



**Regular Meeting Agenda  
Thursday, April 24, 2025  
Cedar Park Middle School Library  
2100 Sun Chase Blvd.  
Cedar Park, TX 78613  
6:15 PM**

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

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

Members of the public may access this meeting via live stream at <https://www.leanderisd.org/boardlivestream>. Please note, this link will not be active until approximately 5 minutes before the scheduled meeting time.

Citizens wishing to address the Board of Trustees may do so in person at the meeting location noted on the agenda. In order to address the Board, individuals must sign up online at <https://www.leanderisd.org/citizencommentform> between noon the day prior to the meeting and noon the day of the meeting and be present when their number is called.

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

The notice of this meeting was posted in compliance with the Texas Open Meetings Act on April 17, 2025, at 1:14 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. Spotlight on Learning: Camacho Elementary School
- B. Video Recognitions
  - 1. Administrative Professionals Week, April 21-25
  - 2. Career and Technical Education (CTE) Achievement: Junior Reserve Officers' Training Corps (JROTC)
  - 3. Career and Technical Education (CTE) Achievement: Robotics
  - 4. Heller Awards for Young Artists
  - 5. Texas Color Guard Circuit (TCGC) Percussion Scholastic Open State Champions: Glenn High School
  - 6. UIL Soccer State Medalists

**4. CITIZEN COMMENTS**

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

**5. CONSENT AGENDA**

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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 551.074: personnel - review of Term, Probationary, NonChapter 21 employment contract renewals for teachers and other professional educators	
E. Texas Government Code 551.089: discussion of district-wide intruder detection audit report findings	
<b>8. ACTION PURSUANT TO CLOSED SESSION</b>	
<b>9. BOARD MEETING DEBRIEF</b>	
<b>10. ADJOURNMENT</b>	

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If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LLEGAL)]

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

<b>Agenda Item:</b>	Consider Approval of 2025-2026 Hazardous Routes
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Brandon Evans, M.S., Sr. Executive Director of Facilities and Operations
<b>Attachments:</b>	N/A

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## **Background Information:**

Each year, transportation staff analyze and review the recommendations regarding transportation services for areas to be deemed as “hazardous” within the two-mile radius of the schools. To study route conditions, a rating instrument was developed by a community advisory committee and approved by the Board of Trustees during the [October 17, 2019 Regular Board Meeting](#).

Tonight, administration is requesting approval of 2025-2026 Hazardous Routes. The district started evaluating routes for the 2025-2026 school year in January 2025 and notified the community that the hazardous routes were under review. Families provided feedback to the Transportation Department regarding individual routes via Google Form. We utilized the feedback to ensure we are reviewing all routes that have been or may be impacted by the hazardous routes process.

All community feedback was reviewed, and each area was reevaluated by Transportation staff.

The state provides funding for public schools to bus students to and from campuses that are two miles or more from their home. In Leander ISD (LISD), students living within the two-mile radius of their assigned school are in the “Not Eligible for Transportation Zone,” or NETZone. Students in the NETZone automatically qualify for bus service if their route to school is deemed hazardous.

The instrument used assesses NETZone walking routes to school and determines if they meet any of the following criteria for bus service:

- Crosses an arterial street (as defined by the municipality's roadway plan) or highway without controls (stop sign, crosswalk, traffic signal or crossing guard);
- Aligns alongside a road with a speed limit more than 45 mph; or
- Crosses a railroad crossing.

For the 2025-2026 school year, LISD families received the Community Feedback Assessment for the Annual Evaluation on December 18, 2024. Families provided feedback regarding individual routes to the Transportation Department via the feedback form between December 18, 2024, and January 19, 2025. All feedback was read, considered, and evaluated. Areas not affected by current boundary changes, rezoning, construction, etc., were not evaluated due to no changes.

## **Assessment Conclusions include the following:**

RHS and WMS: Neighborhood Code 1670 (Crystal Springs), 1675 (Cold Springs), & 1680 (Hazelwood)

Conclusion: This neighborhood is partially in the NETZone for both campuses. Transportation will be provided for the areas outside of the two-mile NETZone in these neighborhood codes.

RHS and WMS Neighborhood Code 1230 (Stewart Crossing, Marbella, Park @ Crystal Falls Apt, Raider Way, E Woodview Dr).

Conclusion: Transportation will not be provided for NBCD 1230 for both RHS and WMS, this is within the NETZone.

Pleasant Hill: Neighborhood Code 1310 (Oakridge, Overlook Estates)

Conclusion: Transportation will not be provided for NBCD 1310 for Pleasant Hill, this is within the NETZone.

North ES: Neighborhood Code 1155 (Aven Ridge Apts, South Bryson, Red Bud)

Conclusion: Transportation will not be provided for NBCD 1155 for North ES, this will remain in the NETZone.

After reviewing all responses from the Hazardous Route Survey, the following adjustment conclusions to the current NETZones are as follows:

- Rouse High School (RHS) & Wiley Middle School (WMS): NETZones will be reinstated, similar to previous years, but with an expanded coverage area due to newly constructed sidewalks and safe crossings.
- Neighborhood Code 1310 to Pleasant Hill Elementary: A portion of this area will be added to the NETZone, utilizing Hidden Trail as a safer route to avoid walking along Horizon Park.

This does not impact the transportation service provided for special needs students when specified in the Individual Education Plan (IEP).

**Administrative Recommendation:**

Administration recommends that the Board approve and provide to the Commissioner of Education, pursuant to [policy CNA \(Legal and Local\)](#), the defined hazardous routes and the discontinuance of bus service for non-hazardous areas in the Not Eligible for Transportation Zone applicable to the Leander Independent School District for the 2025-2026 School Year.

**Sample Motion:**

I move that the Board approve and provide to the Commissioner of Education pursuant to policy CNA (Legal and Local), the defined hazardous routes and the discontinuance of bus service for the non-hazardous areas in the Not Eligible for Transportation Zone applicable to the Leander Independent School District for the 2025-2026 School Year as presented.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

**Agenda Item:** Consider Approval of Bank Depository Contract Extension  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape Ed.D., CPA, Chief Financial Officer  
**Attachments:** Depository Contract Extension

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## **Background Information:**

In accordance with [Texas Education Code §45.205](#), depository contracts for each independent school district must be procured or renewed every two years. Effective 2017, Senate Bill 754 amended (TEC) §45.205(b) allowing a school district to extend its depository contract for three (3) additional two-year terms. In addition, the change to the law allows the depository contract to be modified for each two-year extension if both the school district and the district's depository bank mutually agree to the terms.

The district accepted bids in April 2021 and awarded the depository contract to JP Morgan Chase for the term of July 1, 2021, through June 30, 2023. JP Morgan Chase continues to be a solid financial institution with the industry experience to provide the necessary account services, dedicated customer service, and competitive earnings for the District. Based on our experience with JP Morgan Chase during the previous contract periods, it is our recommendation that the depository contract be extended for the second two-year term of July 1, 2025, through June 30, 2027.

## **Administrative Recommendation:**

Administration recommends the Board approve the extension of the depository contract with JP Morgan Chase Bank for the second two-year term effective July 1, 2025, to June 30, 2027.

## **Sample Motion:**

I move the Board approve the extension of the depository contract with JP Morgan Chase Bank for the second two-year term effective July 1, 2025, to June 30, 2027, as presented.

**Board Resolution Extending Depository Contract for Funds  
Of Independent School Districts Under Texas Education Code,  
Chapter 45, Subchapter G, School District Depositories**

**Resolved by the** Leander Independent School District **that:**

*Board of Trustees*

JP Morgan Chase Bank located at Travis  
*(Name of Depository Bank) (Name of County)*

County, State of Texas, being a bank as defined in section 45.201 of the Texas Education Code, and Leander Independent School District (CDN: 246913) agree to extend this depository  
*(Name of District)*

contract pursuant to Texas Education Code Section 45.205, for an additional two-year term from 07/01/2025, through 06/30/2027. Under Texas Education Code Section 45.205(b), a school district and the district's depository bank may agree to extend a depository contract for three additional two-year terms. The extension constitutes the parties' second two-year term.  
*(first, second, third)*

Furthermore, under Texas Education Code Section 45.205(c), the contract term and any extension must coincide with the school district's fiscal year.

AGREED AND ACCEPTED on behalf of Leander Independent School District  
*Name of District*

this the 24th day of April, 2025.

\_\_\_\_\_  
*Signature of President of School Board*

AGREED AND ACCEPTED on behalf of Depository this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
*Typed Name of Depository*

\_\_\_\_\_  
*Signature of Authorized Bank Officer*

\_\_\_\_\_  
*Title of Authorized Bank Officer*

**Acknowledgement**

Acknowledged before me in \_\_\_\_\_ County, Texas, on \_\_\_\_\_, 20\_\_\_\_, by

\_\_\_\_\_, bank officer of the Depository named in the preceding document, for the Depository.

\_\_\_\_\_  
Signature of Notary

(SEAL)

Notary Public in and for \_\_\_\_\_  
County, Texas

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

<b>Agenda Item:</b>	Consider Approval of Certification of Provision of Instructional Materials Survey 2025-2026
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Chris Clark, Ed.D., Deputy Superintendent, Learning & Innovation
<b>Attachments:</b>	Certification of Provision of Instructional Materials Survey 2025-2026

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## **Background Information:**

Local Education Agencies (LEA) in Texas are required to certify annually to the State Board of Education (SBOE) and the Commissioner of Education that, for each subject in the required curriculum other than physical education, students have access to instructional materials that cover all the Texas Essential Knowledge and Skills (TEKS). Districts must submit certifications to receive access for ordering 2025-2026 instructional materials or to request disbursement of allotment funds through the Educational Materials Allocation Tool (EMAT) system. The TEKS certification form is an online survey that is accessed through the Texas Education Agency (TEA) Instructional Materials website. The certification must be ratified by the district's Board of Trustees in an open, public-noticed meeting and signed by the board president and secretary.

## **Administrative Recommendation:**

Administration recommends the Board of Trustees approve the Certification of Provision of Instructional Materials Survey 2025-26 for submission.

## **Sample Motion:**

I move that the Board of Trustees approve the Certification of Provision of Instructional Materials Survey 2025-2026 for submission as presented.

# Certification of Provision of Instructional Materials Survey 2025–26

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## Survey Pre-Work

### 2025–26 Certification of Provision of Instructional Materials

In accordance with [Texas Education Code 31.1011](#), local educational agencies (LEAs) are required to certify annually to the State Board of Education (SBOE) and the commissioner that students have access to instructional materials covering all Texas Essential Knowledge and Skills (TEKS) for all required subjects, except physical education.

Additionally, LEAs are required to certify that they protect against access to obscene or harmful content in compliance with the requirements for certification under (i) the Children's Internet Protection Act (Pub. L. No. 106-554); (ii) Section [28.0022](#); (iii) Section [43.22](#), Penal Code; and (iv) any other law or regulation that protects students from obscene or harmful content. The TEKS Certification 2025–26 Survey includes a section to allow LEAs to certify they meet this requirement.

Like last year's process, the agency will utilize the following tools:

#### **Certification 2025–26 Form:**

Printable, hard copy of the survey to be completed offline and presented to the board of trustees or governing body for ratification and signatures.

#### **Certification 2025–26 Survey:**

Web-based application where LEAs will submit their responses collected on the TEKS Certification 2025–26 Form, and where LEAs will upload the signature page of the Form.

This year's Certification Process requires:

- The completion of the Certification 2025–26 Form;
- Ratification by the LEA's board of trustees or governing body in an open, public-noticed meeting; and
- Submission of the Certification 2025–26 Survey and upload of the ratified Certification 2025–26 Form.

TEA recommends that LEAs complete these steps by **May 1, 2025**. The Certification 2025–26 Form can be accessed at the following link on the [Certification of Provision of Instructional Materials webpage](#).

The state online instructional materials ordering system, EMAT, will close for annual maintenance on March 28, 2025, and is scheduled to reopen on May 15, 2025. **Completion of the Certification Process is required to regain access to allotment funds when EMAT reopens in May of 2025.**

Certification 2025–26 Survey submissions received after May 15, 2025, will typically be processed within five business days, then access to EMAT provided.

## Instructions to Complete the Certification Process for 2025–26

1. **Review the Certification 2025–26 Form**: Print the fillable TEKS Certification 2025–26 Form found on the [Certification of Provision of Instructional Materials webpage](#).
2. **Gather information**: The form may require consultation with content area leads or other LEA staff.
3. **Complete Certification 2025–26 Form**: Complete the TEKS Certification 2025–26 Form by hand or digitally.
4. **Obtain needed signatures**: Ratify the **Certification 2025–26 Form** by the LEA’s board of trustees or governing body in an upcoming, open board meeting.
5. **Submit Certification 2025–26 Survey**: Complete the online Certification 2025–26 Survey by answering the questions. Inside the survey you will upload the signed Allotment and Certification 2025–26 Form from Step 4. The survey will be open for submissions beginning Monday, March 17, 2025, and will be located on the [Certification of Provision of Instructional Materials webpage](#).

## Additional Supports

- TEA will be hosting a webinar to review the Certification 2025–26 Process on *Monday, March 24th, at 2:00 p.m. CDT*. [Registration](#) is required.
- TEA will host office hours to support LEAs with the Certification of Provision of Instructional Materials process; registration is required.
  - Monday, March 31st at 11:00 a.m. CDT | [Register on Zoom](#)
  - Thursday, April 3rd, at 11:00 a.m. CDT. | [Register on Zoom](#)
- To facilitate completion of this year’s submission, LEAs may request a copy of their previous year’s submission by submitting a [Help Desk Ticket](#).
- For questions about the Certification 2025–26 Form, Survey, or Process, please submit a [Help Desk Ticket](#).

## Review Terminology

### *Additional Supports*

- **Scope and Sequence**: A document that provides a brief outline of the standards and a recommended teaching order for a particular course/grade-level over the course of a school year.
- **Full-subject materials** (often referred to as Tier 1 or core materials): instructional material designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.
- **Supplemental materials** (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional material designed to assist in the instruction of one or more of the essential knowledge and skills
- **SBOE-Approved Instructional Materials**: SBOE-approved instructional materials are any materials that go through the IMRA process and receive approval by the SBOE. In Texas, SBOE-approved instructional materials are considered HQIM and qualify for the SBOE-Approved Instructional Materials Entitlement as outlined in Section 48.307.
- **State-Adopted Instructional Materials**: state-adopted instructional materials were reviewed and adopted in the preceding Proclamation process. These materials have not been reviewed in the IMRA process, are not considered HQIM (per the Texas definition), and are not eligible for additional HB 1605 funding entitlements.

### **About the Qualtrics Survey**

Within the Qualtrics survey you will be given a list of commonly known publishers and products. Should your LEA use a LEA-developed product, or the product is not listed, you will be asked to write in the name of the publisher and product.

You can find a list instructional materials on the [Certification of Provision of Instructional Materials webpage](#).

# Certification 2025–26 Survey

## Background Information

QUESTION 1.0: Name of person completing this form

Chris Clark

QUESTION 1.1: Your email address

Chris.clark@leanderisd.org

QUESTION 1.2: Select the role that best describes your position at your district or charter: [Single Select]

- Instructional Materials Coordinator
- Curriculum Director
- Principal
- Administrative Assistant
- Superintendent
- Other - Deputy Superintendent Learning & Innovation

## LEA Information

QUESTION 2.0: Region #

13

QUESTION 2.1: LEA name and number

Leander ISD / 246913

QUESTION 2.2: Superintendent's name

Dr. Bruce Gearing

QUESTION 2.3: Superintendent's email address

Bruce.Gearing@leanderisd.org

QUESTION 2.4: School board president's or governing body's name

Dr. Gloria Gonzales-Dholakia

QUESTION 2.5: School board president's or governing body's email address

[Gloria.Dholakia@leanderisd.org](mailto:Gloria.Dholakia@leanderisd.org)

QUESTION 2.6: Date of the school board meeting at which the Certification Form was be presented and approved?

April 24, 2025

## Reading Language Arts Certification

### Scope and Sequence - All Grade Levels RLA

#### QUESTION 3.0:

Are instructional materials for English RLA and phonics managed at the LEA level and generally consistent across classrooms?

Yes

No

## English Reading Language Arts K–5 TEKS Coverage Certification

#### QUESTION 4.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **English RLA TEKS grades K–5**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials). [Single Select]

Yes

No

## English Reading Language Arts K–5 Instructional Materials

#### QUESTION 5.0:

Share the **full-subject and/or supplemental** publisher(s)/ product(s) that teachers in your district will use regularly (once a week or more, on average) for **English RLA and/ or Phonics grades K–5** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**English RLA and/ or Phonics grades K–5** full-subject and/or supplemental publisher(s)/ product(s) used:

District Created Materials

Saxon Phonics, Heinemann/Fountas and Pinnell Classroom Systems SR, JR, IRA, RML, Phonics Word Study, and Lucy Calkins UOS for writing, Handwriting Without Tears/letters and Numbers for ME, My Printing Book, and Cursive Kickoff, Stenhouse Publishing/ Patterns of Power, Handwriting without tears/cursive handwriting (3rd grade only), Scholastic Storyworks.

QUESTION 5.1:

(If above answer includes SBOE-Approved Bluebonnet Learning instructional materials):

What is the estimated number of students in your LEA that are using *Bluebonnet Learning Reading Language Arts, Edition 1* (grades K–5) in their classroom on a regular basis?

N/A

QUESTION 5.2:

(If above answer includes SBOE-Approved Bluebonnet Learning instructional materials):

What is the estimated number of students in your LEA that are using *Bluebonnet Learning Foundational Skills, Edition 1* (grades K–3) in their classroom on a regular basis?

N/A

## Spanish Reading Language Arts K–5 TEKS Coverage Certification

QUESTION 6.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **Spanish RLA TEKS grades K–5**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials) [Single select]

Yes

No

## Spanish Reading Language Arts K–5 Instructional Materials

QUESTION 7.0:

Share the **full subject and/or supplemental** publisher(s)/product(s) that teachers in your district will use regularly (once a week or more, on average) for **Spanish RLA and/or Phonics grades K–5** instruction to ensure coverage of 100% of the TEKS. [Single select for each grade band]

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): Instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**Spanish RLA and/or Phonics grades K–5** full-subject and/or supplemental publisher(s)/ product(s) used:

District Created Materials  
Saxon Phonics, Heinemann/Fountas and Pinnell Classroom Systems SR, IR, IRA, RML, Phonics Word Study, and Lucy Calkins UOS for reading and writing, Spanish Classroom SR, IR, IRA libraries, Spanish Handwriting Without Tears: Escribir Sin Lagrimas, Stenhouse Publishing/ Spanish Patterns of Power, and Scholastic Storyworks.

QUESTION 7.1:

(If above answer includes *Aprendizaje Bluebonnet* pilot instructional materials instructional materials):

What is the estimated number of students in your LEA that are using *Aprendizaje Bluebonnet artes del lenguaje y lectura, piloto* (grados K–5) in their classroom on a regular basis?

N/A

QUESTION 7.2:

What is the estimated number of students in your LEA that are using *Aprendizaje Bluebonnet destrezas fundamentales, piloto* (grados K–2) in their classroom on a regular basis?

N/A

### English Reading Language Arts (RLA) 6–8 TEKS Coverage Certification

QUESTION 8.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **English RLA TEKS grades 6–8**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials) [Single select]

- Yes
- No

## English Reading Language Arts (RLA) 6–8 Instructional Materials

### QUESTION 9.0:

Share the **full subject and/or supplemental** publisher(s)/product(s) that teachers in your LEA will use regularly (once a week or more, on average) for **English RLA grades 6–8** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**English RLA grades 6–8** full-subject and/or supplemental publisher(s)/ product(s) used:

District Created Materials

Heinemann/Lucy Calkins UOS and Book Clubs, Follett Classroom Libraries, McGraw Hill: Studysync and Prentice Hall: Writing Coach, Scholastic Scope, and Upfront Magazines, and Stenhouse Publishing/Patterns of Power.

## English Reading Language Arts (RLA) 9–12 TEKS Coverage Certification

### QUESTION 10.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **English RLA TEKS grades 9–12**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials.)

Yes

No

## English Reading Language Arts (RLA) 9–12 Instructional Materials

### QUESTION 11.0:

Are the **full-subject and/or supplemental** publisher(s)/ product(s) that teachers in your LEA will use regularly (once a week or more, on average) for **English RLA grades 9–12** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**English RLA grades 9–12 full-subject and/or supplemental publisher(s)/ product(s) used:**

District Created Materials

Heinemann/Lucy Calkins UOS, Book Clubs and Classroom Libraries,

Houghton Mifflin Harcourt/Texas literature, American literature, British literature,

Prentice Hall/Writing Coach,

McGraw Hill: StudySync,

Bedford Freeman and Worth/The Language of Composition, Literature Composition, Everything's an Argument, and W.W. Morton/They Say I Say, Reading the World,

Stenhouse Publishing/Patterns of Power, Scholastic Scope, Choices of Upfront Magazines, Laphams's Quarterly.

## Mathematics Certification

### Scope and Sequence - All Grade Levels Mathematics

#### QUESTION 12.0:

Are instructional materials for mathematics managed at the LEA level and generally consistent across classrooms? ?

Yes

No

### Mathematics K–5 TEKS Coverage Certification

#### QUESTION 13.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **mathematics TEKS grades K–5**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials). [Single Select]

Yes

No

### Mathematics K–5 Instructional Materials

#### QUESTION 14.0:

Share the **full-subject and/or supplemental** publisher(s)/product(s) that teachers in your LEA will use regularly (once a week or more, on average) for **mathematics grades K–5** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**Mathematics grades K–5 full-subject and/or supplemental publisher(s)/ product(s) used:**

District Created Materials

The Math Learning Center/Bridges & Number Corner Teacher Sets

QUESTION 14.1:

(If above answers include *Bluebonnet Learning* instructional materials instructional materials):

What is the estimated number of students in your LEA that are using Bluebonnet Learning, Edition 1 (grades K–5) in their classroom on a regular basis?

N/A

## Mathematics 6–8 TEKS Coverage Certification

QUESTION 15.0

For school year 2025–26, will your LEA provide materials to cover 100% of the **mathematics TEKS grades 6–8**? (This includes teacher- or LEA-developed materials. You may select “yes” even if not all classrooms use the same materials). [Single Select]

Yes

No

## Mathematics 6–8 Instructional Materials

QUESTION 16.0:

Share the **full-subject and/or supplemental** publisher(s)/product(s) that teachers in your LEA or charter will regularly use (once a week or more, on average) for **mathematics grades 6–8** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**Mathematics grades 6–8** full-subject and/or supplemental publisher(s)/ product(s) used:

District Created Materials

McGraw-Hill Education/Courses 1, 2, 3, Algebra 1, Algebra 2, and Geometry

QUESTION 16.0B:

(If above answers include Bluebonnet Learning instructional materials instructional materials):

What is the estimated number of students in your LEA that are using Bluebonnet Learning Secondary Mathematics, Edition 1 (grades 6–8, Algebra I) in their classroom on a regular basis?

N/A

### Mathematics 9–12 TEKS Coverage Certification

QUESTION 17.0:

For School Year 2025–26, will your LEA provide materials to cover 100% of the **mathematics TEKS grades 9–12**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials). [Single Select]

Yes

No

### Mathematics 9–12 Instructional Materials

QUESTION 18.0:

Share the **full-subject and/or supplemental** publisher(s)/ product(s) that teachers in your LEA or charter will regularly use (once a week or more, on average) for **mathematics grades 9–12** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**Mathematics grades 9–12 full-subject and/or supplemental publisher(s)/ product(s) used:**

District Created Materials

McGraw-Hill Education: Geometry, Algebra 1, Algebra 2, and Pre-Calculus.

OER / Calculus.

Consenza & Assoc. | Algebraic Reasoning

## Social Studies Certification

### Scope and Sequence - All Grade Levels Social Studies

#### QUESTION 19.0:

Are instructional materials for social studies managed at the LEA level and generally consistent across classrooms?

Yes

No

## Social Studies K–5 TEKS Coverage Certification

#### QUESTION 20.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **social studies TEKS grades K–5**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials)

Yes

No

## Social Studies K–5 Instructional Materials

#### QUESTION 21.0:

Share the **full-subject and/or supplemental** publisher(s)/product(s) that teachers in your LEA or charter will regularly use (once a week or more, on average) for **social studies grades K–5** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**Social Studies grades K–5 full-subject and/or supplemental publisher(s)/ product(s) used:**

District Created Materials  
Studies Weekly | Social Studies Weekly

## Social Studies 6–8 TEKS Coverage Certification

### QUESTION 22.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **social studies TEKS grades 6–8**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials)

Yes

No

## Social Studies 6–8 Instructional Materials

### QUESTION 23.0:

Select **full-subject and/or supplemental** publisher(s)/ product(s) that teachers in your LEA or charter will regularly use (once a week or more, on average) for **social studies grades 6–8** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**Social Studies grades 6–8** full-subject and/or supplemental publisher(s)/ product(s) used:

District Created Materials

Discovery Education/World Geography and Cultures

McGraw-Hi/I Education | Texas History, US History to 1877, Active Classroom

## Social Studies 9–12 TEKS Coverage Certification

### QUESTION 24.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **social studies TEKS grades 9–12**? (This includes teacher- or LEA-developed materials. You may select “yes” even if not all classrooms use the same materials)

Yes

No

## Social Studies 9–12 Instructional Materials

### QUESTION 25.0:

Share the **full-subject and/or supplemental** publisher(s)/ product(s) that teachers in your LEA or charter will regularly use (once a week or more, on average) for **social studies grades 9–12** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

### **Social Studies grades 9–12 full-subject and/or supplemental publisher(s)/ product(s) used:**

District Created Materials

Active Classroom, McGraw-Hill Education | World Geography, World History, US History Since 1877, US Government, Economics, Sociology and You, AP Traditions & Encounters.

Bedford Freeman & Worth | Krugman's Economics for AP 4th Edition, Thinking about Psychology for AP 4th Edition, Bedford Freeman & Worth/Stories of a Nation for AP Government,

McGraw Hill/American History by Brinkley, Cengage/Western Civilizations since 1300, 10th Ed. For AP European History, National Geographic | AP Human Geography: A Spatial Perspective

## Science Certification

### Scope and Sequence - All Grade Levels Science

QUESTION 26.0:

Are instructional materials for science managed at the LEA level and generally consistent across classrooms?

- Yes  
 No

### Science K–5 TEKS Coverage Certification

QUESTION 27.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **science TEKS grades K–5**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials)

- Yes  
 No

### Science K–5 Instructional Materials

QUESTION 28.0:

Share the **full-subject and/or supplemental** publisher(s)/ product(s) that teachers in your LEA or charter will regularly use (once a week or more, on average) for **science grades K–5** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**Science grades K–5 full-subject and/or supplemental publisher(s)/ product(s) used:**

District Created Materials  
Great Minds / PhD

## Science 6–8 TEKS Coverage Certification

### QUESTION 29.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **science TEKS grades 6–8**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials)

Yes

No

## Science 6–8 Instructional Materials

### QUESTION 30.0:

Share the **full-subject and/or supplemental** publisher(s)/product(s) that teachers in your LEA or charter will regularly use (once a week or more, on average) for **science grades 6–8** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

**Science grades 6–8 full-subject and/or supplemental publisher(s)/ product(s) used:**

District Created Materials

Open Sci Ed.: Activate Learning

## Science 9–12 TEKS Coverage Certification

### QUESTION 31.0:

For school year 2025–26, will your LEA provide materials to cover 100% of the **science TEKS grades 9–12**? (This includes teacher- or LEA-developed materials. You may select "yes" even if not all classrooms use the same materials)

Yes

No

## Science 9–12 Instructional Materials

### QUESTION 32.0:

Share the **full-subject and/or supplemental** publisher(s)/ product(s) that teachers in your district or charter will regularly use (once a week or more, on average) for **science grades 9–12** instruction to ensure coverage of 100% of the TEKS.

Full-subject instructional materials (often referred to as Tier 1 or core materials): Instructional materials designed to, if implemented as designed, provide a student with mastery of the essential knowledge and skills for a certain subject and grade level without the need for supplementation.

Supplemental Materials (may be used in Tier 1, Tier 2, or Tier 3 settings): instructional materials designed to assist in the instruction of one or more essential knowledge and skill.

### Science grades 9–12 full-subject and/or supplemental publisher(s)/ product(s) used:

District Created Materials

Kendall Hunt: Biology BSCS Understanding for Life

Savvas: Chemistry and Physics

Cengage Learning: AP Chemistry, Astronomy, Environmental Systems

Activate Learning: IPC and ESS

## Children's Internet Protection Act

### The Children's Internet Protection Act

The Children's internet protection Act (CIPA) was enacted by Congress in 2000 to address concerns about children's access to obscene or harmful content over the Internet. (You may find more information on the FCC website.)

In accordance with Texas Administrative Code 19 TAC §66.105, school districts or charter schools are required to certify that they protect against access to obscene or harmful content in compliance with the requirements for certification under the Children's Internet Protection Act, 47 USC §254(h)(5)(B) and (C), Section [28.0022](#), [Section 43.22](#), Penal Code, and any other law or regulation that protects students from obscene or harmful content.

QUESTION 33.0: Does your district or charter school protect against access to obscene or harmful content in compliance with the requirements for certification under the Children's Internet Protection Act, 47 USC §254(h)(5)(B) and (C), Section 28.0022, Penal Code, and any other law or regulation that protects students from obscene or harmful content?

Yes

No

## Additional Informational Questions (Optional)\*

### QUESTION 35.0:

Has your LEA used, or do you plan to use, Instructional Materials Review and Approval (IMRA) Cycle 2024 reports to inform local decisions related to instructional materials adoption?

(Note: IMRA replaced the State Board of Education's Proclamation process and the Texas Resource Review (TRR))

Yes

No

### QUESTION 35.1:

**If "Yes" is selected:** In which subject area(s) have you used the TRR to obtain information about the quality of products? \*

English Reading Language Arts

Spanish Reading Language Arts

English Phonics

Spanish Phonics

Mathematics

### QUESTION 35.2:

On a scale from 0 to 10, how effectively do you believe the IMRA reports support LEA adoption of high-quality instructional materials? 0 (Not at all) to 10 (Extremely effectively)\*

0.

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

QUESTION 36.0:

Assessment Platform: Select the assessment platform (if any) your LEA leverages for unit/module, diagnostic, or interim, and for which type of assessments.

Product	Interim	Diagnostic	Unit/Module Formatives
Eduphoria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DMCA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Texas Formative Assessment Resource	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STAAR Interim	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Insert here</i>			
Other:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Insert here</i>			
Other:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Insert here</i>			

## Certification 2025–26 Survey Ratification [Printed and uploaded PDF]

In accordance with [Texas Education Code §31.1011](#), school districts and open-enrollment charter schools are required to certify annually to the State Board of Education and the commissioner that, for each subject in the required curriculum other than physical education, students have access to instructional materials that cover all the Texas Essential Knowledge and Skills (TEKS) for the coming school year. Additionally, in accordance with Texas Administrative Code [19 TAC §66.105](#), school districts or charter schools are required to certify that they protect against access to obscene or harmful content in compliance with the requirements for certification under the Children's Internet Protection Act, 47 USC §254(h)(5)(B) and (C).

These certifications must be ratified by local school boards of trustees or governing bodies in public, noticed meetings. Districts and open-enrollment charter schools will be unable to order instructional materials through EMAT until the certifications have been received by the Texas Education Agency (TEA).

