139	Instructional Materials	(\$22,500.00)
Allotment Disbursement	09/29/2020	D000195680	Instructional Materials	(\$14,579.00)
Allotment Disbursement	10/05/2020	D000196101	Instructional Materials	(\$130,531.00)
Allotment Disbursement	11/02/2020	D000198042	Instructional Materials	(\$25,164.00)
Allotment Disbursement	11/02/2020	D000197996	Instructional Materials	(\$14,488.00)
Allotment Disbursement	11/02/2020	D000197995	Instructional Materials	(\$30,000.00)
Allotment Disbursement	11/02/2020	D000197994	Instructional Materials	(\$12,000.49)
<b><u>Total Allotment Disbursements</u></b>				<b><u>(\$2,258,920.23)</u></b>

### **Remaining Allotment**

**\$74,725.30**

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Monthly Financial Report  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Elaine Cogburn  
**Attachments:** Monthly Financial Report – October 2020

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## **Background Information:**

The monthly financial report represents the status of revenue and expenditures for the month. This month, we are submitting reports for activity through the month of October 2020. The monthly financials provide a revenue and expenditure summary and compare current budget performance to the prior year through the same period of time. Please keep in mind that for 2020-2021, October represents the fourth month in the fiscal year whereas the numbers for October 2019 would have been the districts second month of the 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 are 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 ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Monthly Investment Report  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Elaine Cogburn  
**Attachments:** Monthly Investment Report – October 2020

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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. This month the report of the District's investments as of October 31, 2020, is presented.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



**Monthly Investment Report**  
October 31, 2020

Description	Acquisition Date	Broker/Dealer	CUSIP	Rating Agency	Rating	Sec Type	Par	Coupon	Maturity	Days to Maturity	Annualized Yield	Beginning Book 10/01/20	Ending Book 10/31/20	Beginning Market 10/01/20	Additions & Changes to Market Value	Ending Market 10/31/20
<b>General Operating</b>																
<b>Individually Acquired Securities</b>																
General Operating	1/13/2020	Mutual Securities	80285PK68	S&P	A1	Santander UK PLC	-	0.000%	10/6/2020	-	1.845%	9,996,955	-	9,999,900	(9,999,900)	-
General Operating	2/11/2020	FHN Financial	07274LK71	Fitch	F1	Bayerische Landesbk Giro	-	0.000%	10/7/2020	-	1.641%	9,997,272	-	9,997,000	(9,997,000)	-
General Operating	1/10/2020	Wells Fargo	56108JKF7	S&P	A1	Malayan Banking BHD/NY	-	0.000%	10/15/2020	-	1.846%	9,992,871	-	9,999,500	(9,999,500)	-
General Operating	5/20/2020	FHN Financial	5006E0LG9	S&P	A1	Korea Development BK NY	5,000,000	0.000%	11/16/2020	15	0.313%	4,997,957	4,999,304	4,998,500	1,000	4,999,500
General Operating	7/9/2020	Raymond James	63873JQ86	S&P	A1	Natixis NY	5,000,000	0.000%	3/8/2021	127	0.321%	4,992,933	4,994,311	4,992,500	2,375	4,994,875
General Operating	6/25/2020	Wells Fargo	53948AQC8	S&P	A1	Lloyds Bank Corp NY	5,000,000	0.000%	3/12/2021	131	0.401%	4,990,979	4,992,695	4,994,550	1,000	4,995,550
General Operating	10/15/2020	Wells Fargo	56108JRU7	S&P	A1	Malayan Banking BHD/NY	10,000,000	0.000%	4/28/2021	178	0.270%	-	9,986,575	-	-	9,989,000
General Operating	10/30/2020	Wells Fargo	63873JUN8	S&P	A1	Natixis NY	5,000,000	0.000%	7/22/2021	263	0.230%	-	4,991,567	-	-	4,990,450
<b>Subtotal-Commercial Paper</b>							<b>30,000,000</b>					<b>44,968,968</b>	<b>29,964,452</b>	<b>44,981,950</b>	<b>(29,992,025)</b>	<b>29,969,375</b>
General Operating	1/14/2020	Raymond James	912828L99	-	-	US Treasury	-	1.375%	10/31/2020	-	1.573%	4,999,165	-	5,005,469	(5,005,469)	-
<b>Subtotal - Agencies</b>							<b>-</b>					<b>4,999,165</b>	<b>-</b>	<b>5,005,469</b>	<b>(5,005,469)</b>	<b>-</b>
<b>Total Individually Acquired Securities:</b>							<b>30,000,000</b>					<b>49,968,133</b>	<b>29,964,452</b>	<b>49,987,419</b>	<b>-34,997,494</b>	<b>29,969,375</b>
<b>Pooled Investments</b>																
General Operating		LOGIC				Pool	51,655,571		11/1/2020	1	0.189%	34,934,816	51,655,571	34,934,816	16,720,755	51,655,571
General Operating		TexPool				Pool	17,442		11/1/2020	1	0.134%	17,440	17,442	17,440	2	17,442
General Operating		TexStar				Pool	12,967		11/1/2020	1	0.115%	12,966	12,967	12,966	1	12,967
General Operating		Texas Class				Pool	27,619		11/1/2020	1	0.177%	5,018,443	27,619	5,018,443	(4,990,824)	27,619
General Operating		Texas DAILY				Pool	10,902,510		11/1/2020	1	0.120%	10,901,441	10,902,510	10,901,441	1,069	10,902,510
General Operating	3/3/2020	Texas Term				Fixed Rate-Term	5,000,000		11/27/2020	26	0.940%	5,000,000	5,000,000	5,000,000	-	5,000,000
General Operating	3/3/2020	Texas Term				Fixed Rate-Term	5,000,000		12/31/2020	60	0.900%	5,000,000	5,000,000	5,000,000	-	5,000,000
General Operating	3/3/2020	Texas Term				Fixed Rate-Term	5,000,000		1/29/2021	89	0.890%	5,000,000	5,000,000	5,000,000	-	5,000,000
General Operating		LoneStar				Pool	5,160,304		11/1/2020	1	0.150%	5,159,627	5,160,304	5,159,627	677	5,160,304
<b>Total Pooled Investments:</b>							<b>82,776,413</b>					<b>71,044,733</b>	<b>82,776,413</b>	<b>71,044,733</b>	<b>11,731,680</b>	<b>82,776,413</b>
<b>Total General Operating</b>							<b>112,776,413</b>					<b>121,012,866</b>	<b>112,740,865</b>	<b>121,032,152</b>	<b>(23,265,813)</b>	<b>112,745,788</b>
<b>Debt Service</b>																
<b>Pooled Investments</b>																
Debt Service		LOGIC				Pool	31,972,343		11/1/2020	1	0.189%	30,217,566	31,972,343	30,217,566	1,754,778	31,972,343
Debt Service		TexStar				Pool	525		11/1/2020	1	0.115%	525	525	525	0	525
Debt Service		Texas Class				Pool	10,126,310		11/1/2020	1	0.177%	10,124,791	10,126,310	10,124,791	1,519	10,126,310
Debt Service		Texas DAILY				Pool	1,418		11/1/2020	1	0.120%	1,417	1,418	1,417	0	1,418
Debt Service		LoneStar				Pool	1,840		11/1/2020	1	0.150%	1,840	1,840	1,840	0	1,840
<b>Total Debt Service</b>							<b>42,102,436</b>					<b>40,346,139</b>	<b>42,102,436</b>	<b>40,346,139</b>	<b>1,756,297</b>	<b>42,102,436</b>
<b>Capital Project '05-06</b>																
<b>Pooled Investments</b>																
Cap Proj. '05-06		LOGIC				Pool	29,698		11/1/2020	1	0.189%	29,693	29,698	29,693	5	29,698
Cap Proj. '05-06		TexPool				Pool	2,968		11/1/2020	1	0.134%	2,967	2,968	2,967	0	2,968
Cap Proj. '05-06		TexStar				Pool	2,328		11/1/2020	1	0.115%	2,328	2,328	2,328	0	2,328
<b>Total Capital Project '05-06</b>							<b>34,994</b>					<b>34,988</b>	<b>34,994</b>	<b>34,988</b>	<b>5</b>	<b>34,994</b>
<b>Capital Project '06-07</b>																
<b>Pooled Investments</b>																
Cap Proj. '06-07		LOGIC				Pool	5,248		11/1/2020	1	0.189%	5,247	5,248	5,247	1	5,248
Cap Proj. '06-07		TexPool				Pool	6,146		11/1/2020	1	0.134%	6,146	6,146	6,146	1	6,146
Cap Proj. '06-07		TexStar				Pool	1,409		11/1/2020	1	0.115%	1,409	1,409	1,409	0	1,409
Cap Proj. '06-07		LoneStar				Pool	100,827		11/1/2020	1	0.150%	100,813	100,827	100,813	13	100,827
<b>Total Capital Project '06-07</b>							<b>113,630</b>					<b>113,615</b>	<b>113,630</b>	<b>113,615</b>	<b>15</b>	<b>113,630</b>



**Monthly Investment Report**  
October 31, 2020

Description	Acquisition Date	Broker/Dealer	CUSIP	Rating Agency	Rating	Sec Type	Par	Coupon	Maturity	Days to Maturity	Annualized Yield	Beginning Book 10/01/20	Ending Book 10/31/20	Beginning Market 10/01/20	Additions & Changes to Market Value	Ending Market 10/31/20
<b>Capital Project 630</b>																
<b>Pooled Investments</b>																
Cap Proj. 630		LOGIC				Pool	541		11/1/2020	1	0.189%	541	541	541	0	541
Cap Proj. 630		LoneStar				Pool	2,736		11/1/2020	1	0.150%	2,736	2,736	2,736	0	2,736
<b>Total Capital Project 630</b>							<b>3,277</b>					<b>3,276</b>	<b>3,277</b>	<b>3,276</b>	<b>0</b>	<b>3,277</b>
<b>Capital Project 631</b>																
<b>Pooled Investments</b>																
Cap Proj. 631		LOGIC				Pool	703,520		11/1/2020	1	0.189%	703,407	703,520	703,407	113	703,520
Cap Proj. 631		LoneStar				Pool	397,568		11/1/2020	1	0.150%	397,516	397,568	397,516	52	397,568
<b>Total Capital Project 631</b>							<b>1,101,088</b>					<b>1,100,923</b>	<b>1,101,088</b>	<b>1,100,923</b>	<b>165</b>	<b>1,101,088</b>
<b>Capital Project 632</b>																
<b>Pooled Investments</b>																
Cap Proj. 632		LOGIC				Pool	2,036,988		11/1/2020	1	0.189%	2,036,661	2,036,988	2,036,661	327	2,036,988
<b>Total Capital Project 632</b>							<b>2,036,988</b>					<b>2,036,661</b>	<b>2,036,988</b>	<b>2,036,661</b>	<b>327</b>	<b>2,036,988</b>
<b>Capital Project 633</b>																
<b>Pooled Investments</b>																
Cap Proj. 633		LOGIC				Pool	718,007		11/1/2020	1	0.189%	717,891	718,007	717,891	115	718,007
Cap Proj. 633		LoneStar				Pool	19,477		11/1/2020	1	0.150%	19,475	19,477	19,475	3	19,477
<b>Total Capital Project 633</b>							<b>737,484</b>					<b>737,366</b>	<b>737,484</b>	<b>737,366</b>	<b>118</b>	<b>737,484</b>
<b>Capital Project 634</b>																
<b>Pooled Investments</b>																
Capital Proj 634		Texas DAILY				Pool	9,554,328		11/1/2020	1	0.120%	9,593,390	9,554,328	9,593,390	(39,062)	9,554,328
Cap Proj. 634		LoneStar				Pool	925,523		11/1/2020	1	0.150%	925,401	925,523	925,401	121	925,523
<b>Total Capital Project 634</b>							<b>10,479,851</b>					<b>10,518,792</b>	<b>10,479,851</b>	<b>10,518,792</b>	<b>(38,941)</b>	<b>10,479,851</b>
<b>Capital Project 635</b>																
<b>Pooled Investments</b>																
Cap Proj. 635		LoneStar				Pool	196		11/1/2020	1	0.150%	196	196	196	0	196
<b>Total Capital Project 635</b>							<b>196</b>					<b>196</b>	<b>196</b>	<b>196</b>	<b>0</b>	<b>196</b>
<b>Capital Project 636</b>																
<b>Pooled Investments</b>																
Cap Proj. 636		LoneStar				Pool	151,545		11/1/2020	1	0.150%	151,525	151,545	151,525	20	151,545
<b>Total Capital Project 636</b>							<b>151,545</b>					<b>151,525</b>	<b>151,545</b>	<b>151,525</b>	<b>20</b>	<b>151,545</b>
<b>Capital Project 637</b>																
<b>Pooled Investments</b>																
Cap Proj. 637		LoneStar				Pool	839,542		11/1/2020	1	0.150%	839,432	839,542	839,432	110	839,542
<b>Total Capital Project 637</b>							<b>839,542</b>					<b>839,432</b>	<b>839,542</b>	<b>839,432</b>	<b>110</b>	<b>839,542</b>
<b>Capital Project 638</b>																
<b>Pooled Investments</b>																
Cap Proj. 638		LOGIC				Pool	2,285		11/1/2020	1	0.189%	2,284	2,285	2,284	0	2,285
Capital Proj 638		Texas DAILY				Pool	3,330,886		11/1/2020	1	0.120%	3,650,554	3,330,886	3,650,554	(319,668)	3,330,886
<b>Total Capital Project 638</b>							<b>3,333,170</b>					<b>3,652,838</b>	<b>3,333,170</b>	<b>3,652,838</b>	<b>(319,668)</b>	<b>3,333,170</b>
<b>Capital Project 639</b>																
<b>Pooled Investments</b>																
Capital Proj 639		Texas DAILY				Pool	1,667		11/1/2020	1	0.120%	1,666	1,667	1,666	0	1,667
<b>Total Capital Project 639</b>							<b>1,667</b>					<b>1,666</b>	<b>1,667</b>	<b>1,666</b>	<b>0</b>	<b>1,667</b>
<b>Capital Project 640</b>																
<b>Pooled Investments</b>																



**Monthly Investment Report**  
October 31, 2020

Description	Acquisition Date	Broker/Dealer	CUSIP	Rating Agency	Rating	Sec Type	Par	Coupon	Maturity	Days to Maturity	Annualized Yield	Beginning Book 10/01/20	Ending Book 10/31/20	Beginning Market 10/01/20	Additions & Changes to Market Value	Ending Market 10/31/20	
Cap Proj. 640		LOGIC				Pool	57,194,320		11/1/2020	1	0.189%	57,185,143	57,194,320	57,185,143	9,177	57,194,320	
Capital Proj 640		Texas DAILY				Pool	48,958,635		11/1/2020	1	0.120%	53,958,503	48,958,635	53,958,503	(4,999,868)	48,958,635	
Capital Proj 640	2/20/2020	Texas CD Program				Bankunited, Miami Lakes, FL	244,000		3/26/2021	145	1.980%	244,000	244,000	244,000	-	244,000	
<b>Total Capital Project 640</b>							<b>106,396,955</b>					<b>111,387,646</b>	<b>106,396,955</b>	<b>111,387,646</b>	<b>(4,999,691)</b>	<b>106,396,955</b>	
<b>Workers Comp.</b>																	
<b>Pooled Investments</b>																	
Workers Comp.		LOGIC				Pool	5,467,313		11/1/2020	1	0.189%	5,506,435	5,467,313	5,506,435	(39,122)	5,467,313	
<b>Total Workers Comp</b>							<b>5,467,313</b>					<b>5,506,435</b>	<b>5,467,313</b>	<b>5,506,435</b>	<b>(39,122)</b>	<b>5,467,313</b>	
<b>Health Insurance</b>																	
<b>Pooled Investments</b>																	
Health Insurance		LOGIC				Pool	9,069,979		11/1/2020	1	0.189%	8,583,376	9,069,979	8,583,376	486,602	9,069,979	
<b>Total Health Insurance</b>							<b>9,069,979</b>					<b>8,583,376</b>	<b>9,069,979</b>	<b>8,583,376</b>	<b>486,602</b>	<b>9,069,979</b>	
<b>Child Nutrition</b>																	
<b>Pooled Investments</b>																	
Child Nutrition		LOGIC				Pool	977,258		11/1/2020	1	0.189%	977,101	977,258	977,101	157	977,258	
<b>Total Child Nutrition</b>							<b>977,258</b>					<b>977,101</b>	<b>977,258</b>	<b>977,101</b>	<b>157</b>	<b>977,258</b>	
<b>Accrued Interest:</b>							<b>13,308</b>					<b>76,328</b>	<b>13,308</b>	<b>76,328</b>	<b>(63,021)</b>	<b>13,308</b>	
<b>GRAND TOTAL</b>							<b>295,637,093</b>					<b>307,081,171</b>	<b>295,601,545</b>	<b>307,100,458</b>	<b>(26,473,440)</b>	<b>295,606,468</b>	
<b>Weighted Average Maturity/Yield</b>									19 days / .220%								

This report is in compliance with the strategies as approved in Board policy and relevant provisions of the Public Funds Investment Act (Texas Gov't Code 2256).