## Other Certified Subject Areas

### QUESTION 40.0:

Please select each subject in the required curriculum below for which your district provides each student with instructional materials that cover all elements of the essential knowledge and skills:

[multiple select]

- Career & Technical Education
- Fine Arts
- Health
- Technology Applications
- English Language Proficiency Standards
- Languages Other Than English
- None

**District County Number (6-digit ID):**

246913

**District Name:**

Leander /SD

**Date of Ratification by Local School Board of Trustees or Governing Body:**

**Signature of the Board President and Secretary or Governing Board Officer**

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board Secretary

After ratification, please scan the last page of this form and submit to TEA through the electronic Certification of Provision of Instructional Materials Survey.

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

**Agenda Item:** Consider Approval of Minutes of Regular and Called Board Meetings  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Bruce Gearing, Ed.D., Superintendent of Schools  
**Attachments:** 03-13-25 Special Meeting Budget Workshop Minutes DRAFT  
03-27-25 Special Meeting Grievance Hearing Minutes DRAFT  
03-27-25 Regular Meeting Minutes DRAFT

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**Background Information:**

Board meeting minutes are attached for your review.

**Administrative Recommendation:**

Administration recommends approval of the minutes as presented.

**Sample Motion:**

I move the Board approve the minutes for the March 13 and 27 Board meetings as presented.

## Minutes of Special Meeting Budget Workshop

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, March 13, 2025, beginning at 6:17 PM in Cedar Park Middle School Library, 2100 Sun Chase Blvd., Cedar Park, TX 78613. The following members were present: Gloria Gonzales-Dholakia, Anna Smith, Sade Fashokun, Trish Bode, Paul Gauthier, Nekosi Nelson. Francesca Romans arrived at 6:23 pm.

1. **CALL TO ORDER AND DECLARATION OF QUORUM**
2. **OPENING CEREMONY**
  - A. Pledge of Allegiance
  - B. Moment of Silence
3. **RECOGNITION**
  - A. Spotlight on Learning: Parkside Elementary School
  - B. Video Recognitions
    1. Career and Technical Education (CTE) Achievement: Texas Association of Future Educators (TAFE)
    2. Texas Educational Diagnosticians Week, March 3 - 7
    3. Texas School Public Relations Association (TSPRA) Star Awards - School & Community Relations (SCR)
    4. UIL Swimming State Medalists
    5. UIL Wrestling State Medalists
4. **CITIZEN COMMENTS**

*22 citizens addressed the Board of Trustees.*
5. **CONSENT AGENDA**
  - A. Consider Adoption of Human Sexuality Curriculum Grades 7-9.

*I move to approve the consent agenda as presented. This motion made by Trish Bode and seconded by Francesca Romans passed six in favor and one, Paul Gauthier, opposed.*
6. **DISCUSSION/ACTION ITEMS**
  - A. OPERATIONS

1. Discussion and Consider Approval of Naming of the 18+ Transition Services Center  
*I move that Leander ISD's 18+ Transition Services Center be named Denise Geiger Compass Center. This motion made by Anna Smith and seconded by Francesca Romans passed seven in favor and none opposed.*
2. Discussion and Consider Approval of Naming of the Science Materials Center  
*I move that the Leander ISD's Science Materials Center be named Linda Lippe Instructional Materials Center. This motion made by Trish Bode and seconded by Francesca Romans passed seven in favor and none opposed.*
3. Discussion of the 2025-2026 Budget Development: Potential impacts of budget cuts on district operations, instructional programs, personnel, and facilities
4. Business and Finance Monthly Reports
  - a. Monthly Bond Status Report
  - b. Monthly Financial Report
  - c. Monthly Investment Report
  - d. Monthly Tax Collection Report

**7. CLOSED SESSION**

The Board went into closed session at 7:34 pm after the Board President announced the right to do so under:

- A. Texas Government Code 551.071: consultation with attorney regarding, pending or contemplated litigation, and/or attorney client privileged matter
- B. Texas Government Code 551.074: personnel - deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers
- C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed
- D. Texas Government Code 551.072: deliberation regarding the purchase, exchange, lease or value of real property
- E. Texas Government Code 551.074: hear and deliberate complaint against public officers
- F. Texas Government Code 551.074: Superintendent Formative Evaluation Quarterly Review

The Board returned from closed session at 10:15 pm.

**8. ACTION PURSUANT TO CLOSED SESSION**

**9. BOARD MEETING DEBRIEF**

**10. ADJOURNMENT**

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

Time: 12:26 AM on March 14, 2025.

These minutes were read and approved by the Board of Trustees on the 24th day of April 2025.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

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

## Minutes of Special Meeting - Grievance Hearing

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, March 27, 2025, beginning at 5:02 PM in Cedar Park Middle School Library, 2100 Sun Chase Blvd., Cedar Park, TX 78613. The following members were present: Gloria Gonzales-Dholakia, Anna Smith, Trish Bode and Nekosi Nelson. Sade Fashokun and Paul Gauthier arrived at 5:03 PM. Francesca Romans was absent.

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

**2. CITIZEN COMMENTS**

*No citizens addressed the Board of Trustees.*

**3. CLOSED SESSION**

*The Board of Trustees went into closed session at 5:02 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 6:18 PM.*

**4. ACTION PURSUANT TO CLOSED SESSION**

*I move that we uphold the Level 2 decision in the grievance regarding student records. This motion, made by Anna Smith and seconded by Sade Fashokun, passed four in favor; two, Paul Gauthier and Trish Bode, opposed and one, Francesca Romans, absent.*

*I move that we uphold the Level 2 decision in the grievance against the complaint against an employee. This motion, made by Anna Smith and seconded by Sade Fashokun, passed six in favor and one, Francesca Romans, absent.*

**5. BOARD MEETING DEBRIEF**

**6. ADJOURNMENT**

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

Time: 6:21 PM

These minutes were read and approved by the Board of Trustees on the 24th day of April 2025.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

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

## Minutes of Regular Meeting

The Board of Trustees  
Leander Independent School District

**STATE OF TEXAS**  
**COUNTY OF WILLIAMSON**

---

A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, March 27, 2025, beginning at 6:31 PM in Cedar Park Middle School Library, 2100 Sun Chase Blvd., Cedar Park, TX 78613. The following members were present: Gloria Gonzales-Dholakia, Anna Smith, Sade Fashokun, Trish Bode, Paul Gauthier, Nekosi Nelson, and Francesca Romans (arrived at 6:48 PM).

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

2. **OPENING CEREMONY**

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

3. **RECOGNITION**

- A. Spotlight on Learning: Reagan Elementary School

4. **CITIZEN COMMENTS**

*Seven citizens addressed the Board of Trustees.*

5. **CONSENT AGENDA**

*I move the Board approve the Consent Agenda items as presented. This motion, made by Anna Smith and seconded by Sade Fashokun, passed unanimously with seven in favor, none opposed.*

- A. Consider Approval of Budget Amendment FY25- #9
- B. Consider Approval of Minutes of Regular and Called Board Meetings

6. **SUPERINTENDENT'S REPORT**

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

7. **DISCUSSION/ACTION ITEMS**

- A. **STUDENT EXPERIENCE**
  - 1. Empowered Staff Formative Review
- B. **GOVERNANCE**
  - 1. Legislative Committee Update

2. Discussion of the 2025-2026 Board Meeting Dates

C. OPERATIONS

1. Discussion of 2024-2025 Budget Projections

2. Discussion and Consider Adoption of the 2025-2026 Amended Budget Assumptions

*I move that the Board of Trustees approve the 2025-2026 Amended Assumptions to be used in preparing the 2025-2026 General Fund Budget as presented. This motion, made by Anna Smith and seconded by Nekosi Nelson, passed six in favor and one, Paul Gauthier, opposed.*

8. **CLOSED SESSION**

*The Board of Trustees went into closed session at 8:17 PM after the president announced the right to do so under:*

- A. Texas Government Code 551.071: consultation with attorney regarding pending or contemplated litigation, and/or attorney client privileged matter
- B. Texas Government Code 551.074: personnel - deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers
- C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed
- D. Texas Government Code 551:071: consultation with attorney regarding pending or contemplated litigation, and/or attorney client privileged matter to discuss participation in multi-district litigation involving youth social media usage and related litigation and entering into contingency fee contract with Thompson & Horton, LLP, Eiland & Bonnin, PC and O'Hanlon, Demerath & Castillo, PC to represent Leander ISD
- E. Texas Government Code 551.072: deliberation regarding the purchase, exchange, lease or value of real property

*The Board of Trustees returned to open session at 8:44 PM.*

9. **ACTION PURSUANT TO CLOSED SESSION**

- A. Consideration and Adoption of Resolution Approving Contingent Fee Legal Services Contract, including Findings Needed for Submission of Contingent Fee Legal Services Agreement and Request for Expedited Review by the Texas Attorney General

*I move that the Board of Trustees adopt a resolution approving the contingent fee legal services contract, that includes the findings required by Texas Government Code 2254, Subchapter C, and that are needed for submission of a contingent fee legal services agreement and a request to the Texas Attorney General for expedited review. This motion, made by Anna Smith and seconded by Francesca Romans, passed unanimously, seven in favor, none opposed.*

- B. Consideration and Adoption of Contingent Fee Legal Services Agreement with Thompson & Horton, LLP, Eiland & Bonnin, PC and O'Hanlon, Demerath & Castillo, PC

*I move that the Board of Trustees adopt and approve entering into a contingent fee legal services agreement with Thompson & Horton, LLP, Eiland & Bonnin, PC, and O'Hanlon,*

*Demerath & Castillo, PC to represent the District in youth social media usage and related litigation. This motion, made by Anna Smith and seconded by Sade Fashokun, passed unanimously, seven in favor, none opposed.*

- C. Consider settlement of Cause No. 23-1187-CC1, Board of Trustees of Leander Independent School District v. Roy Kuchera and Wife Alice Kuchera, in Williamson County Court at Law No. 1, and approval of an Agreed Final Judgment with Roy Kuchera and Alice Kuchera to acquire fee simple title to 76.093 acres of land in Williamson County, Texas, as required for an educational facility, related appurtenances, and other public use purposes.

*I move that the Board of Trustees of the Leander Independent School District approve settlement of Cause No 23-1187-CC1, Board of Trustees of Leander Independent School District v. Roy Kuchera and Wife Alice Kuchera. in Williamson County Court at Law No. 1, and execute an Agreed Final Judgment with Roy Kuchera and Alice Kuchera to acquire fee simple title to 76.093 acres of land in Williamson County, Texas, as required for an educational facility, related appurtenances, and other public use purposes. This motion, made by Trish Bode and seconded by Anna Smith, passed six in favor and one, Paul Gauthier, opposed.*

**10. BOARD MEETING DEBRIEF**

**11. ADJOURNMENT**

**12. NOTICE OF A PUBLIC MEETING & NOTICE OF PROPOSED CONTRACT FOR LEGAL SERVICES**

Notice is hereby given that a meeting of the Board of Trustees of Leander Independent School District be held on March 27, 2025, for the purpose of considering and taking action on all matters on the agenda for the meeting, including approval of an agreement with the law firms of Thompson & Horton, LLP, Eiland & Bonnin, PC, and O’Hanlon, Demerath & Castillo, PC as special counsel to perform all legal services necessary to recover damages sustained by the District related to youth social media usage and any other action that may be necessary to pursue the best interests of the District in related litigation on a contingent fee basis.

The purpose of the agreement is to pursue any and all available causes of action in Multi District Litigation 3047 or JCCP 5255 seeking to recover damages due to youth social media usage and addiction sustained by Leander Independent School District. By way of this agreement, Leander Independent School District seeks to recover damages, court costs, penalties, and other relief under applicable law.

Thompson & Horton, LLP is a full-service school law firm whose mission is to provide the highest quality personalized legal service to public and private schools, institutions of higher education, local governments, and private individuals and companies. Thompson & Horton attorneys have unique and specialized qualifications based on several hundred years of combined experience. Leaders in the field, their attorneys have been directly involved in many of the most significant court cases, administrative decisions, and public policy developments affecting their clients over the past 40 years. Thompson & Horton has represented the District for over 10 years. Thompson & Horton discussed the social media litigation with the District in February 2025. Thompson & Horton introduced Eiland & Bonnin to the District to consider the social media litigation in February 2025. Thompson & Horton included O’Hanlon, Demerath &

Castillo in conversation with the District to consider the social media litigation in February 2025.

Eiland & Bonnin, PC engages in complex contingent fee litigation which has required the investment of hundreds of thousands to millions of dollars of litigation expenses. Lawyers in the firm have served in past MDL leadership committees. The firm has worked in many high-profile litigations like the MGM Grand Las Vegas Mass Shooting, Syngenta GMO Corn, and BP Texas City Refinery Explosion. After 20 years of service as a member of the Texas House of Representatives for Districts 23 & 24, Craig Eiland has a unique understanding of what elected officials and public entities are confronted with when navigating complex litigation. Mr. Eiland regularly advises multiple Texas school districts in litigation. Thompson & Horton has represented the District for over 10 years. The inception of the relationship between Eiland & Bonnin and the District began when Thompson & Horton introduced Eiland & Bonnin to the District in February 2025 to consider the social media litigation.

O'Hanlon, Demerath & Castillo, PC regularly serves school districts across the state of Texas in a general counsel capacity and maintains a principal office in Austin, Texas and also offices in Pharr, San Antonio and Fort Worth. The firm has litigated statewide high profile public education related cases such as the No Pass No Play, the A-F litigation and multiple Edgewood decisions related to the school finance system. After serving as General Counsel for the Texas Education Agency and litigating various high-profile issues for the public education system for the Attorney General of Texas, Kevin O'Hanlon founded the firm in 1992 to serve the needs of Public Entity clients. Justin Demerath operates a contingent fee litigation practice within the firm that regularly represents public entities on a contingent fee basis, often in the scope of property insurance disputes. Additionally, his practice has recovered millions of dollars in recovery in high-profile multi-district litigations, including Syngenta GMO Corn, General Motors ignition switch recall, Trans-vaginal mesh, and NFL concussion litigation, as well as serving in leadership of cases that garnered national attention like the Sutherland Springs Mass Shooting. Thompson & Horton has represented the District for over 10 years. Since 2023, O'Hanlon, Demerath & Castillo has represented the District in the accountability challenge against the Commissioner of Education. Thompson & Horton included O'Hanlon, Demerath & Castillo in conversation with the District in February 2025 to consider the social media litigation.

Thompson & Horton has served as legal counsel to Leander ISD for over 10 years. Thompson & Horton has not previously represented Leander Independent School District on a contingency fee arrangement. Eiland & Bonnin has not previously represented Leander Independent School District on a contingency fee arrangement. Eiland & Bonnin has not previously represented Leander ISD in any capacity. Since 2023, O'Hanlon, Demerath & Castillo has represented the District in the accountability challenge against the Commissioner of Education. O'Hanlon, Demerath and Castillo has not previously represented Leander Independent School District on a contingency fee arrangement. Thompson & Horton, LLP, Eiland & Bonnin, PC, and O'Hanlon, Demerath & Castillo, PC have, and continue to represent, claimants with competence and professionalism.

The specialized legal services, advancement of significant expenses, and compensation on a contingent fee basis required by this agreement cannot be performed by the attorneys and supporting personnel of Leander Independent School District because the District does not

currently employ attorneys who have specialized knowledge and experience regarding Multi-District Litigation and analysis and legal remedies under both Texas and federal law on a contingent fee basis. In addition, the District has not budgeted the financial resources necessary to advance the significant litigation expenses required by this type of litigation nor to compensate competent and experienced attorneys and staff regarding Multi-District Litigation as District employees or to reasonably compensate a firm in private practice with the necessary experience under a contract providing for payment on an hourly basis without contingency.

Due to the complexity of the matter and expected difficulties in performing the legal work for this matter, the risk of no recovery, the expected expenses, including expert witness fees and other litigation costs, a reasonable hourly fee for a firm in private practice to prosecute this matter would exceed the amount for which the District would be able to adequately budget and expend financial resources. The District also does not have the financial resources required to pay the additional, significant costs of implementing appropriate infrastructure and technology necessary to fully and properly perform the needed legal services. The District also does not have the financial resources required to properly pursue its claims and causes of action, including to retain independent experts as testifying witnesses and to finance all costs of litigation through final resolution of the matter. Additionally, many law firms that handle large, complex matters strictly on an hourly basis have institutional clients, including social media corporations, insurance companies, and social media corporations; and it would be difficult to find a firm with experience in this area that does not have a conflict of interest that would hinder the firm's ability to effectively represent the District. The proposed law firms have certified that they have no such conflict of interest in representing Leander ISD.

The legal services cannot be reasonably obtained from attorneys in private practice charging hourly fees without contingency because a contract to pay attorneys on an hourly basis without contingency would represent an additional and significant cost to Leander Independent School District. Furthermore, the District would be responsible for payment of all costs and expenses of the litigation through appeals, including to retain independent experts as testifying witnesses and to finance all discovery expenses and other costs of litigation through final resolution of the matter. The District does not have the financial resources necessary to pay for these additional and significant expenses necessitated by this social media multi-district litigation.

Thompson & Horton, LLP, Eiland & Bonnin, PC, and O'Hanlon, Demerath & Castillo, PC will be compensated on a contingent fee basis. Entering into the proposed agreement is in the best interests of the residents of Williamson, Travis, and Burnet Counties, Texas. The District has sustained significant damages due to youth social media usage and addiction and for which there exists a potential recovery from the perpetrating social media corporations. Thompson & Horton, LLP, Eiland & Bonnin, and O'Hanlon, Demerath & Castillo, PC possess the specialized skills, knowledge, experience, financial, and technological resources needed to competently and fully pursue maximum potential recovery of the District's damages. Furthermore, the proposed agreement enables the District to pursue its legal remedies without diverting essential monies and resources from the ongoing needs and operations of its students, staff, and community at large. In addition, the proposed agreement shifts the financial risk and burden of litigation costs and expenses to Thompson & Horton, LLP, Eiland & Bonnin, PC, and O'Hanlon, Demerath & Castillo, PC with the District owing no such monies to the law firms unless and until it recovers monies. Moreover, Texas statutory and common law provide for penalty damages and for recovery of court costs, and for recovery of attorneys' fees for certain of the District's claims,

including for breaches of contract.

Additionally, time is of the essence in the provision of these legal services. Potentially impending legal deadlines require urgent action by counsel.

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

Time:8:51 PM

These minutes were read and approved by the Board of Trustees on the 24<sup>th</sup> day of April 2025.

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President

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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, April 24, 2025

**Agenda Item:** Discussion of Math Pathways  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Alicia Westcot, M.Ed., Sr. Director of Math & Science; Dustin Binnicker, Ed.D., Assistant Superintendent Advanced Academics and Pathways  
**Attachments:** Discussion of Math Pathways Presentation

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## **Background Information:**

Over the last two years, district staff has been working toward the implementation of new [Math Pathways](#) to provide access to math instruction at a level and pace to meet the learning needs of students. Beginning with the 2025-26 school year, Leander ISD Math Pathways 1, 2 and 3 will be fully implemented. The purpose of this agenda item is to update the Board of Trustees on the progress of the implementation of Math Pathways beginning in Grade 5.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



April 24, 2025

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# Discussion of Math Pathways

# PURPOSE

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The purpose of tonight's presentation is to provide an update on Math Pathways implementation.

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## Purpose of Math Pathways in Leander ISD

The purpose of Math Pathways in Leander ISD is to ensure that all students have access to the rigorous math curriculum and instruction that is at their level. <sup>49</sup>

Students have the opportunity to participate in different Mathematics Pathways beginning in Grade 5 through high school.



# Overview of Math Pathways 5th Grade - High School

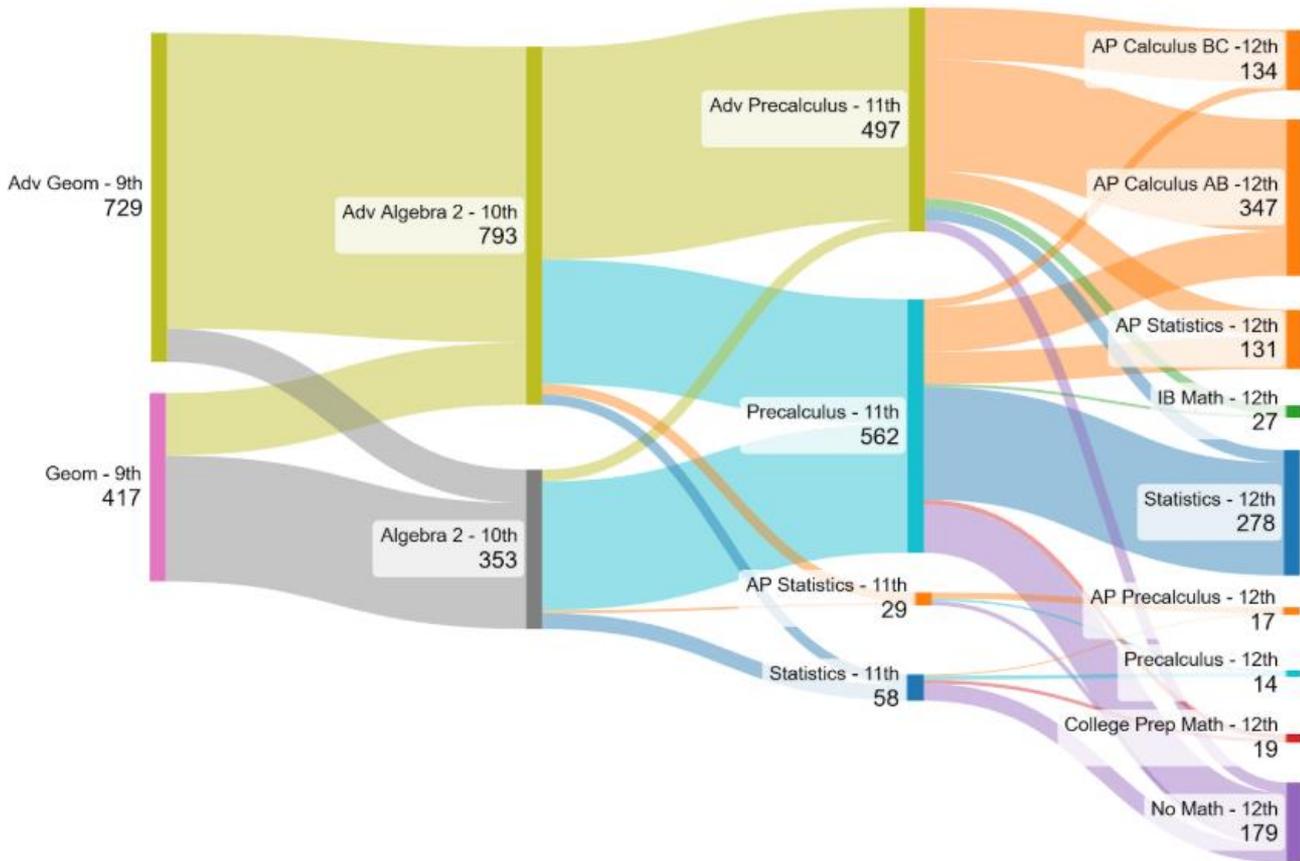
Leander ISD Math Pathways								
	5th Grade	6th Grade	7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	12th Grade
Pathway 1	5th Math	6th Math	7th Math	8th Math	Algebra 1 Algebra 1 Adv	Geometry	Algebra 2	PreCalculus PreCalculus (AP) Statistics Statistics (AP)
Pathway 2**	5th/6th Math^	6th/7th Math^	7th/8th Math^	Algebra 1 Adv*	Geometry Geometry Adv	Algebra 2 Algebra 2 Adv	PreCalculus PreCalculus (AP) Statistics (AP)	Calculus AB (AP) Calculus BC (AP) Statistics (AP)
Pathway 3***	5th/6th Math^	7th/8th Math^	Algebra 1 Adv*	Geometry Adv*	Algebra 2 Adv	PreCalculus (AP) Statistics (AP)	Calculus AB (AP) Calculus BC (AP)	Multivariable Calculus (Local Credit)

^The following is an overview of the TEKS covered in these courses:

- 5th/6th Math - All 5th grade TEKS and roughly 40% of the 6th grade TEKS
- 6th/7th Math - Roughly 60% of 6th grade TEKS and roughly 75% of 7th grade TEKS
- 7th/8th Math - Roughly 25% of 7th grade TEKS and all 8th grade TEKS.



# LISD Accelerated Math Pathway



# Math Pathway 1

<b>5th Grade</b>	<b>6th Grade</b>	<b>7th Grade</b>	<b>8th Grade</b>
<b>Math 5</b>	<b>Math 6</b>	<b>Math 7</b>	<b>Math 8</b>

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- Courses cover the grade level Texas Essential Knowledge and Skills (TEKS) in each course.
- Students who are in Math 5 are considered for Pathway 2 in the spring of their 5th grade year.
- Students who complete PreCalculus in high school are on track for both 4 year universities and community colleges.



## Math Pathway 2

<b>5th Grade</b>	<b>6th Grade</b>	<b>7th Grade</b>	<b>8th Grade</b>
<b>Math 5/6</b>	<b>Math 6/7</b>	<b>Math 7/8</b>	<b>Algebra I Advanced</b>

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- Students are identified for Math 5/6 in the spring of their 4th grade year.
- This is the traditional accelerated math sequence designed to meet students' needs and allows them to reach multiple Advanced Placement (AP) Mathematics or Math Adjacent courses in high school.
- A curriculum has been developed specifically for our Math 5/6 course which started this school year.

## Senate Bill 2124

- Senate Bill 2124 (SB 2124) requires districts to automatically place students into Pathway 2 should they be in the top two quintiles on 5th grade State of Texas Assessments of Readiness (STAAR) (at or above the 60th percentile).
- Most students are captured with our applied criteria which includes a collection of<sup>54</sup> data.
- If a student did not meet district criteria but met the STAAR criteria for SB 2124, they are automatically placed onto Pathway 2. This is communicated via email to families as STAAR scores often are received after the end of the school year.
- More information from the Texas Education Agency (TEA) on for SB 2124 can be found [on TEA's website.](#)

## Pathway 1 and Pathway 2 Placement

- Students have multiple entry points to enter other pathways at every grade level.
- All students on Pathway 1 have their data reviewed beginning in the spring of their<sup>5</sup>4th grade year; students are placed into the appropriate pathway.
- Students stay on their pathway unless a need or desire arises to move to another pathway.

## Math Pathway 3 - Implementation for Fall 2025

5th Grade	6th Grade	7th Grade	8th Grade
<b>Math 5/6 and local Math 6/7 placement assessment at end of year</b>	<b>Math 7/8</b>	<b>Algebra I Advanced</b>	<b>Geometry Advanced</b>

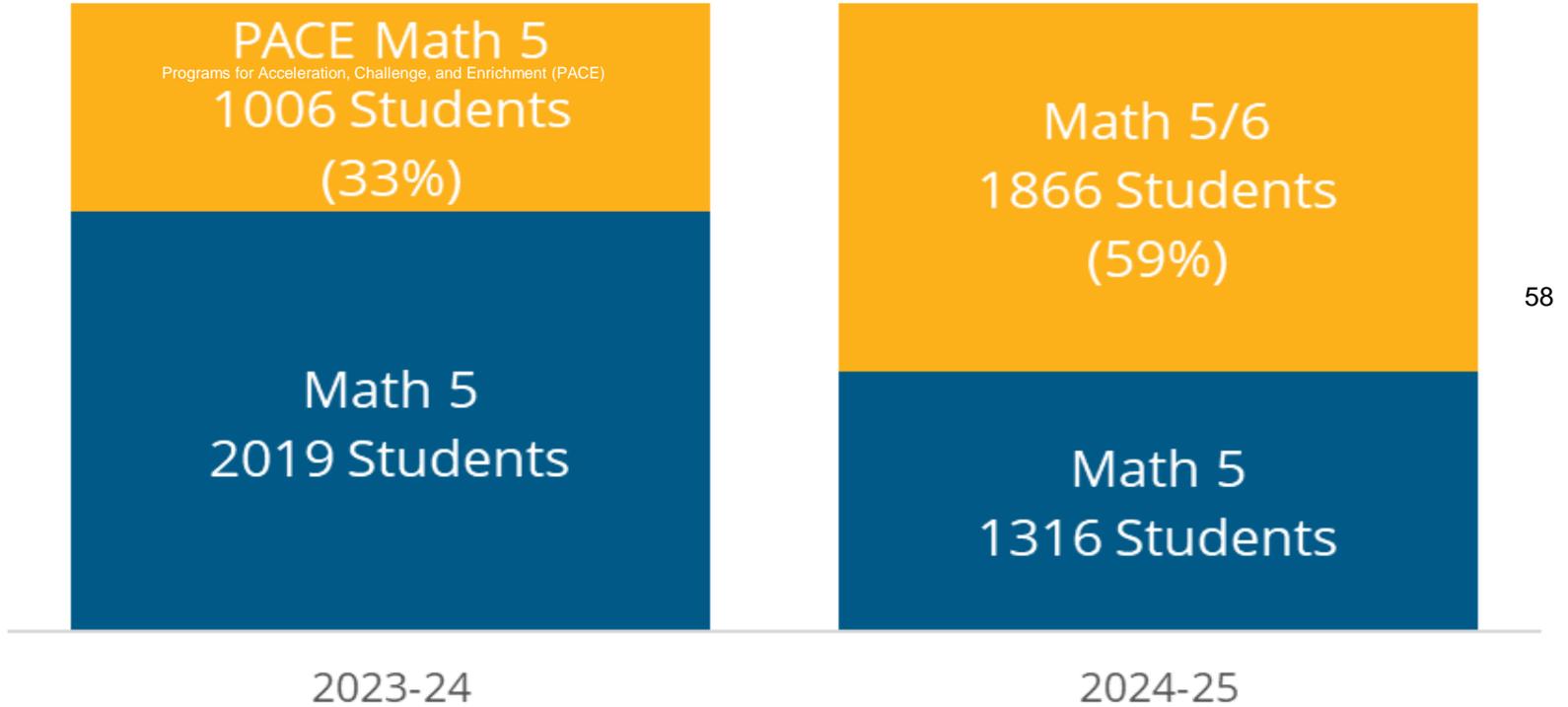
56

- Students who demonstrate capability to progress at an exceptionally accelerated pace have the opportunity to take a placement test in May to “skip” the Math 6/7 course and go directly into Math 7/8.
- Students on this pathway will take Geometry Advanced in Middle School.

## Math 6/7 Placement Exam

- The local exam will cover the content for Math 6/7 to ensure student preparation.
- The opportunity is advertised to students by email and through their Math 5/6 teacher in April.
- All Math 5/6 students and families are notified specifically about the opportunity and will be provided with information on the implications of skipping Math 6/7. It is strongly recommended for students in the top 2 percentile on Measures of Academic Progress (MAP).
- Fifth grade students who are not in Math 5/6 and want to skip Math will take Exam for Acceleration.

# Participation Rates



## District and Community Communication

- Meeting with Principals during Leadership Meetings from 2021 – Present.
- Principal Updates throughout the process.
- Math Pathways Webinar - November 2024.
- Advanced Academics website has been updated to include redesigned Pathways and a recording of the webinar.
- Campus Math Nights in partnership with Math curriculum team.
- Teacher Professional Learning on new curriculum for Math 5/6.
- Professional learning for Grade 5 teachers.

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# Celebrations and Challenges with Math Pathways

## Celebrations

- Class demographics much more closely matches our district demographics.
- Increased participation in accelerated Mathematics.
- New curriculum for Math 5/6 created.
- Multiple entry points for students from grade 5 through 8.
- Pathway 3 clearly articulated and communicated to students and families.

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## Challenges

- Misconception that Pathway 1 Northwest Evaluation Association (NWEA) MAP Growth Achievement data and District Assessment data is lower than Pathway 2.
- Unbalanced qualifying numbers creates master schedule and full-time equivalent (FTE) challenges.
- Additional professional learning needed for teachers to support the increase in students is necessary.

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## Current Work

- Support for Pathway 1 teachers and Pathway 2 teachers through targeted professional learning.
- Master Scheduling collaboration.
- Pathway 3 test development and processes.
- Enhancements made to Math 5 and Math 5/6 Curriculum.

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## Next Steps

- Ongoing master scheduling collaboration among principals and support from Math Team in planning for 2025-26.
- Use District Assessment and feedback data to drive curriculum adjustments to support teachers.
- Collect data for 2024-25 and 2025-26 on student movement between pathways.
- Provide professional learning for Mathematics teachers around mindset, scaffolding, and our Mathematics One Pagers.



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# DISCUSSION

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

**Agenda Item:** Legislative Committee Update  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Legislative Committee Members  
**Attachments:** N/A

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**Background Information:**

Members of the Legislative Committee will give an update on developments that have emerged in the 89<sup>th</sup> Texas Legislative Session.

**Administrative Recommendation:**

N/A

**Sample Motion:**

N/A

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

**Agenda Item:** Consider Approval of Internal Audit Plan for 2025-2026 School Year  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** Gibson Consulting Group Internal Audit Cost Proposals for Fiscal Year 2026  
Gibson Consulting Group June 2024 Internal Audit Risk Assessment Final Report

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## **Background Information:**

[During the June 27, 2024 Regular Board Meeting](#), Gibson Consulting Group recommended internal audit activities based on findings from the internal audit risk assessment, which was conducted in the spring. During Fiscal Year 2025, the Internal Audit committee recommended Gibson Consulting perform audit and program management services for the Academic Program Management and Federal Program areas. For Fiscal Year 2026, the Internal Audit committee reviewed the internal audit risk assessment with Gibson Consulting and recommends the following programs to be audited:

1. Human Resources
2. Procurement
3. Construction Management\*

\*Bond Counsel has approved District bond proceeds to be used to pay for the construction management audit if the services are clearly related to capital assets (bond financed projects) and the proposal/engagement letter breaks out the fees among projects the fees can be capitalized for accounting purposes to the construction projects at the project level.

The administration will seek approval from the Bond Oversight Committee at their next meeting to use bond funds to pay for the internal audit of Construction Management and any associated program costs meeting the criteria specified above.

## **Administrative Recommendation:**

Administration recommends the Board approve the Internal Audit Committee's 2025-2026 school year plan for Gibson Consulting to conduct internal audits and program management services for the Human Resources and Procurement departments and associated Program Costs using the general fund and using bond funds for the internal audit of Construction Management (pending approval by the Bond Advisory Committee) and program management costs.

## **Sample Motion:**

I move the Board approve the Internal Audit Committee's 2025-2026 school year plan for Gibson Consulting to conduct internal audits and program management services for the Human Resources and Procurement departments and associated Program Costs using the general fund and using bond funds for the internal audit of Construction Management (pending approval by the Bond Advisory Committee) and program management costs as presented.

# GIBSON

AN EDUCATION CONSULTING & RESEARCH GROUP

April 14, 2025

Leander Independent School District  
Attn: Board Audit Committee  
204 W. South Street P.O. Box 218  
Leander, Texas 78646-0218

## **Re: Gibson Internal Audit Cost Proposals for Fiscal Year 2026**

Members of the Leander Independent School District Board Audit Committee:

Gibson Consulting Group (Gibson) is pleased to present our cost proposal to provide internal audit services to the Leander Independent School District (Leander ISD) Board of Trustees for Fiscal Year (FY) 2026. The Board Audit Committee requested cost proposals for three audits, as well as internal audit program management services. The audits listed below are based on the audit plan presented to the Board in June 2024, as well as discussions with the Board Audit Committee:

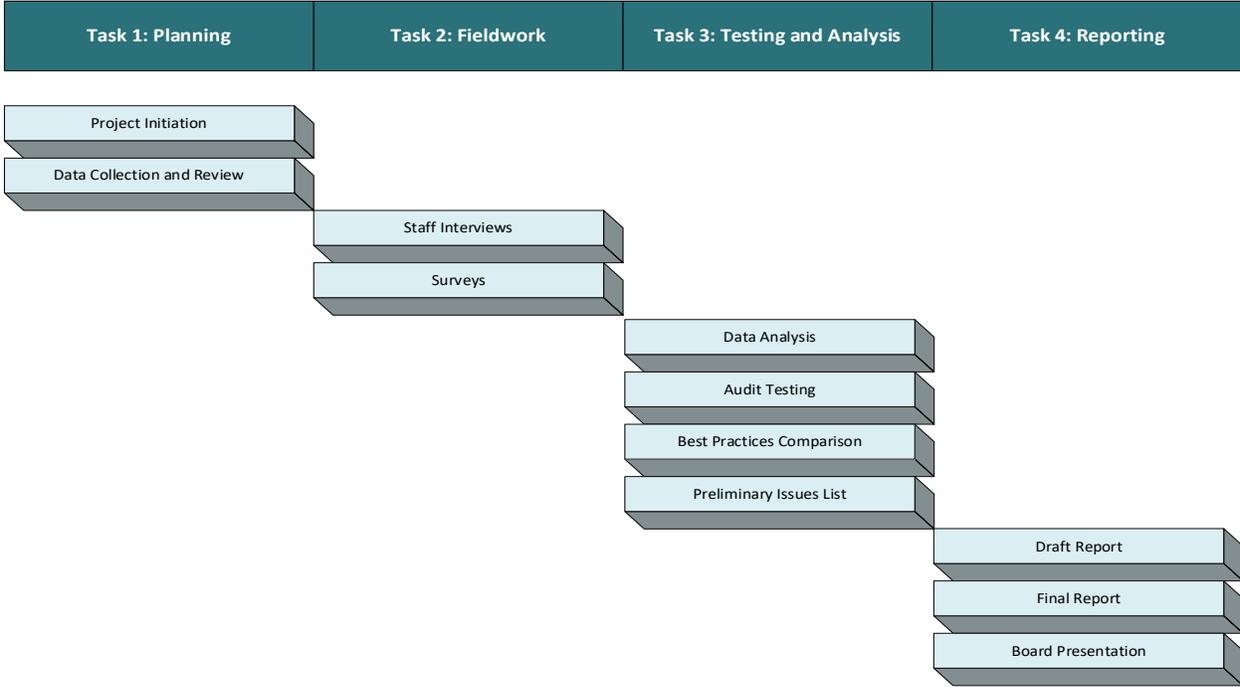
- Construction Management Audit
- Human Resources Audit
- Procurement Audit

The remainder of this proposal presents the scope and approach of each audit, our proposed (recurring) audit program management activities for FY 2026, and the timing and cost of our services.

## **Overall Audit Approach**

The general approach for our audits is presented in Figure 1 and discussed in greater depth below.

**Figure 1. Audit Project Overview**



Source. Gibson Consulting Group

### Task 1: Planning

We will conduct a project orientation meeting with the Leander ISD project liaison to discuss the scope and objectives of the audit and to finalize the schedule.

We will provide a data request to the district for these audits and will use the project orientation meeting to answer any questions regarding the request. Some of this information may be available through the district’s website, the Texas Education Agency (TEA) website, or another third-party source. We expect that it will take up to two weeks for Leander ISD to provide all the requested data for the audit, and we will begin analyzing the data as soon as it becomes available, in order to prepare for the fieldwork.

### Task 2: Fieldwork

The exact audit procedures for fieldwork will vary based on the scope of the individual audit, which is discussed in detail within each project overview later in this proposal. Generally, fieldwork will include interviews with district leadership, departmental staff, and a sample of district staff. Other aspects of fieldwork, such as site visits, interviews, and surveys, are discussed under each applicable audit project overview in subsequent sections of this proposal.

## Task 3: Analysis

This task includes the analysis and corroboration of information obtained through the initial and supplemental data requests, interviews, and transaction testing. The specific analyses and testing approaches will vary based on project and are discussed in detail under each audit project overview.

## Task 4: Reporting

We will use the results of our analysis and interviews to form the basis for possible audit findings and recommendations, recognizing any best practices in place as well as identifying opportunities for improvement. We will develop a draft audit report that contains an executive summary, a description of the project objectives and scope, and descriptions of district practices, as well as findings and recommendations to improve the efficiency, effectiveness, and compliance of the areas being audited.

We will submit the draft report to the administration for their management responses to our recommendations (expressing agreement, partial agreement, or disagreement), and to ensure that there are no factual misrepresentations. Upon receiving a single, consolidated set of comments from the district, we will make appropriate modifications and present the results to the Board Audit Committee. We will also present the final report to the Board of Trustees.

The following sections discuss the scope and analysis attributes of each requested audit.

## Construction Management Audit

A Construction Management Audit evaluates the processes, practices, and controls of construction projects to ensure they are completed on time, within budget, and meet quality standards and contractual obligations. This audit provides an objective assessment, identifies areas for improvement, and ensures compliance with standards and regulations, enhancing project efficiency, effectiveness, and accountability. Specifically, the audit will review Leander ISD's 2023 Bond Program (Propositions A and C), focusing on construction controls and expenditures for campus renovations and modernization projects.

## Propositions

Propositions A and C, which were approved by voters in May 2023, included the following details.

### *Proposition A:*

Proposition A allocates \$698.33 million for various school facility projects, including:

- Construction of two new elementary schools;
- Acquisition of land for future school sites; and
- Renovations and modernization projects at numerous campuses.

**Proposition C:**

Proposition C allocates \$13.67 million specifically for the renovation and modernization of:

- Don Tew Performing Arts Center; and
- South Performing Arts Center.

Table 1 provides the expenditures by category (as of December 31, 2024) for the 2023 Bond Program. These figures were presented by the administration to the Board on February 13, 2025.

**Table 1. 2023 Bond Program Financial Data as of 12/31/2024**

Category	Budget (D)	Expenditures to Date (E)	Encumbrances (F)	Remaining Budget (G) (G = D - E - F)
HS Campus Improvements	\$243,037,815	\$73,264,149	\$110,862,686	<b>\$58,910,980</b>
MS Campus Improvements	\$48,515,329	\$21,440,128	\$11,002,642	<b>\$16,072,559</b>
ES Campus Improvements	\$189,196,570	\$12,661,646	\$9,159,705	<b>\$167,375,219</b>
Support Services Projects	\$62,053,182	\$14,841,429	\$16,356,809	<b>\$30,854,944</b>
Campus Security Projects	\$14,740,376	\$3,052,280	\$5,080,007	<b>\$6,608,089</b>
Campus Repurposing Projects	\$159,572,436	\$1,752,793	\$2,253,875	<b>\$155,565,768</b>
Project Management	\$22,779,649	\$952,015	\$20,000	<b>\$21,807,634</b>
<b>Total</b>	<b>\$739,895,357</b>	<b>\$127,964,440</b>	<b>\$154,735,724</b>	<b>\$457,195,193</b>

Note. We excluded technology purchases funded under Proposition B from the table above. Technology funded under Proposition A is included within the Campus Security Project category.

Source. Bond Project Status Report, Leander ISD, 2/13/2025

By conducting this audit, Gibson aims to ensure that Leander ISD’s significant investment in school facilities is managed effectively and delivers the intended results in a timely and cost-effective manner.

**Project Scope**

Construction projects represent considerable investments of time and money for school systems. Phases of a construction project include but are not limited to vendor and material selection, project management, bidding and award administration, cost management, and change management.

This audit will address the following questions, by audit area:

**Program Management and Oversight**

- Have adequate policies (legal and local) and administrative regulations been established for the Facilities Department? How does the district ensure compliance with policies and administrative regulations?

- Are the Facilities Department staff levels sufficient to support in-house construction and renovation projects, and program manager oversight? Have sufficient Program Management resources been provided?
- How is the district using key performance indicators (KPIs) to keep management staff regularly informed about staff performance and the success of the bond program?
- How does the district effectively monitor staff augmentation performance and value? What is the cost/benefit analysis of using internal staff versus outside consultants in managing the bond program?
- Is the data that is submitted to the Bond Oversight Committee (BOC) adequate to support their oversight role? Does the data provide enough valuable information for the BOC to be able to perform their oversight functions and determine where issues are surfacing, and if assistance is needed to keep the program on track?
- How is the BOC structured to ensure that program and project decisions are made in a timely manner?
- How is the Board of Trustees kept up-to-date on construction program information by the Facilities Department and the BOC? Is the Board reviewing KPIs and general metrics of the program?

### ***Cost Estimation***

- Is the approved bond amount adequate to deliver the defined scope of work? Are contingency balances sufficient to resolve future project level issues?
- Have construction projects and programs been adequately planned, budgeted, and estimated based on the scope presented to the public?
- Are there reasonable cost estimates and contingencies at the project and program level?
- Are there reasonable considerations for price escalation? Are cost estimates inclusive of current and forecasted industry conditions? Specifically, how have inflation rates and newly imposed tariffs for exported goods been considered?
- Are the monitoring and controlling processes for reviewing, verifying, and approving these estimates being adequately followed?

### ***Project Controls***

- Are there adequate controls in place for monitoring and controlling project budgets?
- Are the district's information systems adequate to monitor and control project budgets and forecasts?
- Are reasonable controls in place to limit construction expenditures to defined budget limits?
- Are construction project issues quickly identified, tracked, and communicated towards resolution?
- How does the district's Quality Assurance/Quality Control (QAQC) processes ensure the finished projects meet specifications and requirements?

## **Contracting**

- What standard contracts are applied? Does the district modify industry standard contracts to meet its needs?
- Who is contractually responsible for adhering to and maintaining budgets? Have contractual recourses been properly utilized to manage and maintain budgets?
- Have contractors, architects, engineers, and project managers complied with contract provisions? Are district staff conducting necessary activities to ensure contract compliance?
- How is data and information shared between third-parties and the district? What information systems are in use to facilitate this exchange?
- Under certain delivery methods, such as Construction Manager at Risk (CmaR), does the Construction Manager bid the work out through an open bid process to ensure the district is getting the best value?
- How are Architectural and Engineer (A&E) firms identified and selected by the district? How are projects assigned to A&E firms?
- Is there a mechanism for contractors to be able to communicate and escalate issues when they arise?
- Was there a cost/benefit analysis conducted to identify the best “value” prototype schools?

## **Construction Management Audit Activities**

We will perform the following activities for the Construction Management Audit.

### ***Interviews***

We will conduct interviews with key district leadership, Construction Management leadership and staff, and other district-level administrators (e.g., general counsel, Business Office staff) to understand their roles, responsibilities, and processes related to the scope areas outlined above.

### ***Site Visits***

We will conduct visits at three active construction sites, ideally one new build and two renovation sites. The purpose of these site visits is to compare current progress to recently reported updates and document general observations about on-premise activities.

### ***Data Analysis***

The approach to this audit will involve the analysis and triangulation of data from multiple sources, including district-provided data and documentation, comparisons to industry standards, and corroboration of information received through interviews and focus groups. Gibson’s data analysis will focus on the following areas:

- **Construction Controls:** Evaluating the adequacy and effectiveness of controls in place to manage and oversee construction activities.
- **Expenditures:** Ensuring that planned expenditures are appropriate, properly documented, and in line with the budgetary allocations for the construction and renovation projects.
- **Project Timelines:** Verifying that project schedules are reasonable and considering the impact of any delays or schedule deviations.
- **Quality Standards:** Ensuring that construction work meets specified quality standards and contractual obligations.
- **Compliance:** Ensuring that there are adequate levels of compliance oversight for applicable regulations, policies, and standards throughout the project lifecycle.

### **Process Mapping**

Our team may document and map "as-is" processes for selected construction management areas. These process maps can provide a clearer understanding of the current state and help identify potential gaps, inefficiencies, or control weaknesses.

### **Audit Testing**

The audit team will conduct a series of audit tests of recent construction projects to corroborate key construction management processes and obtain evidence of supporting documentation. Table 2 provides examples of tests that can be executed. The actual tests performed will be based on information collected early in the audit that points to potential control weaknesses.

**Table 2. Construction Management Audit Transaction Tests**

Audit Areas	Test	Audit Procedures
<b>Construction: Contract Administration</b>	Contractors Complied with Provisions Stated within Contracts	<ul style="list-style-type: none"> <li>▪ Examine the contracts for completeness, adequacy, proper approval, and determine the award type (CM at-risk, CSP, CB)</li> <li>▪ Examine the special contract provisions, rates, and specific terms</li> <li>▪ Examine the records received from the contractor to monitor progress (inspection reports, job meeting minutes, material and equipment delivery schedules, progress reports, etc.)</li> <li>▪ Examine the schedule of payment requests or progress billings</li> <li>▪ Examine the underlying bid to determine necessary evidence and approval is adequately documented</li> </ul>
<b>Construction: Invoice Processing</b>	"3-Way Match" Test	<ul style="list-style-type: none"> <li>▪ Examine the third-party invoice to validate that it matches the approved purchase order, and contract, if applicable</li> </ul>

Audit Areas	Test	Audit Procedures
		<ul style="list-style-type: none"> <li>▪ Examine the third-party invoice to validate that it matches the quantity of items or services received by the district</li> <li>▪ Examine the third-party invoice to validate that it was issued after the purchase order</li> <li>▪ Examine the evidence of payment to the vendor to validate that the payment occurred within the stipulated policy and state law</li> <li>▪ Review the procedures for determining any long outstanding invoices</li> </ul>
<b>Construction: Change Order Process</b>	Changes to Existing Contracts are Appropriate and Adequately Documented	<ul style="list-style-type: none"> <li>▪ Examine the internal control over change orders</li> <li>▪ Examine the schedule of change orders for approval and accuracy</li> <li>▪ Examine the supporting change order documentation for pricing and ensure change orders represent changed or added work, not work covered under the scope of the original contract</li> <li>▪ Document the changes processed and paid during the project</li> <li>▪ Verify the approval of change orders</li> </ul>
<b>Construction: Budget Control</b>	Department Budget to District Accounting Reconciliation	<ul style="list-style-type: none"> <li>▪ Determine the process used to track and report the costs incurred on construction projects</li> <li>▪ Examine the Facilities Department budget</li> <li>▪ Examine the individual project budgets and reconcile to the bond or general fund allocation</li> <li>▪ Reconcile the department financial reports to the district's accounting records</li> <li>▪ Ensure the controls are adequate to confirm approval and adequacy of the funds available</li> </ul>

Source. Gibson Consulting Group

## Human Resources Audit

A school district’s human resources (HR) function has an outsized impact on the organization, and in Leander ISD, salaries and benefits represent approximately 85 percent of the school district’s operating expenditures. The ability to identify, recruit, hire, onboard, train, and provide stimulating careers in a positive work environment are primary success factors for a human resource function. In Leander ISD, the HR Department assumes responsibility for these important activities.

The objectives of this audit are to evaluate compliance, efficiency, and effectiveness of the Leander ISD HR Department, and to identify opportunities for improvement.

## Human Resource Audit Areas

Six major areas of HR management will be analyzed during this audit.

### ***Human Resources Department Organization and Management***

The organizational structure, roles, and responsibilities within an HR department play an integral role in departmental effectiveness, efficiency, and customer services. An analysis of the organizational aspects related to the HR function will identify potential gaps or areas for improvement.

Below are examples of questions that we will be addressing in this section.

- Is the HR Department organized to support accountability for key functions?
- Are HR customers satisfied?
- Are job descriptions maintained by the HR Department, and are they routinely updated to reflect current job, experience, skill, and education requirements?
- How is the district using KPIs to ensure success of the HR Department and its strategic objectives?
- How does the district's HR cost per district full-time employee (FTE) compare to the median benchmark data from the Council of Great City Schools (COGCS)?

### ***Compliance with Laws and Regulations***

Laws and regulations at the federal, state, and local levels regulate how school districts ensure equal employment opportunities, make hiring decisions, determine pay wages, meet the special needs of employees, assess performance, and provide required protections. The Leander ISD Board charges the HR Department with monitoring and ensuring compliance of these laws, regulations, and rules.

Below are examples of questions that we will be addressing in this section.

- How does Leander ISD monitor its own compliance with HR laws, policies, and regulations?
- Is staff trained and current on HR policies and regulations?
- What are the controls in place surrounding personnel files to ensure compliance?

### ***Recruitment and On-Boarding Activities***

One of the most important functions an HR Department serves is the staffing of the organization. Additionally, the HR Department is traditionally the first interaction an employee has with Leander ISD, meaning its staffing practices deeply influence the overall employee experience. Effective staffing includes three main functions:

- **Position Management:** the strategic creation, maintenance, and control of positions in the organization, as well as the assignment of employees to those positions, and the tracking of changes to assignments.

- Recruitment: the attraction and recruitment of high-quality candidates, as well as the use of interview protocols to identify the best candidate for the position.
- Hiring and Onboarding: the employee transactions that allow for a timely and effective entry into the organization for a new hire. This function also includes developing and implementing a comprehensive pay structure, as well as guidelines or pay rules for setting salaries for new hires.

Below are examples of questions that we will be addressing in this section.

- Are processes in place to track needed information for all positions?
- Does the position control system allow for effective budget planning and monitoring?
- Do current practices (and timelines) allow the district to secure a diversified and highly-qualified workforce?
- Is existing technology utilized to expedite the staffing process?
- Does onboarding ensure all new hires are up-to-speed on policies, processes, culture, expectations, and day-to-day responsibilities?

## ***Employee Relations***

Employee relations involve management of employee grievances and complaints, employee investigations, management of the employee performance evaluation process, employee recognition programs, and employee discipline.

Discipline and evaluation are two concepts that are highly interconnected. To discipline an employee, principals and other supervisors must have well-prepared documentation to substantiate any adverse employment action decision. But to have good documentation, supervisors need a well-crafted disciplinary policy to enforce. Additionally, an evaluation process is an important investment in a district's workforce. It promotes professional growth, meaningful collaboration, and increases staff retention.

A healthy and productive workplace also includes transparent and well-documented protocols for employees to file complaints and grievances. A fair and robust process for dealing with employee complaints and grievances instills trust and increases overall employee satisfaction.

Below are examples of questions that we will be addressing in this section.

- Are procedures for promptly resolving employee complaints and grievances followed?
- Does professional learning align to the employee's needs as identified through the performance appraisal process?
- Is there a clear and reasonable process that exists consistently for low performers?
- Are disciplinary actions progressive and do procedures adhere to district policy and state law?

## ***Information Technology***

HR functions typically employ many information systems to facilitate their processes. This could include a separate applicant tracking system, Enterprise Resource Management (ERP) system, position control module, and a learning management system. Separate from information systems, many districts have used technology to introduce automated workflows for many HR processes, such as requesting a transfer or completing new hire paperwork.

It is critical for data integrity and departmental efficiency that systems are integrated, and manual interventions are minimized.

Below are examples of questions that we will be addressing in this section.

- Do systems reporting capabilities meet the needs of management and district leadership?
- Does the district maintain a suite of integrated HR business systems which support HR and payroll operations?
- Does the district's ERP system seamlessly integrate the HR, financial management, and budgeting processes?
- Are self-service applications used to improve transactional efficiency and customer service?

## ***Compensation and Benefits***

Compensation and benefits represent monetary and non-monetary elements of an organization's expression of value for the work performed by its employees. To attract and retain employees, school systems must offer compensation and benefits programs that compare favorably to other options in the marketplace, and fall within the spending limitations of a school district's annual operating budget. Because of the wide range of position types in an industry that is highly labor-intensive, and because of public access to employee-level compensation information, it is challenging to develop pay systems that meet internal needs and pass public scrutiny. In this context, it is important that compensation and benefits programs are fair and equitable, and communicated to current and potential employees.

This audit will also look for any evidence of salary compression. Salary compression is a situation that occurs when there is only a small difference in pay among employees with a wide range of skills or experience, or conversely when there is a large variance in pay among employees having similar experience and skill backgrounds. Salary compression can contribute to pay inequities that need to be addressed.

Below are examples of questions that we will be addressing in this section.

- Do compensation rates fall within board-approved ranges?
- Does salary compression or other pay inequities exist?
- Are there high participation rates in employee benefit programs?

## Human Resources Audit Activities

We will perform the following activities for the Human Resources Audit.

### *Interviews and Focus Groups*

We will conduct interviews with key Human Resources Department leadership and staff to understand their roles, responsibilities, and processes related to the scope areas outlined above. Additionally, we will facilitate focus groups with other district staff, such as principals, newly-hired employees, and other employees to document their views on HR customer service and their understanding of key HR processes.

### *Data Analysis*

The approach to this audit will involve the analysis and triangulation of data from multiple sources, including district-provided data and documentation, comparisons to peers and best practices, and corroboration of information received through interviews and focus groups. Examples of Gibson’s analyses are included below. Table 33 compares a sample district’s HR cost per FTE employee to benchmarks from the COGCS.

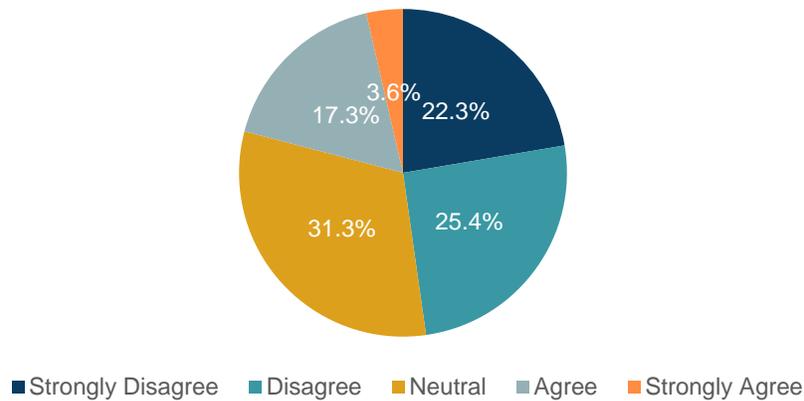
**Table 3. HR Cost per FTE Employee Compared to COGCS Benchmarks (SAMPLE ONLY)**

Year	HR Expenditures	FTE	District HR Cost per FTE	COGCS Lower Quartile	COGCS Median	COGCS Upper Quartile
1	\$9,713,297	11,099	\$875	\$454	\$654	\$989
2	\$14,625,484	11,005	\$1,329	\$420	\$583	\$984
3	\$13,511,730	10,940	\$1,235	\$403	\$656	\$1,005

Source. Gibson Consulting Group

In another example, Figure 22 shows responses to a survey question regarding employee satisfaction with the onboarding program.

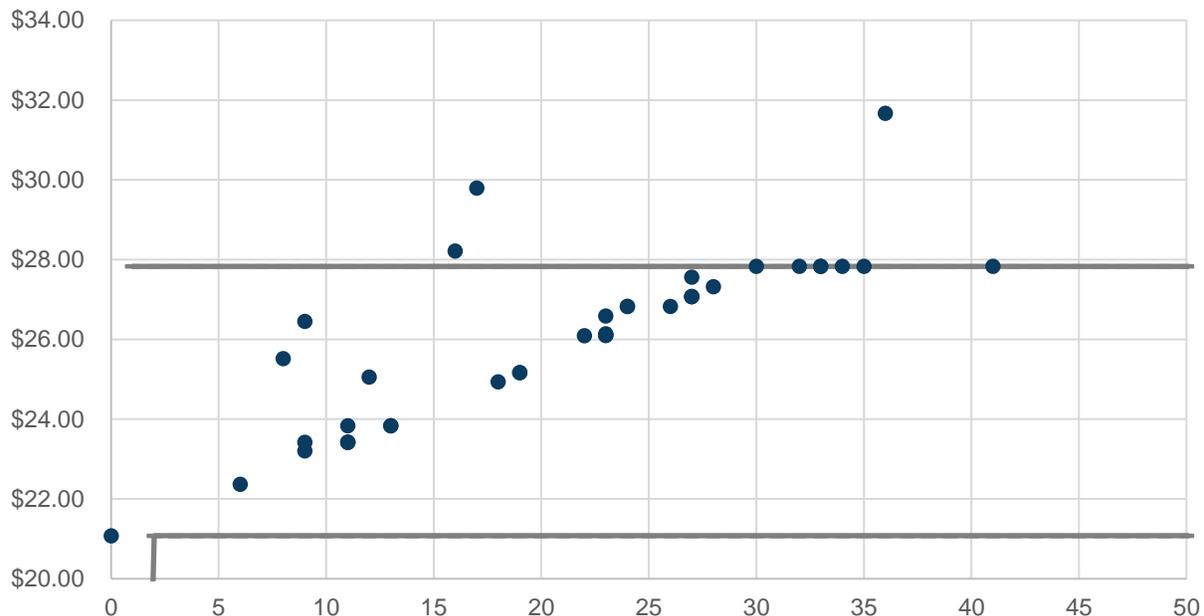
**Figure 2. Gibson Staff Survey Results: “The District’s onboarding program adequately prepares new hires.” (SAMPLE ONLY)**



Source. Gibson Consulting Group

Figure 3 below illustrates a type of compensation analysis. This analysis shows the relationship between pay rates (vertical axis) to years of experience (horizontal axis) to identify evidence of salary compression (i.e., inconsistencies between pay and experience levels).

**Figure 3. Hourly Pay and Experience Analysis – Single Paygrade**



Source. Gibson Consulting Group

### Process Mapping

Our team may document and map "as-is" processes for selected HR areas, which may include recruit-to-hire, position control (including transfers and terminations), and employee complaints and grievances. These process maps can provide a clearer understanding of the current state and help identify potential gaps, inefficiencies, or control weaknesses.

### Audit Testing

The audit team will conduct a series of audit tests to corroborate key HR processes, obtain evidence of supporting documentation, and validate compliance with Leander ISD Board policies. Table 44 provides examples of tests that can be executed. The actual tests performed will be based on information collected early in the audit that points to potential control weaknesses.

**Table 4. Human Resources Audit Testing**

Test Name	Test Overview
Personnel Files	A sample of personnel files are reviewed to ensure that all key documents (i.e., application, employee recommendation, resume, fingerprint receipt, etc.) were retained within the file.

Test Name	Test Overview
Hiring Timeline	A listing of employees hired are analyzed to determine the time it takes to hire new employees.
Job Fair Applicants	A listing of applicants is obtained and compared to a listing of district employees to determine the number of applicants from a job fair that were hired by the district.
Employee Appraisals	A sample of personnel files are audited to ensure that documented appraisals were conducted in accordance with Board policy.
Temporary Employees	A listing of temporary employees is analyzed to ensure that Employee Retirement Income Security Act (ERISA) and Teacher Retirement System of Texas (TRS) regulations pertaining to temporary employees were complied with.
Access Levels	A listing of employees with key card access to the personnel file room, and a listing of employees with access to the human resources/payroll system, are analyzed to determine the appropriateness of these access levels.
Validation of Staffing Guidelines	A sample of campuses are selected to ensure staffing guidelines are applied correctly.
Employee Mobility	Using the five (5) year history of staffing data, the audit team compares the location codes of employees from year to year to quantify the movement of employees between schools.
Workers' Compensation Claims	The support for a sample of workers' compensation claims is reviewed to ensure timely reporting of the claims and proper documentation.
Applicant Tracking	A listing of applicants is obtained to quantify the number of out-of-date applications that have not been removed from the system.