\_\_\_\_\_  
Investment Officer

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Monthly Tax Collection Report  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Elaine Cogburn  
**Attachments:** Monthly Tax Collection Report  
WCAD List of Lawsuits Currently Pending – November 17, 2020  
TCAD List of Lawsuits Currently Pending – December 9, 2020

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## **Background Information:**

The tax collection report for November shows the actual collection of current and delinquent taxes slightly higher than collections at the same time last year. The District has realized 6.07% of the 2020 supplemented current tax levy.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

**Leander Independent School District  
Tax Collections Report  
2020 Tax Year**

As of November 30, 2020

<b>M &amp; O Collections</b>	<b>Collections to Date</b>	<b>Current Month</b>	<b>Total Collections</b>
Current Year Collections	\$ 5,140,319.19	\$ 10,844,526.13	\$ 15,984,845.32
Delinquent Collections	180,629.40	58,818.86	239,448.26
Rollbacks	135,461.16	27,482.71	162,943.87
Penalty & Interest	31,595.54	22,402.68	53,998.22
	<b>\$ 5,488,005.29</b>	<b>\$ 10,953,230.38</b>	<b>\$ 16,441,235.67</b>

<b>I &amp; S Collections</b>			
Current Year Collections	\$ 2,505,647.03	\$ 5,286,841.13	\$ 7,792,488.16
Delinquent Collections	86,338.91	27,985.26	114,324.17
Rollbacks	62,703.15	12,469.48	75,172.63
Penalty & Interest	15,008.22	10,518.36	25,526.58
	<b>\$ 2,669,697.31</b>	<b>\$ 5,337,814.23</b>	<b>\$ 8,007,511.54</b>

<b>Total Collections</b>			
Current Year Collections	\$ 7,645,966.22	\$ 16,131,367.26	\$ 23,777,333.48
Delinquent Collections	266,968.31	86,804.12	353,772.43
Rollbacks	198,164.31	39,952.19	238,116.50
Penalty & Interest	46,603.76	32,921.04	79,524.80
	<b>\$ 8,157,702.60</b>	<b>\$ 16,291,044.61</b>	<b>\$ 24,448,747.21</b>

<b>2020 Original Tax Levy</b>	<b>\$ 401,519,018.79</b>
<b>Adjustments to Date</b>	<b>(190,920.19)</b>
<b>2020 Adjusted Tax Levy</b>	<b>\$ 401,328,098.60</b>

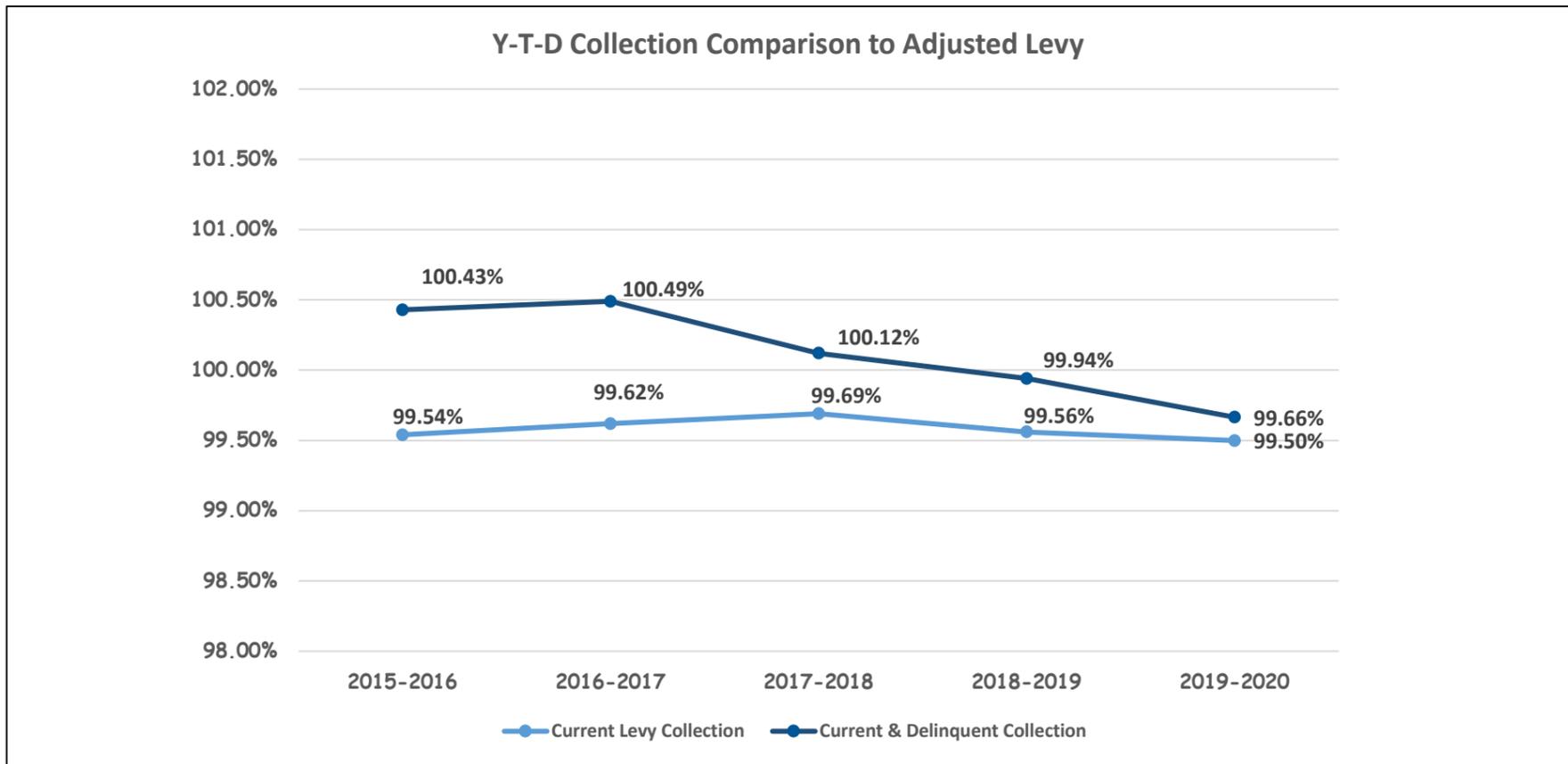
<b>Current Rate</b>	<b>5.92%</b>
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<b>Taxes Outstanding</b>	
Current Year Uncollected	\$ 377,550,770.52
Delinquent Taxes	3,845,799.54
Rollbacks	213,251.66
	<b>\$ 381,609,821.72</b>

**Leander Independent School District  
Tax Collections Report  
2020 Tax Year**

**12 Month Collection Comparison**

Monthly Collections	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
<b>CURRENT:</b>						
October	2,465,350	5,184,156	5,410,595	4,889,207	4,996,661	7,645,966
November	6,776,698	13,613,682	15,842,082	15,949,954	15,365,390	16,131,367
December	144,586,913	158,770,317	182,506,362	191,714,942	208,405,529	
January	87,006,967	95,120,496	102,242,329	123,950,495	118,038,446	
February	26,463,699	26,502,699	23,441,054	25,739,331	26,750,027	
March	2,219,226	2,130,376	2,084,108	2,613,424	3,031,131	
April	1,019,921	961,305	1,096,281	1,094,725	928,488	
May	724,083	969,642	1,084,623	1,188,957	1,575,273	
June	501,852	425,477	794,902	487,888	708,691	
July	526,836	479,937	635,086	755,556	645,083	
August	293,846	282,182	309,136	351,891	285,364	
September	153,973	99,672	78,315	136,834	116,523	
TOTAL	272,739,364	304,539,941	335,524,873	368,873,204	380,846,606	23,777,333
<b>Current Levy YTD- November</b>	3.37%	6.15%	6.32%	5.63%	5.32%	5.92%
<b>Current &amp; Delinquent YTD-November</b>	3.58%	6.26%	6.42%	5.71%	5.29%	6.07%
<b>Current Levy - Full Tax Year</b>	99.54%	99.62%	99.69%	99.56%	99.50%	
<b>Current &amp; Delinquent - Full Tax Year</b>	100.43%	100.49%	100.12%	99.94%	99.66%	
<b>Final Adjusted Tax Roll</b>	<b>273,848,686</b>	<b>305,591,127</b>	<b>336,487,181</b>	<b>370,356,031</b>	<b>382,765,184</b>	<b>401,328,099</b>



TRAVIS COUNTY TAX OFFICE

OVERALL COLL/DIST REPORT

DATE 12/01/2020 PAGE 47

TXDIST1A

RECEIVABLE BALANCE 'R' REPORT

FROM 11/01/2020 TO 11/30/2020

YEAR FROM 0000 TO 2020

ALL OTHERS

ILE	-----											
	-- LEANDER ISD											
YEAR	BEGINNING TAX BALANCE	TAX ADJ	BASE TAX COLLECTED	NET BASE TAX REVERSALS	NET BASE TAX COLLECTED	PERCENT COLLECTED	ENDING TAX BALANCE	P & I COLLECTED	P & I REVERSALS	LRP COLLECTED	OTHER PENALTY COLLECTED	TOTAL DISTRIBUTED
0000	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00
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	64.15	.00	.00	.00	.00	.00 %	64.15	.00	.00	.00	.00	.00
1988	112.56	.00	.00	.00	.00	.00 %	112.56	.00	.00	.00	.00	.00
1989	117.50	.00	.00	.00	.00	.00 %	117.50	.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	83.37	.00	.00	.00	.00	.00 %	83.37	.00	.00	.00	.00	.00
1994	185.89	.00	.00	.00	.00	.00 %	185.89	.00	.00	.00	.00	.00
1995	287.14	.00	.00	.00	.00	.00 %	287.14	.00	.00	.00	.00	.00
1996	986.03	.00	.00	.00	.00	.00 %	986.03	.00	.00	.00	.00	.00
1997	1213.74	.00	.00	.00	.00	.00 %	1213.74	.00	.00	.00	.00	.00
1998	2143.57	.00	.00	.00	.00	.00 %	2143.57	.00	.00	.00	.00	.00
1999	7187.71	.00	.00	.00	.00	.00 %	7187.71	.00	.00	.00	.00	.00
2000	6453.65	.00	.00	.00	.00	.00 %	6453.65	.00	.00	.00	.00	.00
2001	12256.78	.00	.00	.00	.00	.00 %	12256.78	.00	.00	.00	.00	.00
2002	16798.48	.00	.00	.00	.00	.00 %	16798.48	.00	.00	.00	.00	.00
2003	11778.15	.00	.00	.00	.00	.00 %	11778.15	.00	.00	.00	.00	.00
2004	12755.61	.00	.00	.00	.00	.00 %	12755.61	.00	.00	.00	.00	.00
2005	15758.16	.00	.00	.00	.00	.00 %	15758.16	.00	.00	.00	.00	.00
2006	27735.79	.00	.00	.00	.00	.00 %	27735.79	.00	.00	.00	.00	.00
2007	29115.30	.00	.00	.00	.00	.00 %	29115.30	.00	.00	.00	.00	.00
2008	40559.79	.00	.00	.00	.00	.00 %	40559.79	.00	.00	.00	.00	.00
2009	48303.61	.00	.00	.00	.00	.00 %	48303.61	.00	.00	.00	.00	.00
2010	56245.80	.00	.00	.00	.00	.00 %	56245.80	.00	.00	.00	.00	.00
2011	53556.56	.00	88.63	.00	88.63	.17 %	53467.93	104.59	.00	.00	.00	193.22
2012	68311.40	.00	.00	.00	.00	.00 %	68311.40	.00	.00	.00	.00	.00
2013	66387.07	20085.34	.00	.00	.00	.00 %	86472.41	.00	.00	.00	.00	.00
2014	82807.58	20087.36	87.65	.00	87.65	.09 %	102807.29	71.68	.00	.00	.00	159.33
2015	85986.75	57325.96	160.09	.00	160.09	.11 %	143152.62	112.04	.00	.00	.00	272.13
2016	109230.72	57365.87	314.46	.00	314.46	.19 %	166282.13	182.38	.00	16.21	.00	513.05
2017	197167.91	57318.71	1965.44	.00	1965.44	.77 %	252521.18	904.09	.00	27.67	.00	2897.20
2018	361831.80	8904.73-	21344.32	1812.00	19532.32	5.53 %	333394.75	7987.35	.00	29.55	.00	27549.22
2019	967934.71	48764.09-	74827.12	38076.14	36750.98	4.00 %	882419.64	15401.46	32.35-	.00	.00	52120.09
TOTL	2283357.28	154514.42	98787.71	39888.14	58899.57	2.42 %	2378972.13	24763.59	32.35-	73.43	.00	83704.24
2020	155518978.18	154843.99-	1678087.10	80.85	1678006.25	1.08 %	15368127.94	.00	.00	.00	.00	1678006.25

TOTL 157802335.46 329.57- 1776874.81 39968.99 1736905.82 1.10 % 156065100.07 24763.59 32.35- 73.43 .00 1761710.49

# Recap & Standings Report

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 11/01/2020 to 11/30/2020 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)  
IS

2020 Fiscal Year: 10/01/2020 - 09/30/2021

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance YTD	Collections
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	80,626,149.65	78,119,827.91	-10,796.37	78,109,031.54	4,736,733.33	0.00	-0.01	0.00	0.68	73,372,298.90	7,242,378.62
2019	75,775,669.00	201,334.01	-732.79	200,601.22	10,381.42	2,217.27	1,799.07	1,802.41	0.01	188,420.74	36,424.43
2018	68,954,540.92	53,436.24	-91.61	53,344.63	1,047.48	245.70	0.00	117.86	-0.20	52,296.95	1,790.13
2017	62,290,320.36	40,399.53	182.60	40,582.13	483.49	142.44	0.00	65.36	0.00	40,098.64	1,055.11
2016	55,603,656.23	30,315.95	-186.29	30,129.66	-186.29	0.00	0.00	0.00	0.00	30,315.95	460.45
2015	49,093,370.76	25,650.62	-371.84	25,278.78	-371.84	0.00	0.00	0.00	0.00	25,650.62	-369.71
2014	44,412,322.78	22,762.75	-419.03	22,343.72	-419.03	0.00	0.00	0.00	0.00	22,762.75	-401.58
2013	38,869,330.27	24,428.85	-370.60	24,058.25	-370.60	0.00	0.00	0.00	0.00	24,428.85	-370.60
2012	36,200,605.63	19,631.56	-375.49	19,256.07	-375.49	0.00	0.00	0.00	0.00	19,631.56	-375.49
2011	34,042,595.83	15,342.32	-372.13	14,970.19	-372.13	0.00	0.00	0.00	0.00	15,342.32	-372.13
2010	30,041,634.03	11,783.49	-349.55	11,433.94	-349.55	0.00	0.00	0.00	0.00	11,783.49	-349.55
2009	27,944,427.52	7,368.20	-329.96	7,038.24	-329.96	0.00	0.00	0.00	0.00	7,368.20	-207.35
2008	24,003,652.64	3,854.57	0.00	3,854.57	0.00	0.00	0.00	0.00	0.00	3,854.57	0.00
2007	0.00	3,065.93	0.00	3,065.93	0.00	0.00	0.00	0.00	0.00	3,065.93	0.00
2006	0.00	2,760.56	0.00	2,760.56	0.00	0.00	0.00	0.00	0.00	2,760.56	0.00
2005	0.00	1,370.37	0.00	1,370.37	0.00	0.00	0.00	0.00	0.00	1,370.37	0.00
2004	0.00	1,388.72	0.00	1,388.72	0.00	0.00	0.00	0.00	0.00	1,388.72	0.00
2003	0.00	507.30	0.00	507.30	0.00	0.00	0.00	0.00	0.00	507.30	0.00
2002	0.00	475.28	0.00	475.28	0.00	0.00	0.00	0.00	0.00	475.28	0.00
2001 & prior	0.00	301.50	0.00	301.50	0.00	0.00	0.00	0.00	0.00	301.50	0.00
Summary											
<b>Total Current</b>	80,626,149.65	78,119,827.91	-10,796.37	78,109,031.54	4,736,733.33	0.00	-0.01	0.00	0.68	73,372,298.90	7,242,378.62
<b>Total Delinquent</b>	547,232,125.97	466,177.75	-3,416.69	462,761.06	9,137.50	2,605.41	1,799.07	1,985.63	-0.19	451,824.30	37,283.71
<b>Rollbacks</b>		79,843.40	0.00	79,843.40	12,469.48	0.00	0.00	0.00	0.00	67,373.92	75,172.63
<b>Fee Type Total</b>	627,858,275.62	78,665,849.06	-14,213.06	78,651,636.00	4,758,340.31	2,605.41	1,799.06	1,985.63	0.49	73,891,497.12	7,354,834.96

Combined Collections (Collections + P&I Collected) -- 4,760,945.72

# Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 11/01/2020 to 11/30/2020 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

## Property Tax

SLE (Leander ISD)  
MO

2020 Fiscal Year: 10/01/2020 - 09/30/2021

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	165,309,606.89	160,170,839.86	-22,136.00	160,148,703.86	9,711,829.98	0.00	-0.02	0.00	1.36	150,436,875.26	14,849,210.11
2019	157,224,379.73	417,741.38	-1,520.41	416,220.97	21,540.15	4,600.55	3,732.83	3,739.70	0.01	390,948.00	75,575.90
2018	152,580,256.06	118,241.78	-202.71	118,039.07	2,317.80	543.64	0.00	260.79	-0.44	115,720.83	3,961.13
2017	137,287,673.22	89,040.18	402.45	89,442.63	1,065.59	313.92	0.00	144.02	0.00	88,377.04	2,325.45
2016	122,550,282.37	66,815.89	-410.61	66,405.28	-410.61	0.00	0.00	0.00	0.00	66,815.89	1,014.80
2015	108,201,646.02	56,533.71	-819.55	55,714.16	-819.55	0.00	0.00	0.00	0.00	56,533.71	-814.86
2014	97,884,620.94	50,168.86	-923.55	49,245.31	-923.55	0.00	0.00	0.00	0.00	50,168.86	-885.08
2013	85,667,878.57	53,840.99	-816.81	53,024.18	-816.81	0.00	0.00	0.00	0.00	53,840.99	-816.81
2012	79,786,018.87	43,267.76	-827.57	42,440.19	-827.57	0.00	0.00	0.00	0.00	43,267.76	-827.57
2011	77,006,044.05	34,705.01	-841.79	33,863.22	-841.79	0.00	0.00	0.00	0.00	34,705.01	-841.79
2010	75,321,364.08	29,543.84	-876.40	28,667.44	-876.40	0.00	0.00	0.00	0.00	29,543.84	-876.40
2009	76,011,409.77	20,042.04	-897.52	19,144.52	-897.52	0.00	0.00	0.00	0.00	20,042.04	-564.01
2008	73,587,435.47	11,816.70	0.00	11,816.70	0.00	0.00	0.00	0.00	0.00	11,816.70	0.00
2007	0.00	9,413.17	0.00	9,413.17	0.00	0.00	0.00	0.00	0.00	9,413.17	0.00
2006	0.00	11,464.46	0.00	11,464.46	0.00	0.00	0.00	0.00	0.00	11,464.46	0.00
2005	0.00	6,597.03	0.00	6,597.03	0.00	0.00	0.00	0.00	0.00	6,597.03	0.00
2004	0.00	6,166.86	0.00	6,166.86	0.00	0.00	0.00	0.00	0.00	6,166.86	0.00
2003	0.00	2,145.15	0.00	2,145.15	0.00	0.00	0.00	0.00	0.00	2,145.15	0.00
2002	0.00	2,366.49	0.00	2,366.49	0.00	0.00	0.00	0.00	0.00	2,366.49	0.00
2001 & prior	0.00	1,536.31	0.00	1,536.31	0.00	0.00	0.00	0.00	0.00	1,536.31	0.00
<b>Summary</b>											
<b>Total Current</b>	165,309,606.89	160,170,839.86	-22,136.00	160,148,703.86	9,711,829.98	0.00	-0.02	0.00	1.36	150,436,875.26	14,849,210.11
<b>Total Delinquent</b>	1,243,109,009.15	1,031,447.61	-7,734.47	1,023,713.14	18,509.74	5,458.11	3,732.83	4,144.51	-0.43	1,001,470.14	77,250.76
<b>Rollbacks</b>		173,360.45	0.00	173,360.45	27,482.71	0.00	0.00	0.00	0.00	145,877.74	162,943.87
<b>Fee Type Total</b>	1,408,418,616.04	161,375,647.92	-29,870.47	161,345,777.45	9,757,822.43	5,458.11	3,732.81	4,144.51	0.93	151,584,223.14	15,089,404.74

# Recap & Standings Report

WTAXSaaS

Cycles: **All**      Taxing Units: **Leander ISD...**      Deposit Date Range: **11/01/2020 to 11/30/2020**      Sorted By: **By Year, Descending**      Options: **Separate Rollbacks, Include**

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## Property Tax

Combined Collections (Collections + P&I Collected) -- 9,763,280.54
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# Recap & Standings Report

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 11/01/2020 to 11/30/2020 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

SLE (Leander ISD)

2020 Fiscal Year: 10/01/2020 - 09/30/2021

SA

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance YTD	Collections
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	64,284.07	61,348.59	-1,082.55	60,266.04	4,797.70	0.00	0.00	0.00	0.08	55,468.42	7,733.10
2019	69,012.56	2,889.78	-1.52	2,888.26	125.47	16.03	0.00	13.31	0.00	2,762.79	467.12
2018	83,414.82	1,737.50	-1.91	1,735.59	131.84	36.82	0.00	25.30	-0.06	1,603.69	138.90
2017	56,346.24	623.67	0.00	623.67	0.00	0.00	0.00	0.00	0.00	623.67	0.00
2016	55,049.70	955.70	0.00	955.70	0.00	0.00	0.00	0.00	0.00	955.70	0.00
2015	48,897.66	888.91	0.00	888.91	0.00	0.00	0.00	0.00	0.00	888.91	0.65
2014	50,500.66	568.91	0.00	568.91	0.00	0.00	0.00	0.00	0.00	568.91	0.00
2013	48,069.44	2,260.33	0.00	2,260.33	0.00	0.00	0.00	0.00	0.00	2,260.33	0.00
2012	44,655.51	892.42	0.00	892.42	0.00	0.00	0.00	0.00	0.00	892.42	0.00
2011	31,924.14	912.76	0.00	912.76	0.00	0.00	0.00	0.00	0.00	912.76	0.00
2010	36,721.71	1,523.82	0.00	1,523.82	0.00	0.00	0.00	0.00	0.00	1,523.82	0.00
2009	36,058.37	539.97	0.00	539.97	0.00	0.00	0.00	0.00	0.00	539.97	43.33
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Summary</b>											
<b>Total Current</b>	64,284.07	61,348.59	-1,082.55	60,266.04	4,797.70	0.00	0.00	0.00	0.08	55,468.42	7,733.10
<b>Total Delinquent</b>	592,460.72	13,793.77	-3.43	13,790.34	257.31	52.85	0.00	38.61	-0.06	13,532.97	650.00
<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>	656,744.79	75,142.36	-1,085.98	74,056.38	5,055.01	52.85	0.00	38.61	0.02	69,001.39	8,383.10

Combined Collections (Collections + P&I Collected) -- 5,107.86

# Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Leander ISD... Deposit Date Range: 11/01/2020 to 11/30/2020 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

**Property Tax**

SLE (Leander ISD)

2020 Fiscal Year: 10/01/2020 - 09/30/2021

**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
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	246,000,040.61	238,352,016.36	-34,014.92	238,318,001.44	14,453,361.01	0.00	-0.03	0.00	2.12	223,864,642.58	22,099,321.83
2019	233,069,061.29	621,965.17	-2,254.72	619,710.45	32,047.04	6,833.85	5,531.90	5,555.42	0.02	582,131.53	112,467.45
2018	221,618,211.80	173,415.52	-296.23	173,119.29	3,497.12	826.16	0.00	403.95	-0.70	169,621.47	5,890.16
2017	199,634,339.82	130,063.38	585.05	130,648.43	1,549.08	456.36	0.00	209.38	0.00	129,099.35	3,380.56
2016	178,208,988.30	98,087.54	-596.90	97,490.64	-596.90	0.00	0.00	0.00	0.00	98,087.54	1,475.25
2015	157,343,914.44	83,073.24	-1,191.39	81,881.85	-1,191.39	0.00	0.00	0.00	0.00	83,073.24	-1,183.92
2014	142,347,444.38	73,500.52	-1,342.58	72,157.94	-1,342.58	0.00	0.00	0.00	0.00	73,500.52	-1,286.66
2013	124,585,278.28	80,530.17	-1,187.41	79,342.76	-1,187.41	0.00	0.00	0.00	0.00	80,530.17	-1,187.41
2012	116,031,280.01	63,791.74	-1,203.06	62,588.68	-1,203.06	0.00	0.00	0.00	0.00	63,791.74	-1,203.06
2011	111,080,564.02	50,960.09	-1,213.92	49,746.17	-1,213.92	0.00	0.00	0.00	0.00	50,960.09	-1,213.92
2010	105,399,719.82	42,851.15	-1,225.95	41,625.20	-1,225.95	0.00	0.00	0.00	0.00	42,851.15	-1,225.95
2009	103,991,895.66	27,950.21	-1,227.48	26,722.73	-1,227.48	0.00	0.00	0.00	0.00	27,950.21	-728.03
2008	97,622,898.02	15,671.27	0.00	15,671.27	0.00	0.00	0.00	0.00	0.00	15,671.27	0.00
2007	0.00	12,479.10	0.00	12,479.10	0.00	0.00	0.00	0.00	0.00	12,479.10	0.00
2006	0.00	14,225.02	0.00	14,225.02	0.00	0.00	0.00	0.00	0.00	14,225.02	0.00
2005	0.00	7,967.40	0.00	7,967.40	0.00	0.00	0.00	0.00	0.00	7,967.40	0.00
2004	0.00	7,555.58	0.00	7,555.58	0.00	0.00	0.00	0.00	0.00	7,555.58	0.00
2003	0.00	2,652.45	0.00	2,652.45	0.00	0.00	0.00	0.00	0.00	2,652.45	0.00
2002	0.00	2,841.77	0.00	2,841.77	0.00	0.00	0.00	0.00	0.00	2,841.77	0.00
2001 & prior	0.00	1,837.81	0.00	1,837.81	0.00	0.00	0.00	0.00	0.00	1,837.81	0.00

**Summary**

<b>Total Current</b>	246,000,040.61	238,352,016.36	-34,014.92	238,318,001.44	14,453,361.01	0.00	-0.03	0.00	2.12	223,864,642.58	22,099,321.83
<b>Total Delinquent</b>	1,790,933,595.84	1,511,419.13	-11,154.59	1,500,264.54	27,904.55	8,116.37	5,531.90	6,168.75	-0.68	1,466,827.41	115,184.47
<b>Rollbacks</b>		253,203.85	0.00	253,203.85	39,952.19	0.00	0.00	0.00	0.00	213,251.66	238,116.50
<b>Taxing Unit Total</b>	2,036,933,636.45	240,116,639.34	-45,169.51	240,071,469.83	14,521,217.75	8,116.37	5,531.87	6,168.75	1.44	225,544,721.65	22,452,622.80

**Percentages**

% of Roll Collected - 2020 - 8.98%	Adjusted Original Roll -- \$245,963,964.41	Current YTD Collected -- \$22,099,321.83
Tax Collections Compared to Current Taxes Billed 6.06% Collected		
All Collections Compared to Current Taxes Billed 6.06% Collected		
Combined Collections (Collections + P&I Collected) -- 14,529,334.12		

# Recap & Standings Report

WTAXSaaS

Cycles: **All**      Taxing Units: **Leander ISD...**      Deposit Date Range: **11/01/2020 to 11/30/2020**      Sorted By: **By Year, Descending**      Options: **Separate Rollbacks, Include**

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**Property Tax**

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**Williamson County Appraisal District**  
**Pending Litigation Report for LISD**  
**November 17, 2020**

PROP ID	LAWSUIT NAME	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING UNITS	MKT AMOUNT INVOLVED	DPMT
R472079	2500 Lakeline LLC & Denton Lakeline LLC & 12112 Lakeline TIC LLC	20-1447-C26	9/17/20	2020	GWJ RFM SLE CCP J01 W09	3,685,762	C
R524375	A-L-L 136 Crystal Falls Pkwy-Lakeline Blvd LP	19-1317-C425	8/28/19	2019	GWJ RFM SLE CLE J01 W09	3,655,215	C
R524375	A-L-L 136 Crystal Falls Pkwy-Lakeline Blvd LP	19-1317-C425	9/11/20	2020	GWJ RFM SLE CLE J01 W09	4,350,213	C
R502512	Allure Acquisition LLC d/b/a The Allure	20-1426-C26	9/16/20	2020	GWJ RFM SLE CCP J01 W09	49,091,220	C
R538842	ATX Family LLC	19-1448-C395	9/13/19	2019	GWJ RFM SLE CCP J01 W09	3,220,357	C
R538842	ATX Family LLC	19-1448-C395	8/5/20	2020	GWJ RFM SLE CCP J01 W09	3,056,365	C
P384096	Autozone Texas LP, Autozone West Inc AKA Autozone Inc., as Owner and Lessee	19-1238-C26	8/21/19	2019	GWJ RFM SLE CCP J01 W09	490,397	P
P453549	Autozone Texas LP, Autozone West Inc AKA Autozone Inc., as Owner and Lessee	19-1238-C26	8/21/19	2019	GWJ RFM SLE CLE J01 W09	482,213	P
P489973	Autozone Texas LP, Autozone West Inc AKA Autozone Inc., as Owner and Lessee	19-1238-C26	10/10/19	2019	GWJ RFM SLE CCP J01 W09	616,667	P
R525531	Bastrop Investment Group LP	20-1217-C26	8/17/20	2020	GWJ RFM SLE CCP J01 W09	1,597,622	C
R532144	Beacon Funeral Partners Texas LLC	20-1089-C26	7/27/20	2020	GWJ RFM SLE CCP J01 W09	2,767,192	C
R427548	BRB Silver Spur LLC	20-1627-C425	10/12/20	2020	GWJ RFM SLE CCP J01 W09	5,890,333	C
R577387	BRE RC 1890 Ranch TX LP	19-1323-C395	8/29/19	2019	GWJ RFM SLE CCP J01 W09	102,000,000	C
R369883	Cedar Inn Inc	20-1016-C368	7/15/20	2020	GWJ RFM SLE CCP J01 W09	1,500,000	C
R565440	Cedar Park Health System LP	20-1717-C368	10/26/20	2020	GWJ RFM SLE CCP J01 W09	86,355,992	C
R404540	Cedar Park Hospitality	20-1246-C368	8/19/20	2020	GWJ RFM SLE CCP J01 W09	3,250,000	C
R565328	Cedar Park Town Center, LP	19-1142-C26	8/7/19	2019	GWJ RFM SLE CCP J01 W09	6,596,000	C
R565328	Cedar Park Town Center, LP	20-1515-C26	9/28/20	2020	GWJ RFM SLE CCP J01 W09	6,566,360	C
R398643	CFD Holdings LLC	20-1353-C26	9/3/20	2020	GWJ RFM SLE CLE J01 W09	810,661	C
R487570	CFT NV Developments LLC	18-1206-C395	9/21/18	2018	GWJ RFM SLE CCP J01 W09	4,786,551	C
R487570	CFT NV Developments LLC	19-1383-C395	9/6/19	2019	GWJ RFM SLE CCP J01 W09	4,904,682	C
R487570	CFT NV Developments LLC	20-0997-C368	7/10/20	2020	GWJ RFM SLE CCP J01 W09	6,063,081	C
R399376	Chaudhari, Baldev & Marie	20-1408-C26	9/14/20	2020	GWJ RFM SLE M17 J01 W09	1,548,808	C
R481888	Chick-Fil-A Inc., As Owner and Lessee	19-1441-C395	9/13/19	2019	GWJ RFM SLE CCP J01 W09	1,757,946	C
R481888	Chick-Fil-A Inc., As Owner and Lessee	20-1547-C26	10/1/20	2020	GWJ RFM SLE CCP J01 W09	1,656,747	C
R528449	Costco Wholesale Corporation	20-1224-C26	8/17/20	2020	GWJ RFM SLE CCP J01 W09	15,012,881	C
P478044	Costco Wholesale Corporation As Owner and Lessee	20-1429-C425	9/16/20	2020	GWJ RFM SLE CCP J01 W09	11,957,554	P
P487804	Costco Wholesale Corporation As Owner and Lessee	20-1429-C425	9/16/20	2020	GWJ RFM SLE CCP J01 W09	103,970	P
P489493	Costco Wholesale Corporation As Owner and Lessee	20-1429-C425	9/16/20	2020	GWJ RFM SLE CCP J01 W09	382,543	P
R493007	Cottonwood Lodging Inc	20-1238-C425	8/18/20	2020	GWJ RFM SLE CCP J01 W09	3,080,000	C
R032601	Cross Creek of Texas Ltd	20-1479-C26	9/22/20	2020	GWJ RFM SLE CCP J01 W09	5,450,000	C
R351055	CVS As Lessee	20-1395-C425	9/11/20	2020	GWJ RFM SLE CCP J01 W09	2,353,058	C

PROP ID	LAWUIT NAME	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING UNITS	MKT AMOUNT INVOLVED	DPMT
R437488	CVS As Lessee	20-1395-C425	9/11/20	2020	GWJ RFM SLE CCP J01 W09	2,530,610	C
R361315	Decorum Hospitality LLC	20-1078-C425	7/24/20	2020	GWJ RFM SLE CCP J01 W09	2,500,000	C
R495089	East 1890 Holdings LLC	20-1679-C26	10/20/20	2020	GWJ RFM SLE CCP J01 W09	12,000,000	C
R558026	ES Austin Propco LLC	19-1266-C368	8/23/19	2019	GWJ RFM SLE CCP J01 W09	2,642,890	C
R558026	ES Austin Propco LLC	20-1569-C395	10/2/20	2020	GWJ RFM SLE CCP J01 W09	2,589,318	C
R456805	Extra Space Properties Two LLC and RPD Georgetown Williams LLC	20-1603-C26	10/7/20	2020	GWJ RFM SLE CCP J01 W09	9,972,314	C
R543182	GC Parkway Crossing Ltd	20-1418-C368	9/16/20	2020	GWJ RFM SLE CLE J01 W09	32,663,000	C
R404499	Granite Sagebrook Health Center LLC	20-1438-C368	9/17/20	2020	GWJ RFM SLE CCP J01 W09	6,702,872	C
P462853	HEB Grocery Company LP	19-1398-C368	9/9/19	2019	GWJ RFM SLE CLE J01 W09	6,378,071	P
R347609	H E Butt Grocery Company, H E Butt Inc and HEB Grocery Company LP	20-1223-C425	8/17/20	2020	GWJ RFM SLE CCP J01 W09	13,642,672	C
R496073	H E Butt Grocery Company, H E Butt Inc and HEB Grocery Company LP	20-1223-C425	8/17/20	2020	GWJ RFM SLE CCP J01 W09	1,501,850	C
R586909	H E Butt Grocery Company, H E Butt Inc and HEB Grocery Company LP	20-1223-C425	8/17/20	2020	GWJ RFM SLE CLE T05 J01 W09	40,302,586	C
R448052	HEB Grocery Company LP, H E Butt Grocery Co. and H-E-B LP	20-1618-C368	10/9/20	2020	GWJ RFM SLE CLE T05 J01 W09	133,664	L
R496900	HEB Grocery Company LP, H E Butt Grocery Co. and H-E-B LP	20-1618-C368	10/9/20	2020	GWJ RFM SLE CLE T05 J01 W09	2,628	L
R514054	HEB Grocery Company LP, H E Butt Grocery Co. and H-E-B LP	20-1618-C368	10/9/20	2020	GWJ RFM SLE CLE J01 W09	329,301	L
R530062	HEB Grocery Company LP, H E Butt Grocery Co. and H-E-B LP	20-1618-C368	10/9/20	2020	GWJ RFM SLE CLE T05 J01 W09	1,065,855	L
R542550	HEB Grocery Company LP, H E Butt Grocery Co. and H-E-B LP	20-1618-C368	10/9/20	2020	GWJ RFM SLE CLE T05 J01 W09	529,408	L
R538903	HRA View At Cedar Park LLC	20-1392-C26	9/11/20	2020	GWJ RFM SLE CCP J01 W09	24,659,890	C
R543269	Inland American Round Rock University Oaks LP and IVT Parke Cedar Park LLC	20-1257-C368	8/20/20	2020	GWJ RFM SLE CCP J01 W09	110,779,943	C
R417165	KH Liberty Plaza, LLC	18-0915-C368	8/1/18	2018	GWJ RFM SLE CCP J01 W09	2,900,000	C
R417165	KH Liberty Plaza, LLC	18-0915-C368	8/19/19	2019	GWJ RFM SLE CCP J01 W09	2,900,000	C
R417165	KH Liberty Plaza, LLC	18-0915-C368	8/5/20	2020	GWJ RFM SLE CCP J01 W09	2,915,067	C
R489772	Kin Inc. fka Kohl's Inc (Kohl's Stores #192, #510, and #1280)	20-1305-C368	8/28/20	2020	GWJ RFM SLE CLE J01 W09	11,142,281	C
R442408	Lakeline Homestead K/C Ltd, NWC US79/CR122 Ltd and Whitestone Retail Ltd,	20-1556-C26	10/1/20	2020	GWJ RFM SLE CCP J01 W09	10,873,210	C
R543566	Latitude/GW-DW LLC & Latitude/GW-SK LLC & Latitude/GW-SJ LLC	20-1330-C395	9/1/20	2020	GWJ RFM SLE CLE J01 W09	52,201,640	C
R457681	Life Storage LP Formerly Known as Sovran Acquisition Limited Partnership (Life Storage Nos. 392 and 7109)	20-1770-C395	11/4/20	2020	GWJ RFM SLE F09 M21 J01 W09	12,552,273	C
R427550	LIPT Whitestone Boulevard LLC (Whitestone Market Shopping Ctr)	20-1468-C368	9/21/20	2020	GWJ RFM SLE CCP J01 W09	35,310,781	C
R489763	Lowe's Home Centers Inc. and Lowe's Home Centers LLC	20-1255-C26	8/19/20	2020	GWJ RFM SLE CLE J01 W09	9,666,440	C