Source. Gibson Consulting Group

## Procurement Audit

At Leander ISD, the procurement functions fall under the responsibility of the Executive Director of Business and Business Processes. Procurement encompasses the processes and procedures for acquiring all goods and services. Many of these purchases are authorized through purchase orders, although districts can make some payments, such as utility costs, without purchase orders. Typically, districts have a detailed purchasing manual outlining policies and procedures for acquiring goods and services. Some districts also implement purchasing card (P-card) programs to facilitate the purchasing of small-dollar, reoccurring goods and services. School district purchasing typically involves many school and departmental employees across the district. The high volume of purchases, the number of people involved, and the wide variety of goods and services demanded by district users may influence the efficiency, effectiveness, and propriety of the procurement processes. Additionally, a lack of sufficient purchasing oversight can increase the risk of misusing the district's funds.

The objectives of this audit are to evaluate compliance, efficiency, and effectiveness of the Leander ISD procurement function, and to identify opportunities for improvement.

## Procurement Audit Areas

Four major areas will be assessed in the Procurement Audit.

### ***Organization and Management***

The organizational structure, roles, and responsibilities within a procurement function play an integral role in effectiveness, efficiency, and customer services. Decisions by the district to employ centralized or decentralized purchasing/receiving should be reflected in the organizational structure of the function. An analysis of the organizational aspects related to the procurement function will identify potential gaps or areas for improvement.

Below are examples of questions that we will be addressing in this section.

- Have comprehensive policies, administrative regulations, and procedures been established for the procurement function at the district? Are these policies and procedures documented and communicated to all appropriate staff responsible for purchasing decisions?
- How does the district monitor compliance with applicable laws, policies, and administrative regulations governing procurements and contracting?
- Is the procurement function logically aligned within the district?
- How is functional performance measured and monitored? Do key performance indicators exist?
- What documented procedures exist to guide district staff through their procurement responsibilities? Are these procedures thorough, clear, and easily accessible?
- What professional development opportunities exist for procurement staff?
- How does procurement staff provide support to campus and departmental personnel?

### ***Competitive Procurement and Contracting***

School districts in Texas are required to follow federal and state laws and procedures applicable to purchasing. The purpose of competitive bidding requirements found in the Texas Education Code (TEC), Section 44.031, is to stimulate competition, prevent favoritism, and secure the best goods and services needed for district operations at the lowest possible price. The Texas Education Agency (TEA) developed a comprehensive purchasing module in the Financial Accountability System Resource Guide (FASRG), which is available as resource for district procurement.

Below are examples of questions that we will be addressing in this section.

- How does the district ensure they are receiving the best value for goods and service procurements?
- Are contracts appropriately reviewed and approved before execution?
- What processes exist for ensuring that performance obligations in contracts are met?
- Are contracts executed in a timely manner to ensure that goods and services are acquired when needed?

- How does the district ensure that purchases which are required to be competitively procured are solicited according to TEC requirements?
- Do evaluation criteria align with TEC requirements? Are evaluation processes documented and monitored?

### ***Procurement and P-card***

The majority of items a school district purchases are acquired through non-competitive procurements. Typically, these are facilitated by a 'procure-to-pay' process within the district's ERP system or through the use of P-cards. The process starts when a user enters a requisition into the ERP, which then routes for various approvals and is ultimately converted to a purchase order and issued. P-cards are usually issued by the district to a campus or department leader. The P-cards will have a defined spending limit or a zero balance, requiring the cardholder to request funds prior to purchasing an item. The cardholder will purchase items using the P-card. Then, the transactions are reviewed, coded for budget purposes, and ultimately settled.

Below are examples of questions that we will be addressing in this section.

- Are purchase orders used appropriately for district procurements? Are purchase orders executed before the receipt and billing for goods and services?
- Are there adequate internal accounting controls, including segregation of duties, associated with purchasing and disbursement functions? Has information system use in procurement processes been maximized?
- Is the processing time for procurement activities, from requisition to purchase order issuance, aligned with district standards and industry best practice?
- Are there adequate controls over the issuance of P-cards?
- Are district employees using their P-cards for business purchases?
- Are P-card transactions processed in a timely manner?
- Are P-card transactions being settled appropriately by the district?
- Are P-card purchases adequately documented and reviewed?

### ***Receiving***

Districts will use a centralized, de-centralized, or a combination of the two, to receive goods. Under a centralized approach, items are first delivered to a central warehouse or regional distribution center and then sent to campuses or departments. Under a de-centralized approach, items are received directly by the requesting campus or department. Some districts employ a combined approach, where some items, such as supplies and paper goods, are received centrally, but other items are received by the requesting campus. Regardless of which approach is employed by the district, goods must be received securely, accurately, and timely.

Below are examples of questions that we will be addressing in this section.

- Are goods received timely?
- How is quality and quantity assessed before marking the order as received?
- What processes exist for communicating with the vendor if there is an issue with the order?
- What delivery requirements does the district place upon vendors to ensure that goods are securely received?
- How manual is the receiving process? Are paper receiving forms in use?

## Procurement Audit Activities

We will perform the following activities for the Procurement Audit.

### *Interviews and Focus Groups*

We will conduct interviews with key procurement leadership and staff to understand their roles, responsibilities, and processes related to the scope areas outlined above. Additionally, we will facilitate focus groups with other district staff, such as principals, bookkeepers, and other employees to document their views on procurement customer service and their understanding of key procurement processes.

### *Data Analysis*

The approach to this audit will involve the analysis and triangulation of data from multiple sources, including district-provided data and documentation, comparisons to best practices, and corroboration of information received through interviews and focus groups. Examples of Gibson's analyses are included below. Table 5 compares a sample district's competitive procurement ratio to benchmarks from the COGCS.

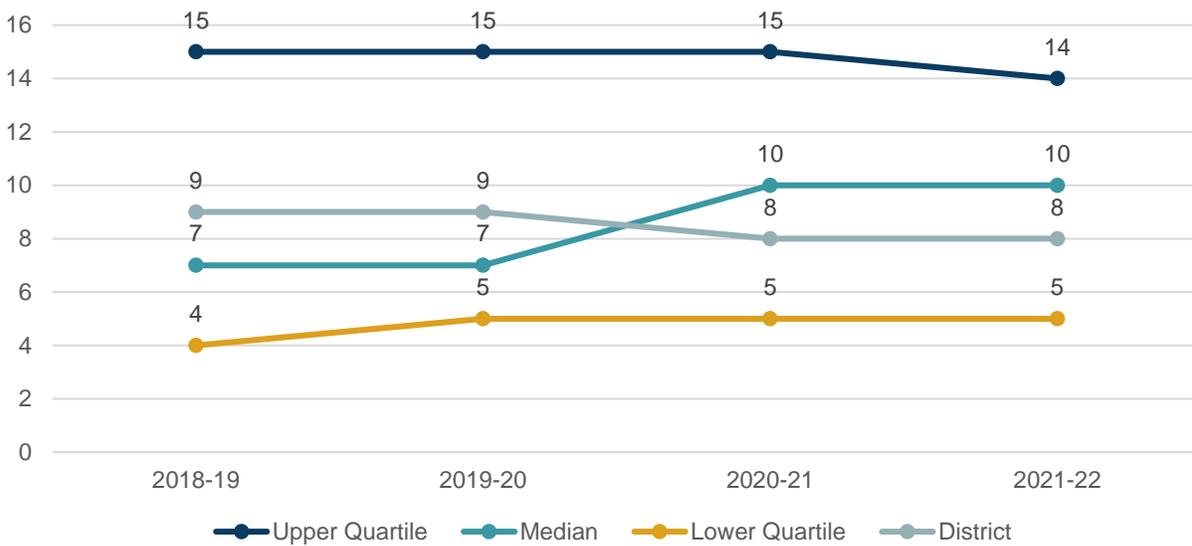
**Table 5. COGCS Competitive Procurements Ratio, 2022**

Quartile	Percentage
Upper	81.7%
Median	65.2%
Lower	45.8%
District	85%

Source. COGCS *Managing for Results, 2022*; District data

In another example, **Error! Reference source not found.** compares a district's lead time for non-competitive solicitations to benchmarks from the COGCS.

**Figure 4. COGCS PALT for Information Solicitations, 2018-19 to 2021-22**



Source. Gibson Consulting Group

### Process Mapping

Our team may document and map "as-is" processes for selected procurement areas, which may include procure-to-pay, P-card transactions, and receiving. These process maps can provide a clearer understanding of the current state and help identify potential gaps, inefficiencies, or control weaknesses.

### Audit Testing

The audit team will conduct a series of audit tests to corroborate key procurement processes, obtain evidence of supporting documentation, and validate compliance with Leander ISD Board policies. Table 6 provides examples of tests that can be executed. The actual tests performed will be based on information collected early in the audit that points to potential control weaknesses.

**Table 6. Procurement Audit Testing**

Audit Area: Sub-Process	Test	Audit Procedures
<b>Purchasing: Vendor Listing</b>	Approval of Modifications to the Approved Vendor List	<ul style="list-style-type: none"> <li>Review the procedures for vendor list maintenance and for the validation of the proper segregation of duties</li> </ul>
<b>Purchasing: Requisition</b>	Approval of Requisitions	<ul style="list-style-type: none"> <li>Examine the evidence to validate that requisitions are subject to appropriate review, including campus, department, and Board approval, depending on the value of the purchase</li> <li>Examine the source documents to validate that requisitions are submitted with the appropriate supporting documents, as stipulated by purchasing policy</li> </ul>

Audit Area: Sub-Process	Test	Audit Procedures
		<ul style="list-style-type: none"> <li>▪ Examine the requisition to validate that the purchase is from an approved vendor and that the proper budget code is used</li> </ul>
<b>Purchasing: Purchase Order Issuance</b>	Review and Purchase Order Issuance by Procurement and Contracts Department	<ul style="list-style-type: none"> <li>▪ Examine the requisition and the supporting documents to determine that the District policies regarding competitive bidding are followed</li> <li>▪ Examine the evidence of approval by the Procurement and Contracts Department</li> <li>▪ Examine any contract associated with the purchase, if applicable</li> </ul>
<b>Purchasing: Receiving</b>	Recording of Goods and Services Received	<ul style="list-style-type: none"> <li>▪ Examine the receiving reports or the other sources of documentation that evidence the receipt of goods and services by the district and that validate that the receipt occurred after issuance of the purchase order</li> <li>▪ Examine the procedures for how this information is communicated to the Accounts Payable Department</li> </ul>
<b>Contracts</b>	Competitive Procurement Test	<ul style="list-style-type: none"> <li>▪ Test a sample of procurement to validate that the proper procurement method was applied based on Board policies</li> <li>▪ Examine recent contract procurements and vendor selection processes to ensure compliance with procurement regulations and Board policies</li> <li>▪ Determine completeness and accuracy of a sample of procurement contract files</li> </ul>
<b>Contracts</b>	Process Efficiency Test	<ul style="list-style-type: none"> <li>▪ Test a sample of contracts to validate that approval was obtained prior to execution</li> <li>▪ Calculate the processing time for a sample of contracts to determine if it aligns with district expectations</li> </ul>

## Internal Audit Program Management

Gibson will help guide the Board Audit Committee through each of the audits, assist in managing Board Audit Committee meetings, develop monthly program progress reports, and perform audit planning activities. We will also develop an annual internal audit report summarizing the year's activities and making any suggestions for improvements to the Internal Audit Program.

During this school year we will also continue to update the internal audit dashboard to monitor the implementation of audit recommendations. This will help ensure accountability for implementing and achieving the desired benefits of audit recommendations.

## Schedule and Fees

Below are estimated timetables for each of the above audits to be completed. The ability to meet these schedules is highly dependent on the availability and accuracy of data requested, and the availability of staff to participate in interviews, focus groups, and, when applicable, school visits. Program management services will be spread out over the entire fiscal year.

- Construction Management Audit: Seven (7) months
- Human Resources Audit: Eight (8) months
- Procurement Audit: Six (6) months

After the Board selects the internal audits to be performed in FY 2026, we will develop a detailed schedule for each project.

We have based the estimates of hours and fees for these projects on our understanding of the objectives of each audit and on our familiarity with the systems and processes in place at Leander ISD. Table 7 shows the estimated professional fees and expenses necessary to complete each audit. We have based our professional fees on the hourly rates for each consultant participating in the internal audit services for FY 2026.

**Table 7. Estimated Fees and Expenses by Audit**

Audit Area	Cost
Construction Management	\$168,742
Human Resources	\$146,003
Procurement	\$115,420
Program Management (Excluding Construction Management)	\$29,000
Program Management for Construction Management (see Note)	\$6,000
<b>Total</b>	<b>\$465,165</b>

Note. As Leander ISD is intending to use Bond 2023 funds for the Construction Management Audit, we have separated out program management fees for that audit. This will allow for the district to fund a portion of our program management fees with bond funds as well.

Gibson will apply the following hourly rates for professional fees, which are the same rates as those applied during 2024-25.

**Table 8. Hourly Rates, 2024-25**

Project Role	Hourly Rate
Director	\$250
Senior Auditor/Consultant	\$210

Auditor/Consultant	\$185
Consulting/Audit Analyst	\$165
Professional Support	\$135
Subcontractors	At Cost

Professional fees and expenses for selected audits and program management services will be billed monthly in eleven installments of \$38,764, with a final installment of \$38,761, for the period from July 1, 2025, through June 30, 2026. Payment of invoices is due within 30 days of receipt, and will be remitted to Gibson’s lockbox address with Gulf Coast Bank and Trust. No additional fees will be charged unless agreed to in writing in advance.

\* \* \* \* \*

We look forward to working with you and the members of the Leander ISD School Board as your internal auditors and advisors in FY 2026. Gibson will devote its best efforts to the work to be performed under this assignment, and any findings, recommendations, or other written materials will represent our best professional judgment based on the information made available to us.

If you are in agreement with the terms of this cost proposal, please sign in the space provided below the table and return to us.

If you have any questions, please contact me at 512.694.6704 or [ggibson@gibsonconsult.com](mailto:ggibson@gibsonconsult.com).

Sincerely,



Greg Gibson, President  
Gibson Consulting Group, Inc.

**Accepted:**  
Leander Independent School District

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



# Internal Audit Risk Assessment Final Report

Prepared for:  
Leander Independent  
School District

June 2024

Submitted By:  
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**GIBSON**

AN EDUCATION CONSULTING & RESEARCH GROUP

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## Chapter 1: Executive Summary

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

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

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

**Figure 1. Internal Audit Life Cycle**



Source. Gibson Consulting Group

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

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

**Table 1. Leander ISD Audit Universe**

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

Source. Gibson Consulting Group

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

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

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

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

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

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

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

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

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

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

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

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

Source. Gibson Consulting Group

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

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

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

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

## Chapter 2: Leander ISD Historical Profile

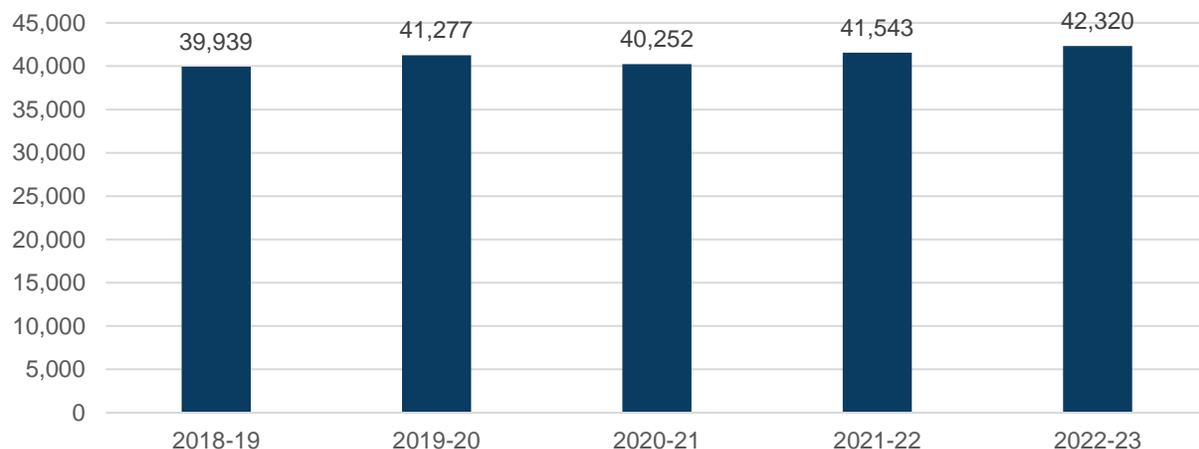
Leander ISD is located in Williamson and Travis Counties and serves students from Leander, as well as parts of Cedar Park and Austin. Leander ISD is comprised of 29 elementary schools, nine middle schools, six high schools, and three alternative campuses.

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

### Student Profile

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

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

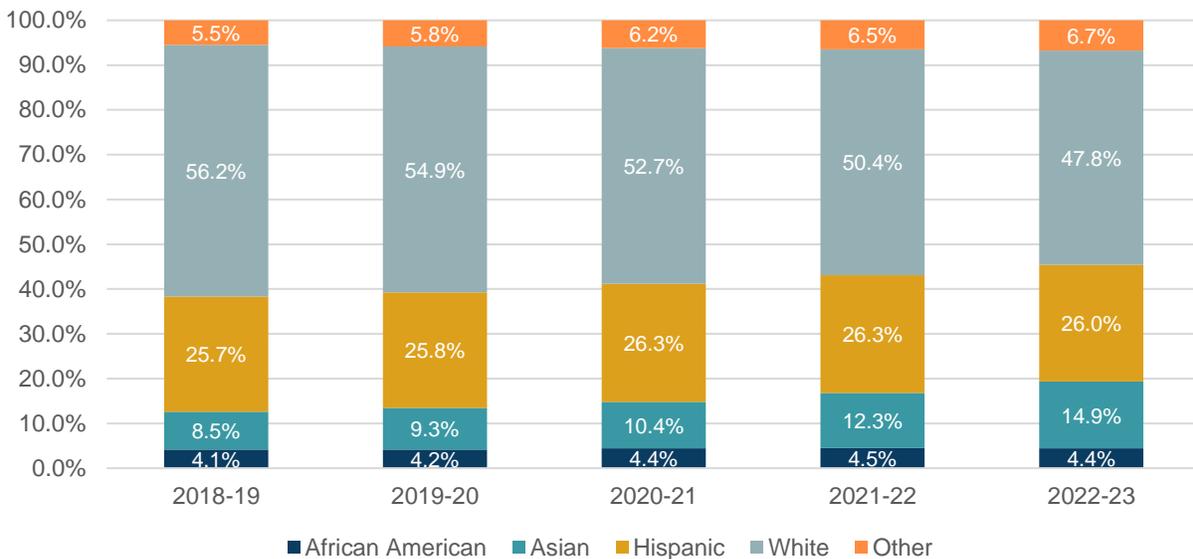


Source. TEA Texas Academic Performance Reports (TAPRs), 2018-19 to 2022-23

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

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

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



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

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

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

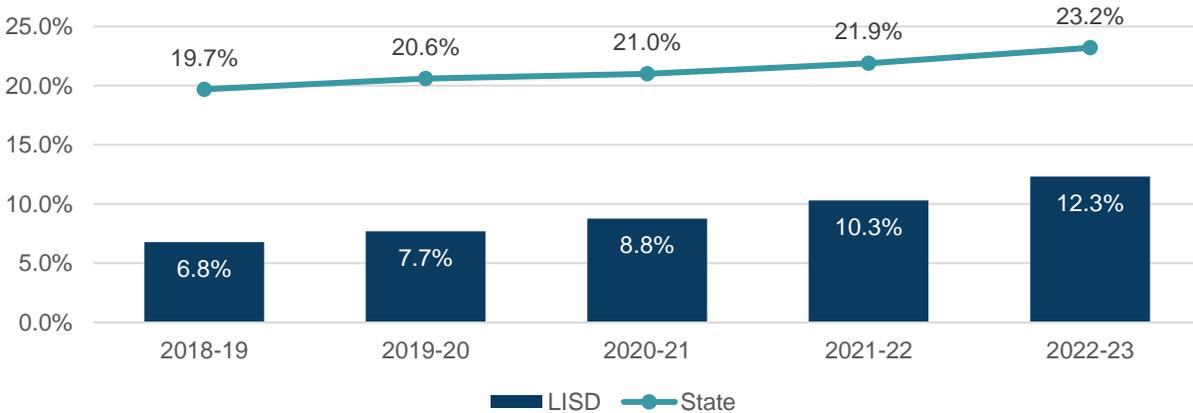
**Figure 4. LISD and State Average Special Education Population, 2018-19 to 2022-23**



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

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

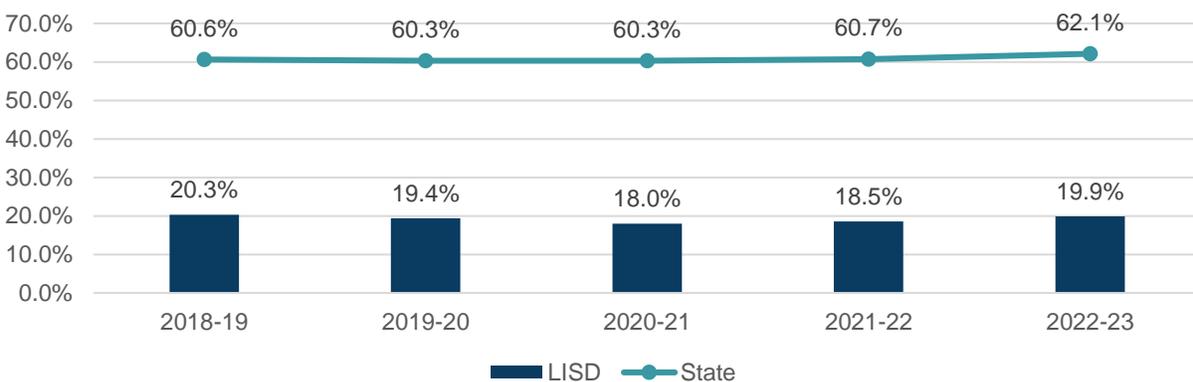
**Figure 5. Percentage of Bilingual Learners, 2018-19 to 2022-23, LISD and State Average**



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

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

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

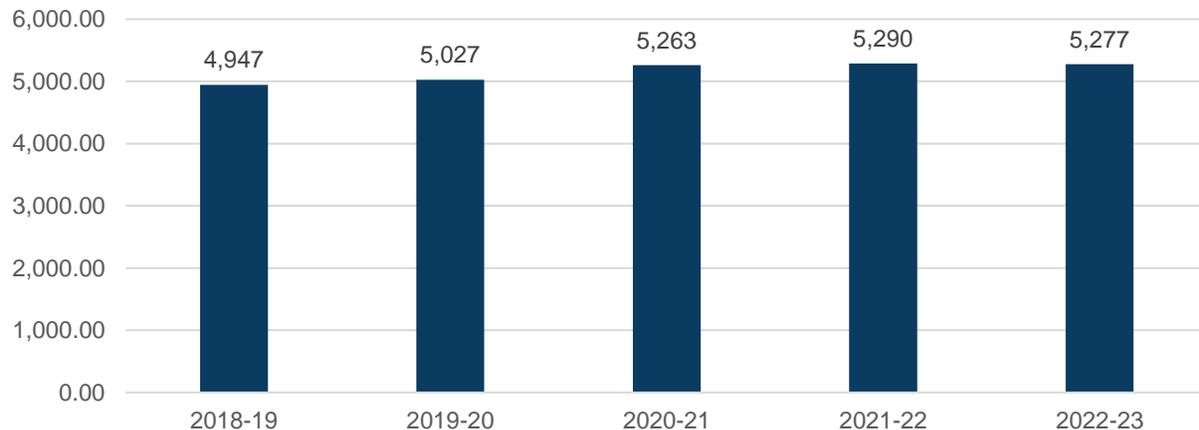


Source. TEA TAPRs, 2018-19 to 2022-23

## Staffing and Spending

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

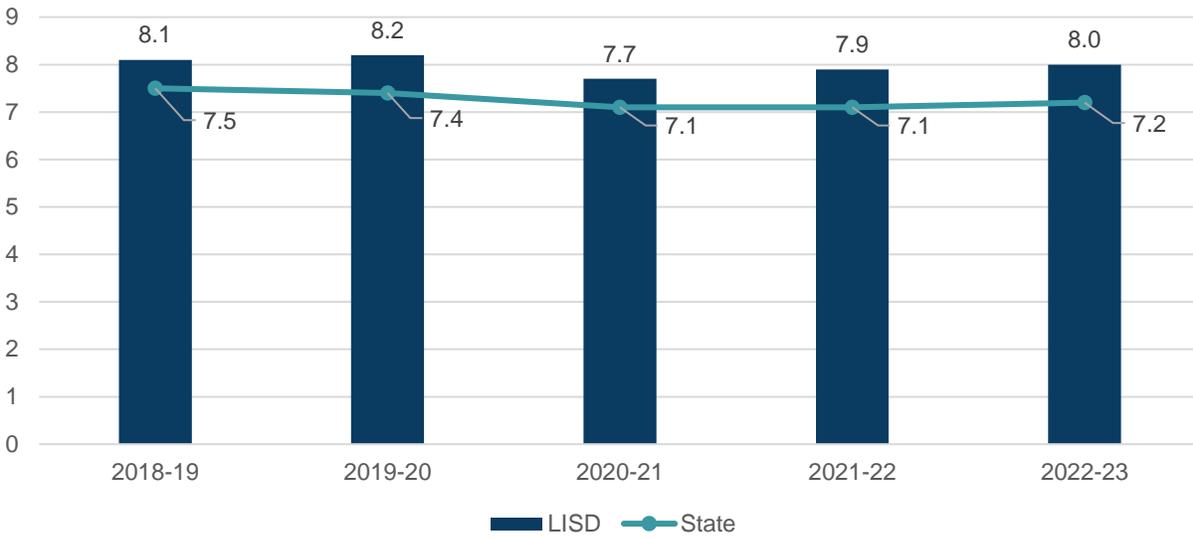
**Figure 7. Leander ISD All Staff FTE Count, 2018-19 to 2022-23**



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

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

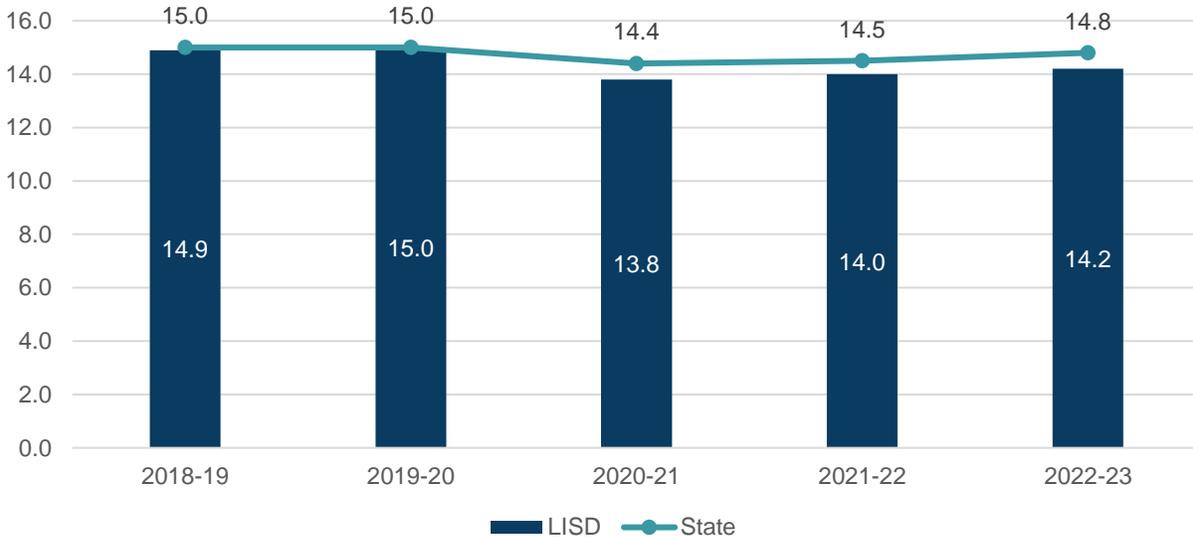
**Figure 8. Student-to-Staff Ratio, 2018-19 to 2022-23, LISD and State Average**



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

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

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

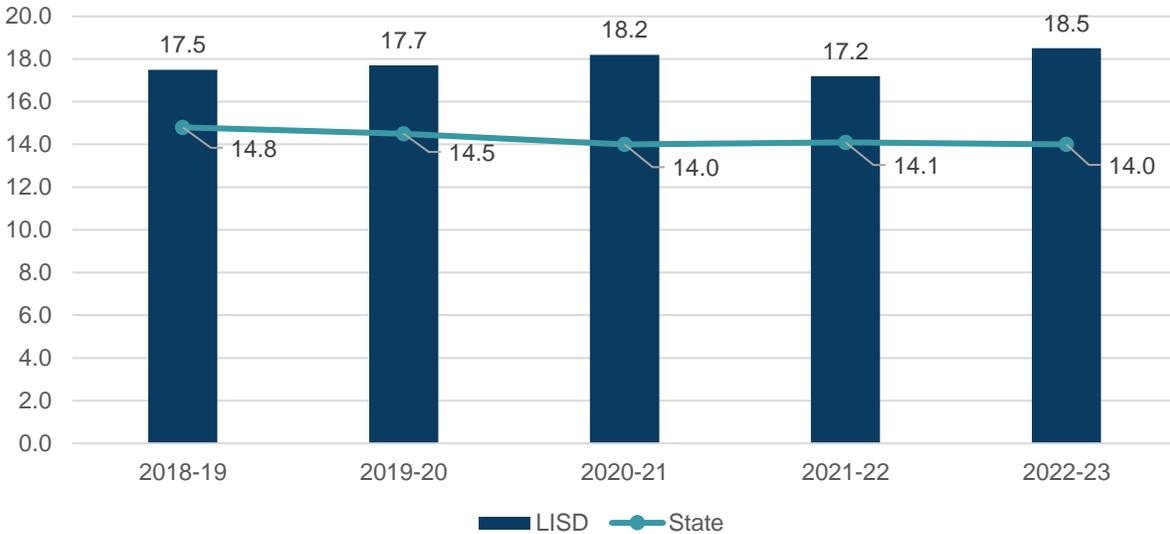


Source. TEA TAPRs, 2018-19 to 2022-23

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

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

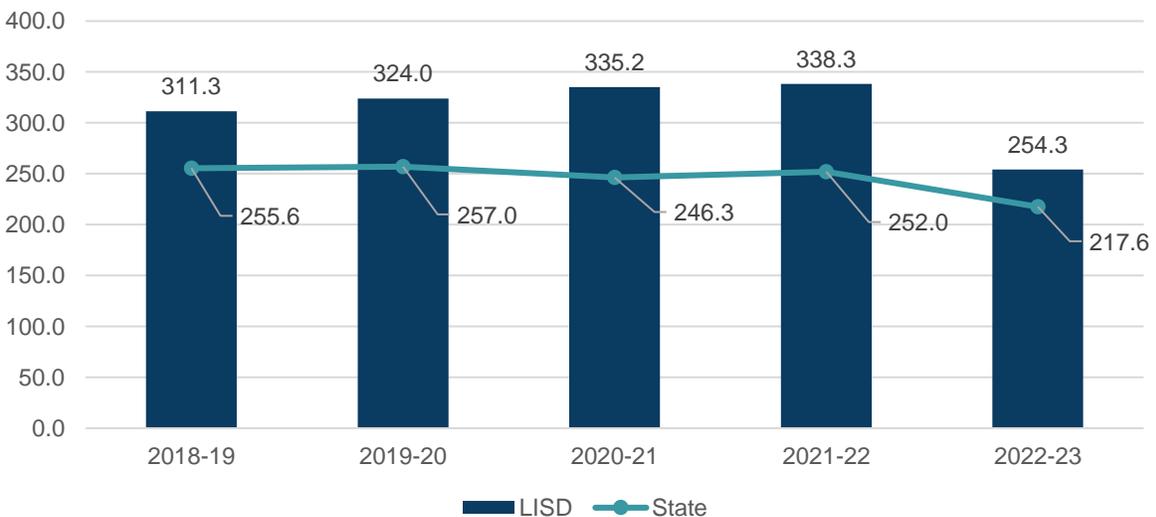
**Figure 10. Student-to-Non-Teacher Ratio, 2018-19 to 2022-23, LISD and State Average**