PROP ID	LAWSUIT NAME	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING UNITS	MKT AMOUNT INVOLVED	DPMT
R568377	Luminary Real Estate LLC	20-1460-C26	9/18/20	2020	GWJ RFM SLE CLE J01 W09 T05	975,500	L
R577679	Memtex Dev. #1 LLC & Justventures Inc., SCMR Austin Ltd., WSP Dev. #3 Ltd and WSP Dev. #6 Ltd, et al	19-1269-C26	8/23/19	2019	GWJ RFM SLE SRR CAU R02 J01 W09	17,817,433	C
R577679	Memtex Dev. #1 LLC & Justventures Inc., WSP Dev. #3 Ltd and WSP Dev. #6 Ltd, et al. SCMR Austin Ltd.,	20-1196-C26	8/11/20	2020	GWJ RFM SLE SRR CAU R02 J01 W09	22,324,379	C
R399014	MMRMSM LLC	20-1019-C395	7/15/20	2020	GWJ RFM SLE CCP J01 W09	1,189,671	C
R392201	Mouser Properties LLC	18-1211-C425	9/21/18	2018	GWJ RFM SLE F09 J01 W09	1,131,871	C
R577676	NE Carneros LP	20-1450-C368	9/18/20	2020	GWJ RFM SLE CLE J01 W09	35,141,260	C
R558959	Noble Pursuits Austin LLC	20-1741-C395	10/29/20	2020	GWJ RFM SLE CCP J01 W09	8,282,192	C
R417138	Northland Lakeline II LLC	19-1231-C395	8/20/19	2019	GWJ RFM SLE CCP J01 W09	44,982,571	C
R417138	Northland Lakeline II LLC	19-1231-C395	9/28/20	2020	GWJ RFM SLE CCP J01 W09	48,599,333	C
R559132	Park At Crystal Falls II LP	20-1419-C395	9/16/20	2020	GWJ RFM SLE CLE J01 W09	31,979,080	C
R032297	PS LPI Properties Investors, PS Texas Holdings Ltd, Shurgard Texas Limited Partnership, and Public Storage Inc.	20-1723-C26	10/27/20	2020	GWJ RFM SLE CCP J01 W09	4,260,700	C
R566063	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWJ RFM SLE CCP J01 W09	1,336,449	L
R566064	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWJ RFM SLE CCP J01 W09	1,052,019	L
R566065	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWJ RFM SLE CCP J01 W09	738,778	L
R566066	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWJ RFM SLE CCP J01 W09	1,033,550	L
R566067	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWJ RFM SLE CCP J01 W09	684,639	L
R566069	Realtex Ventures LP	18-1091-C395	9/4/18	2018	GWJ RFM SLE CCP J01 W09	3,210,843	L
R566063	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWJ RFM SLE CCP J01 W09	1,386,881	L
R566064	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWJ RFM SLE CCP J01 W09	1,091,718	L
R566065	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWJ RFM SLE CCP J01 W09	766,656	L
R566066	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWJ RFM SLE CCP J01 W09	1,072,552	L
R566067	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWJ RFM SLE CCP J01 W09	710,474	L
R566069	Realtex Ventures LP	18-1091-C395	9/13/19	2019	GWJ RFM SLE CCP J01 W09	3,332,007	L
R566064	Realtex Ventures LP	18-1091-C395	9/28/20	2020	GWJ RFM SLE CCP J01 W09	942,847	L
R566065	Realtex Ventures LP	18-1091-C395	9/28/20	2020	GWJ RFM SLE CCP J01 W09	662,112	L
R566066	Realtex Ventures LP	18-1091-C395	9/28/20	2020	GWJ RFM SLE CCP J01 W09	926,294	L
R566067	Realtex Ventures LP	18-1091-C395	9/28/20	2020	GWJ RFM SLE CCP J01 W09	613,591	L
R309013	Round Rock Retirement Residence LP and Ventas Highland Estates LLC	20-1559-C395	10/1/20	2020	GWJ RFM SLE CCP J01 W09	10,500,000	C
R033681	Roxbury Holding Company LLC	20-1671-C425	10/19/20	2020	GWJ RFM SLE CCP J01 W09	5,209,608	C
R577495	RPAI Cedar Park Town Center LLC	19-1253-C368	8/22/19	2019	GWJ RFM SLE CCP J01 W09	31,094,449	C
R577495	RPAI Cedar Park Town Center LLC	20-1566-C26	10/2/20	2020	GWJ RFM SLE CCP J01 W09	41,908,136	C
R543561	RRCA Parmer Ranch Trails Lots 1 & 2 Ltd	20-1487-C425	9/23/20	2020	GWJ RFM SLE CCP J01 W09	9,987,383	C
R518497	S-K Cedar Park Opportunity II LLC	19-1429-C425	9/11/19	2019	GWJ RFM SLE CCP M17 J01 W09	24,500,000	C
R518497	S-K Cedar Park Opportunity II LLC	19-1429-C425	11/2/20	2020	GWJ RFM SLE CCP M17 J01 W09	25,000,000	C
R489882	S-SI Leander I LP	20-1443-C368	9/17/20	2020	GWJ RFM SLE CLE J01 W09	1,737,674	L
R542572	Sabra Texas Holdings LP	20-1530-C425	9/29/20	2020	GWJ RFM SLE CCP J01 W09	6,350,000	C

PROP ID	LAWSUIT NAME	CAUSE NUMBER	DATE FILED	TAX YEAR	TAXING UNITS	MKT AMOUNT INVOLVED	DPMT
R559267	Sarah 16760 LLC (The Sarah by Arium Apartments)	20-1694-C425	10/21/20	2020	GWJ RFM SLE CLE J01 W09	40,756,215	C
R495097	SCMR Austin LTD, WSP Dev #3, WSP Dev #6, Smith Family Ventures III, LLC and Herman Family Ventures III, LLC	18-0853-C395	7/18/18	2018	GWJ RFM SLE CAU J01 R02 W09	8,967,237	C
R539127	SCMR Austin LTD, WSP Dev #3, WSP Dev #6, Smith Family Ventures III, LLC and Herman Family Ventures III, LLC	18-0853-C395	7/18/18	2018	GWJ RFM SLE CAU J01 R02 W09	3,980,111	C
R468311	SH1 Cedar Ridge LLC	20-1545-C395	9/30/20	2020	GWJ RFM SLE CCP J01 W09	3,900,000	C
R525547	Shops At Crystal Falls LLC	20-1023-C425	7/15/20	2020	GWJ RFM SLE CLE J01 W09	6,995,677	C
R481885	Target Corporation and Dayton Hudson Corp	20-1607-C395	10/8/20	2020	GWJ RFM SLE CCP J01 W09	16,348,594	C
P462654	Target Corporation	20-1632-C26	10/13/20	2020	GWJ RFM SLE CCP J01 W09	4,243,197	P
R031488	Texas White House LLC	20-1529-C26	9/29/20	2020	GWJ RFM SLE CCP J01 W09	3,914,768	C
R496119	TX Brookwood Holdings	20-1565-C425	10/2/20	2020	GWJ RFM SLE CLE J01 W09	11,616,690	C
R472068	Walker, Ronald M Trustee & Gilbert C & Michaela I Walker Trustees	18-1289-C368	10/3/18	2018	GWJ RFM SLE CCP J01 W09	7,098,693	C
R472069	Walker, Ronald M Trustee & Gilbert C & Michaela I Walker Trustees	18-1289-C368	10/3/18	2018	GWJ RFM SLE CCP J01 W09	4,142,752	C
R472068	Walker, Ronald M Trustee & Gilbert C & Michaela I Walker Trustees	18-1289-C368	9/5/19	2019	GWJ RFM SLE CCP J01 W09	7,931,831	C
R472069	Walker, Ronald M Trustee & Gilbert C & Michaela I Walker Trustees	18-1289-C368	9/5/19	2019	GWJ RFM SLE CCP J01 W09	4,605,585	C
R442410	Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Walmart Inc., Wal-Mart Stores Texas, LLC As Lessee and Wal-Mart Stores Texas, LP	20-1326-C368	9/1/20	2020	GWJ RFM SLE CCP J01 W09	16,608,034	C
R521246	Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Walmart Inc., Wal-Mart Stores Texas, LLC As Lessee and Wal-Mart Stores Texas, LP	20-1326-C368	9/1/20	2020	GWJ RFM SLE CCP J01 W09	15,983,485	C
R521248	Wal-Mart Real Estate Business Trust, Wal-Mart Stores Inc. and Walmart Inc., Wal-Mart Stores Texas, LLC As Lessee and Wal-Mart Stores Texas, LP	20-1326-C368	9/1/20	2020	GWJ RFM SLE CCP J01 W09	1,617,257	C
R510851	West 1890 Holdings LLC	20-1680-C368	10/20/20	2020	GWJ RFM SLE CCP J01 W09	9,356,455	C
						<b>1,317,028,185</b>	



## Travis County Active Lawsuits by Year

Year	Cause Number	Plaintiff Name	Entity Code	Entity Name	Cause Value	Number of Properties Involved
2017	D-1-GN-17-004104	SOVRAN ACQUISITION LIMITED PARTNERSHIP, ET AL	69	LEANDER ISD	\$9,714,200	1
2017	D-1-GN-17-004153	WHITESTONE QUINLAN CROSSING, LLC	69	LEANDER ISD	\$38,676,881	10
2017	D-1-GN-17-004170	CUBESMART, LP AND CENTERPORT STORAGE LP	69	LEANDER ISD	\$11,419,233	1
2017	D-1-GN-17-004565	KRT FAMILY TRUST	69	LEANDER ISD	\$1,223,169	1
2017	D-1-GN-17-004596	SIR STEINER RANCH APARTMENTS, LLC	69	LEANDER ISD	\$76,000,000	1
2017	D-1-GN-17-004843	TARGET CORPORATION AS OWNER AND LESSEE AND DAYTON HUDSON CORPORATION	69	LEANDER ISD	\$15,936,122	1
2017	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$4,859,000	1
2017	D-1-GN-17-006774	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,752,165	3
2018	D-1-GN-17-004170	CUBESMART, LP AND CENTERPORT STORAGE LP	69	LEANDER ISD	\$12,000,000	1
2018	D-1-GN-17-004565	KRT FAMILY TRUST	69	LEANDER ISD	\$1,253,889	1
2018	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$5,626,800	1
2018	D-1-GN-17-006774	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$3,786,410	2
2018	D-1-GN-18-003843	WHITESTONE QUINLAN CROSSING LLC	69	LEANDER ISD	\$36,076,361	10
2018	D-1-GN-18-003976	RANDY COHEN	69	LEANDER ISD	\$1,977,500	1
2018	D-1-GN-18-004036	HEB GROCERY COMPANY LP S OWNER AND LESSEE, ET AL	69	LEANDER ISD	\$20,120,617	2
2018	D-1-GN-18-004103	THE BASSHAM TRUST; DEBORAH E. PARKER AND LODGE AT STONE OAK RANCH, LLC	69	LEANDER ISD	\$132,420,000	2
2018	D-1-GN-18-004636	BRUCE STUCKMAN MANAGEMENT TRUST	69	LEANDER ISD	\$1,417,750	1
2018	D-1-GN-18-004648	RANDALL'S FOOD & DRUG, L.P. AS OWNER AND LESSEE	69	LEANDER ISD	\$13,185,000	1
2018	D-1-GN-18-004658	RICHARD L HILTON & MARY L PARR	69	LEANDER ISD	\$1,494,156	1
2018	D-1-GN-18-004662	TODD A & LYNN A NALODKA	69	LEANDER ISD	\$1,190,741	1
2018	D-1-GN-18-004946	TARGET CORPORATION AS OWNER AND LESSEE AND DAYTON HUDSON CORPORATION	69	LEANDER ISD	\$10,342,000	1
2018	D-1-GN-18-005288	RUTH REAL ESTATE HOLDINGS INC	69	LEANDER ISD	\$654,809	1
2018	D-1-GN-18-005362	MOSLEY, GARY	69	LEANDER ISD	\$972,386	6
2018	D-1-GN-18-005651	MARK MILLER AND PAULA MILLER	69	LEANDER ISD	\$575,765	1
2018	D-1-GN-18-005687	JEAN BELLE VAN HOUTEN LIVING TRUST	69	LEANDER ISD	\$904,656	2
2018	D-1-GN-18-005861	MERILEE ABOUD AND DAVID ABOUD	69	LEANDER ISD	\$858,868	1
2019	D-1-GN-17-004565	KRT FAMILY TRUST	69	LEANDER ISD	\$1,453,400	1
2019	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$5,871,000	1
2019	D-1-GN-18-004103	THE BASSHAM TRUST; DEBORAH E. PARKER AND LODGE AT STONE OAK RANCH, LLC	69	LEANDER ISD	\$138,100,000	2
2019	D-1-GN-18-005362	MOSLEY, GARY	69	LEANDER ISD	\$735,551	3
2019	D-1-GN-19-003013	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,092	1
2019	D-1-GN-19-004353	SUBRAMANIAN LTD	69	LEANDER ISD	\$715,116	1
2019	D-1-GN-19-004560	NR TACARA AT STEINER RANCH LLC	69	LEANDER ISD	\$47,900,000	1
2019	D-1-GN-19-004879	KRG-USCRF PLAZA VOLENTE LLC	69	LEANDER ISD	\$19,418,834	4
2019	D-1-GN-19-004893	WHITESTONE QUIHNLAN CROSSING, LLC	69	LEANDER ISD	\$37,328,263	10
2019	D-1-GN-19-005292	CANYON CREEK TEXAS LLC	69	LEANDER ISD	\$57,120,000	1
2019	D-1-GN-19-005431	SHOPS AT RIVERPLACE, LLC	69	LEANDER ISD	\$11,184,000	1
2019	D-1-GN-19-005443	STUCKMAN BRUCE MANAGEMENT TRUST	69	LEANDER ISD	\$1,567,900	1
2019	D-1-GN-19-005516	HEB GROCERY COMPANY LP AS OWNER AND LESSEE	69	LEANDER ISD	\$19,625,548	1
2019	D-1-GN-19-005533	HEB GROCERY COMPANY LP AS OWNER AND LESSEE AND BUTT HE STORE PROPERTY	69	LEANDER ISD	\$577,099	1
2019	D-1-GN-19-005766	BREIT STEADFAST MF STEINER TX LP	69	LEANDER ISD	\$81,480,000	1
2019	D-1-GN-19-005804	AUSTIN 9311 FM LLC	69	LEANDER ISD	\$23,369,004	1
2019	D-1-GN-19-005880	SIGNATURE LODGING LLC	69	LEANDER ISD	\$8,100,000	1
2019	D-1-GN-19-006000	DAYTON HUDSON CORPORATION AND TARGET CORPORATION AS OWNER AND LESSEE	69	LEANDER ISD	\$10,342,000	1
2019	D-1-GN-19-006552	ALLTEX RENTALS LP	69	LEANDER ISD	\$1,585,000	1
2019	D-1-GN-19-006574	REGIONS BANK AS OWNER AND LESSEE AND TEXAS HERITAGE BANK	69	LEANDER ISD	\$240,000	1
2019	D-1-GN-19-006676	ADVANCED DRYWALL SYSTEMS INC	69	LEANDER ISD	\$1,620,000	2
2019	D-1-GN-19-006691	CUBESMART LP (CUBESMART 707 AND 914)	69	LEANDER ISD	\$25,372,897	2
2019	D-1-GN-19-006836	RANDALL'S FOOD & DRUGS, LP	69	LEANDER ISD	\$3,679,825	1
2019	D-1-GN-19-006872	BELL FUND V FOUR POINTS LLC	69	LEANDER ISD	\$54,670,000	1
2019	D-1-GN-19-006927	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$5,752,265	4
2019	D-1-GN-19-007110	RUTH REAL ESTATE HOLDINGS INC	69	LEANDER ISD	\$850,465	1
2019	D-1-GN-19-007435	HEB GROERY COMPANY LP	69	LEANDER ISD	\$3,882,088	1
2019	D-1-GN-19-007579	3400 W WHITESTONE, LLC	69	LEANDER ISD	\$310,147	1
2019	D-1-GN-19-008135	LINDEMAN LANE TRUST	69	LEANDER ISD	\$210,000	1
2019	D-1-GN-20-000049	ANTHONY SESSA, AND 137 PROPERTY OWNER/CLIENTS OF FIVE STONE TAX	69	LEANDER ISD	\$8,349,401	17
2019	D-1-GN-20-000564	JEAN BELLE VAN HOUTEN LIVING TRUST	69	LEANDER ISD	\$760,213	2
2020	D-1-GN-17-004998	CVS PHARMACY, INC. AS OWNER AND LESSEE	69	LEANDER ISD	\$6,904,383	1
2020	D-1-GN-19-004560	NR TACARA AT STEINER RANCH LLC	69	LEANDER ISD	\$48,940,000	1
2020	D-1-GN-19-005431	SHOPS AT RIVERPLACE, LLC	69	LEANDER ISD	\$11,102,000	1
2020	D-1-GN-19-005516	HEB GROCERY COMPANY LP AS OWNER AND LESSEE	69	LEANDER ISD	\$18,902,917	1
2020	D-1-GN-19-005533	HEB GROCERY COMPANY LP AS OWNER AND LESSEE AND BUTT HE STORE PROPERTY	69	LEANDER ISD	\$577,099	1
2020	D-1-GN-19-006552	ALLTEX RENTALS LP	69	LEANDER ISD	\$1,650,000	1
2020	D-1-GN-19-006872	BELL FUND V FOUR POINTS LLC	69	LEANDER ISD	\$55,860,000	1
2020	D-1-GN-19-006927	AUSTIN BAPTIST CHURCH	69	LEANDER ISD	\$2,594,435	1
2020	D-1-GN-19-007579	3400 W WHITESTONE, LLC	69	LEANDER ISD	\$279,132	1
2020	D-1-GN-20-004294	PROMESA APARTMENTS LTD	69	LEANDER ISD	\$46,396,696	1
2020	D-1-GN-20-004619	BREIT STEADFAST MF STEINER TX LP	69	LEANDER ISD	\$77,300,000	1
2020	D-1-GN-20-004810	MONTERONE APARTMENT INVESTOR LLC	69	LEANDER ISD	\$54,900,000	1
2020	D-1-GN-20-004874	WALGREENS CO AS OWNER AND LESSEE AND WALGREEN CO AS OWNER AND LESSEE	69	LEANDER ISD	\$6,582,717	1
2020	D-1-GN-20-004934	DAYTON HUDSON CORPORATION AND TARGET CORPORATION AS OWNER AND LESSEE	69	LEANDER ISD	\$10,342,000	1
2020	D-1-GN-20-005491	HOSPITAL CORPORATION OF AMERICA AS LESSEE	69	LEANDER ISD	\$3,934,300	1
2020	D-1-GN-20-005516	C LEE FAMILY CORPORATION	69	LEANDER ISD	\$7,199,000	1



## Travis County Active Lawsuits by Year

Year	Cause Number	Plaintiff Name	Entity Code	Entity Name	Cause Value	Number of Properties Involved
2020	D-1-GN-20-005672	CMS/COLONIAL MULTIFAMILY CANYON CREEK JV LP D/B/A COLONIAL GRAND AT	69	LEANDER ISD	\$48,920,000	1
2020	D-1-GN-20-005676	CRLP ESCALON CANYON CREEK APTS LLC D/B/A COLONIAL GRAND AT	69	LEANDER ISD	\$35,620,000	1
2020	D-1-GN-20-005802	RUTH REAL ESTATE HOLDINGS INC	69	LEANDER ISD	\$850,465	1
2020	D-1-GN-20-005842	9807 RANCH LP d/b/a GRIFFIS CANYON CREEK	69	LEANDER ISD	\$40,970,000	1
2020	D-1-GN-20-006086	SPADES HOSPITALITY, LLC	69	LEANDER ISD	\$7,718,000	1
2020	D-1-GN-20-006153	REGIONS BANK AS LESSEE AND TEXAS HERITAGE BANK	69	LEANDER ISD	\$2,491,000	2
2020	D-1-GN-20-006164	SIGNATURE LODGING LLC	69	LEANDER ISD	\$8,200,000	1
2020	D-1-GN-20-006182	BRENT R AND JANET LYNN BAILEY ET AL	69	LEANDER ISD	\$14,390,638	8
2020	D-1-GN-20-006221	NAPIER WILLIAM DAVID REVOCABLE TRUST	69	LEANDER ISD	\$778,000	1
2020	D-1-GN-20-006543	MEPT FOUR POINTS CENTRE LLC	69	LEANDER ISD	\$36,898,626	3
2020	D-1-GN-20-006579	VERANDAH AT GRANDVIEW HILLS LLC (VERANDAH AT GRANDVIEW HILLS	69	LEANDER ISD	\$72,000,000	1
2020	D-1-GN-20-006748	HODGES TRAILS AT 620 LLC, HODGES TRAILS AT 620 PHASE II LLC AND PCRIF	69	LEANDER ISD	\$26,999,600	7

		Year	Number of Lawsuits	Total Cause Value	# of Props
		<b>TCAD ACTIVE LAWSUITS</b>		2017	8
2018	18			\$244,857,708	36
2019	31			\$572,175,108	68
2020	28			\$649,301,008	44
<b>TOTALS</b>	<b>85</b>			<b>\$1,629,914,594</b>	<b>167</b>

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Food Service Annual Report  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** John Graham, Upenda Sibley  
**Attachments:** Food Service Annual Report Presentation

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## **Background Information:**

The purpose of this item is to provide the Board of Trustees an update on the performance of our food service program.

Please contact John Graham if you have any questions.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



# Food Service Annual Report

December 17, 2020

203

In partnership with





# Purpose Statement 204

To provide an update on the performance of our food service program



# Agenda

- Reimbursable Meals Served
- COVID 19 Budget Impact
  - Labor
  - Meal Counts
  - Mitigating Steps
- Operational Excellence
- The Student Experience
- Community Partnership
- Questions

205

# Total Meals Served

## Student Breakfast Meals

(Nov 20) 38,108

(Year to Date) 91,341

## Student Lunch Meals

206

(Nov 20) 138,148

(Year to Date) 337,517

## A La Carte Equivalent Meals

(Nov 20) 30,022

(Year to Date) 80,127

## Total Meals

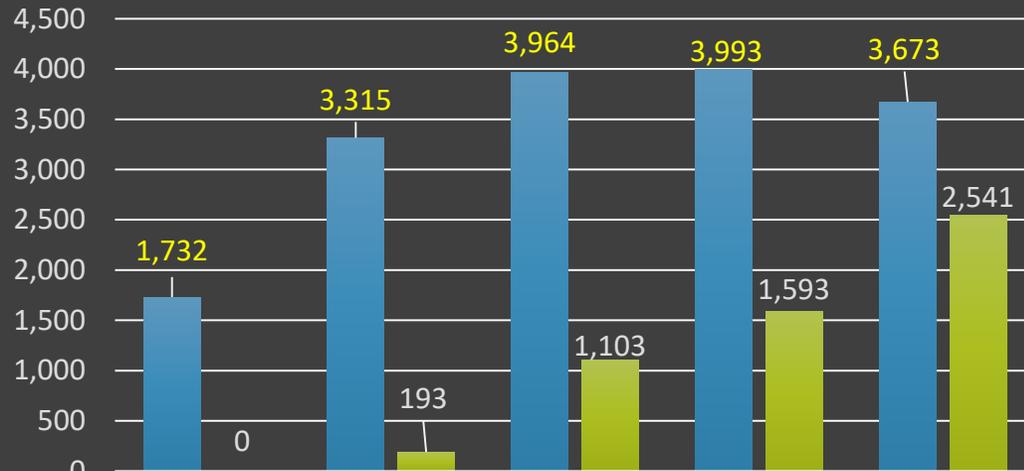
(Nov 20) 206,278

(Year to Date) 508,985

# COVID 19 Meal Impact

## Breakfast

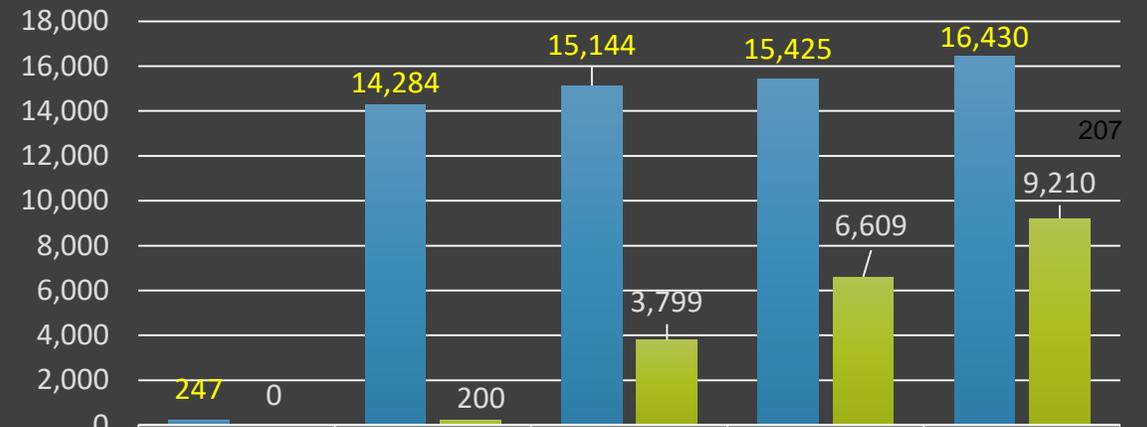
■ SY 2019-20 ■ SY 2020-21



	July	AUG	SEPT	OCT	NOV
■ SY 2019-20	1,732	3,315	3,964	3,993	3,673
■ SY 2020-21	0	193	1,103	1,593	2,541

## Lunch

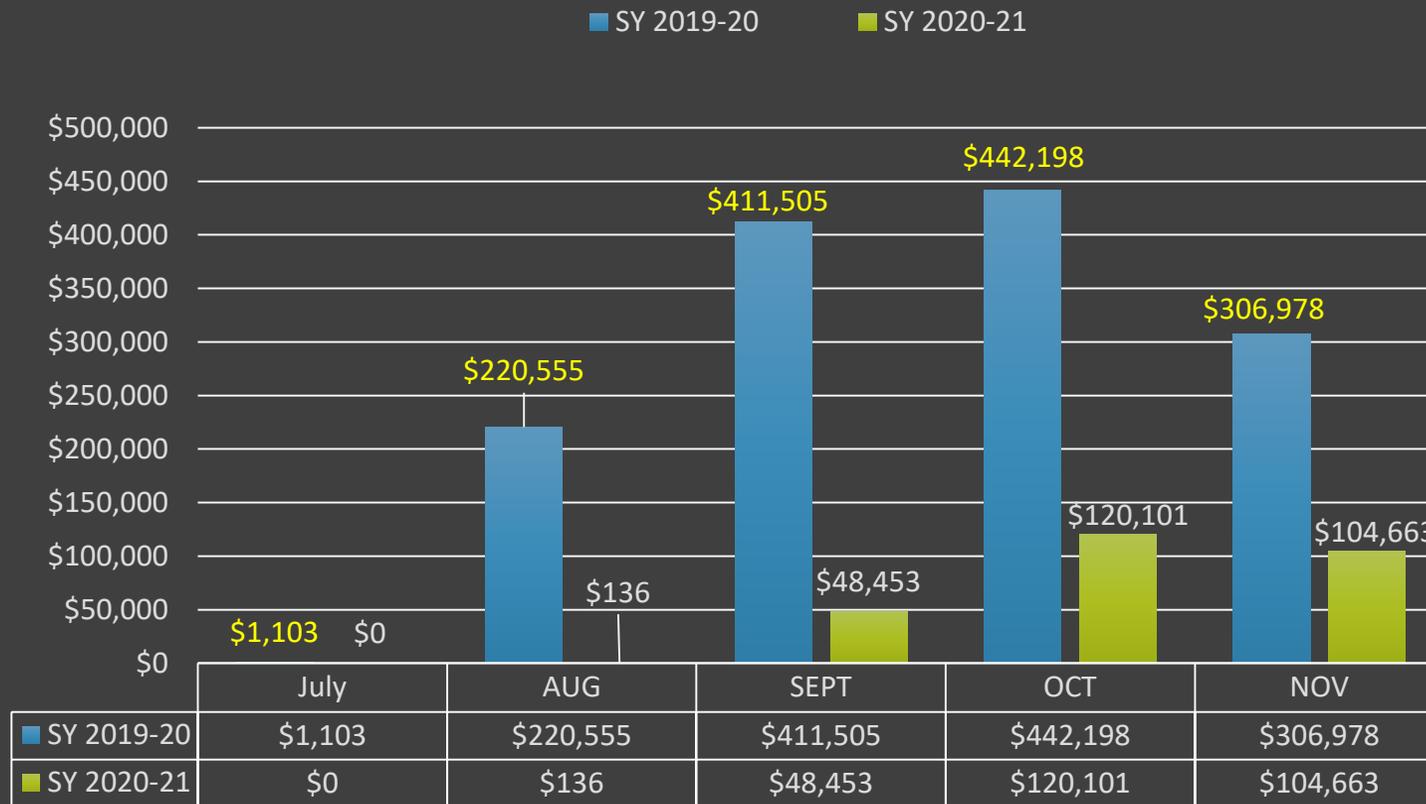
■ SY 2019-20 ■ SY 2020-21



	July	AUG	SEPT	OCT	NOV
■ SY 2019-20	247	14,284	15,144	15,425	16,430
■ SY 2020-21	0	200	3,799	6,609	9,210

# COVID 19 Meal Impact

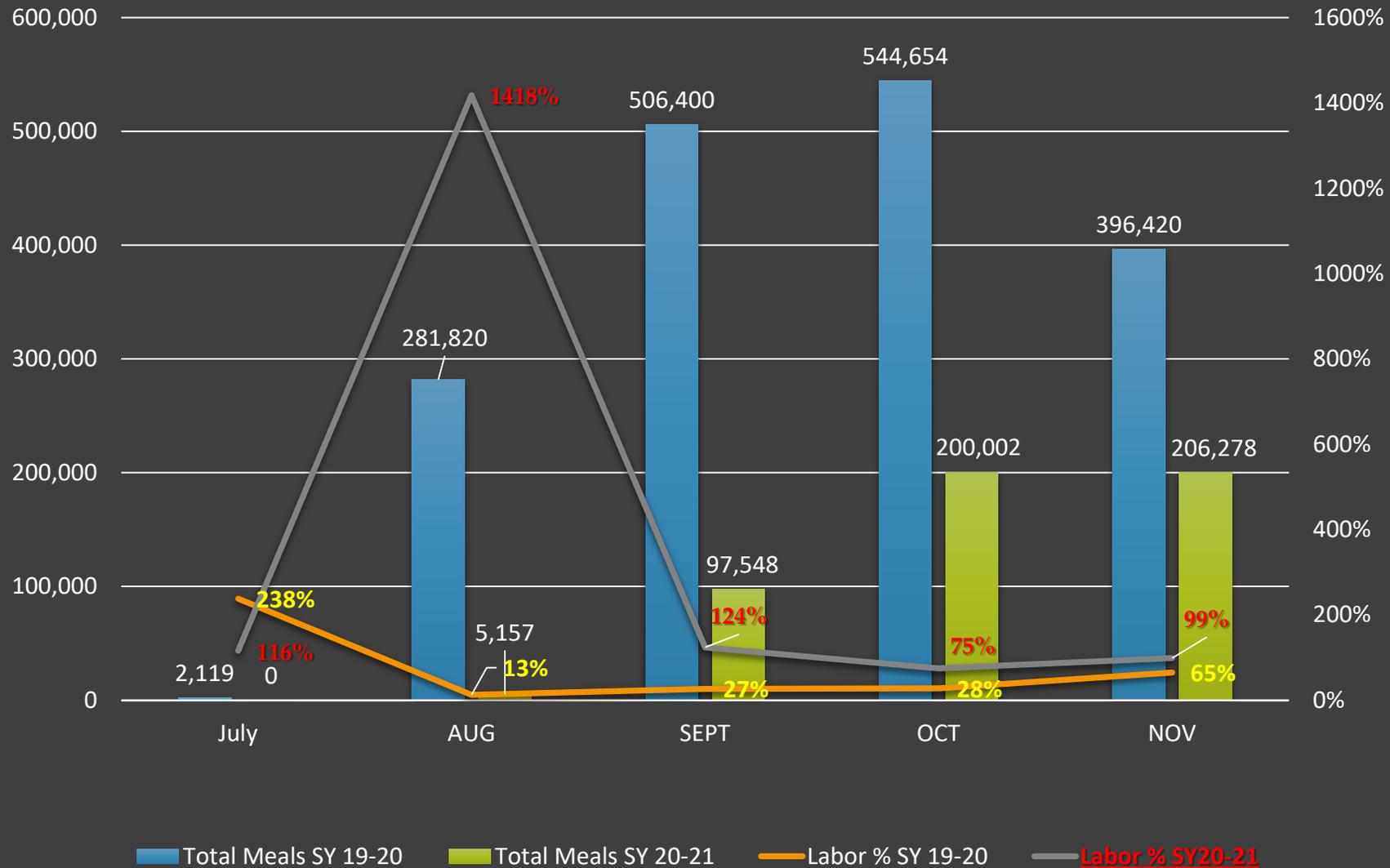
## A La Carte Revenue



208

# Total Meal Count vs Labor C.P.M

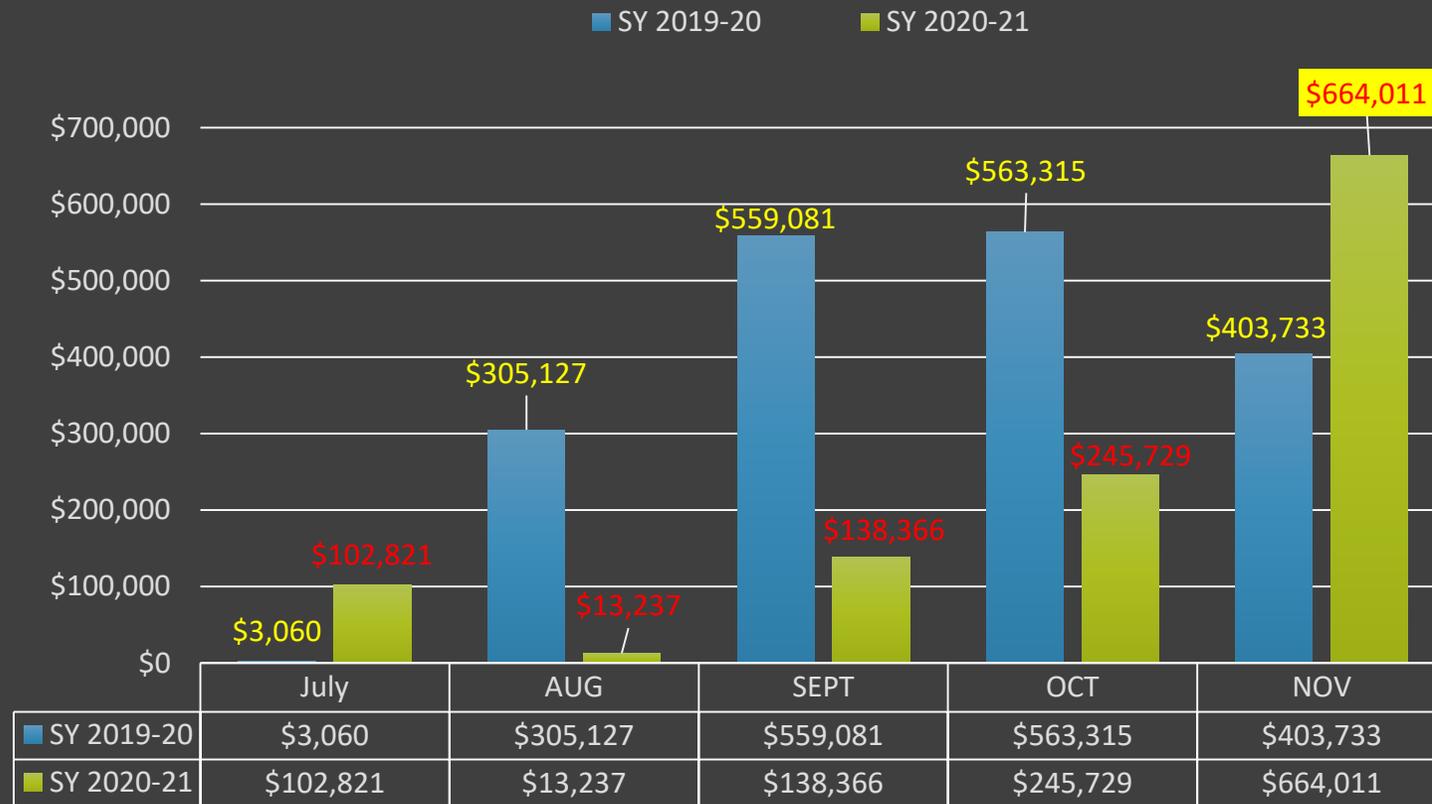
- Total Open Positions: 76
- Fill : 16 Positions
- Labor cost should not exceed 40%



209

# COVID 19 Meal Impact

## Reimbursement Revenue



➤ Change to SFSP  
NOV

210

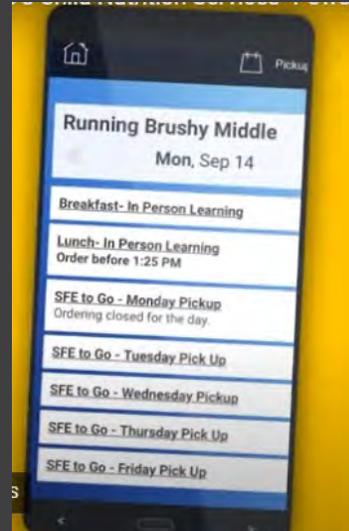
# Projected SFSP Revenue Jan 2021-May2021



	<u>SFSP</u>	<u>SFSP With Weekend Meals</u>
<u>Number of Participating Schools</u>	42	9
<u>Number of Service Days Remaining</u>	93	180
<u>AVG Daily Number of Breakfast</u>	2,541	452
<u>AVG Daily Number of Meals Served</u>	9210	450
<u>Projected Lunch Meal Count</u>	856,530	81,000
<u>Projected Breakfast Count</u>	236,313	81,360
<u>SFSP Lunch Reimbursement Rate</u>	\$4.15	\$4.15
<u>SFSP Breakfast Rate</u>	\$2.38	\$2.38
<u>Projected Reimbursement</u>	\$4,117,984	\$529,787
	With Weekend Meals	<b>\$4,647,771</b>

211

# Holiday Meal Pick-up



- Parents can order a total of seven breakfast meals and seven lunch meals for curbside pick-up
- Pick-up Dates:
  - DEC 21
  - DEC 28
- Distributions Locations:
  - Cedar Park Middle School
  - Running Brushy Middle School
- Pick-up Time: 11am-1pm & 4-6pm

212





# Operational Excellence <sup>213</sup>

# Caterings

- Child Nutrition Services (CNS) prides itself in its diverse and talented team of professionals, including District Chef Phillip Hutton.
- His delicious food & signature style continue through these unprecedented times.
- Caterings have included:
  - LISD 2020 - New to Profession
  - Vista Ridge HS Band Booster Banquet
  - LISD Board Retreats & Special Meetings
- Year to Date catering revenue \$5,975

214



**MCalkins** @DCEgreatnesswi1 · Oct 16  
 We are so lucky to have these amazing @cnslisd leaders on our campus. Serving smiles and yummy food each day! #greatnesswithin #1LISD



# Employee Recognition



How would CNS be CNS without our true heroes?