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

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

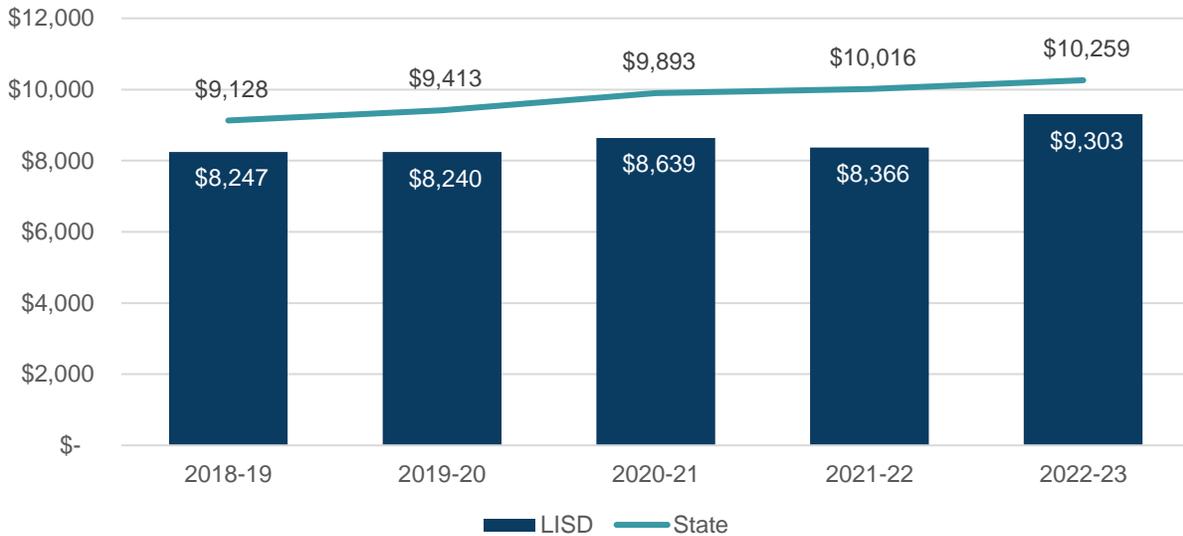
**Figure 11. Student-to-School Administrator Ratio, 2018-19 to 2022-23, LISD and State Average**



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

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

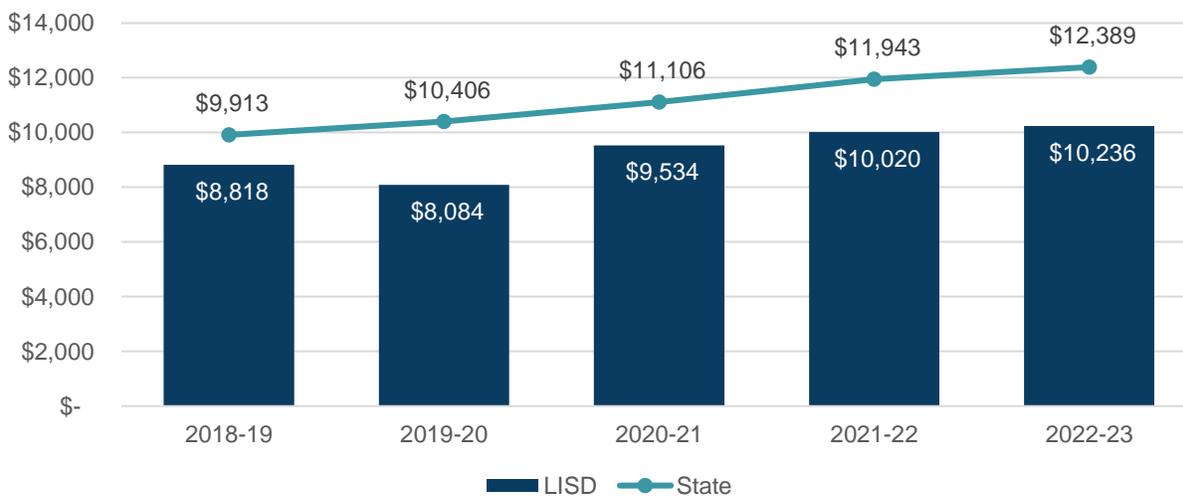
**Figure 12. Total Operating Revenues per Student, TEA Snapshot, (General Fund) 2018-19 to 2022-23**



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

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

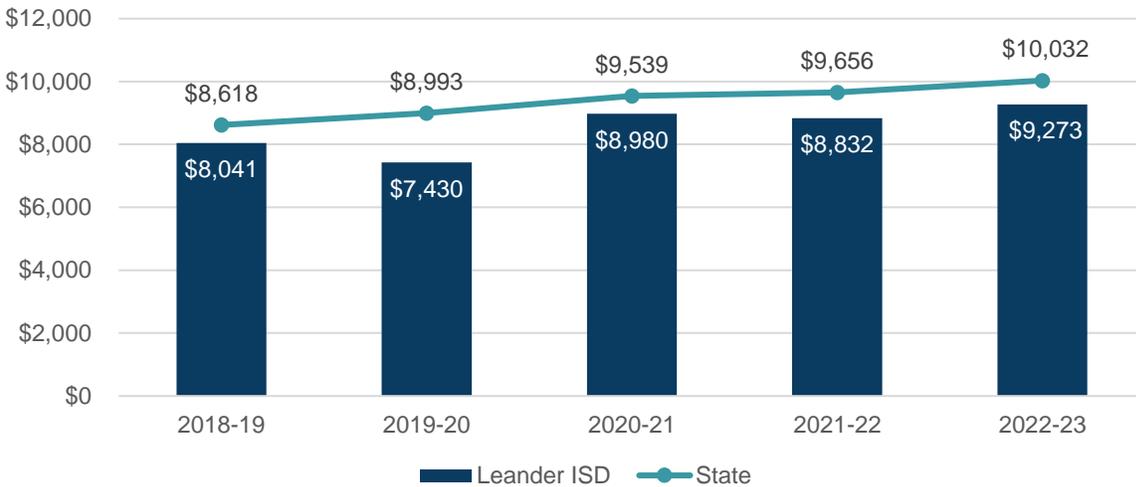
**Figure 13. Total Operating Expenditures per Student, TEA Snapshot, (All Funds) 2018-19 to 2022-23**



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

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

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

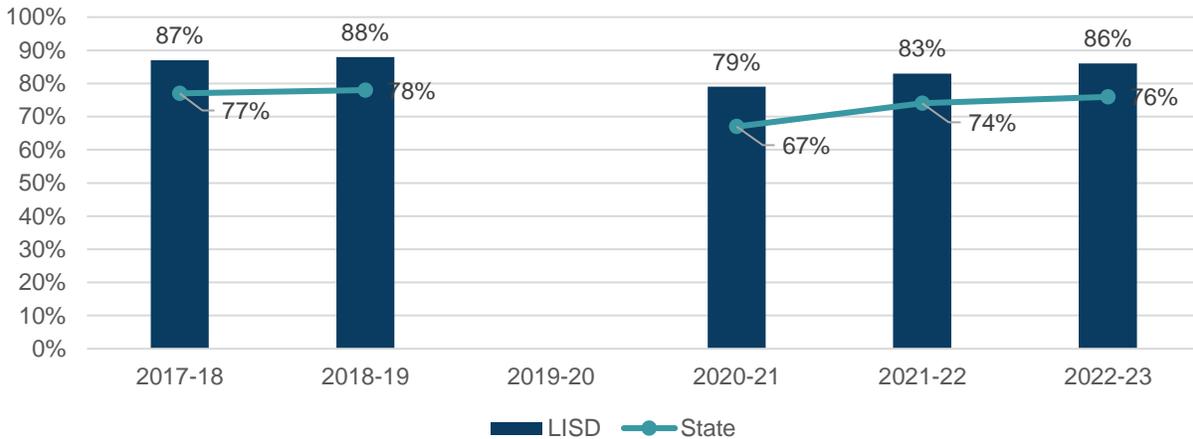


Source. TEA TAPRs, 2018-19 to 2022-23

## Student Achievement

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

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

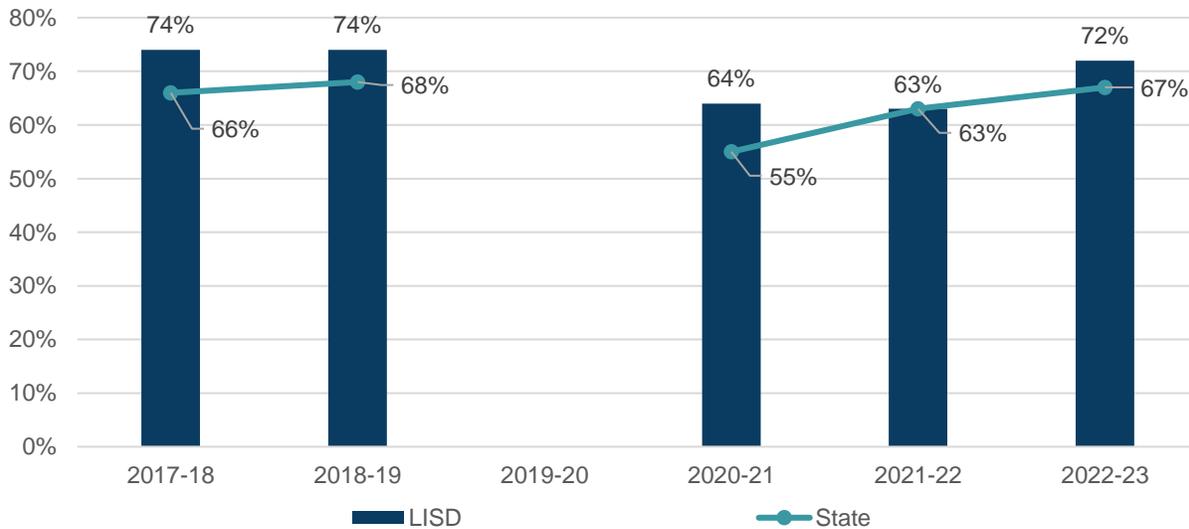


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

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

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

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

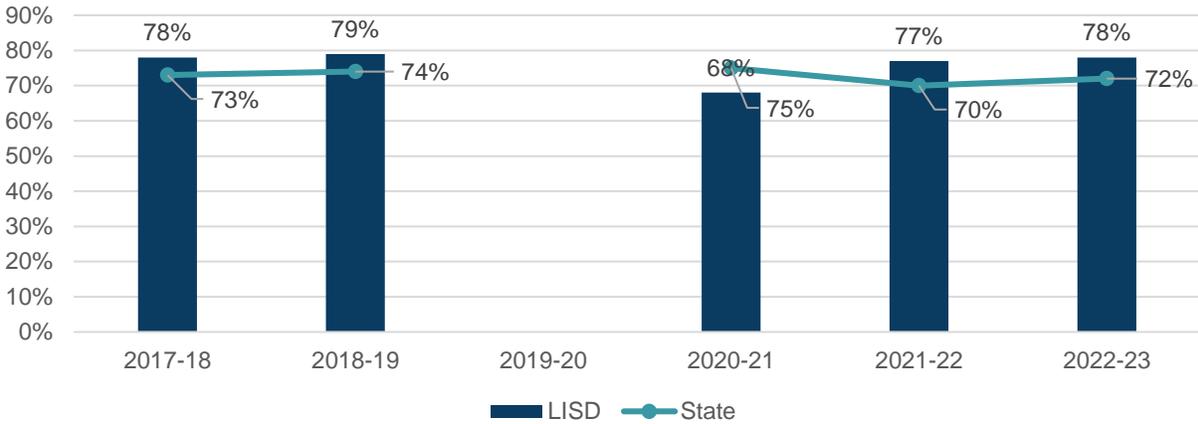


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

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

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

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

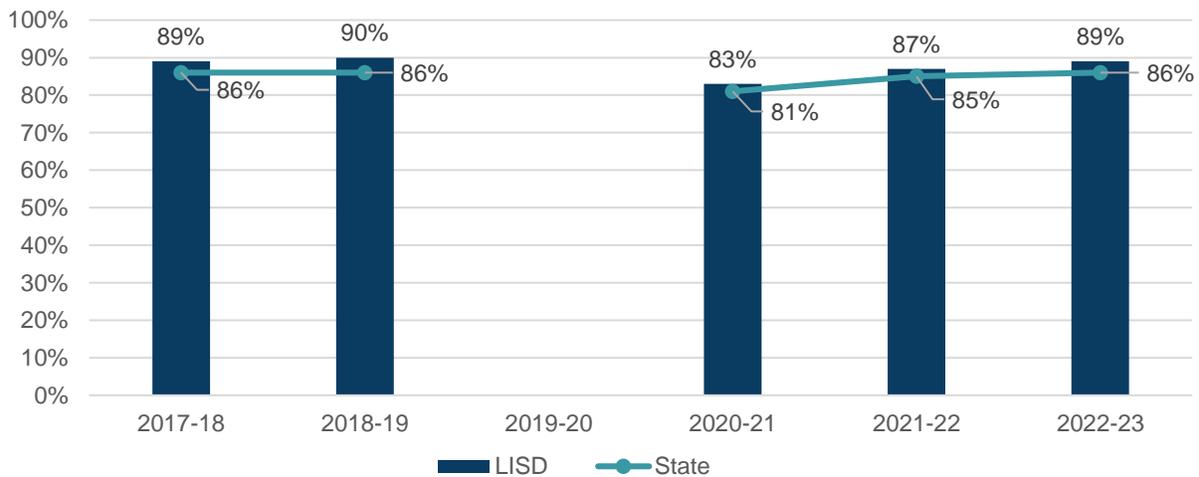


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

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

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

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

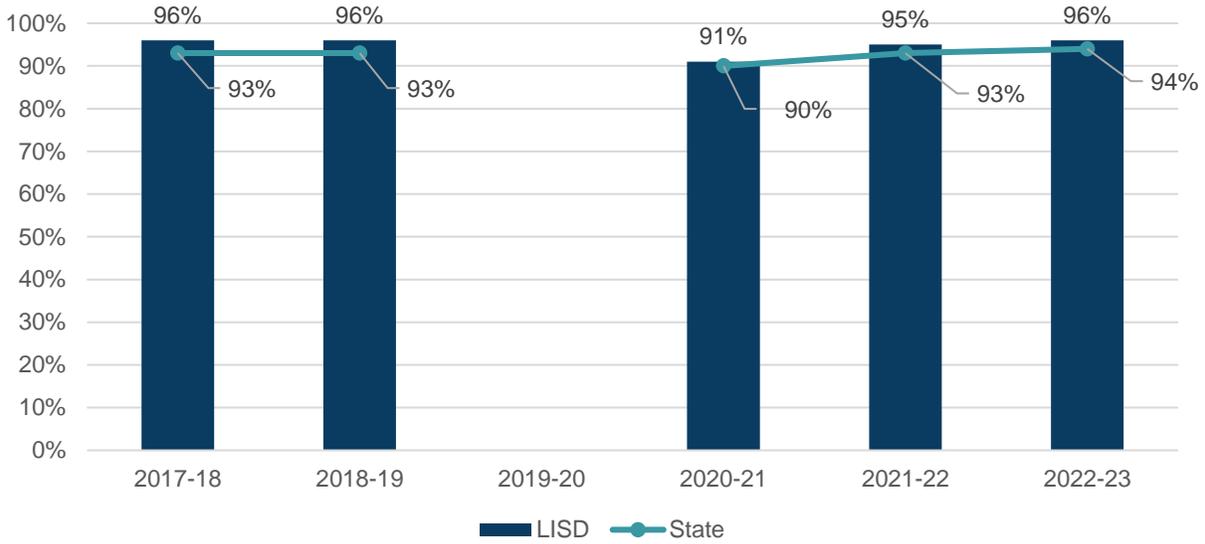


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

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

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

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

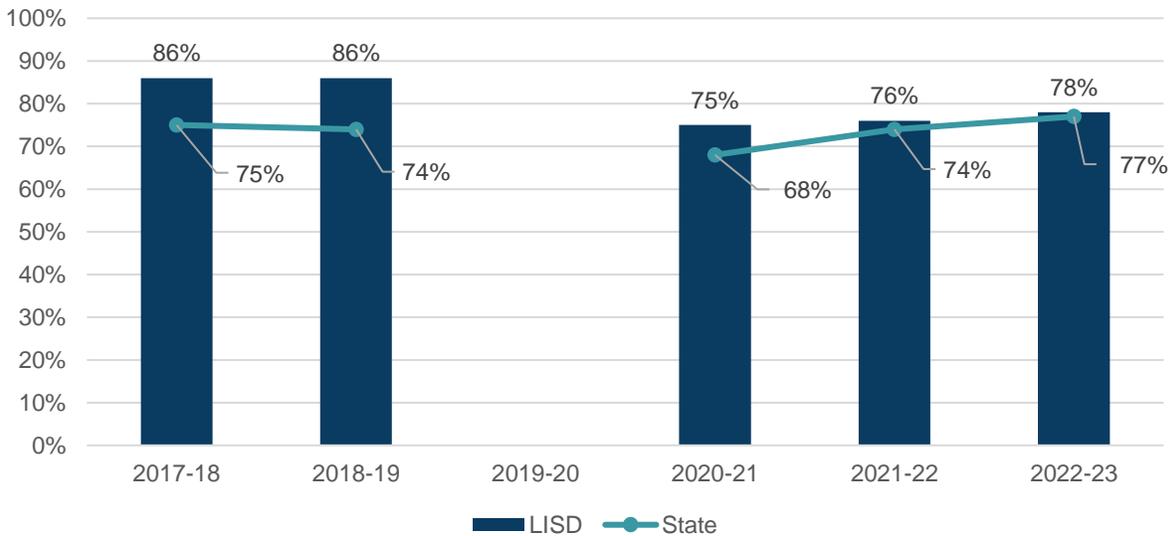


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

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

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

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

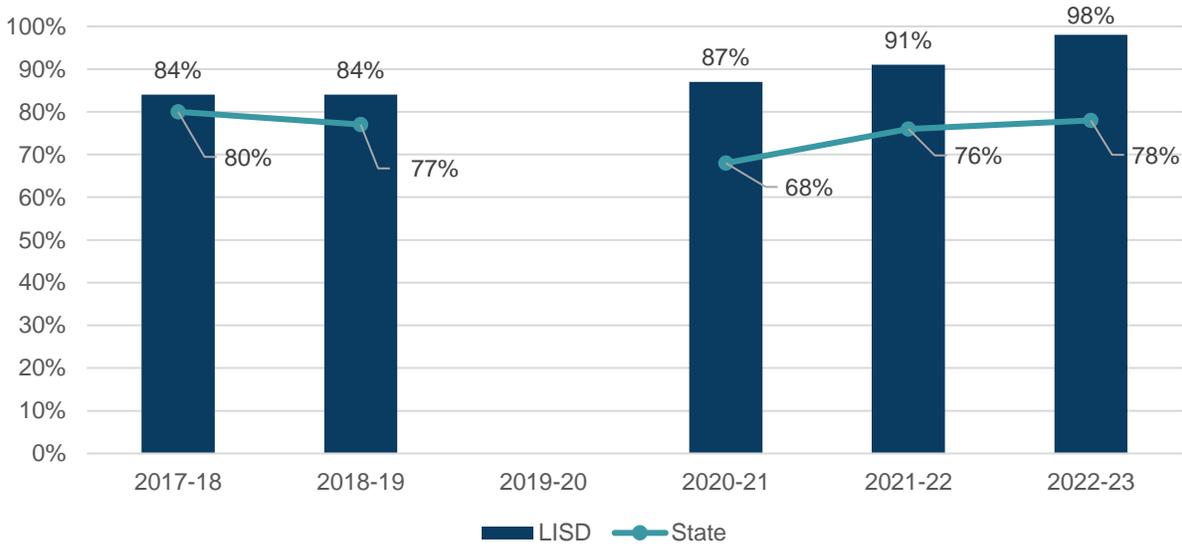


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

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

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

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

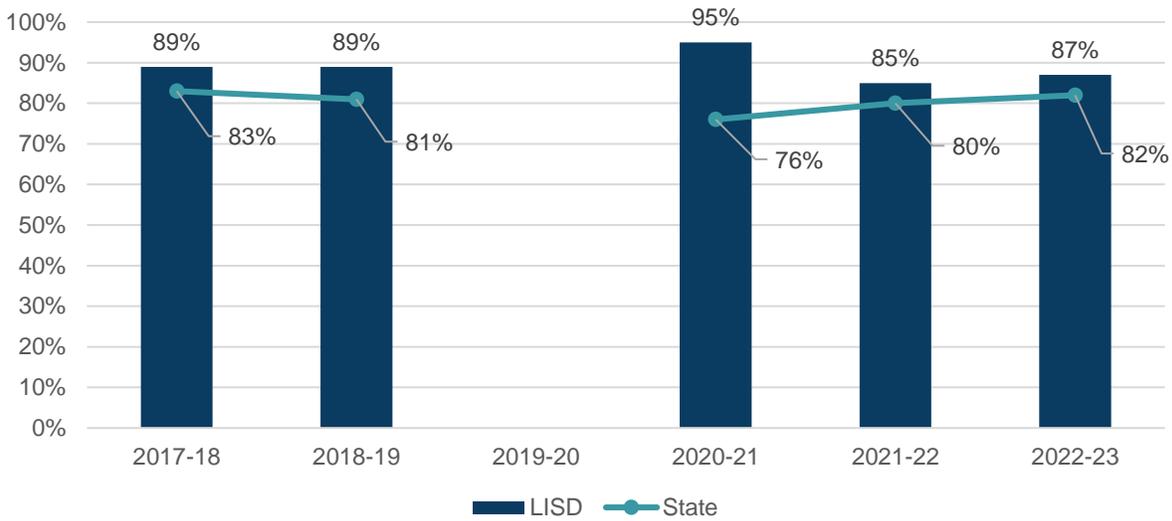


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

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

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

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

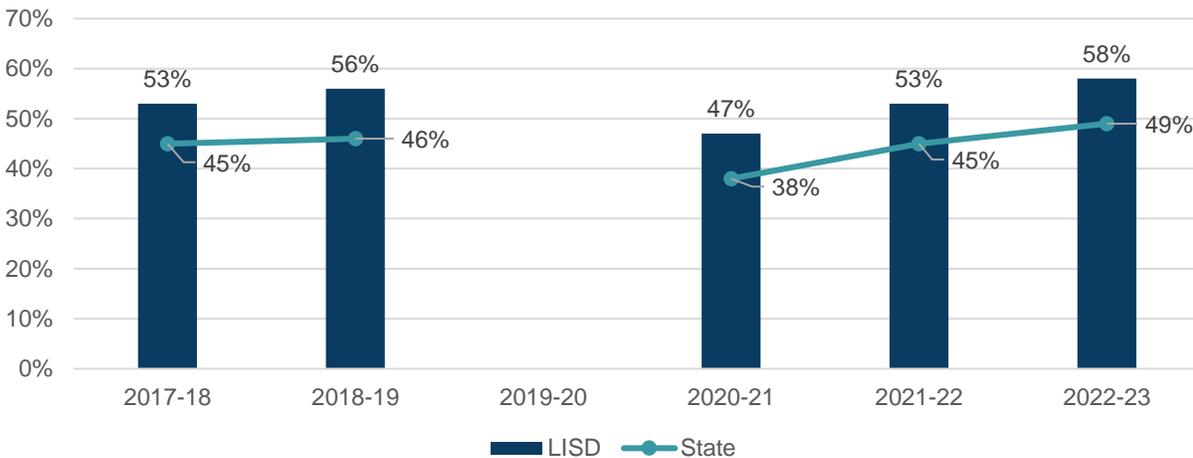


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

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

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

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

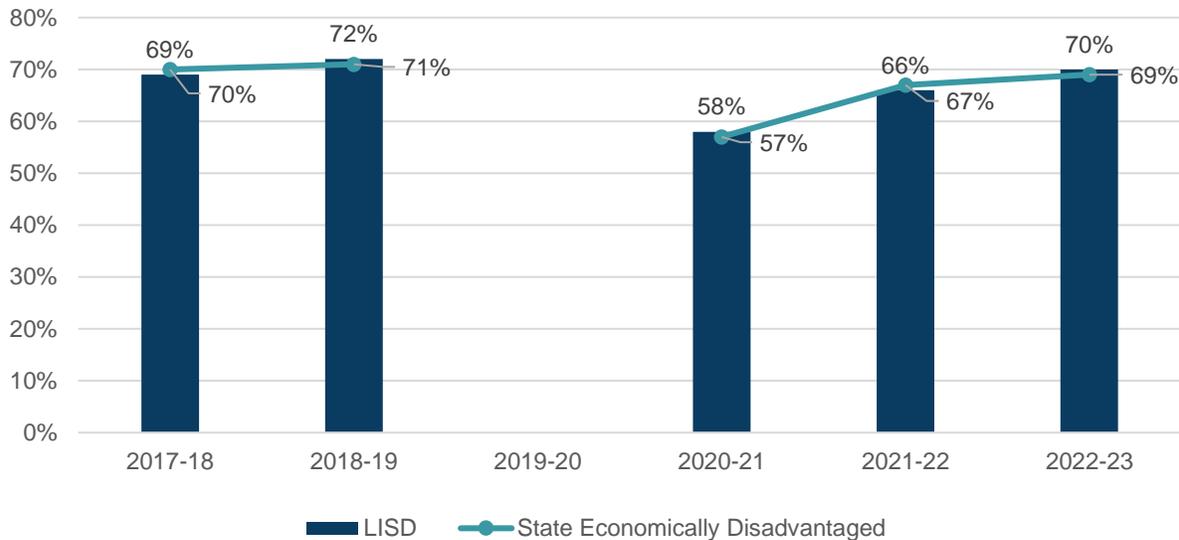


Note. The 2019-20 school year is missing due to the COVID-19 pandemic.

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

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

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



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

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

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

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

## Chapter 3: Methodology

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

### Phase 1: Data Collection and Analysis

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

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

### Phase 2: Interviews

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

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

### Phase 3: Data Analysis and Risk Scoring

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

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

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

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

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

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

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

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

## Risk Assessment Report

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

## Chapter 4: Risk Assessment Results

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

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

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

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

### Construction Management – Risk Score: 91

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

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

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

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

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

## Human Resources – Risk Score: 88

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

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

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

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

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

## Academic Program Management – Risk Score: 85

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

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

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

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

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

## Special Education – Risk Score: 83

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

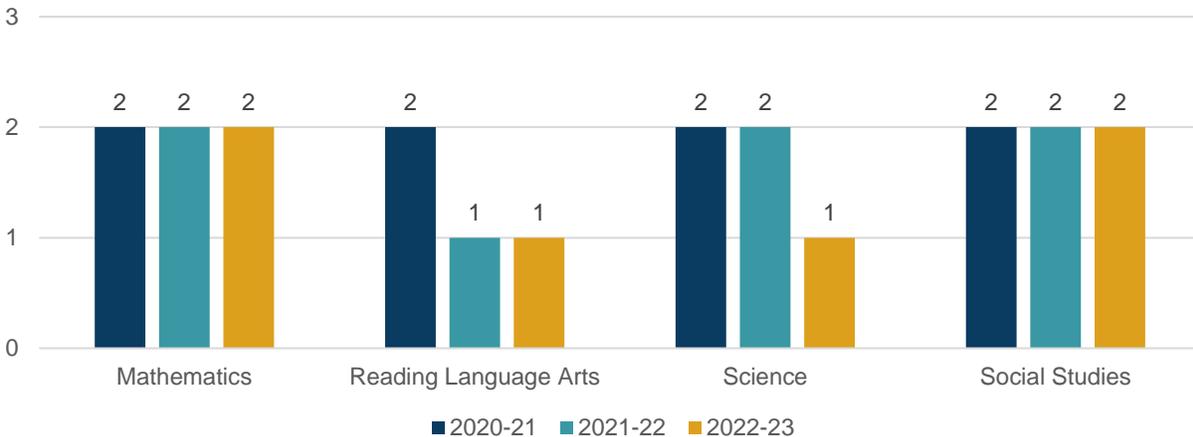
Inherent risk accounted for 60% of the raw risk score, and district-specific risk accounted for 40% of the raw risk score. The risk of non-compliance, risk of failing to meet program or project goals and objectives, and potential for litigation were the highest scored in this area. The risk factors with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

- Risk 3: Risk of non-compliance

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

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

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



Source. TEA RDA Report, 2021-23

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

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

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

## Facilities – Risk Score: 81

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

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

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

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

## Transportation – Risk Score: 77

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

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

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

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

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

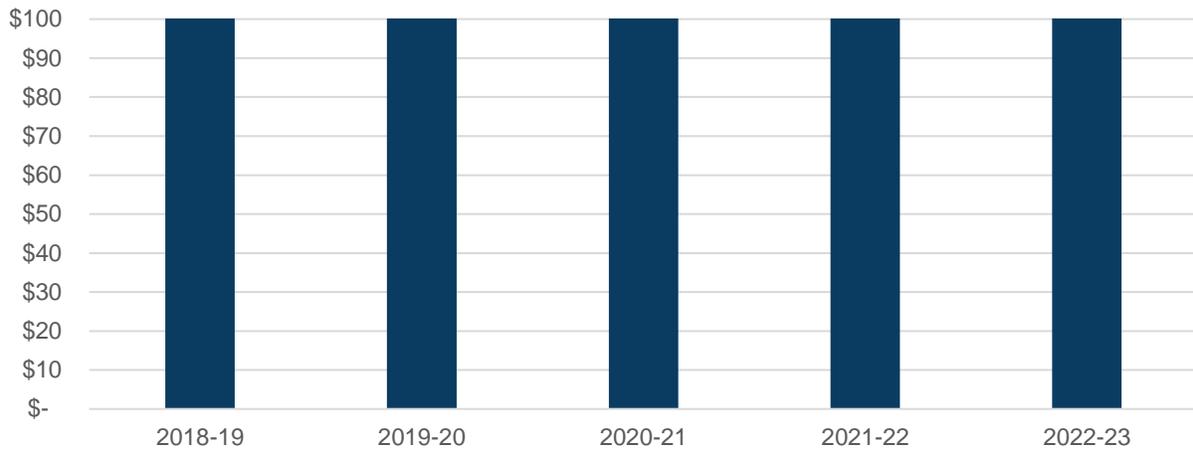
## Financial Management – Risk Score: 78

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

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

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

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

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

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

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

## Safety and Security – Risk Score: 78

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

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

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

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

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

## Federal Programs – Risk Score: 76

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

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

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

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

## Procurement and Contracts – Risk Score: 76

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

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

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

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

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

## Other Audit Areas

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

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

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

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

Source. Gibson Consulting Group

## Risk Assessment Summary Matrix

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

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

Figure 27. Summary of Leander ISD Risk Assessment Results

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

Source. Gibson Consulting Group

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## Appendix A: List of Interviewees

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

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



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# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

<b>Agenda Item:</b>	Discussion of District-wide Intruder Detection Audit Report Findings
<b>Purpose:</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Miguel Escobedo, Director of Emergency Management; Nick Short, Coordinator of Security Emergency Management
<b>Attachments:</b>	N/A

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## **Background Information:**

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

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

# Leander ISD Board Meeting Agenda Item Information

Regular Meeting Date: April 24, 2025

**Agenda Item:** Discussion of 2025-26 Total Compensation Recommendations

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

**Action Requested:** May 8, 2025

**Administrator Responsible:** Casey O’Pry, Ed.D., Chief Human Resources Officer; Pete Pape, Ed.D., CPA, Chief Financial Officer; Bella Mestoeva, M.A., Executive Director, Total Rewards; Adam Sandler, MMA, Benefits Consultant, Marsh McLennan Agency

**Attachments:** 2025-26 Total Compensation Recommendations Presentation  
 2025-26 Total Compensation Recommendations Summary - 0% Across the Board (ATB)  
 TASB Pay System Review Report  
 TASB Pay System Review Presentation – February 27, 2025

**Background Information:**

**COMPENSATION**

Each year, administration conducts a comprehensive review of Leander ISD’s compensation program to ensure that the District stays competitive in the market and so that we can recruit and retain the best employees. Tonight, administration will be presenting the 2025-26 proposed compensation recommendations to the Board of Trustees. As a reminder, LISD used to conduct in-depth salary scale reviews on a rotating basis. This year, the District contracted with the Texas Association of School Boards (TASB) to provide us with an independent and comprehensive third-party review of the LISD pay system and recommend modifications to the scales and stipend adjustments based on the market analysis. TASB presented their findings to the Board during the [February 27, 2025, Special Board Meeting Budget Workshop](#). A copy of the Pay System Review Report and presentation is attached. The model below provides the total cost of the scale adjustments recommended by TASB in order to place the District’s pay scales in the best market position.