215

- We are always thankful for our awesome team and the work that they do.
- Even as our environment continuously changes, our staff continue to adapt and collaborate.

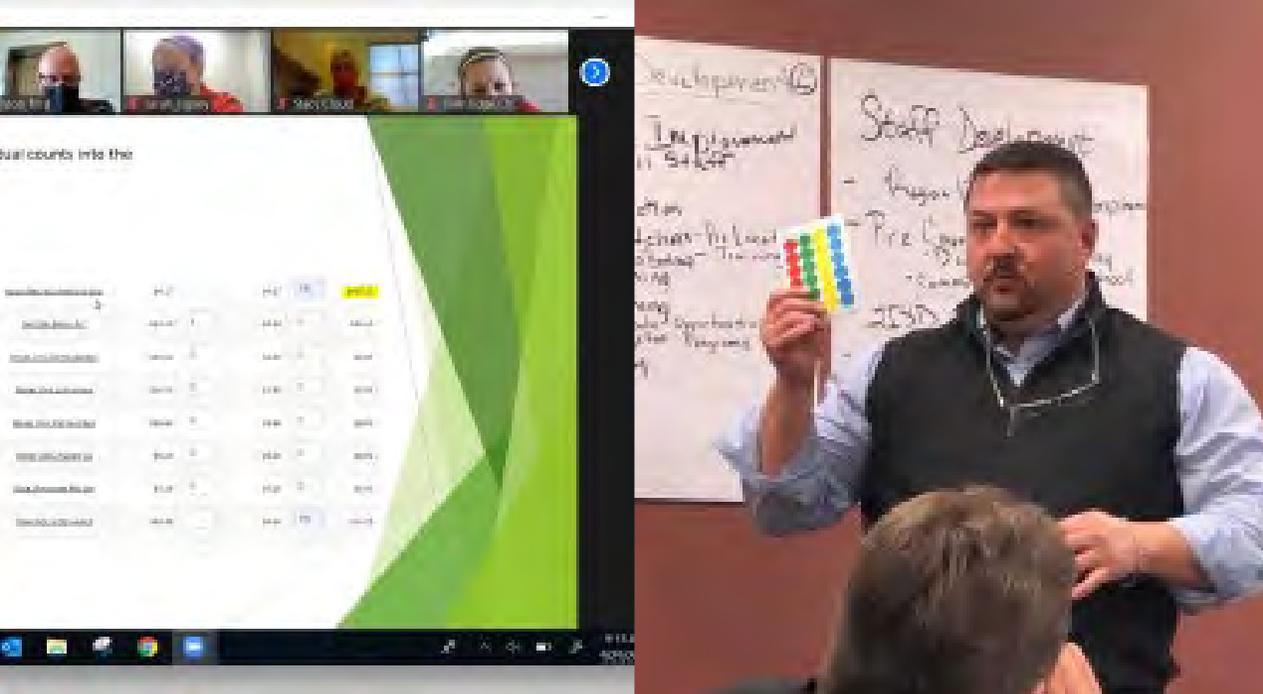


**Leander ISD** @LeanderISD · Oct 16  
 We want to thank our students & staff for pouring on all the love @cnslisd workers! They have managed to continuously serve meals so much change, and ALWAYS #WithaSmile 🍌 Thank you for your ca & hard work. #CNSAppreciationWeek



Leander Child Nutrition Staff includes: 7 Salaried Operation Managers 4 Office Staff 42 Full-Time Team Leaders 215 Foodservice Employees

# Developing Leaders



COVID TRAINING CALENDAR				
Topic	Resources	Start Date	Due Date	Audience
Campus Close Out 2020	Philip, Kristin, Donna <ul style="list-style-type: none"> <li>Campus Closure procedures &amp; Checklist</li> <li>Closure Schedule</li> </ul>	April 15	April 23	Team Leaders
Frontline Training	Robin	April 20	April 24	Team Leaders
Frontline Evals to Supervisors for Approval	Supervisors	April 20	May 1	
Frontline One on Ones Completed, Evals of Staff Signed	Supervisors Comments Templates	April 20	May 5	
Cyber Security Training	<ul style="list-style-type: none"> <li>Follow the link to training</li> <li>Training</li> </ul>	April 20	April 30	All CNS Staff
Food Handlers Certification	<ul style="list-style-type: none"> <li>Donna</li> </ul>	April 20	April 30	CNS staff if notified
Food Manager Certification	<ul style="list-style-type: none"> <li>Donna</li> </ul>	May 1	5/20	Team Leaders if notified
Titan 1. Introduction Session	Kristin <ul style="list-style-type: none"> <li>Sherie &amp; Lindsey</li> </ul>	May 4	May 8	Team Leaders
Titan 2. Inventory	Kristin <ul style="list-style-type: none"> <li>Sherie &amp; Lindsey</li> </ul>	May 4	May 8	Team Leaders
Titan 3. Production Entry for Forecasting	Kristin <ul style="list-style-type: none"> <li>Sherie &amp; Lindsey</li> </ul>	May 11	May 15	Team Leaders
Titan 4. Production Record Creation	Kristin <ul style="list-style-type: none"> <li>Sherie &amp; Lindsey</li> </ul>	May 11	May 15	Team Leaders
Frontline One on Ones Completed Evals of Tls Signed	<ul style="list-style-type: none"> <li>Robin/Sarah/Steve</li> </ul>	April 20	May 22 TBD	
Titan 5. Reports	Kristin <ul style="list-style-type: none"> <li>Sherie</li> </ul>	May 18	May 22	

- CNS continues to empower and develop leaders in our department. Numerous trainings are made available throughout the school year.
- CNS successfully transitioned ongoing programs to an online platform beginning March 2020.

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# COVID-19 Safety & Standards



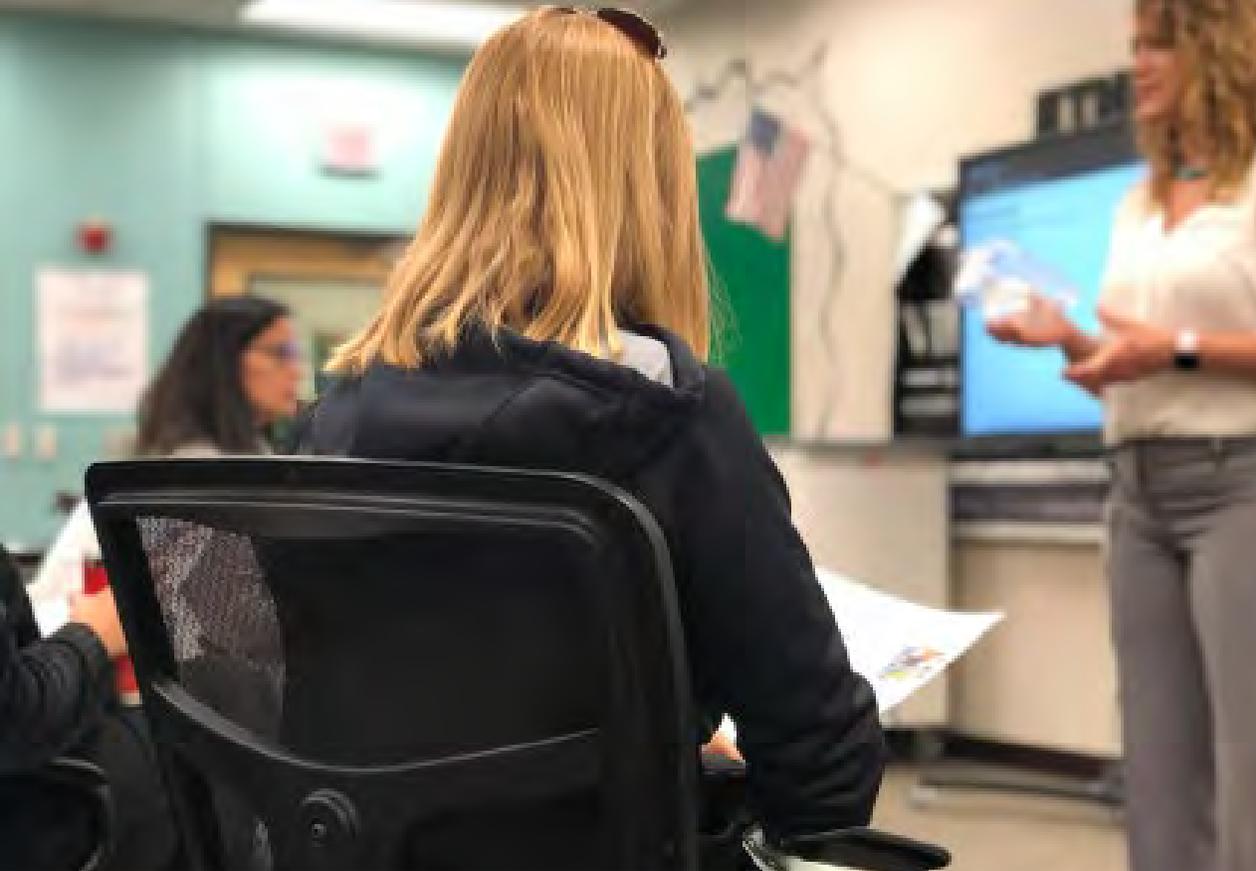
- Since March 2020, CNS has spent the time and resources to create solutions in real-time to address safety concerns for our students & staff.
- Monthly Safety Training
- Bi-Weekly Team Leader Engagement
- CNS was awarded a \$10,000 No Kid Hungry grant in April 2020 to go towards expenses incurred as a result of the pandemic outbreak.

217



# The Student Experience

218



# Continuous Improvement & Innovation

Mobile Ordering was rolled out to both High School audiences and a Pilot Elementary Campus.

# Curbside Meals for #1LISD

- Curbside meal service has been ongoing since March 2020 to continuously serve our Leander family – rain or shine!
- Currently, all middle schools serve as curbside service locations for e-learners & community members (ages 18 or younger).
- Families can now order meals for seven days rather than five under the new SFSP program update
- Distributed 18,472 meals through curbside ordering system during the month of NOV.



..... ❖ .....  
in partnership with  
**CURBSIDE SERVICE LOCATIONS**  
..... ❖ .....  
MONDAY - FRIDAY  
MEAL SERVICE  
10:30 AM - 11:30 AM  
  
CEDAR PARK MS | CANYON RIDGE MS | DANIELSON MS  
FOUR POINTS MS | HENRY MS | LEANDER MS  
RUNNING BRUSHY MS | STILES MS | WILEY MS

220

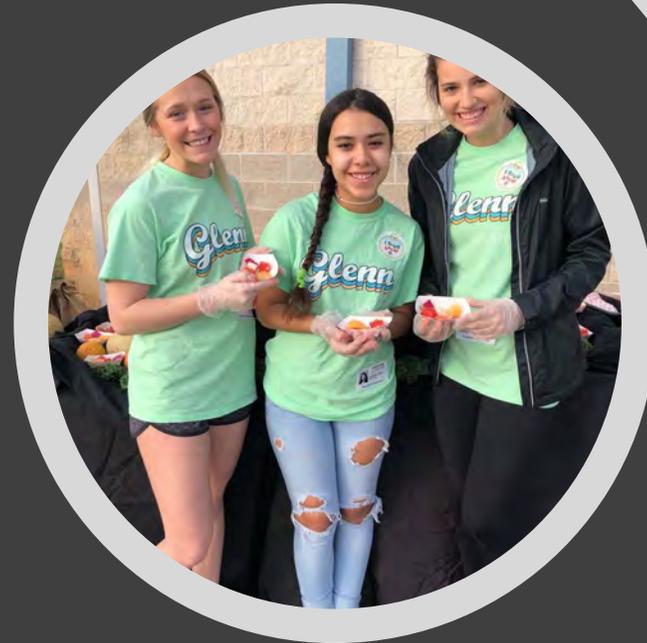
# Nutrition Education

Though current times may call for social distancing and limit gatherings, students of all ages have some fun memories to look back on **and** things to look forward to!

- Roving Chefs
- Farmer's Markets
- Eat the Alphabets



221

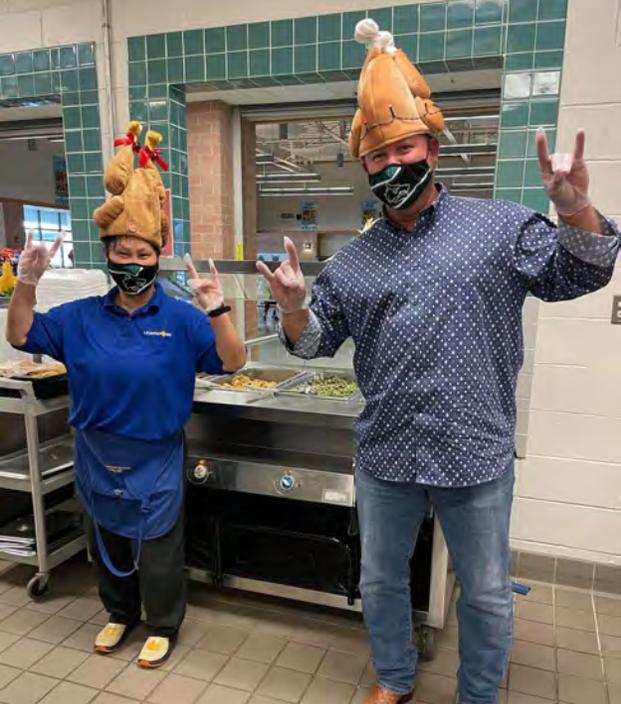


19

# Menu Variety

- Elementary Menu
- We offer over 21 different Breakfast Entrees Monthly
- We offer over 61 different Lunch Entrees Monthly
- Secondary Menu
- We offer over 32 different Breakfast Entrees Monthly
- We offer over 103 different Lunch Entrees Monthly HS

222



228



# Thanksgiving Luncheons

- Every year, CNS celebrates the beautiful day of Thanksgiving with a festive feast and beautiful décor.
- Though 2020 has brought along its challenges, such as no volunteers or family members allowed on-campus, CNS continued with our traditional Thanksgiving luncheon options, including our famous pumpkin bars.
  - Total Students Served: 10,226
  - Total Adults Served: 933
  - Total Meals Served: 11,159



# Community Partnership <sup>224</sup>



TEXAS DEPARTMENT OF AGRICULTURE

SUMMER MEAL

3E'S OF HEALTHY LIVING  
EDUCATION, EXERCISE AND EATING RIGHT

*Programs*

225

Total Free Meals Served: 176,256

# 5<sup>th</sup> Annual Flavor Fest



- Flavor Fest is a great way to get the feedback of 200+ students from across the board – elementary thru high school!
- New homemade recipes & potential a la carte snack options are served to students to try.

226

# Community & Awards

- Dietetic & Summer Outreach Interns have come through CNS for their rotations.
- CNS has worked with various departments (such as Student & Community Relations) and student organizations.
- CNS was awarded the following in 2019:
  - “Best of the Bunch” Award by the Texas Department of Agriculture (TDA) for serving locally grown food items.
  - “Excellence in Summer Meals” Silver Award by the Texas Hunger Initiative.



227



25



LEEF provided financial support by clearing \$11,274.18 in outstanding meal debt during these difficult times to support the students of Leander ISD



228



# Dec. & Jan.

## FRUIT OF THE MONTH

### Did you Know?

Citrus fruits are an excellent source of Vitamin C - this helps with strengthening the immune system.

They have a great amount of soluble fiber, which helps lower cholesterol & aids digestion.

They are great low-calorie food items.

Citrus fruits have been linked to a reduced risk of certain types of cancers due to their plant compounds & flavanoids.



## mobile ordering

IS SUPER SIMPLE.

"It ain't no thing but a chicken wing."

- Happy Mobile Ordering

NEW EXCLUSIVE MOBILE MENU ITEM - CHICKEN WINGS!!! TRY IT WITH BUFFALO SAUCE or 3 Weekly Rotating Sauces: BBQ, ASIAN KUNG PAO, & GARLIC PARMESAN



# Souper Bowl

JANUARY 31, 2020  
WELCOME OUR NEW TEAM PLAYER...

LEANDER ISD *participating* PSFE  
TOMATO SOUP W/ GRILLED CHEESE



This institution is an equal opportunity provider.

## Celebrating LUNAR NEW YEAR

Year of the Rat  
(Week of January 13 - 19)

MONDAY, WEDNESDAY, & FRI.  
Sweet & Sour Crispy Chicken w/  
Seasoned Brown Rice & Egg Roll  
or  
Asian BBQ Pork w/ Fried Rice

TUESDAY & THURSDAY  
Sweet & Sour Crispy Chicken w/  
Seasoned Brown Rice & Egg Roll  
or  
Spicy Okinawan Chicken w/  
Vegetable Fried Rice

and don't forget your  
Fortune Cookie

# Healthy Summer Meals

FREE SUMMER MEALS FOR KIDS & TEENS UNDER 18 YRS!

- No cost to kids 18 & under -

LOCATIONS WILL BE:

**Reed Elementary School -**

1515 Little Elm Trail, Cedar Park, TX 78613

**River Place Elementary School -**

6500 Sitio Del Rio Blvd, Austin, TX 78730

**Running Brushy Middle School -**

**(SERVICE TIMES)**

11:30AM-1:30PM

Lunch & Breakfast  
for the next day  
are served!

**- DURATION -**

MON-FRI /  
JUNE 1 - JULY 31

# Promotions



Mhmm - sweet but sour, tangy grapefruits!  
#FarmFreshFriday  
#FruitoftheMonth





# #1LISD

CNS loves team building & takes pride in being a part of our #1LISD.



# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Bond Advisory Committee Charter Review  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Jimmy Disler  
**Attachments:** Bond Advisory Committee Charter

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## **Background Information:**

The purpose of the Bond Advisory Committee is to review the status of capital projects, bond expenditures, project schedules and the timelines of bond projects. The committee also evaluates any proposed changes to the scheduled project scope of work to the voter-approved bond program and communicates with the Board of Trustees as necessary.

The committee charter is included in the agenda packet for your review and discussion. Please contact Jimmy Disler if you have any questions.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

## Bond Advisory Committee

### **Committee Charter**

*January 12, 2018*

#### **Mission**

The purpose of the Bond Advisory Committee shall be to review the status of capital projects, bond expenditures, project schedules and the timelines of bond projects.

The committee shall also evaluate any proposed changes to the scheduled project scope of work to the voter-approved bond program and communicate with the Board of Trustees as necessary.

#### **Organization**

The Bond Advisory Committee shall be comprised of twenty-four (24) members and a committee chairperson. The committee chairperson shall be elected by a majority vote of the entire committee.

The Committee Chair and other Committee members shall serve staggered two-year terms ending December 31st of each year.

The original committee will be comprised by representatives of the 2017 Bond Advisory Committee's Steering Committee. LISD administration will select new and replacement committee members with expertise in the areas of finance, architecture, construction project management, or be active members of the PTA, booster clubs, foundations or a site based committee. The committee shall function as an administrative committee.

Citizen members of the committee shall not be employed or currently under contract with the district. In the event that an individual does become employed or under contract with the district during the term of their office, they shall automatically be removed from the committee. If a member has a conflict with a particular topic addressed by the committee, they can recuse themselves from that discussion rather than resign. The Bond Advisory Committee shall meet at a minimum on a quarterly basis to review the progress of capital projects.

### **Duties & Responsibilities**

The duties and responsibilities of the Bond Advisory Committee shall include the following, in addition to other duties and responsibilities as may be delegated to the Committee from time to time by the Superintendent of Schools.

1. Review the financial status of voter-approved bond program through periodic financial reports.
2. Review the progress of voter-approved capital projects.
3. Review the expenditure of bond proceeds to determine the proceeds are being expended for the approved purpose.
4. Review the Bond Advisory Committee Charter annually.

### **Attendance**

Regular attendance at the committee meetings is expected for all committee members. If two (2) meetings are missed in any twelve (12) month period, a replacement member may be assigned to that committee position.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** Long Range Facility Planning  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Jimmy Disler  
**Attachments:** Long Range Facility Planning Presentation

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**Background Information:**

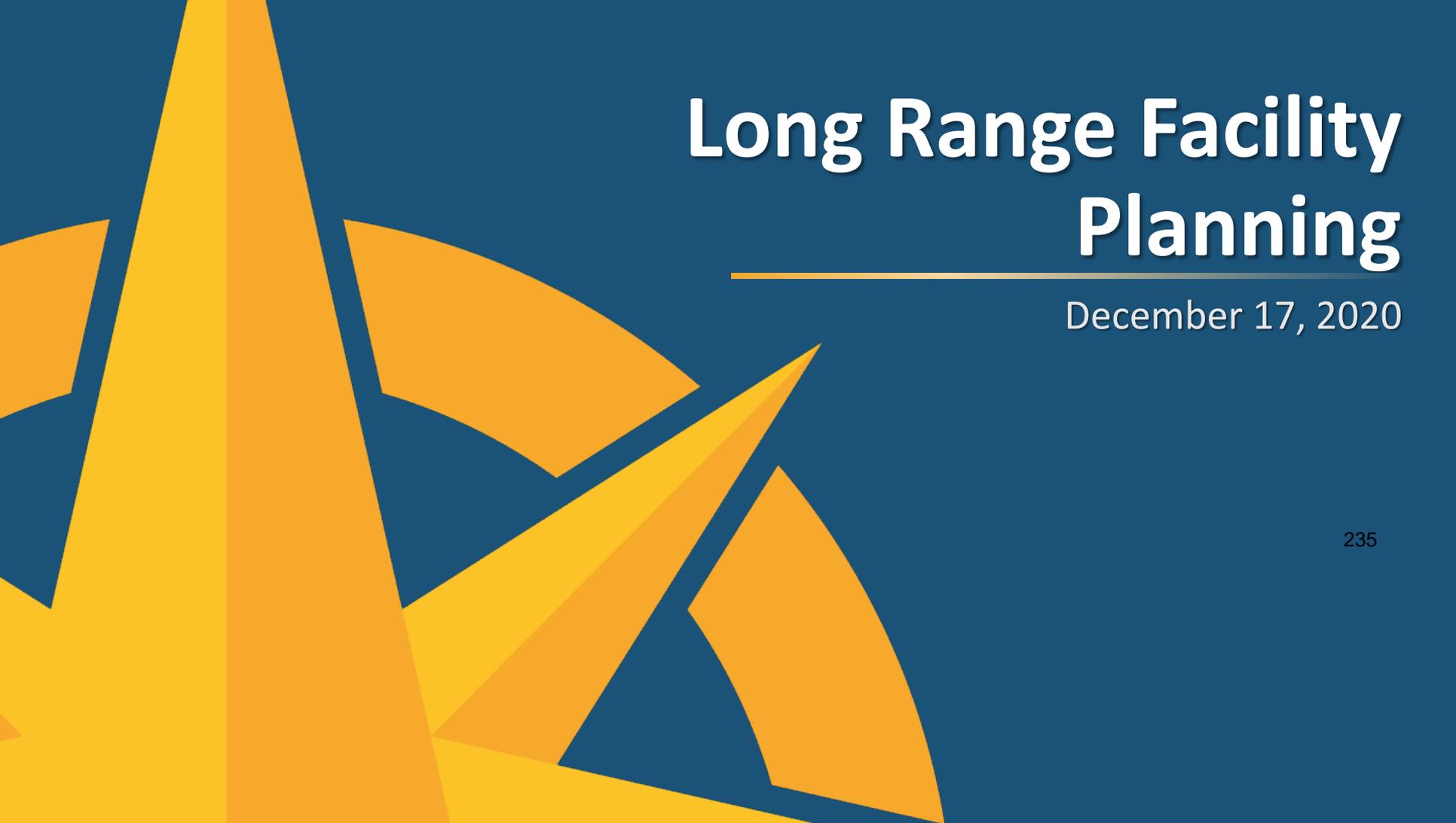
Jimmy Disler will present information regarding current campus utilization and projected future facility needs.

**Administrative Recommendation:**

N/A

**Sample Motion:**

N/A



# Long Range Facility Planning

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December 17, 2020

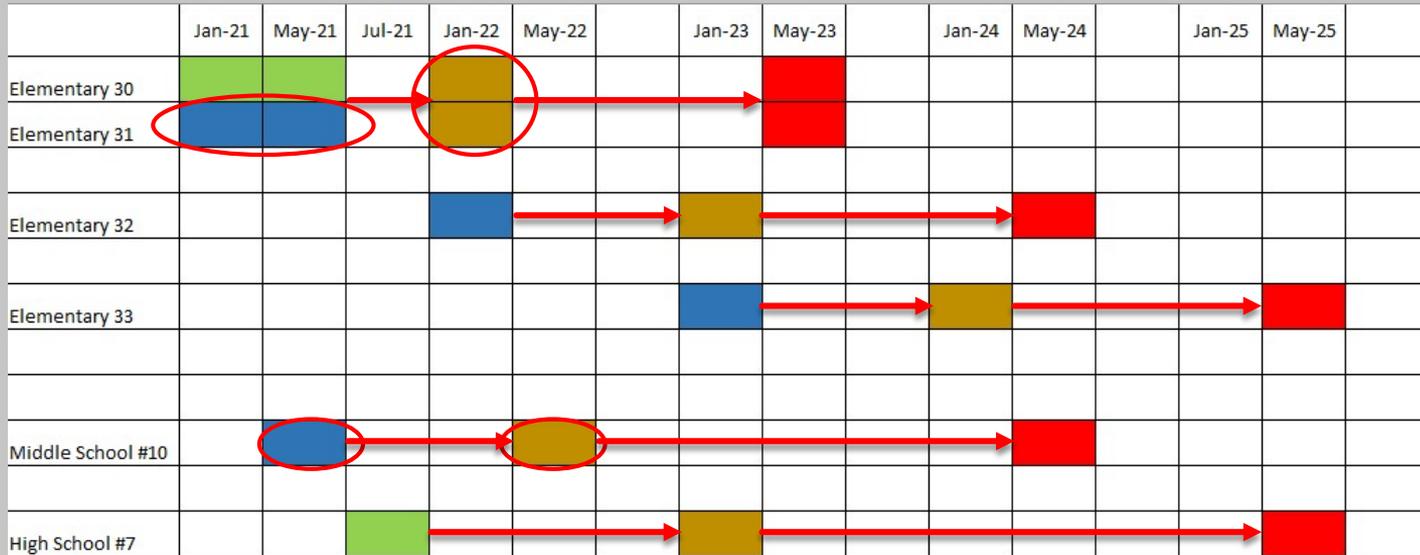
# 2020 Demographic Update

Population & Survey Analysts

## LONG-RANGE PLANNING SUMMARY

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Elementary	Tarvin	#29	#30 & #31	#32	#33	#34				
Middle School				#10						
High School					#7					

# Design & Construction Schedule



# PASA Elementary Projections

## Practical vs Functional Capacity

---

### Practical Capacity

- Trying to standardize the use of spaces to normalize the use. This provides a more stabilized capacity number over time and is used for long term planning.

### Functional Capacity

- Takes into consideration the actual use of all of the spaces. Can cause the capacity number to change year to year as programs shift to another campus or gets smaller. This is used for short term planning.

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# PASA Elementary Projections

## Practical Capacity



Leander I.S.D.  
Projected Resident Students  
2020-21 Elementary School Attendance Zones

	Current	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>Akin</b>											
Students Projected	879	1,006	1,031	1,087	1,138	1,175	1,211	1,243	1,282	1,323	1,371
Practical Capacity	800	800	800	800	800	800	800	800	800	800	800
Percent Utilization	110%	126%	129%	136%	142%	147%	151%	155%	160%	165%	171%
Student Margin	-79	-206	-231	-287	-338	-375	-411	-443	-482	-523	-571
<b>Bagdad</b>											
Students Projected	506	621	694	770	854	931	1,030	1,124	1,218	1,313	1,425
Practical Capacity	775	775	775	775	775	775	775	775	775	775	775
Percent Utilization	65%	80%	90%	99%	110%	120%	133%	145%	157%	169%	184%
Student Margin	269	154	81	5	-79	-156	-255	-349	-443	-538	-650
<b>Block House Creek</b>											
Students Projected	541	634	656	690	731	760	779	788	797	806	815
Practical Capacity	756	756	756	756	756	756	756	756	756	756	756
Percent Utilization	72%	84%	87%	91%	97%	101%	103%	104%	105%	107%	108%
Student Margin	215	122	100	66	25	-4	-23	-32	-41	-50	-59
<b>Bush</b>											
Students Projected	565	571	552	514	508	505	504	503	503	503	503
Practical Capacity	848	848	848	848	848	848	848	848	848	848	848
Percent Utilization	67%	67%	65%	61%	60%	60%	59%	59%	59%	59%	59%
Student Margin	283	277	296	334	340	343	344	345	345	345	345
<b>Camacho</b>											
Students Projected	884	1,030	1,069	1,142	1,195	1,223	1,249	1,268	1,289	1,301	1,303
Practical Capacity	800	800	800	800	800	800	800	800	800	800	800
Percent Utilization	111%	129%	134%	143%	149%	153%	156%	159%	161%	163%	163%
Student Margin	-84	-230	-269	-342	-395	-423	-449	-468	-489	-501	-503
<b>Cox</b>											
Students Projected	546	657	690	705	728	722	721	720	720	720	721
Practical Capacity	825	825	825	825	825	825	825	825	825	825	825
Percent Utilization	66%	80%	84%	85%	88%	88%	87%	87%	87%	87%	87%
Student Margin	279	168	135	120	97	103	104	105	105	105	104

# Elementary Projections

## Attendance Zoning with Transfers



Campus Totals - Exercise EX28\_A3 ES28 Opens 2021-2022

	Func. Cap	Net Trans	2021-2022																											
			21-22	21-22%	22-23	22-23%	23-24	23-24%	24-25	24-25%	25-26	25-26%	26-27	26-27%	27-28	27-28%	28-29	28-29%	29-30	29-30%	30-31	30-31%								
AKIN	834	-20	738	88%	766	92%	821	98%	868	104%	910	109%	946	113%	978	117%	1,017	122%	1,060	127%	1,110	133%								
BAG	653	168	789	121%	862	132%	938	144%	1,022	157%	1,099	168%	1,198	183%	1,292	198%	1,386	212%	1,481	227%	1,593	244%								
BHC	529	51	685	129%	707	134%	741	140%	782	148%	811	153%	830	157%	839	159%	848	160%	857	162%	866	164%								
BUSH	652	-22	549	84%	530	81%	492	75%	486	75%	483	74%	482	74%	481	74%	481	74%	481	74%	481	74%								
CCE	812	-202	828	102%	867	107%	940	116%	993	122%	1,021	126%	1,047	129%	1,066	131%	1,087	134%	1,099	135%	1,101	136%								
COX	735	-40	617	84%	650	88%	665	90%	688	94%	682	93%	681	93%	680	93%	680	93%	680	93%	681	93%								
CYP	791	-39	570	72%	590	75%	587	74%	582	74%	589	74%	589	74%	586	74%	586	74%	585	74%	585	74%								
DRCK	835	68	648	78%	635	76%	624	75%	591	71%	582	70%	577	69%	576	69%	574	69%	573	69%	574	69%								
ES28	800	0	567	71%	673	84%	799	100%	926	116%	1,052	132%	1,182	148%	1,290	161%	1,366	171%	1,434	179%	1,503	188%								
FAU	590	-17	470	80%	477	81%	479	81%	467	79%	459	78%	460	78%	460	78%	458	78%	458	78%	458	78%								
GID	638	-39	642	101%	660	103%	678	106%	689	108%	689	108%	692	108%	692	108%	692	108%	694	109%	697	109%								
GVH	527	33	490	93%	512	97%	543	103%	548	104%	557	106%	557	106%	557	106%	557	106%	556	106%	557	106%								
KNOW	628	-41	580	92%	569	91%	579	92%	599	95%	598	95%	593	94%	590	94%	588	94%	583	93%	582	93%								
LARK	835	-17	904	108%	1,023	123%	1,128	135%	1,198	143%	1,271	152%	1,332	160%	1,366	164%	1,401	168%	1,431	171%	1,464	175%								
MAS	680	-60	781	115%	854	126%	948	139%	1,039	153%	1,109	163%	1,182	174%	1,263	186%	1,329	195%	1,372	202%	1,424	209%								
NAU	786	-5	534	68%	552	70%	574	73%	572	73%	569	72%	570	73%	570	73%	571	73%	574	73%	578	74%								
PARK	753	-4	810	108%	815	108%	815	108%	809	107%	832	110%	867	115%	902	120%	937	124%	969	129%	1,007	134%								
PLH	745	-77	729	98%	740	99%	762	102%	778	104%	792	106%	827	111%	864	116%	895	120%	906	122%	912	122%								
PLN	811	-71	904	111%	1,059	131%	1,205	149%	1,350	166%	1,450	179%	1,524	188%	1,577	194%	1,589	196%	1,607	198%	1,631	201%								
REED	675	182	805	119%	810	120%	821	122%	839	124%	848	126%	862	128%	868	129%	867	128%	866	128%	866	128%								
RGN	864	11	930	108%	910	105%	910	105%	907	105%	908	105%	917	106%	922	107%	925	107%	928	107%	931	108%								
RPL	776	-48	800	103%	819	106%	835	108%	855	110%	854	110%	866	112%	880	113%	889	115%	894	115%	895	115%								
RRDG	754	20	550	73%	499	66%	472	63%	453	60%	443	59%	441	58%	440	58%	439	58%	439	58%	441	58%								
RUT	842	-1	1,079	128%	1,099	131%	1,110	132%	1,092	130%	1,078	128%	1,082	129%	1,085	129%	1,090	129%	1,092	130%	1,096	130%								
STR	632	-16	581	92%	605	96%	622	98%	627	99%	621	98%	621	98%	621	98%	621	98%	623	99%	625	99%								
WEST	725	62	687	95%	704	97%	712	98%	736	102%	724	100%	724	100%	728	100%	733	101%	738	102%	743	102%								
WHIT	787	126	922	117%	961	122%	986	125%	974	124%	969	123%	979	124%	987	125%	996	127%	1,005	128%	1,017	129%								
WINK	775	-2	788	102%	800	103%	796	103%	808	104%	791	102%	788	102%	783	101%	780	101%	778	100%	779	101%								

# Elementary Projections

2020 Demographic Update			
	Practical Capacity	Projected Enrollment No Transfers	Percent Utilized
Bagdad	775	621	80%
Bush	848	571	67%
Cox	825	657	80%
Cypress	779	609	78%
Deer Creek	848	580	68%
Faubion	733	487	66%
Grandview Hills	572	457	80%
Naumann	825	539	65%
Reed	821	623	76%
River Ridge	871	530	61%
Steiner Ranch	871	597	69%
Westside	821	625	76%