No ATB			Model 1			
Pay Group	Across-the-Board Increase	Adjustments	# of Employees Receiving Adjustments	% of Employees Receiving Adjustments	Avg Total Increase (ATB + Adj)	Estimated Total Increase
Teachers and Librarians	\$0	\$220,132	1,262	39%	0.1%	\$220,132
100s Executive Leadership	\$0	\$1,580	2	11%	0.0%	\$1,580
200s Administrative Leadership	\$0	\$351,962	62	32%	1.9%	\$351,962
300s Professional Support	\$0	\$1,306,284	400	82%	4.7%	\$1,306,284
400s Technology	\$0	\$167,677	71	92%	2.5%	\$167,677
500s Administrative Support	\$0	\$219,876	205	70%	1.8%	\$219,876
600s Instructional Support	\$0	\$232,816	260	39%	1.2%	\$232,816
700s Operations Support	\$0	\$1,040,238	698	82%	3.4%	\$1,040,238
<b>Total</b>	<b>\$0</b>	<b>\$3,540,565</b>	<b>2,960</b>	<b>51%</b>	<b>1.3%</b>	<b>\$3,540,565</b>
<b>% of Current Costs</b>	<b>0.0%</b>	<b>1.1%</b>				<b>1.1%</b>

**EMPLOYEE ELIGIBILITY**

Employees are eligible if they are employed by the District in a regular part or full-time position, including Teacher Fellows (substitutes and temporary employees are currently ineligible). Employees must be in an active status, or on approved medical leave, on a date determined by the Superintendent.

## **BENEFITS**

Healthcare trend continues to increase annually and 4.5% is the assumption for LISD's trend. Nationwide, healthcare costs are anticipated to increase by 5.8% by the end of 2025 according to MMA's Employee Health & Benefits Trends Report. While inflation (2.4% in 2024) is causing increases to all goods and services, healthcare costs are increasing at a higher rate (4.5% in 2024).

In 2025, the District's funding level per participating employee increased by \$50, while overall plan costs increased at a slower pace than prior years. In July 2023, Leander ISD's Chief Financial Officer developed a different way of funding the plan to ensure the fund remains sound with a minimum 35% fund balance, as well as ensure a cash flow balance that covers weekly claims paid. This strategy included an assumption of infusions into the health fund and increased District contributions each year for the next several years. These funds were projected to offset the loss in contributions for those employees eligible for benefits but not electing to participate.

However, due to budget constraints, this strategy has been adjusted to hold the per participating employee District funding at the same level starting in 2025 and forward. The presented new assumptions also include no infusions into the health fund, and flat population growth for 2026. Due to these adjustments, the District will start to experience a reduced benefits fund balance in 2026 and will move towards a deficit position in total plan costs to employer/employee funding, establishing the need to draw from the District fund balance to offset this deficit. By 2027, our fund balance will be below the recommended minimum of 35% of District costs.

## **ONE-TIME LUMP SUM RETENTION PAYMENT AUTHORIZATION**

In addition to the options listed above and the compensation laid out within the District's compensation plan for 2025-2026, the Superintendent may authorize a one-time lump sum payment not to exceed \$1,000 per full-time employee or \$500 per part-time employee based on the following guidelines:

- The District's other financial obligations and issuance of the one-time lump sum payment would not create a financial hardship for the District.
- If the Chief Financial Officer certifies defined parameters have been met, the Board will be notified so that payment approval can be made with the next paycheck that is administratively feasible based on the timing of the approval.

**Employee Eligibility** - Employee is employed by the District in a regular part or full-time position, including Teacher Fellows (substitutes and temporary employees are ineligible). Employees must be in an active status, or on approved medical leave, on a date determined by the Superintendent. Any employees hired after the date of the one-time lump sum payment are ineligible for a lump sum payment and ineligible to be paid at a base salary rate equal to that as if they had been employed at time of the payment. The one-time lump sum payment is not eligible for TRS creditable service.

The Board of Trustees reserves the right to amend the 2025-26 compensation and benefits plan after the start of the fiscal year, as required by law, administrative rule, if additional legal requirements or interpretations necessitate such a change or in the best interest of the District.

### **Potential Administrative Recommendation:**

Administration is considering bringing the following recommendation for approval to the Board on May 8, 2025:

1. Model 1 – all pay scales adjustment with 0% across-the-board increase for all employees for the 2025-26 school year;
2. Authorization for the Superintendent to approve a one-time lump sum retention payment not to exceed \$1,000 per full-time employee or \$500 per part-time employee based on the guidelines set forth in the compensation plan;
3. Authorization for the Superintendent to amend the 2025-26 compensation and benefits plan after the start of the fiscal year, as required by law, administrative rule, if additional legal requirements or interpretations necessitate such a change.

### **Sample Motion:**

N/A



# Discussion of 2025-2026 Total Compensation Recommendation

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April 24, 2025

# PURPOSE

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**The purpose of tonight's presentation is to discuss the 2025-26 Compensation Recommendations with the Board of Trustees.**



## Total Rewards System



LISD strives to provide a competitive, equitable, and transparent total compensation system.

We are committed to providing a compensation program that allows us to attract and retain the highly skilled and talented staff necessary to meet our operational needs and strategic priorities.<sup>144</sup>

Employee base pay is only one element of the total rewards provided to employees in exchange for their talent, time and efforts. Benefits, retirement plans, employee leave, staff development and work-life balance also contribute to the total rewards provided to employees.



## Compensation Philosophy

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To pay employees fairly and attract and retain qualified employees; LISD's compensation system shall be administered to support the following objectives:

**Stay competitive with appropriate labor markets for the various jobs and scales**

**Provide appropriate internal equity between district jobs based on the responsibility and skill required**

**Reward for job-relevant experience**

**Be cost effective and budget sensitive**

**Be administered fairly and equitably across all departments/campuses**

**Support LISD's mission and strategy and align with LISD's organizational culture**

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## Internal equity

- Maintain parity in positions across the district.

## External market

- Review jobs that fall outside of 15% of market for changing market issues.

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LISD strives to balance **internal equity** and **market completeness**



# TASB Pay Study

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In September 2024 LISD contracted with Texas School Board Association (TASB) to evaluate pay systems and recommend adjustments as needed.

## Data Collection – October/November

Pay data & processes

Kick-off discussions



## Market Pay Review – December

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Gather market data

Match common jobs



## Build Models for Improvement – January/February

Align pay structures

Adjust employee pay



## Recommendations - Estimated Total Cost

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Pay Group	0% ATB + Adjustments
Teachers and Librarians	\$220,132
100s Executive Leadership	\$1,580
200s Administrative Leadership	\$351,962
300s Professional Support	\$1,306,284
400s Technology	\$167,677
500s Administrative Support	\$219,876
600s Instructional Support	\$232,816
700s Operations Support	\$1,040,238
<b>Total</b>	<b>\$3,540,565</b>

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# Benefits



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# Medical Insurance History

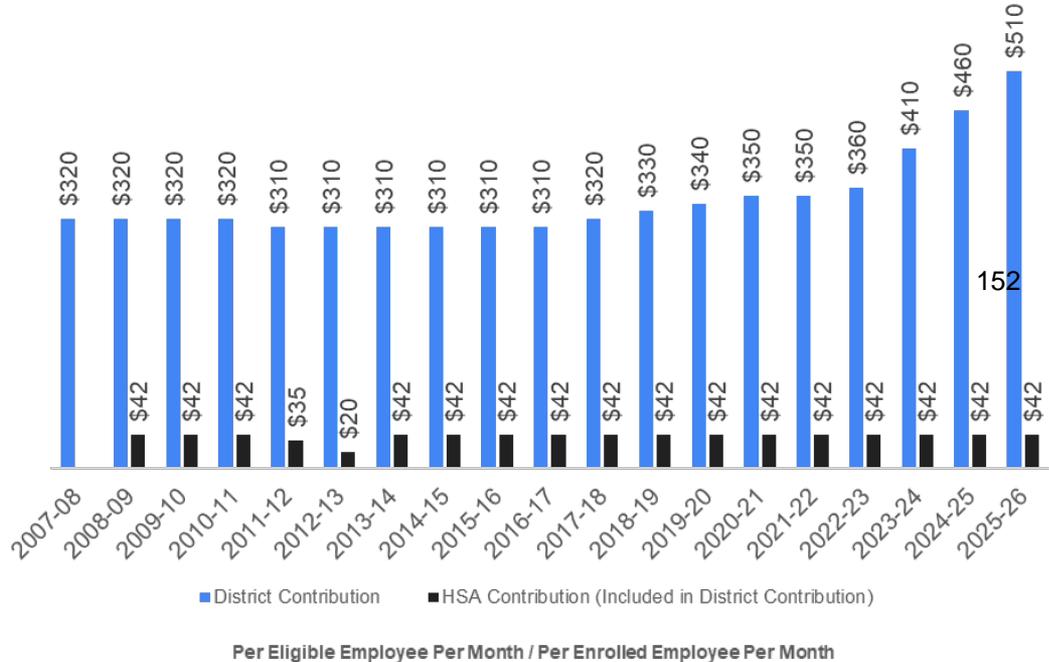
	2020		2021		2022		2023		2024		2025	
<b>Total Plan Cost</b>	\$26,380,000		\$30,204,000		\$34,036,000		\$33,694,054		\$37,085,957		\$38,355,745*	
	Employee Only	Employee + Family										
Average Premium Increase	-1%		-2%		0%		2%		4.5%		4.5%	
BCBS CDHP 3300 Employee Premium	\$19	\$786	\$19	\$786	\$19	\$786	\$19	\$802	\$20	\$838	\$21	\$876
BCBS CDHP \$1650 Employee Premium	\$65	\$1,067	\$65	\$1,067	\$65	\$1,067	\$66	\$1,088	\$69	\$1,137	\$73	\$1,032
BCBS PPO \$1500 Employee Premium	\$175	\$1,417	\$175	\$1,417	\$175	\$1,417	\$179	\$1,445	\$187	\$1,510	\$199	\$1,604
HCH Copay \$1000 Employee Premium			\$42	\$927	\$42	\$927	\$43	\$946	\$45	\$989	\$45	\$989
HCH Copay \$5000 Employee Premium			\$0	\$709	\$0	\$709	\$0	\$723	\$0	\$756	\$10	\$796



# Historical District Premium Contributions

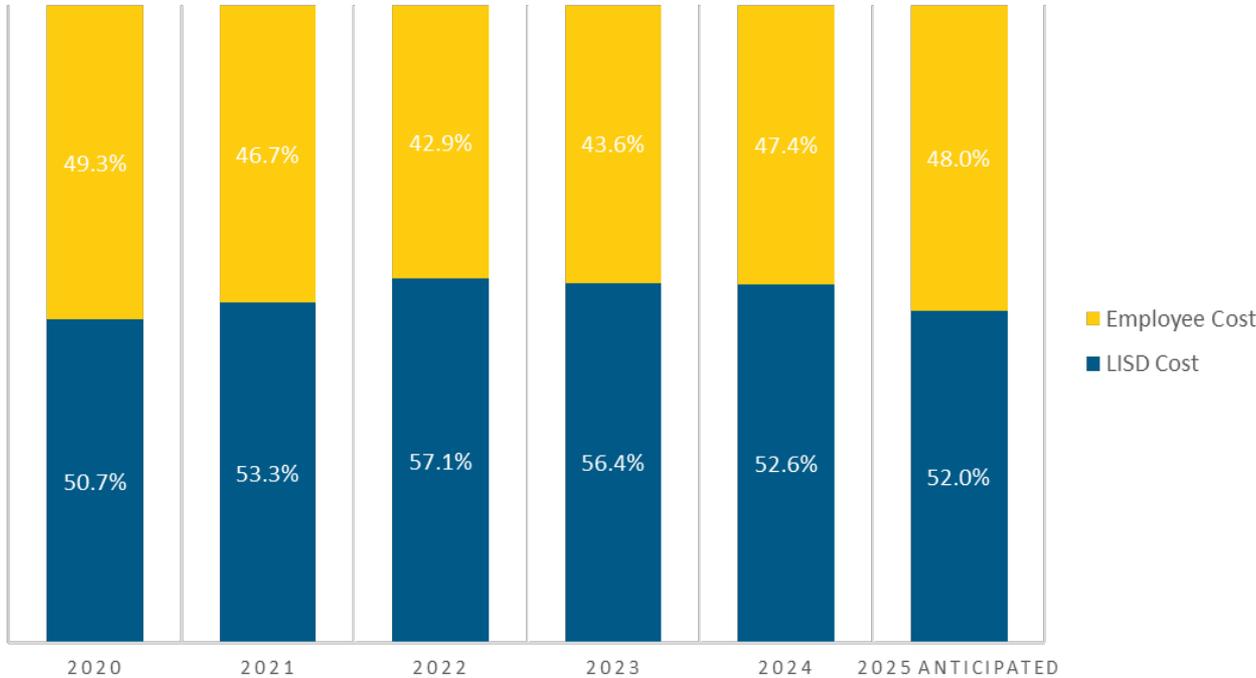
## Medical Plan Funding

- The district's contribution remained constant for many years, leading to potential increases in employee premiums; it did not increase in 2021-2022.
- In 2017-18, we recommended a small, continuous increase in funding for better cost sharing.
- Ongoing district funding is essential for maintaining consistent cost sharing with employees.
- Contributions shifted from per eligible employee to per enrolled employee in 2023-2024, with additional funding transferred as needed.





# Historical LISD Medical Insurance Cost Share



For the last several years the district has provided additional funding to the medical plan to assist in keeping the cost-share between employees and the district more consistent. In 2022 and 2023, claims ran higher – which required LISD to contribute at a higher level.

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# 2024-25 District Health Plan Contributions

## Self-Funded Plan Benefits

- **Lower premiums** - On average, employee premiums would go up by 43% in TRS ActiveCare
- **Richer plan designs** – LISD can design best value plans for employees
- **Flexibility** – Can make plan changes based on our employee needs
- **Competitiveness** – Other local ISDs have self-funded plans

*\*Note – LISD historically has made additional lump sum contributions via infusions as needed – this additional funding is not illustrated*

Local ISD	Medical Plan	Monthly Contribution per Employee	Annual Contribution per Employee
Austin ISD	Self-funded	\$500	\$6,000
Lake Travis ISD	Self-funded	\$500	\$6,000
Round Rock ISD	Self-funded	\$466	\$5,592
<b>Leander ISD</b>	Self-funded	<b>\$460</b>	<b>\$5,520</b>
Pflugerville ISD	Self-funded	\$435	\$5,220
Georgetown ISD	Self-funded	\$422	\$5,064

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# Projected Benefits Fund – 2025 Update

## Assumptions Summary

Claims trend	4.5% for Medical & Rx		
Population growth	0% for 2026; 2% for 2027 forward		
Change in Fixed Expenses	7.5% increase per year		
District contribution <i>(per <b>enrolled</b> employee)</i>	<b>\$410</b> as of 7/2021 ( <i>\$350 per eligible; funding frozen from 2020</i> ) <b>\$492</b> as of 7/2022 ( <i>\$360 per eligible; equated to \$492 per enrolled</i> ) <b>\$410</b> as of 7/2023 ( <i>move to funding per enrolled employee</i> ) <b>\$460</b> as of 7/2024 <b>\$510</b> as of 7/2025 <b>\$510</b> as of 7/2026 <b>\$510</b> as of 7/2027 <b>\$510</b> as of 7/2028 <b>\$510</b> as of 7/2029 <b>\$510</b> as of 7/2030		
District Infusions	<b>\$3,000,000</b> – June 2023 <b>\$3,000,000</b> – July 2023 <b>\$1,500,000</b> – July 2024		
Employee premium adjustment <i>(Note: premium increases do not necessarily meet recommended maintenance of 35% fund balance)</i>	<b>0%</b> for 2021 <b>0%</b> for 2022 <b>2%</b> for 2023 <b>4.5%</b> for 2024	<b>4.5%</b> for 2025 <b>4.5%</b> for 2026 <b>4.5%</b> for 2027 <b>4.5%</b> for 2028	<b>4.5%</b> for 2029 <b>4.5%</b> for 2030

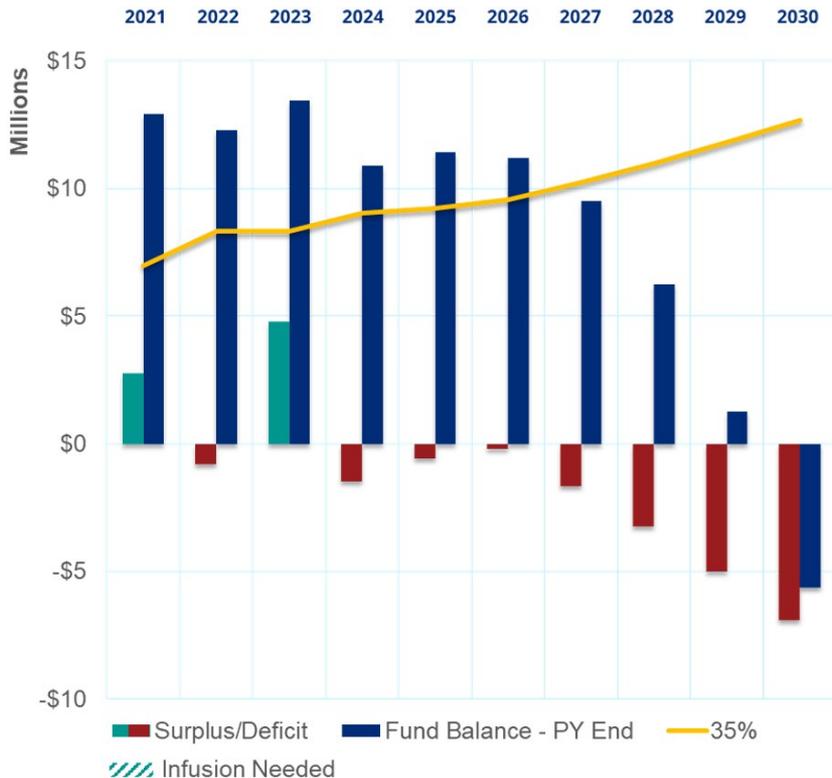
## Considerations

- Fund balance recommendation – minimum: 35% of district's annual cost (3 months burn)
- LISD transitioned from a per eligible employee to a per enrolled employee funding methodology as of 7/2023
- Does not assume additional Employer Funding infusions to level out plan year deficit

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# Projected Benefits Fund – 2025 Update



Year	Total Plan Cost Compared to ER+EE Funding - Surplus (Deficit)	LISD Fund Balance before IBNR – PY End	% Fund Balance to District Cost before IBNR (minimum of 35%)
2021	\$2,740,240	\$12,929,478	64.7%
2022	(\$802,042)	\$12,270,642	51.6%
2023	\$4,775,510	\$13,440,497 <small>(includes \$3M infusion – 6/2023 &amp; \$3M infusion – 7/2023)</small>	57.6%
2024	(\$1,462,802)	\$10,903,060 <small>(includes \$1.5M infusion – assumed)</small>	42.3%
2025	(\$559,952)	\$11,400,178	43.4%
2026	(\$216,976)	\$11,183,202	41.0%
2027	(\$1,667,433)	\$9,515,769	32.5%
2028	(\$3,256,831)	\$6,258,937	19.9%
2029	(\$4,996,858)	\$1,262,353	3.7%
2030	(\$6,899,037)	(\$5,636,684)	(15.6%)

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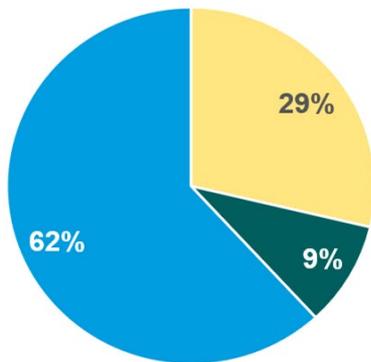
Employee premium adjustment **4.5%** for 2026 **4.5%** for 2029  
**4.5%** for 2027 **4.5%** for 2030  
**4.5%** for 2028



# Frontier Direct Care

“Thank y’all for bringing this to LISD!”

Are you familiar with Frontier Direct Care?



- No
- Yes, I've used their services
- I've heard of Frontier, but haven't used them





# Change in Goals/Objectives

## 2025 Goals/Objectives

Design plans & employee contributions to maintain a consistently healthy fund balance

Market Medical, Rx, HSA and Stop Loss; Select vendor(s) with the best overall value & quality

Seek innovative and cost-effective ways to provide a competitive benefits package

Consider employee and campus growth, recruitment and retention; consider employee input when making decisions

Promote targeted health initiatives specifically relevant to the LISD population

## 2026 Goals/Objectives

Design plans & employee contributions to maintain a consistently healthy fund balance

Market Stop Loss and EAP; Select vendor(s) with the best overall value & quality

Seek innovative and cost-effective ways to provide a competitive benefits package

Consider reduced/no growth and focus on retention; consider employee input when making decisions

Promote resources, benefits, and initiatives already in place to maximize value without added cost



# Recommendation Summary

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**Budget estimates of the recommendations that Administration is considering bringing for approval to the Board on May 8, 2025:**

Pay Group	0% ATB + Adjustments
Teachers and Librarians	\$220,132
100s Executive Leadership	\$1,580
200s Administrative Leadership	\$351,962
300s Professional Support	\$1,306,284
400s Technology	\$167,677
500s Administrative Support	\$219,876
600s Instructional Support	\$232,816
700s Operations Support	\$1,040,238
<b>Total</b>	<b>\$3,540,565</b>

Stipends and substitute pay review is in progress. Recommendations will be presented to the Board at an upcoming meeting.

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**Administration is considering bringing the following recommendation for approval to the Board on May 8, 2025:**

Model 1 – all pay scales adjustment with 0% across-the-board increase for all employees for the 2025-26 school year.

Authorization for the Superintendent to approve a one-time lump sum retention payment not to exceed \$1,000 per full-time employee or \$500 per part-time employee based on the guidelines set forth in the compensation plan.

Authorization for the Superintendent to amend the 2025-26 compensation and benefits plan after the start of the fiscal year, as required by law, administrative rule, if additional legal requirements or interpretations necessitate such a change.



---

# DISCUSSION

**2025-26 Budget Estimate**  
**0% Across-the-Board Pay Increase and Pay Scales Adjustments**

Pay Group	Across-the-Board Pay Increase	Adjustments	# of Employees Receiving Adjustments	% of Employees Receiving Adjustments	Avg Total Increase (ATBI + Adj)	Estimated Total Increase
Teachers and Librarians	\$0	\$220,132	1,262	39%	0.1%	\$220,132
100s Executive Leadership	\$0	\$1,580	2	11%	0.0%	\$1,580
200s Administrative Leadership	\$0	\$351,962	62	32%	1.9%	\$351,962
300s Professional Support	\$0	\$1,306,284	400	82%	4.7%	\$1,306,284
400s Technology	\$0	\$167,677	71	92%	2.5%	\$167,677
500s Administrative Support	\$0	\$219,876	205	70%	1.8%	\$219,876
600s Instructional Support	\$0	\$232,816	260	39%	1.2%	\$232,816
700s Operations Support	\$0	\$1,040,238	698	82%	3.4%	\$1,040,238
<b>Total</b>	<b>\$0</b>	<b>\$3,540,565</b>	<b>2,960</b>	<b>51%</b>	<b>1.3%</b>	<b>\$3,540,565</b>
<b>% of Current Costs</b>	<b>0.0%</b>	<b>1.1%</b>				<b>1.1%</b>

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Totals may change if any employee/position moves took place after the data submission.

# PAY SYSTEM REVIEW

**Leander Independent School  
District**

February 27, 2025

Amy Campbell

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## Introduction and Methodology

Leander Independent School District (LISD) engaged the HR Services Division of the Texas Association of School Boards (TASB) to conduct a comprehensive review of its employee compensation plan. HR Services has been providing compensation consulting and support services to Texas schools for 35 years. This report presents a summary of the findings and recommendations from this project with supporting data.

### Purpose of Study

This study was conducted to objectively examine the competitive job market and make recommendations for internally fair and externally competitive pay practices. The project included the following processes:

- evaluate competitive market prices for key benchmark jobs;
- determine whether employees are being paid within an appropriate market range;
- determine whether jobs are placed correctly in the pay structure;
- build or align pay structures with the competitive job market;
- develop an affordable implementation plan with recommended pay adjustments; and
- review and recommend administrative guidelines for managing pay systems.

All employee groups were included in this study, including:

- Teachers, librarians, and related instructional staff;
- Counselors;
- Nurses (RNs);
- Campus administrator/professional;
- District administrator/professional;
- Operational services;
- Special education licensed professionals;
- Information technology;
- Office paraprofessionals;
- Auxiliary; and
- Transportation.

In addition to base pay structures, extra duty stipend schedules and rates were collected and will be reviewed in the next phase of the project.

### Project Activities

The following work tasks were completed during the study.

- **Initial planning and data collection**  
Consultants conferred with district administrators to ensure a clear understanding of the concerns and objectives for the study. Pay data collected on personnel employed at the start of the project was used for modeling proposed pay plans and costs.

- **Assess competitive pay levels for common jobs**  
The competitive job market group was approved by the district. Consultants analyzed market data to determine where the district is at risk and identified priorities for pay system improvements.
- **Review job classifications**  
Consultants reviewed job classifications through review of job descriptions and market pricing. Consultants also reviewed the exemption status of jobs for compliance with the Fair Labor Standards Act (FLSA).
- **Build or align pay range structures**  
Pay structures were built or adjusted based on market benchmark rates and district budget. Pay structures were designed to provide competitive pay ranges and internal pay system controls.
- **Design implementation plan with recommended pay adjustments**  
The implementation plan was designed to achieve the following:
  - provide a general pay increase to all employees paid within their pay range;
  - adjust all employees up to the minimum pay rate for their position;
  - add strategic adjustments to improve pay for identified employees; and
  - hold harmless employees paid above the recommended maximum rates.
- **Review a draft of findings and recommendations and deliver a final report**  
Consultants met with district leaders to review the initial draft of findings and recommendations.

Additional information about pay systems can be found in Understanding Pay Systems in the appendices.

## Data Sources

Data sources for this project were obtained from:

- District employee records;
- Peer districts;
- TASB annual surveys of salaries and wages in Texas schools;
- Third-party salary surveys of the local metro area; and
- District administrator qualitative input.

## Market Comparisons

Comparison districts were selected based on enrollment and location. School district data was obtained from the most recent available surveys conducted by TASB HR Services. Non-school market data for the Austin metro area from multiple third-party sources was used for positions not included in the TASB salary survey and incorporated for positions with similar jobs outside of K-12 education. Statewide market data for districts of comparable size was used for high-level central administrator jobs.

**Exhibit 1: Comparison Districts**

	District	ESC Region	Student Enrollment	Number of FTE	UIL Class	Teacher, Exempt, Nonexempt
<b>1</b>	Austin ISD	13	71,070	9,175	5A	X
<b>2</b>	Del Valle ISD	13	11,118	1,740	6A	X
<b>3</b>	Eanes ISD	13	7,594	1,182	6A	X
<b>4</b>	Georgetown ISD	13	13,790	2,041	5A	X
<b>5</b>	Hays CISD	13	24,126	3,309	5A	X
<b>6</b>	Hutto ISD	13	10,659	1,624	6A	X
<b>7</b>	Lago Vista ISD	13	1,858	219	4A	X
<b>8</b>	Lake Travis ISD	13	10,976	1,428	6A	X
<b>9</b>	Liberty Hill ISD	13	9,832	1,368	5A	X
<b>10</b>	Manor ISD	13	9,963	1,285	6A	X
<b>11</b>	Pflugerville ISD	13	25,445	3,677	5A	X
<b>12</b>	Round Rock ISD	13	47,016	6,405	6A	X
	<b><i>Leander ISD</i></b>	<b>13</b>	<b>42,368</b>	<b>6,096</b>	<b>5A</b>	<b>12</b>

## Summary of Findings

### Qualitative Input

Qualitative input was collected through a confidential online survey sent to 109 administrators on October 16, 2024. Multiple reminders were sent to survey respondents until the survey was closed on November 11, with 98 administrators completing the survey for a 90 percent response rate.

The survey included questions about jobs with high turnover, jobs that are difficult to fill with qualified candidates, general concerns about the compensation plan, and requested outcomes for the study.

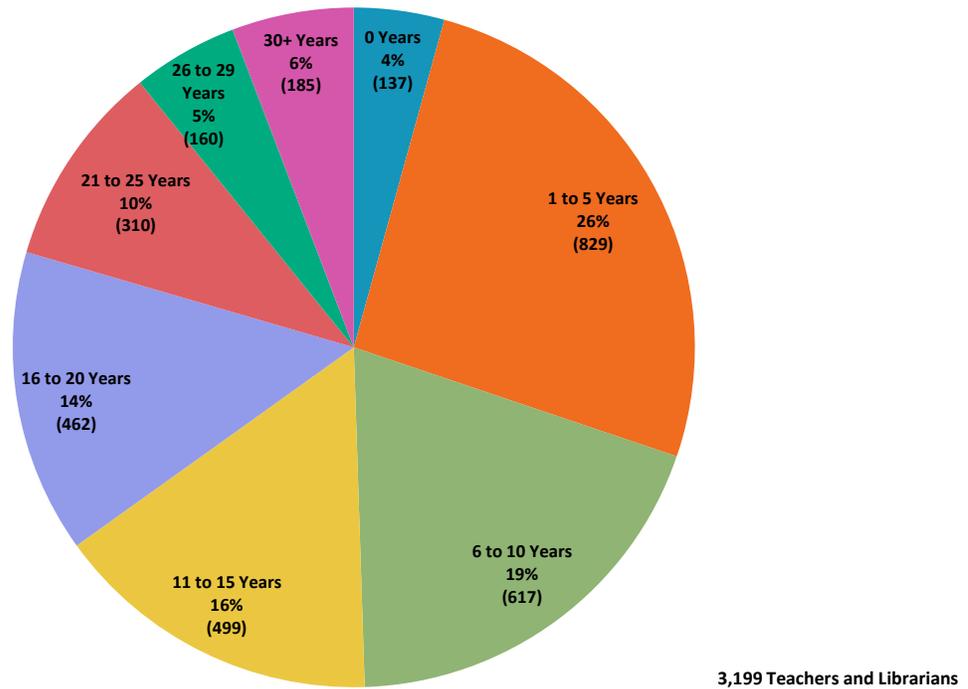
Following is a summary of feedback received from administrators in the survey.