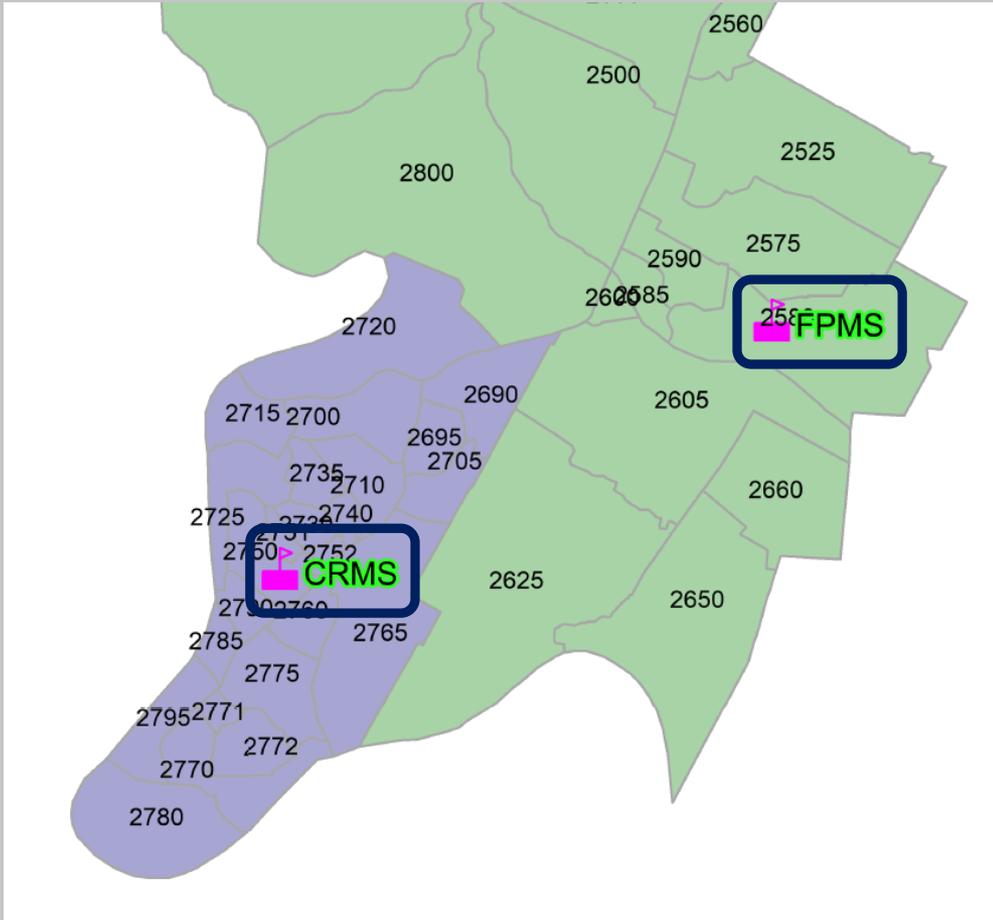
Attendance Zoning - Elementary 28 & 29			
	Functional capacity	Projected Enrollment w/ transfers	Percent Utilized
Bagdad	653	789	121%
Bush	652	549	84%
Cox	735	617	84%
Cypress	791	570	72%
Deer Creek	835	648	78%
Faubion	590	470	80%
Grandview Hills	527	490	93%
Naumann	786	534	68% 241
Reed	675	805	119%
River Ridge	754	550	73%
Steiner Ranch	632	581	92%
Westside	725	687	95%



# Middle School Projections

Current Middle School Attendance Zone Projections with Net Transfers																						
Campus	Func. Cap	Net Transfers	21_22	Perc. Cap	22_23	Perc. Cap	23_24	Perc. Cap	24_25	Perc. Cap	25_26	Perc. Cap	26_27	Perc. Cap	27_28	Perc. Cap	28_29	Perc. Cap	29_30	Perc. Cap	30_31	Perc. Cap
CPMS	1200	-14	1354	113%	1270	106%	1234	103%	1202	100%	1263	105%	1293	108%	1297	108%	1291	108%	1294	108%	1301	108%
CRMS	1200	1	1193	99%	1147	96%	1047	87%	954	80%	912	76%	863	72%	844	70%	813	68%	800	67%	785	65%
DMS	1200	-9	1163	97%	1273	106%	1401	117%	1584	132%	1841	153%	2072	173%	2238	187%	2320	193%	2396	200%	2482	207%
FPMS	1200	10	712	59%	701	58%	684	57%	688	57%	709	59%	738	62%	743	62%	741	62%	732	61%	725	60%
FSMS	1200	12	1464	122%	1494	125%	1534	128%	1660	138%	1776	148%	1872	156%	1893	158%	1903	159%	1936	161%	1967	164%
HMS	1200	-33	1304	109%	1257	105%	1214	101%	1194	100%	1234	103%	1269	106%	1288	107%	1262	105%	1244	104%	1222	102%
LMS	1200	6	942	79%	977	81%	991	83%	983	82%	1052	88%	1128	94%	1174	98%	1176	98%	1174	98%	1165	97%
RBMS	1200	83	1312	109%	1309	109%	1348	112%	1390	116%	1456	121%	1508	126%	1564	130%	1550	129%	1528	127%	1505	125%
WMS	1200	-56	813	68%	828	69%	831	69%	842	70%	915	76%	987	82%	1032	86%	1022	85%	1020	85%	1010	84%
			10257		10256		10284		10497		11158		11730		12073		12078		12124		12162	

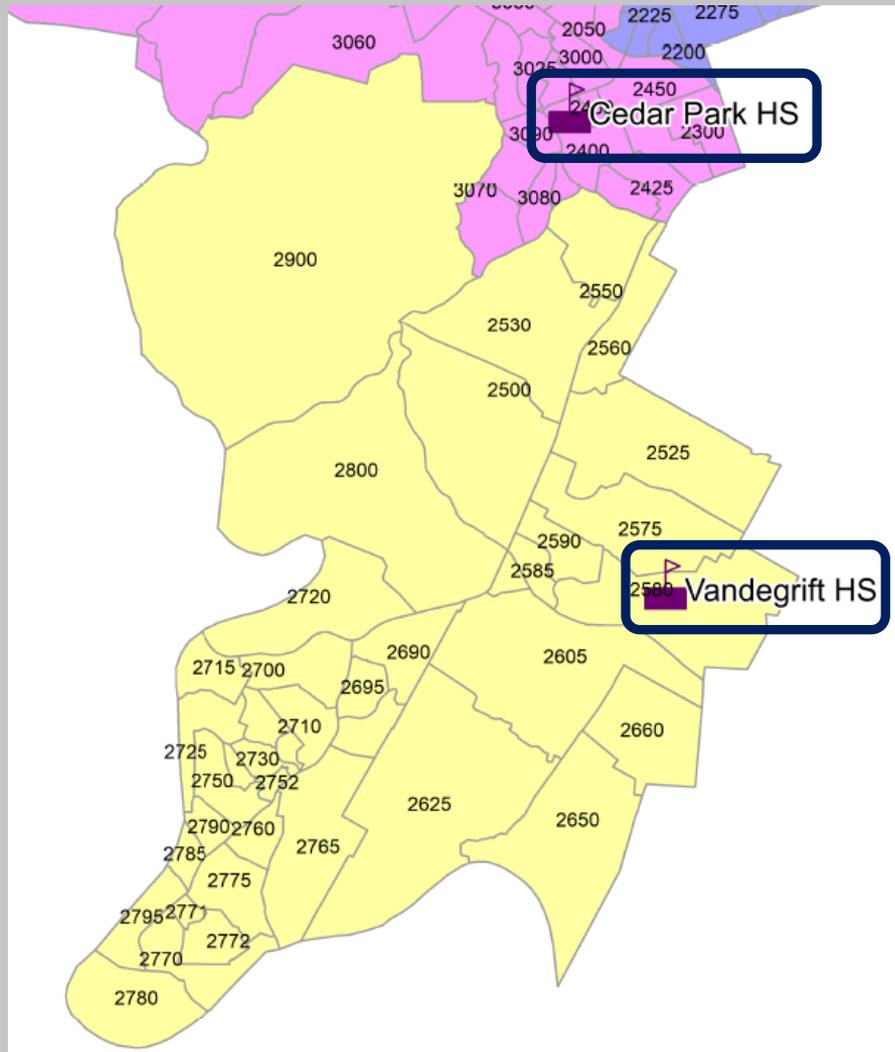
# Underutilized Middle School Campuses



# High School Projections

Current High School Attendance Zone Projections with Net Transfers										Red indicates where enrollment is >120%												
Campus	Func. Cap	Net																				
		Transfers	21_22	Perc. Cap	22_23	Perc. Cap	23_24	Perc. Cap	24_25	Perc. Cap	25_26	Perc. Cap	26_27	Perc. Cap	27_28	Perc. Cap	28_29	Perc. Cap	29_30	Perc. Cap	30_31	Perc. Cap
CPHS	2400	-46	1904	79%	1834	76%	1765	74%	1691	70%	1571	65%	1509	63%	1503	63%	1511	63%	1579	66%	1637	68%
GHS	2400	-77	2081	87%	2297	96%	2493	104%	2696	112%	2892	121%	3041	127%	3191	133%	3425	143%	3647	152%	3874	161%
LHS	2400	56	2285	95%	2360	98%	2418	101%	2465	103%	2476	103%	2455	102%	2465	103%	2514	105%	2539	106%	2575	107%
RHS	2400	-13	1939	81%	1988	83%	2088	87%	2242	93%	2304	96%	2393	100%	2477	103%	2612	109%	2697	112%	2853	119%
VHS	2900	10	2749	95%	2681	92%	2649	91%	2516	87%	2496	86%	2431	84%	2353	81%	2279	79%	2198	76%	2047	71%
VRHS	2400	12	2701	113%	2793	116%	2817	117%	2842	118%	2830	118%	2772	116%	2783	116%	2838	118%	2826	118%	2801	117%
			13659		13953		14230		14452		14569		14601		14772		15179		15486		15787	

# Underutilized High School Campuses



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# Underutilization Summary

Less than 80% utilized

	Campus	Year	# of students
Elementary			
	Bush	2023-2024	160
	Cypress	2021-2022	221
	Deer Creek	2021-2022	187
	Faubion	2024-2025	103
	Nauman	2021-2022	252
	River Ridge	2021-2022	204
Middle School			
	Canyon Ridge	2025-2026	288
	Four Points	2021-2022	488
High School			
	Cedar Park	2021-2022	496
	Vandegrift	2028-2029	621

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# Options

	# of Students Served
School of Choice	600
Early College High School	500
New Hope High School	350
Virtual Campus	100
Combine campuses	?

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# 2020 Demographic Update

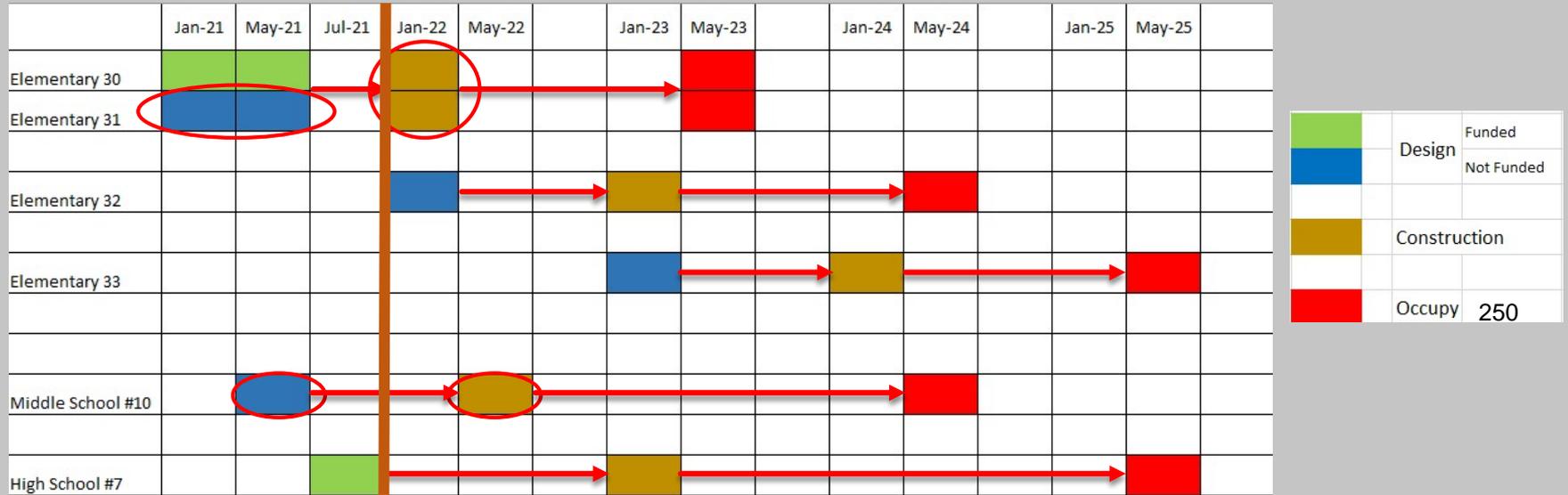
Population & Survey Analysts

## LONG-RANGE PLANNING SUMMARY

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Elementary	Tarvin	#29	#30 & #31	#32	#33	#34				
Middle School				#10						
High School					#7					

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# Design & Construction Schedule



# Citizens Facility Advisory Committee

## Timeline

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Date	Task
February 2021	Steering Committee and Sub-Committees begin Process
February 2021 – May 2021	Sub-Committees meet to review and formulate possible needs
May 2021	Sub-Committees present recommendations to Steering Committee for consideration
June 2021	Steering Committee presents recommendation to Board of Trustees for consideration
August 16, 2021	Last day to call for bond election
November 2, 2021	Election Day

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## Next Step

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### **Form Citizens' Facility Advisory Committee**

- **Steering Committee (14-20 members)**
  - Each Board member will appoint 1-2 citizens by January 14, 2021
  - Administration will nominate remaining members to ensure geographical representation
- **Subcommittees (approx. 100 members)**
  - Formed by volunteer participation

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**Board of Trustees will approve Steering Committee and Subcommittee charters on January 14, 2021**

# DISCUSSION

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# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, December 17, 2020

**Agenda Item:** General Construction Update  
**Purpose (this meeting):**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Jimmy Disler  
**Attachments:** General Construction Update Presentation

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**Background Information:**

Jimmy Disler will present information regarding the status of current or ongoing construction projects.

**Administrative Recommendation:**

N/A

**Sample Motion:**

N/A



# General Construction Update

December 17, 2020

# Tarvin Elementary School (ES 28)

*New Construction*

## **Work happening in January**

- Continue structural steel and tilt-wall panel erection in appropriate areas
- Continue interior metal stud wall framing in appropriate areas
- Continue roofing at appropriate areas
- Continue overhead mechanical, electrical and plumbing rough-in at appropriate areas
- Continue masonry walls in appropriate areas
- Continue geothermal piping inside building

### **GMP Summary**

	<u>Approval Date</u>	<u>Amount</u>
GMP 1	April 23, 2020	\$11,142,202
GMP 2	May 21, 2020	\$20,499,886
	<b>GMP Total</b>	<b>\$31,642,088</b>



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# Cedar Park MS

*HVAC Update – HVAC, lights, paint, carpet and Security Upgrades*

## **Work happening in the future**

- Phase 3 (final phase) expected to begin Summer 2021

<b>GMP Summary</b>		
	<u>Approval Date</u>	<u>Amount</u>
GMP 1	February 21, 2019	\$11,462,917
	<b>GMP Total</b>	<b>\$11,462,917</b>

# Steiner Ranch ES

*HVAC Update – HVAC, lights, paint, carpet and Security Upgrades*

## **Work happening in the future**

- Phase 2 (final phase) expected to begin Summer 2021

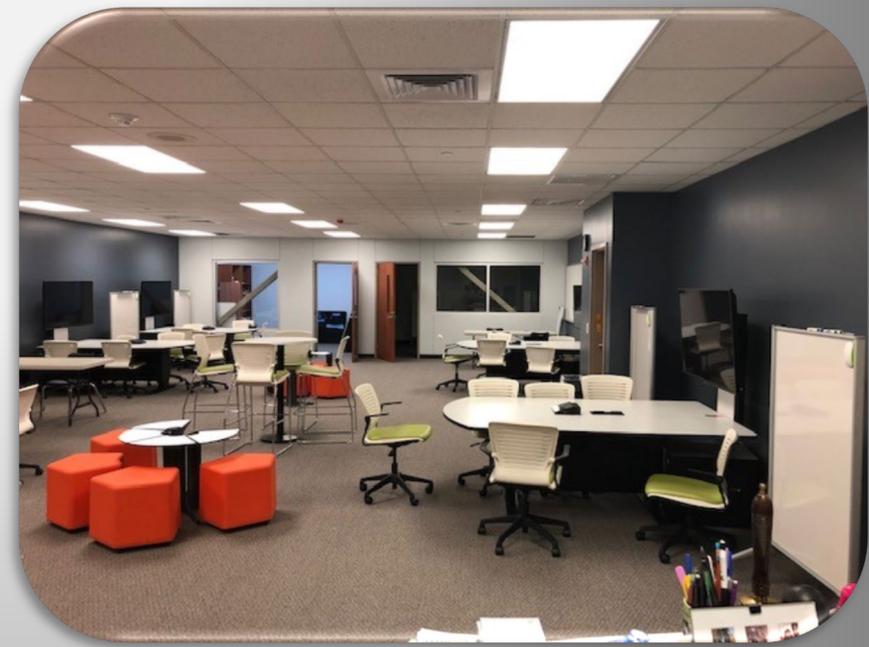
<b>GMP Summary</b>		
	<u>Approval Date</u>	<u>Amount</u>
GMP 1	February 27, 2020	\$1,634,800
GMP 2	April 23, 2020	\$6,460,189
<b>GMP Total</b>		<b>\$8,094,989</b>

# Vista Ridge HS Additions

*JROTC Building Additions and Renovations, Incubator Renovations and Security Upgrades*

## ***Work happening in the future***

- Complete final access control hardware install and programming



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## **GMP Summary**

	<u>Approval Date</u>	<u>Amount</u>
GMP 1	February 18, 2019	\$1,853,007
GMP 2	January 23, 2020	\$494,699
	<b><i>GMP Total</i></b>	<b><i>\$2,347,706</i></b>

# Discussion