- Respondents almost universally felt that pay is low and not comparable to cost of living. Many felt that this is contributing to:
  - Low staff morale
  - Turnover/retention issues
  - Recruitment difficulties
- Some respondent frustrations may be tied to workload and staffing issues, rather than compensation. This is not an uncommon sentiment among district staff across the state, particularly as they struggle with funding issues, persistent vacancies, and increasing workloads.
- Some respondents felt that job descriptions may warrant additional review to more accurately reflect actual duties and responsibilities.
- There are many common concerns about the pay structures and pay administration procedures, including:
  - The process used for crediting experience for pay purposes is confusing and frustrating for many.
  - Several respondents felt that pay increases for promotions may be small or nonexistent, contributing to morale issues and turnover.
  - Many respondents commented that compression in pay scales and overlap among pay grades has led to perceptions of pay inequity and unfairness.
  - Several respondents desired more flexibility to make changes and address compensation issues to retain staff.
  - Many respondents felt that job titles and levels are confusing and that job hierarchies lack clarity. They commented that duties for different levels of titles are very similar or, in contrast, the duties for the same level of titles are very different. This may be contributing to concerns about internal equity.

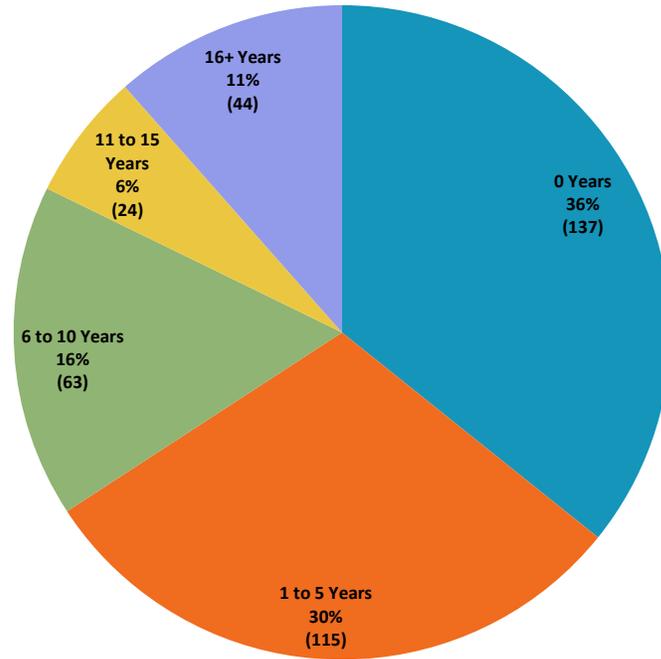
## Teachers—Current Environment

LISD’s teacher and librarian hiring structure extends to 30 years of experience, though teachers with more experience are paid beyond the structure. Nearly half (49 percent) of current teachers and librarians have 10 years or fewer of experience, including 4 percent with no prior experience. At the top end of experience, 11 percent of teachers and librarians have more than 25 years of experience and likely could be eligible for retirement.

**Exhibit 2: Distribution of Teachers and Librarians by Experience**



**Exhibit 3: Experience of Newly Hired Teachers and Librarians**



383 Teachers and Librarians  
with 0 years of local experience in 2024-2025

**Teachers—Market Comparison**

LISD teacher pay is relatively close to market value at each surveyed point in the range and is farthest above at starting pay or 0 years of experience (\$495 or 1 percent above market) and farthest below at 20 years of experience (-\$598 or 1 percent below market). The district ranks between 5<sup>th</sup> and 8<sup>th</sup> position among market peers.

**Exhibit 4: Teacher Salary Schedule Comparison**

	Beginning Salary	5-year Salary	10-year Salary	15-year Salary	20-year Salary	Average Salary
<b>Leander ISD Salary</b>	\$56,995	\$57,921	\$60,172	\$62,567	\$64,827	\$61,019
<b>Local Market Median</b>	\$56,500	\$58,125	\$60,400	\$62,950	\$65,425	\$60,723
<b>Percent of Market Median</b>	101%	100%	100%	99%	99%	100%
<b>Difference to Median</b>	\$495	(\$204)	(\$228)	(\$383)	(\$598)	\$296

**Teacher Incentives:** More analyses of stipends will be completed during the extra duty stipend review, but a brief review of teaching area stipends shows that LISD is offering relatively competitive stipend rates.

The table below includes common teacher stipends and how the district compares with peers. This comparison may be helpful if the district is considering adjusting stipend amounts or offerings. Offering stipends for hard-to-fill positions is one method of remaining competitive with peer districts.

**Exhibit 5: Teacher Stipend Comparison**

Stipend	Leander ISD	Median Stipend	Districts Reporting
Master’s Degree - General	\$1,000	\$1,000	12 of 12
Secondary Math	--	\$3,000	5 of 12
Secondary Science	--	\$2,500	4 of 12
Special Education - General/Resource	\$2,500	\$2,500	9 of 12
Special Education - High Needs	\$5,000	\$4,000	11 of 12
Bilingual	\$7,000	\$7,000	8 of 12
National Board Certification	\$1,500	\$1,927	3 of 12

## Exempt Positions—Current Environment

Exempt positions in LISD currently are paid within multiple different job groups, including:

- Campus administrator/professional
- District administrator/professional
- Operational services
- Nurses (RNs)
- Counselors
- Special education licensed professionals
- Information technology

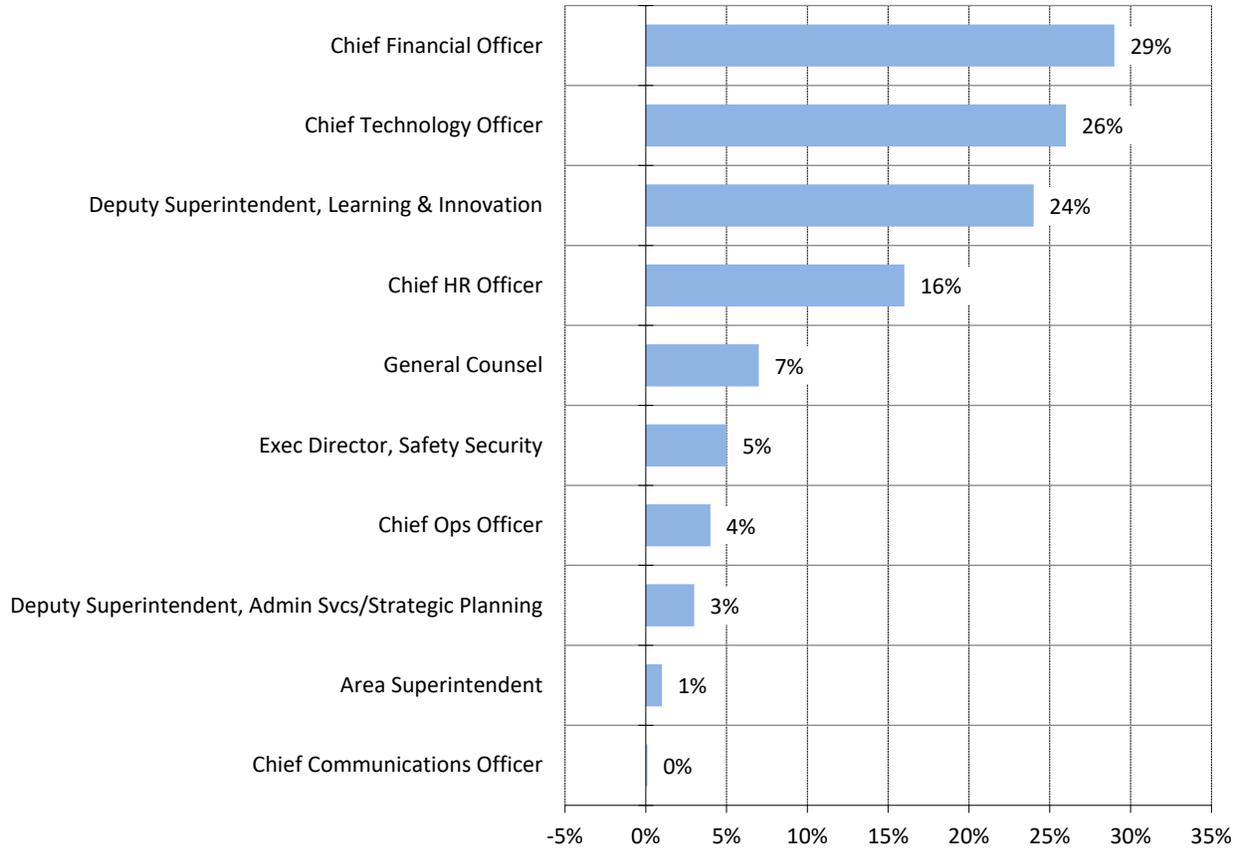
All job groups in LISD are paid within narrow 20 percent wide ranges with employees moving along a step-like process from minimum to maximum. The district uses fairly rigid procedures for determining new hire and promotional salaries and many pay grades have little to no overlap with neighboring pay grades.

## Exempt Positions—Market Comparison

Exempt positions were divided into groups of similar jobs for market comparison purposes based on the proposed new pay structures.

### Exhibit 6

#### Leander ISD: Executive Leadership Comparisons to Market, 2024-2025

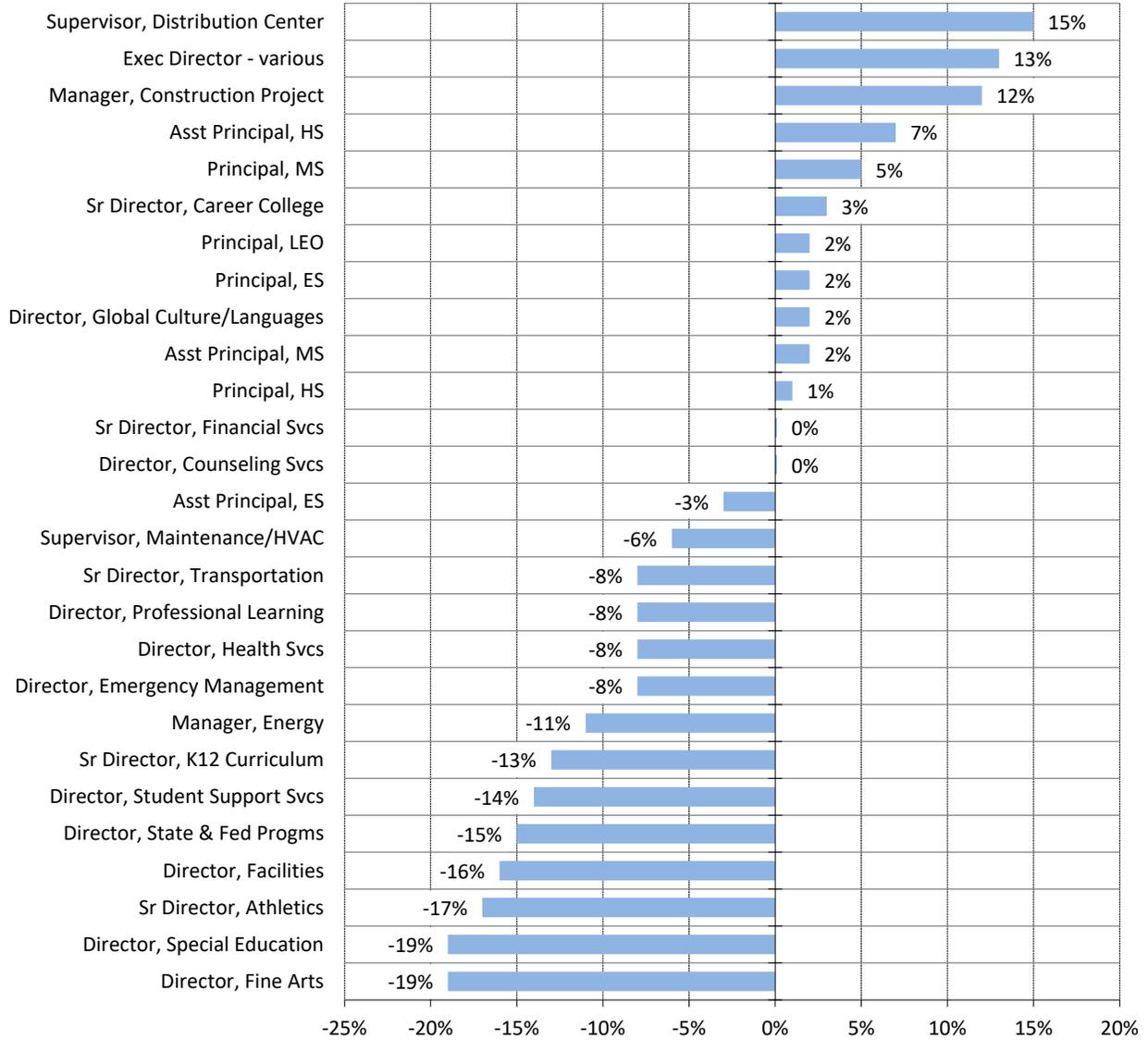


**Executive Leadership:** Executive leadership positions are all at or above market value when compared to statewide market medians for districts with between 37,500 and 49,999 students, and these positions are on average 12 percent above market. This job group currently does not have published midpoints to compare to market.

It should be noted that these are single incumbent positions and individual experience, performance, skills, and unique job responsibilities impact market matches more significantly than for multi-incumbent job titles.

**Exhibit 7**

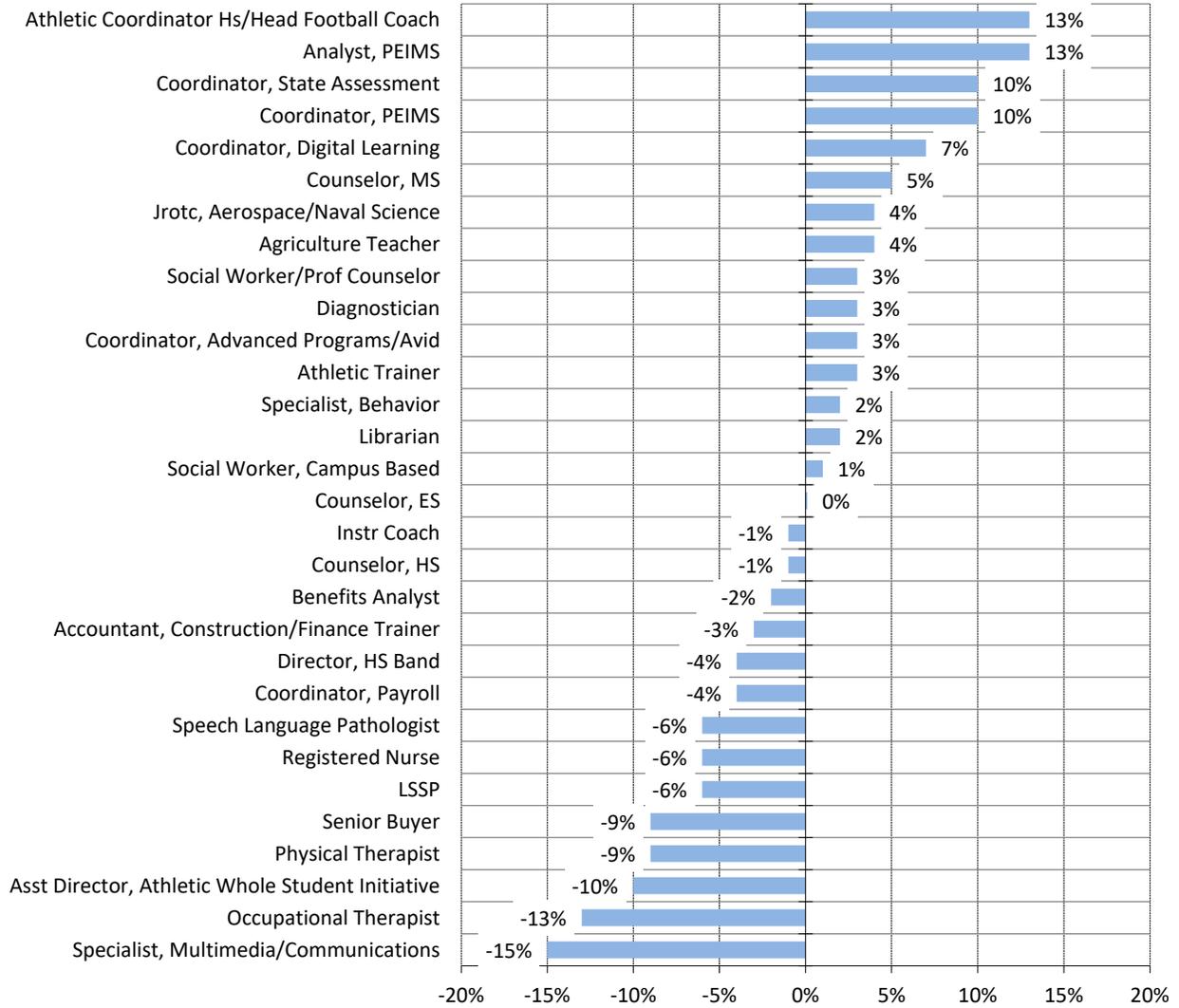
**Leander ISD:  
AL Comparisons to Market, 2024-2025**



**Administrative Leadership:** Overall, administrative leadership positions are 4 percent below market median values, and, not shown in the graph, range midpoints are slightly closer to market at 3 percent below. Two positions (Manager, Energy and Manager, Construction Project) have duty days that exceed market duty days, so market comparisons are lower when daily rates are compared to market.

## Exhibit 8

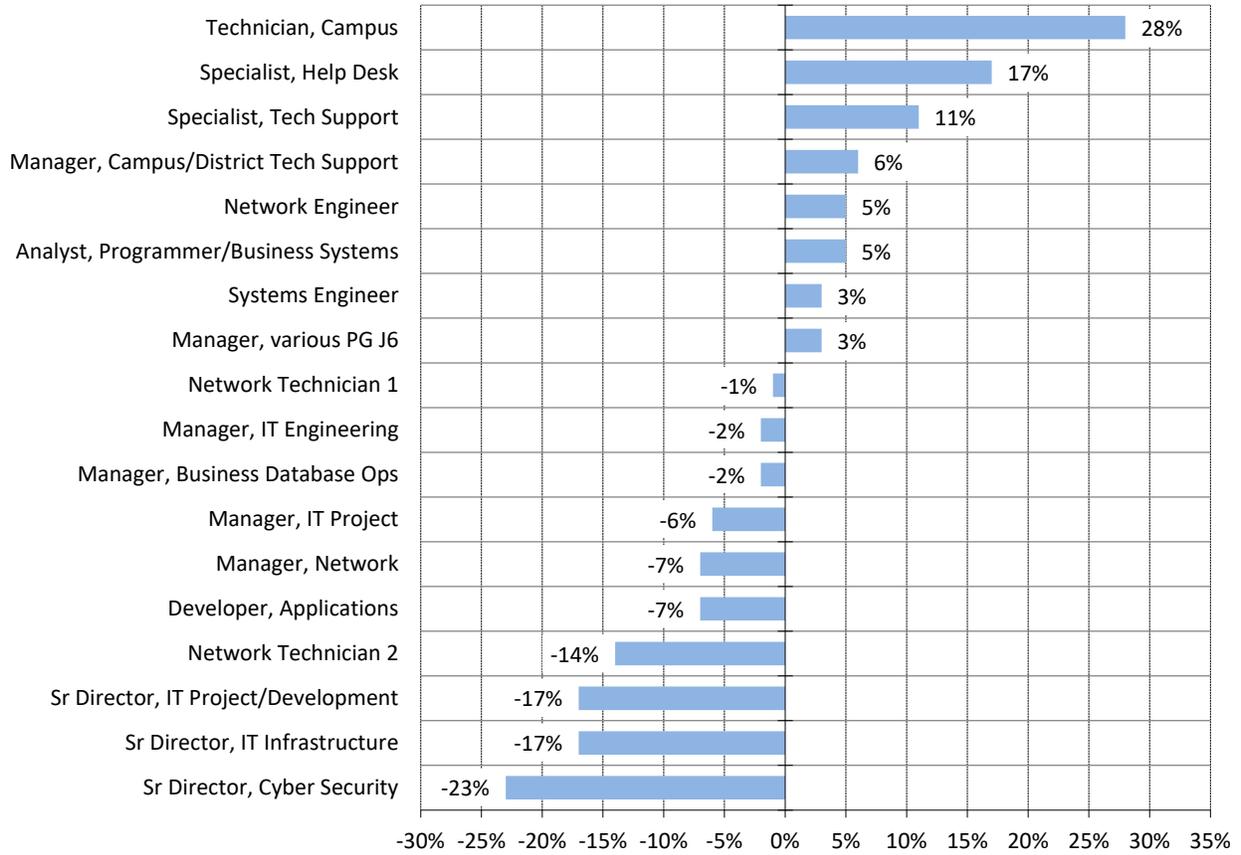
### Leander ISD: Professional Comparisons to Market, 2024-2025



**Professional:** Professional positions in LISD are paid even with market on average, with positions ranging from 15 percent below market to 13 percent above market. Not pictured in the chart above, range midpoints are 1 percent below market.

### Exhibit 9

#### Leander ISD: Technology Comparisons to Market, 2024-2025



**Technology:** The technology job group includes both nonexempt and exempt positions, and all benchmarked jobs are shown in the chart above. On average, technology jobs in LISD are 1 percent below market with individual jobs ranging from 23 percent below to 28 percent above market. Not shown in the chart above, range midpoints are 3 percent below market value, on average.

## **Nonexempt Positions—Current Environment**

Nonexempt positions in LISD currently are paid within multiple different job groups, including:

- Office/Paraprofessional
- Transportation
- Auxiliary

All job groups in LISD are paid within narrow 20 percent wide ranges with employees moving along a step-like process from minimum to maximum. The district uses fairly rigid procedures for determining new hire and promotional salaries and many pay grades have little to no overlap with neighboring pay grades.

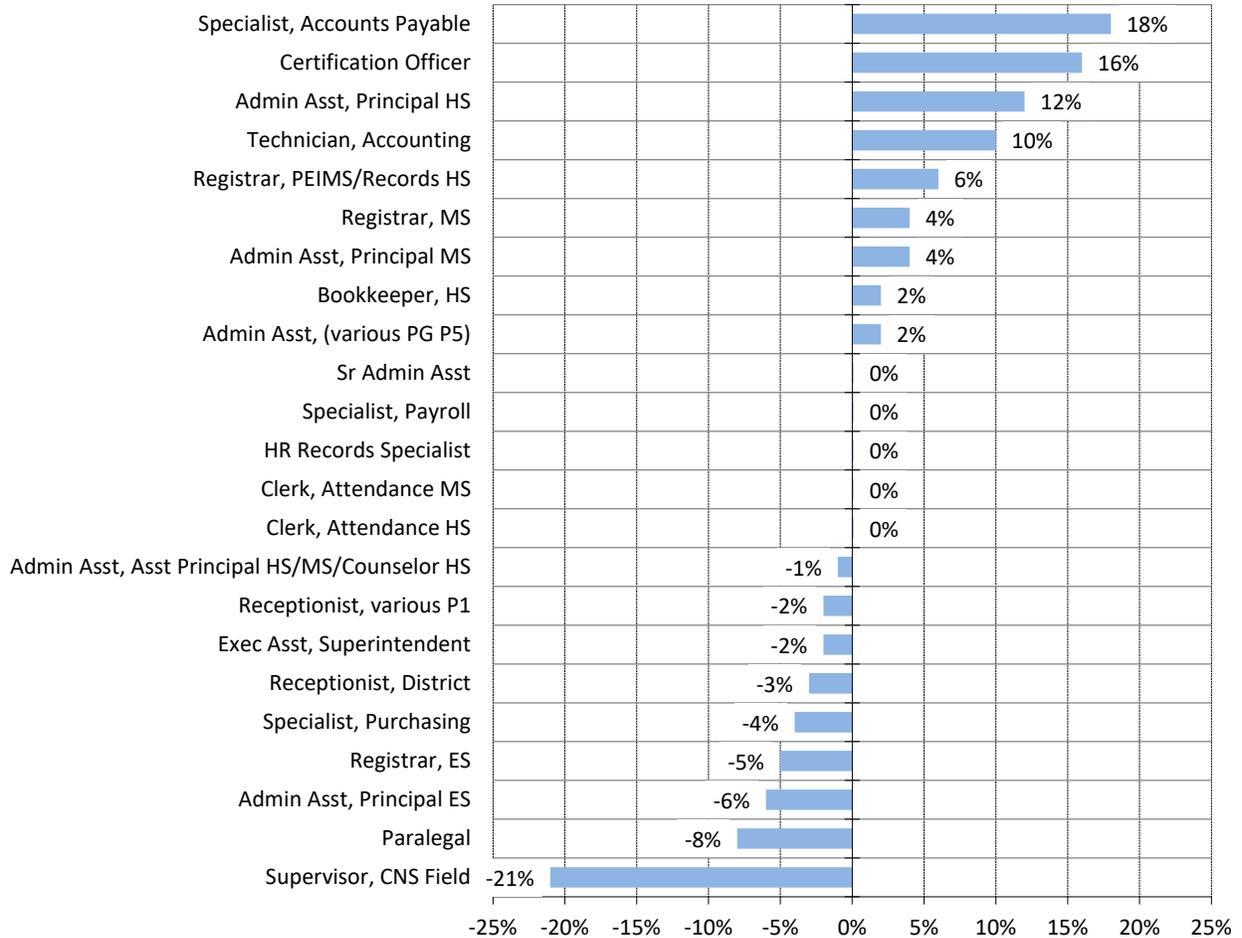
## **Nonexempt Positions—Market Comparison**

Nonexempt positions were divided into groups of similar jobs for market comparison purposes.

**Exhibit 10**

**Leander ISD:**

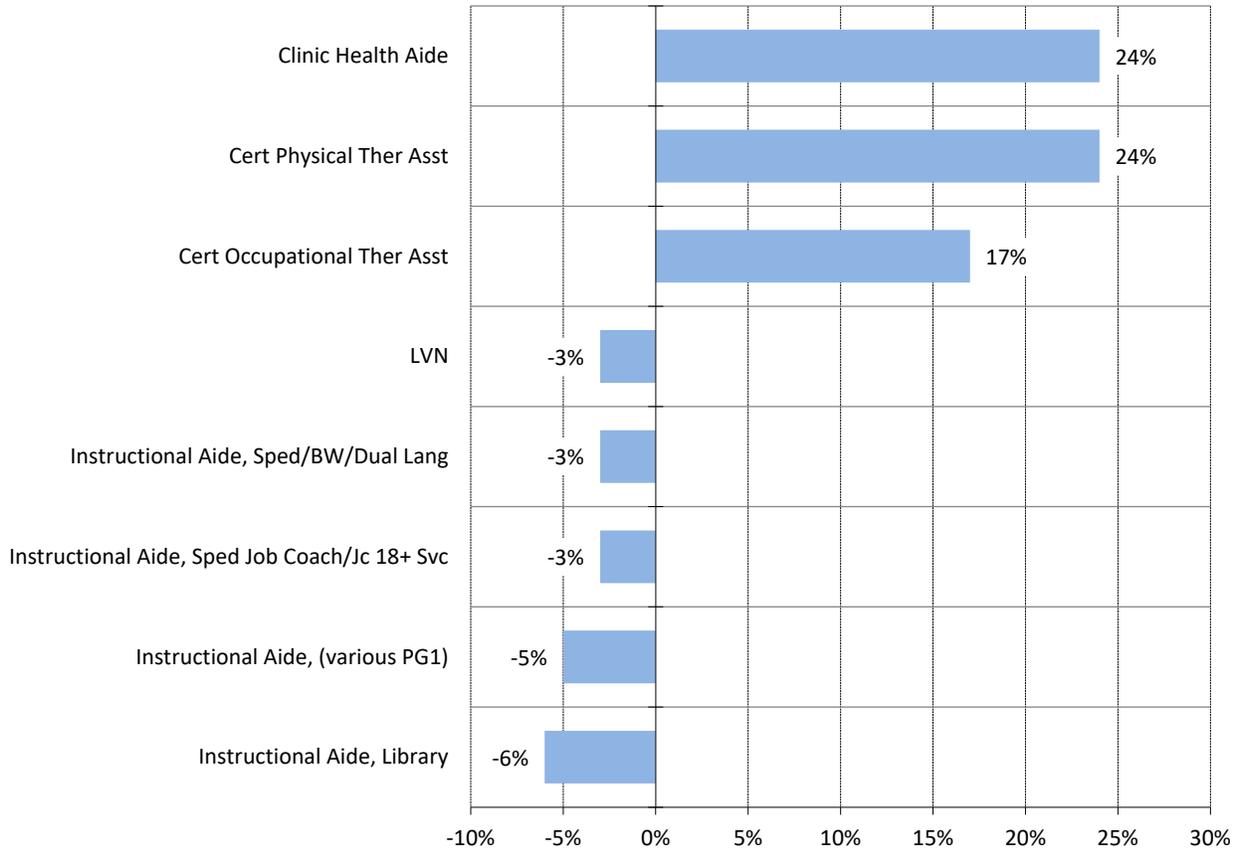
**Administrative Support Comparisons to Market, 2024-2025**



**Administrative Support:** Administrative support positions are paid 1 percent above market, on average. Most jobs in this group are within 10 percent of market value. Not shown in the chart above, range midpoints are even with market and range minimums are 8 percent above market minimums, on average.

**Exhibit 11**

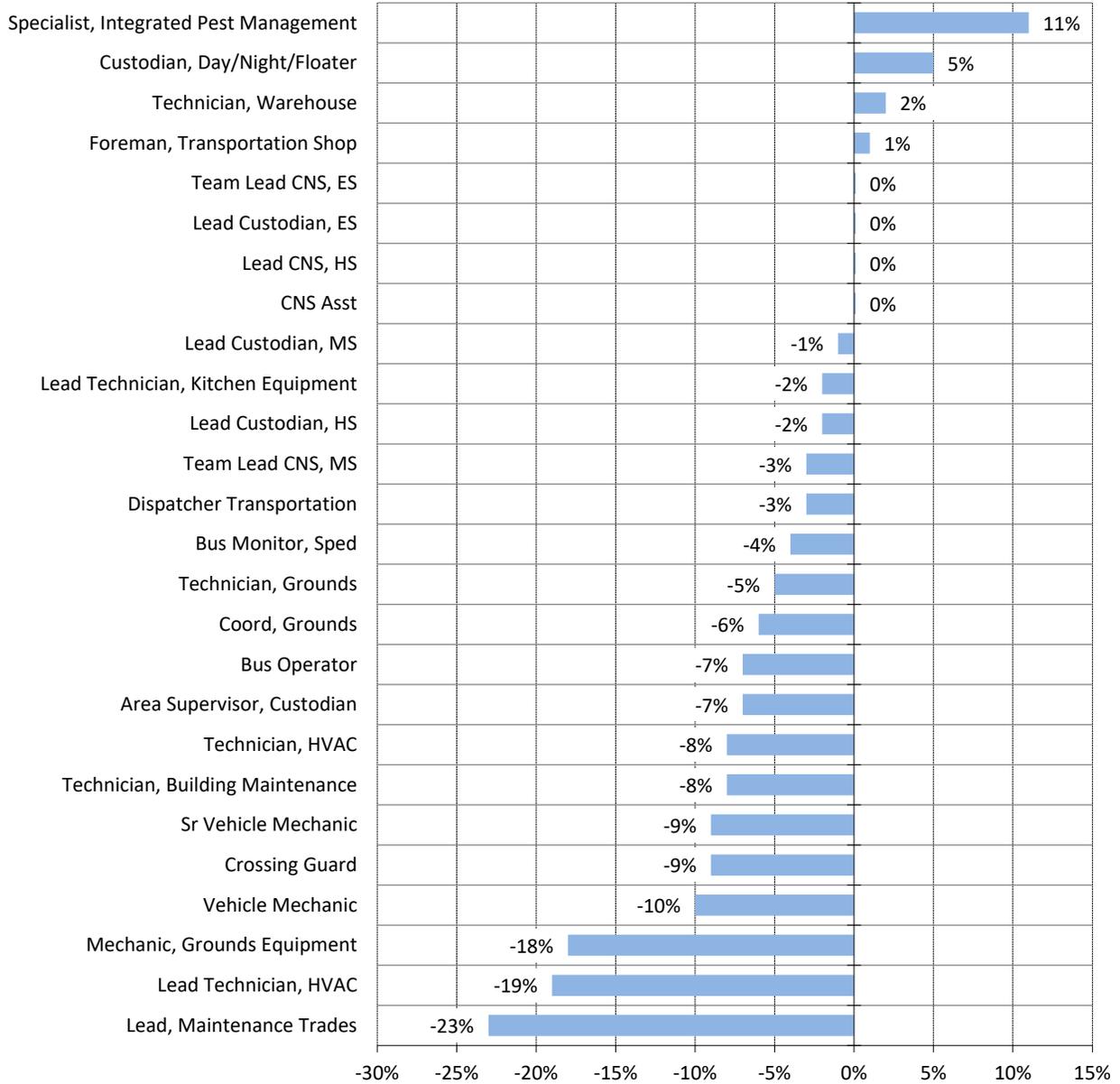
**Leander ISD:  
Instructional Support Comparisons to Market, 2024-2025**



**Instructional Support:** Overall, instructional support positions in LISD are paid 6 percent above market, with clinic aides and certified physical and occupational therapists paid farthest above market values. Not shown in the chart above, range midpoints are 3 percent above market and range minimums are 2 percent above market minimum, on average.

**Exhibit 12**

**Leander ISD:  
Operations Comparisons to Market, 2024-2025**



**Operations Support:** Positions in operations support are paid 5 percent below market, on average. Range midpoints are even farther below at 9 percent below market. Minimums are slightly closer to market at 2 percent below market minimums.

## Recommendations

Following are recommendations for the LISD compensation plan.

### Recommendation 1

Adopt the proposed pay structures to improve market and internal equity.

- HR Services has recommended nine pay structures:
  - Teachers and related instructional staff
  - 100s Executive Leadership
  - 200s Administrative Leadership
  - 300s Professional Support
  - 400s Technology
  - 500s Administrative Support
  - 600s Instructional Support
  - 700s Operations Support
  - 800s Police
- The scale for teachers and related instructional staff is based on years of experience aligned to market with separate stipends to reward degree attainment.
- The midpoint-based structures group jobs of similar market value, skill, effort, and responsibility into proposed pay grades with minimum, midpoint, and maximum values. Range widths have been increased slightly to 30 percent to manage costs, allow for individual salary growth over time, and allow for changes in compensation administration procedures to provide more creditable experience for pay placement purposes.

### Recommendation 2

Adopt one of the proposed general pay increase (GPI) models to improve and maintain market competitiveness.

- While multiple models have been calculated for budget purposes, one GPI model has been proposed for consideration, as detailed below. In this model, all continuing teachers receive the same increase amount, and increases for non-teachers are calculated as a percent of pay grade midpoint.
- The primary model does not include a GPI but instead focuses on adjustments.

---

### Recommendation 3

Implement additional salary adjustments to improve internal equity and market competitiveness.

- Adjustments were added to the teacher hiring schedule at years 1 through 7 to provide meaningful pay differences between years of experience.
- There are some non-teaching employees for whom the general pay increase is not enough to move them above the minimum of the new proposed pay range. The proposed individual adjustments raise all salaries to 1 percent above the minimum of the employee's pay range. Increasing salaries to 1 percent above the minimum will ensure current employees are paid slightly more than incoming employees paid at the minimum of the pay range.
- Provide equity adjustments for administrative leadership and professional employees in the educator career pathway to ensure their proposed pay is at or above a teacher with similar degree and experience on a daily rate basis.
- Placement scales were used to align employee pay by years of experience for all pay grades. Placement scales divide the difference between minimum and maximum in each pay grade to help spread pay for staff based on experience, with 15 years to midpoint and 30 years to maximum. This will help avoid pay compression as well as allow for simplicity and repeatability in pay determinations.

---

### Next Steps

As the extra duty stipend review is completed, additional findings and recommendations will be shared for implementation of new stipend structures. Completion is anticipated later this spring.

Additional details regarding pay system implementation and management can be found in Understanding Pay Systems and Pay System Implementation and Management in the appendices.

## Estimated Cost of Recommendations

This estimate is based on employee pay data collected at the beginning of the pay study and is reflective of a snapshot in time.

### Leander ISD

Summary of Cost Estimates, 2025-2026

### Model 1

No GPI

	Total Staff	Count of Increases	Cost Increase	Percent of Current Costs	2024-2025 Current Costs
<b>Teachers and Librarians</b>					
<b>\$56,995 starting salary</b>	<b>3,199</b>		<b>\$220,132</b>		<b>\$195,391,053</b>
Adjustments - current schedule equity		49	\$39,722	0.0%	
Adjustments - years 1-7		1,220	\$180,410	0.1%	
<b>Executive Leadership</b>	<b>19</b>		<b>\$1,580</b>		<b>\$3,508,058</b>
Adjustments - placement scale		2	\$1,580	0.0%	
<b>200s Administrative Leadership</b>	<b>194</b>		<b>\$417,459</b>		<b>\$18,462,743</b>
Adjustments - 1.0% above pay range minimum		22	\$137,905	0.7%	
Adjustments - teacher pay equity		15	\$34,611	0.2%	
Adjustments - placement scale		44	\$244,943	1.3%	
<b>300s Professional Support</b>	<b>488</b>		<b>\$1,303,288</b>		<b>\$36,344,477</b>
Adjustments - 1.0% above pay range minimum		31	\$38,398	0.1%	
Adjustments - teacher pay equity		29	\$56,856	0.2%	
Adjustments - placement scale		372	\$1,208,034	3.3%	
<b>400s Technology</b>	<b>77</b>		<b>\$167,677</b>		<b>\$6,563,940</b>
Adjustments - 1.0% above pay range minimum		3	\$4,223	0.1%	
Adjustments - placement scale		70	\$163,454	2.5%	
<b>500s Administrative Support</b>	<b>294</b>		<b>\$219,876</b>		<b>\$12,020,892</b>
Adjustments - 1.0% above pay range minimum		18	\$9,525	0.1%	
Adjustments - placement scale		193	\$210,351	1.7%	
<b>600s Instructional Support</b>	<b>664</b>		<b>\$221,569</b>		<b>\$18,694,738</b>
Adjustments - 1.0% above pay range minimum		65	\$34,949	0.2%	
Adjustments - placement scale		233	\$186,620	1.0%	
<b>700s Operations Support</b>	<b>854</b>		<b>\$1,040,238</b>		<b>\$29,229,657</b>
Adjustments - 1.0% above pay range minimum		240	\$179,801	0.6%	
Adjustments - placement scale		619	\$860,437	2.9%	
<b>Subtotal - Implementation/Equity Adjustments</b>		<b>3,225</b>	<b>\$3,591,819</b>	<b>1.1%</b>	
<b>Total Cost Estimate</b>			<b>\$3,591,819</b>	<b>1.1%</b>	<b>\$320,215,558</b>

**Footnotes:**

<sup>1c</sup> Pay increases were applied to all employees and itemized separately for employees at or above the maximum rate.

# Appendices

## Understanding Pay Systems

### *Objectives of Pay Systems*

All organizations have common management needs and employee expectations that must be translated into pay practices. An effective pay system should address both the needs of the organization and the expectations of its employees.



### *Basic Pay System Elements*

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#### **Job Families**

A job family includes jobs that share common characteristics and are grouped into a common pay structure. These characteristics include the type of work performed, the competitive job market, potential career paths for employees, and state and federal laws regulating wages and salaries. Separate pay range structures typically are built for each job family.

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#### **Pay Grades**

Compensable job factors such as skill, effort, and responsibility serve as the basis for assigning jobs to different pay levels to achieve internal pay equity among employees. The greater the degree of skill, effort, and responsibility required by a job, the higher the level of pay. Jobs that have similar value and are grouped into the same range of pay are assigned or classified to pay grades.

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**Job Pricing**

While objective job evaluation and classification contributes to internal pay equity, job pricing contributes to external pay equity. Job pricing uses data collected from salary and wage surveys of other employers to determine the external market value of benchmark jobs. This data is used to set pay ranges that are competitive with the external job market. Because jobs have been analyzed and classified into groups of similar value, job pricing does not require a survey match for each unique job.

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**Job Market**

Job markets may be different for different employee groups. By definition, a job market represents the employers that a district typically competes with to attract and retain employees. Professional employees may be recruited from a larger geographic area than paraprofessional or auxiliary employees. School districts may be the only competitors for instructional positions while other types of businesses may be competitors for business or technology jobs. For this reason, different job markets and survey sources may be used to accurately assess the district's true competitive job market.

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**Pay Structure**

The pay structure itself is the key management tool that provides control over the district's competitive position in the marketplace and internal pay equity among all employees. Designing the pay structure involves setting the proper control points (midpoint, minimum, and maximum rates of pay) for each pay grade and ensuring that appropriate pay differentials between pay grade levels are established.

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Issues that must be weighed and balanced in the design of pay structures include:

- positioning the district competitively,
- impact on current pay practices,
- adequate pay differentials for higher levels of job responsibility,
- internal consistency and rationality, and
- controlled variance within each pay range.

## Pay System Implementation and Management

### *Implementation and System Administration*

Current employees may not be paid within the recommended pay ranges initially. Decisions must be made during this transition period of how to deal with employees who are paid outside the pay range for their position. If employees are paid below the minimum rate of their pay range, additional adjustments should be provided to increase their pay to at least the minimum rate of pay. If employees are paid above the maximum of the pay range, they are left outside the range. No employee's pay should be reduced in this event.

Employees advance in pay through pay adjustments determined on an annual basis and tied to budget planning. These management decisions are based on current economic conditions, including projected district revenues and market competition.

The midpoint of the range is recommended as the basis for calculating employee increases for non-teachers, and for teachers, the market average teacher salary is recommended. The midpoint of the range roughly equates to market value for the positions in each pay grade. For teacher structures where pay is delineated by years of experience, there is not a true midpoint on which to base increase calculations. But, because there's one primary job in the structure, the market average teacher salary can be used. This ensures a more equitable distribution of the dollars available for pay increases and moves employees up to the range midpoint (market rate) more quickly. Using control points rather than current salaries will deliver equal dollars to employees at the same job level and helps the district control the rate of advancement through the pay range.

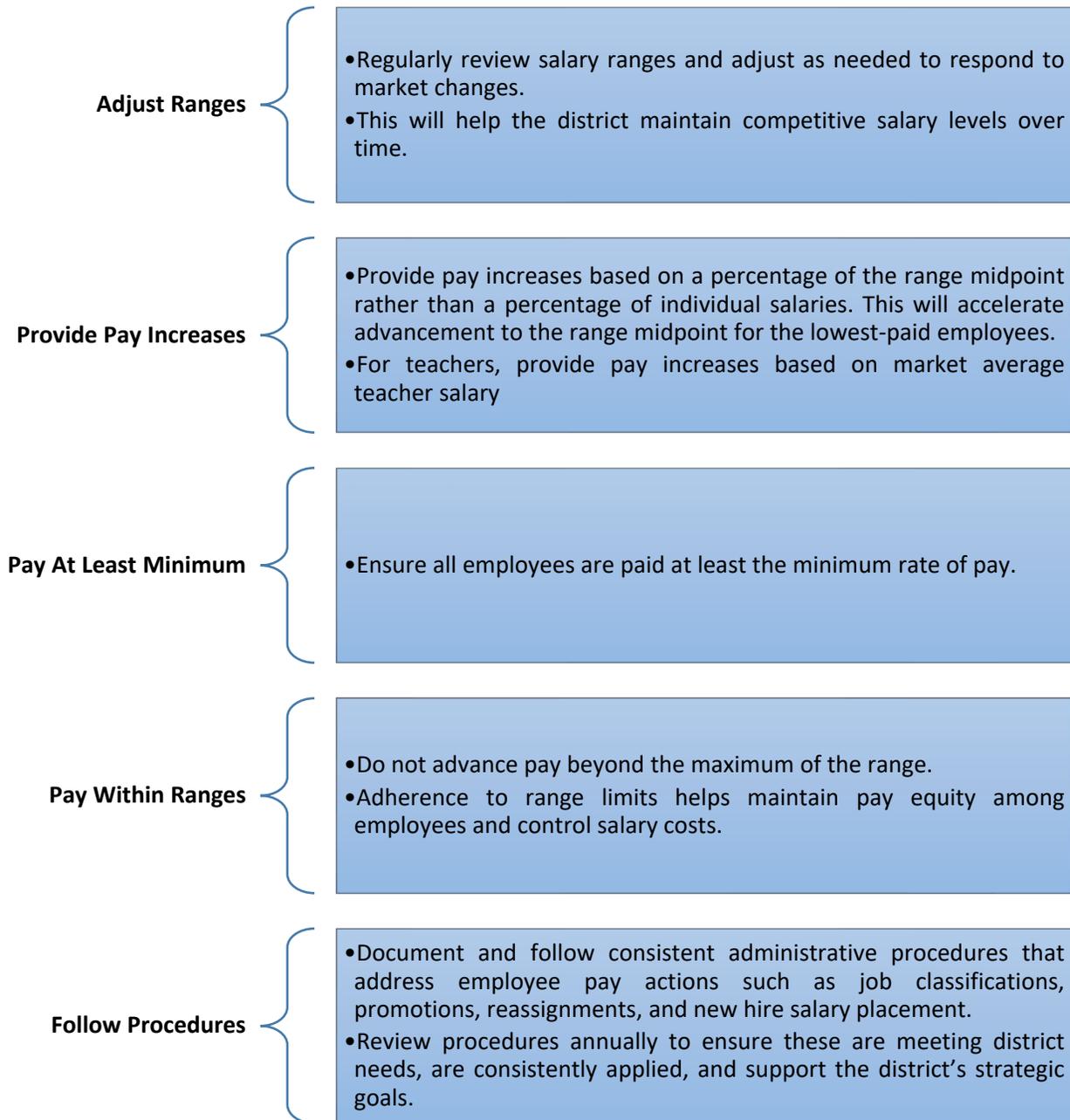
### *Long-Term Salary Administration*

For any pay plan to meet its intended goals on a long-term basis, it must be updated regularly and administered properly. Salary administration involves four primary activities requiring administrative decisions:

- adjusting pay ranges for job market changes and general economic inflation,
- budgeting for annual salary increases for employees,
- placing new employees in the system, and
- calculating special increases for promotions or other job changes.

### Pay System Management

The recommendations provided help ensure a market-competitive and equitable system for LISD. However, pay systems are dynamic and are impacted by numerous factors. To maintain a competitive and equitable system, the district must work to manage its pay system over time. Following are recommendations to aid the district in this endeavor:



# Leander ISD

## Pay Systems Review

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Amy Campbell  
Director, HR Services  
February 27, 2025



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# PURPOSE

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The purpose of this presentation is to review and discuss the pay systems review conducted by the Texas Association of School Boards.

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# TASB Pay Study Process

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## Data Collection – October/November

Pay data & processes

Kick-off discussions



## Market Pay Review – December

Gather market data

Match common jobs



## Build Models for Improvement – January/February

Align pay structures

Adjust employee pay

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# Compensation Concepts

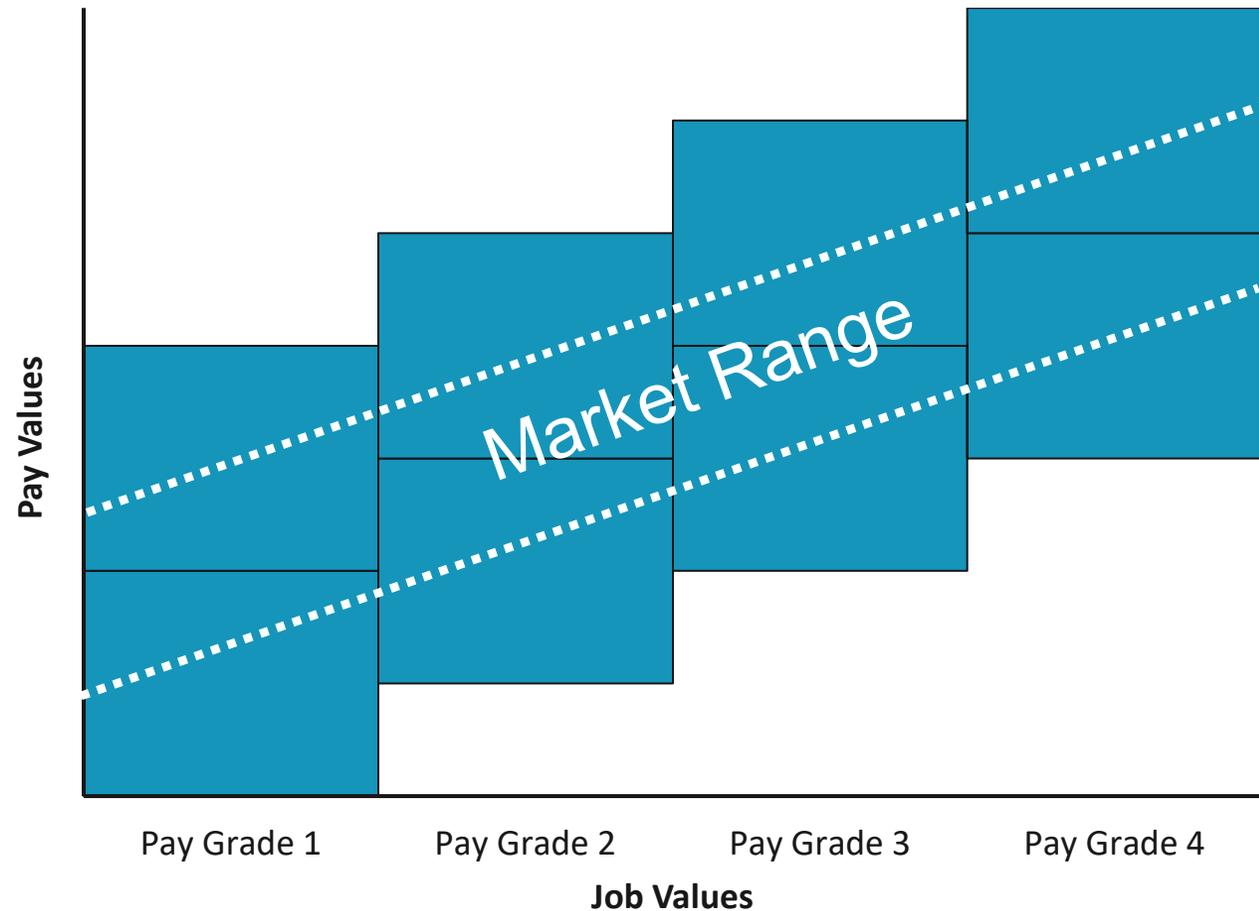
# Pay System Controls

## Pay Range Control Points

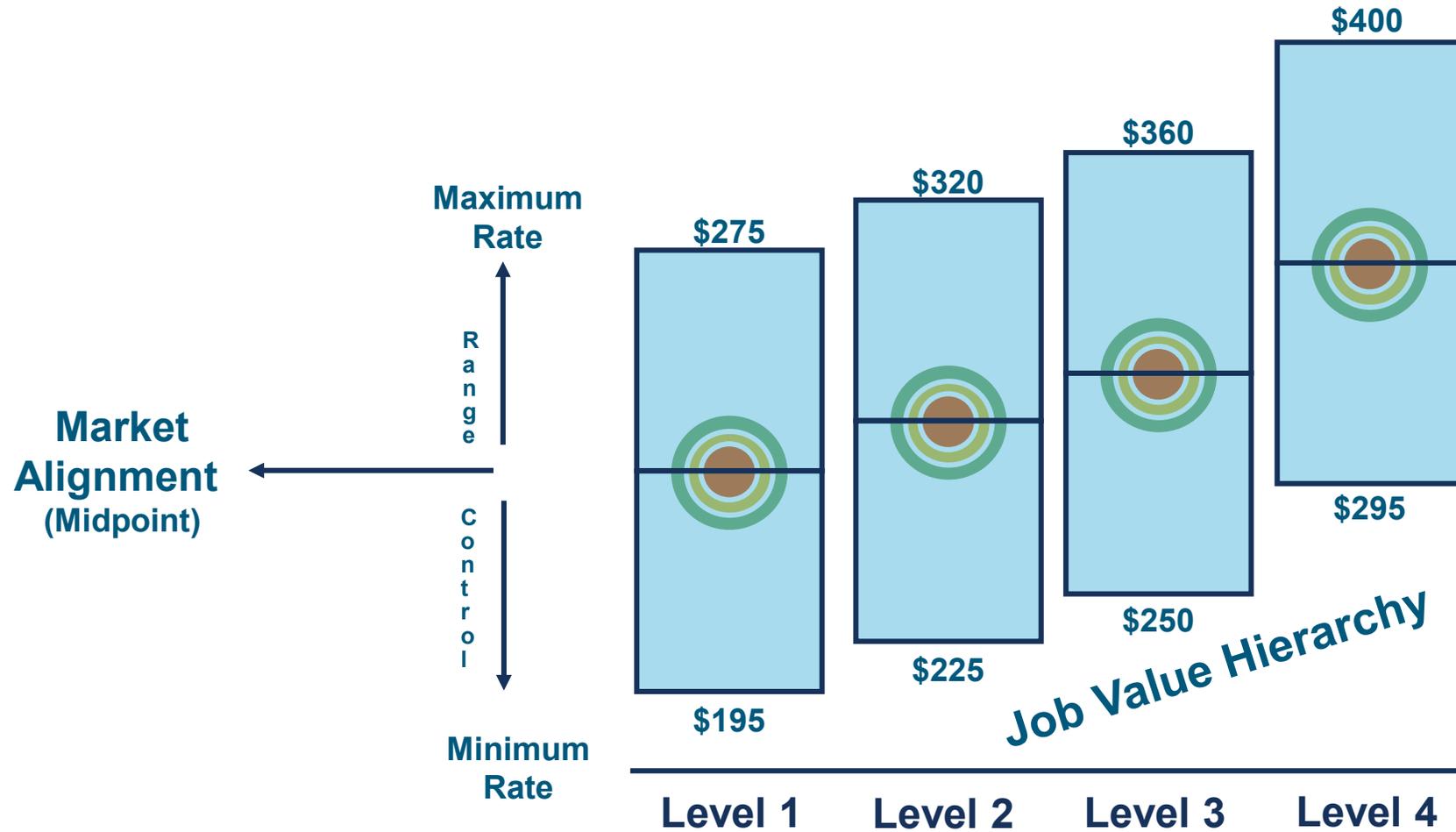
Maximum Rates —  
maximum pay for job value

Midpoint Rates —  
market target pay for job value

Minimum Rates —  
lowest pay for job value



# Market – Control Pay Structure



# Market Pay Strategy

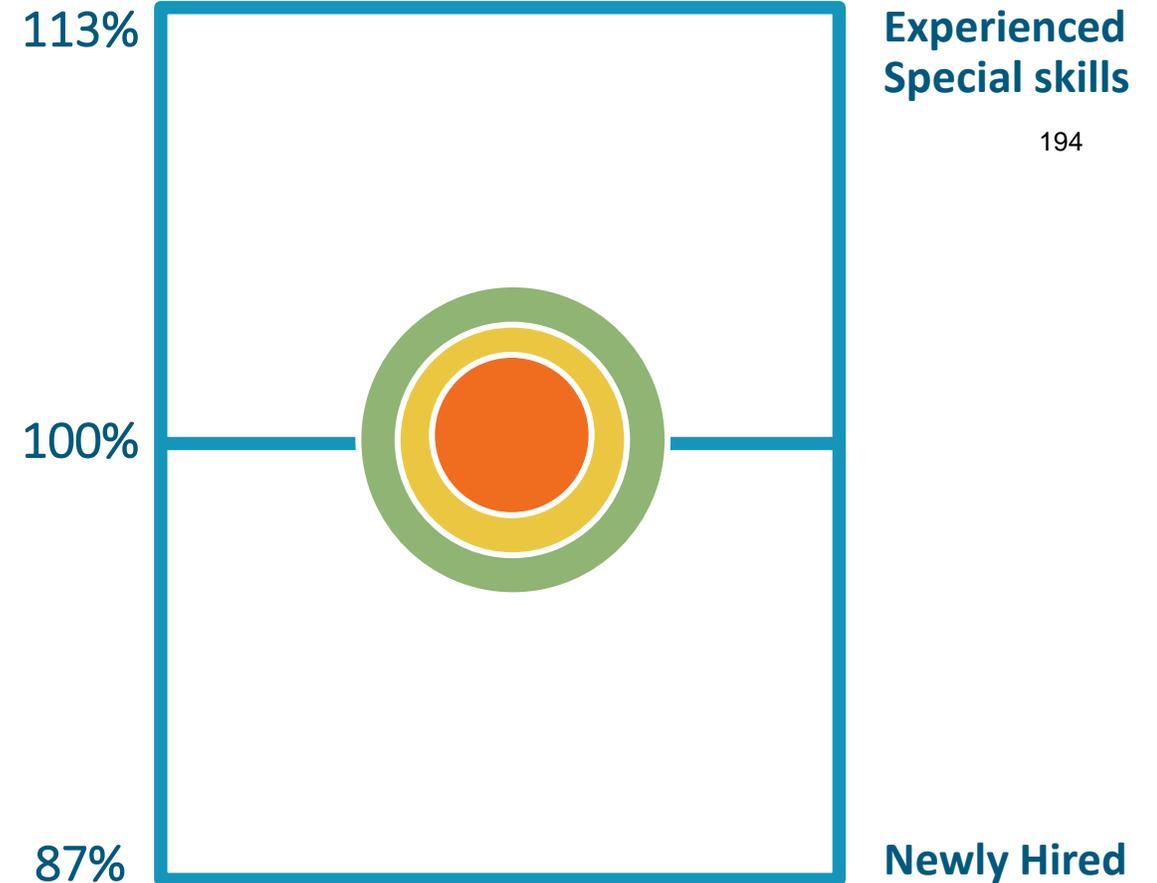
Midpoint rate is intentionally set:

- Market value
- District goals

Range parameters are set to limit employee pay variance from the target rate.

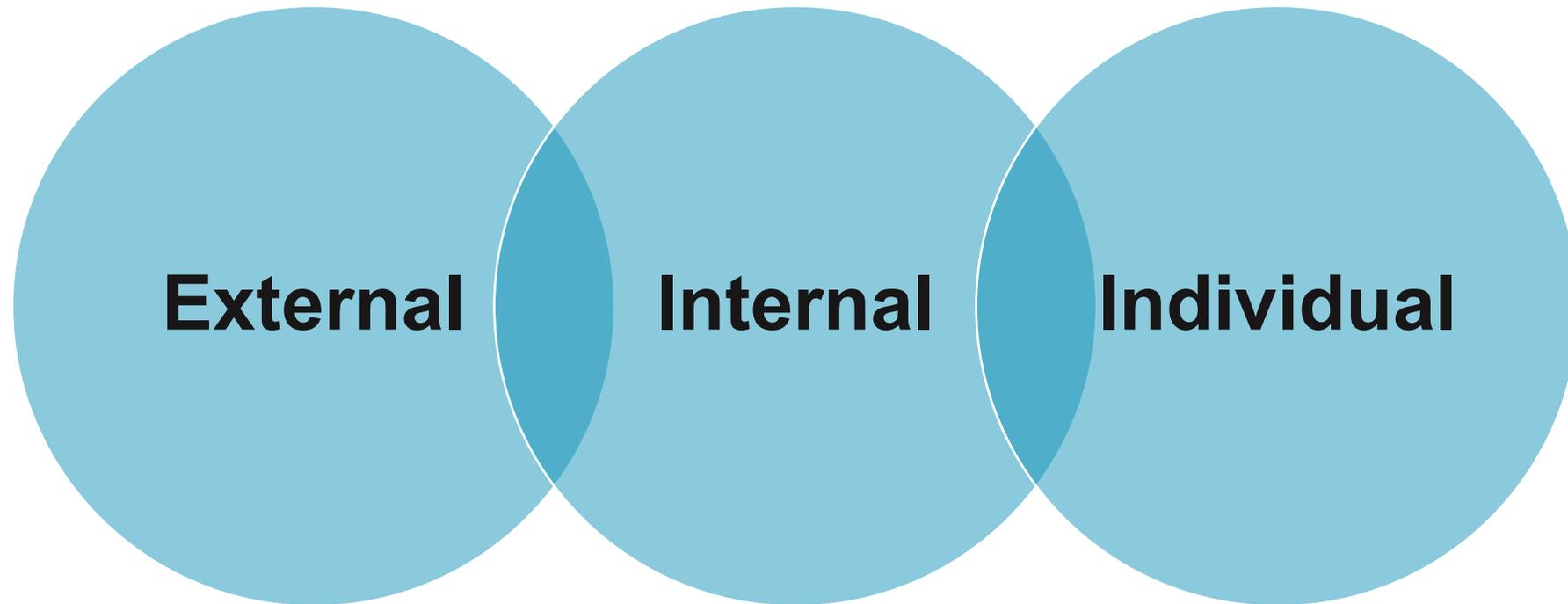
Goal is to pay employees near target rate.

Target rate is adjusted regularly.



# Pay Equity

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# Total Rewards

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# Qualitative Input

# Qualitative Input

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- Survey was sent to 109 administrators
- 98 administrators completed for a 90% response rate
- Data was collected in October/November

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# Qualitative Input

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- Respondents almost universally felt that pay is low and not comparable to cost of living, contributing to:
  - Low staff morale
  - Turnover/retention issues
  - Recruitment difficulties

# Qualitative Input

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- Some respondent frustrations may be tied to workload and staffing issues rather than compensation.
- There were common concerns about the pay structures and pay administration procedures.

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# Findings

# Market Districts

	District	ESC Region	Student Enrollment	Number of FTE
1	Austin ISD	13	71,070	9,175
2	Del Valle ISD	13	11,118	1,740
3	Eanes ISD	13	7,594	1,182
4	Georgetown ISD	13	13,790	2,041
5	Hays CISD	13	24,126	3,309
6	Hutto ISD	13	10,659	1,624
7	Lago Vista ISD	13	1,858	219
8	Lake Travis ISD	13	10,976	1,428
9	Liberty Hill ISD	13	9,832	1,368
10	Manor ISD	13	9,963	1,285
11	Pflugerville ISD	13	25,445	3,677
12	Round Rock ISD	13	47,016	6,405

	<b>Leander ISD</b>	<b>13</b>	<b>42,368</b>	<b>6,096</b>
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# Other Market Sources

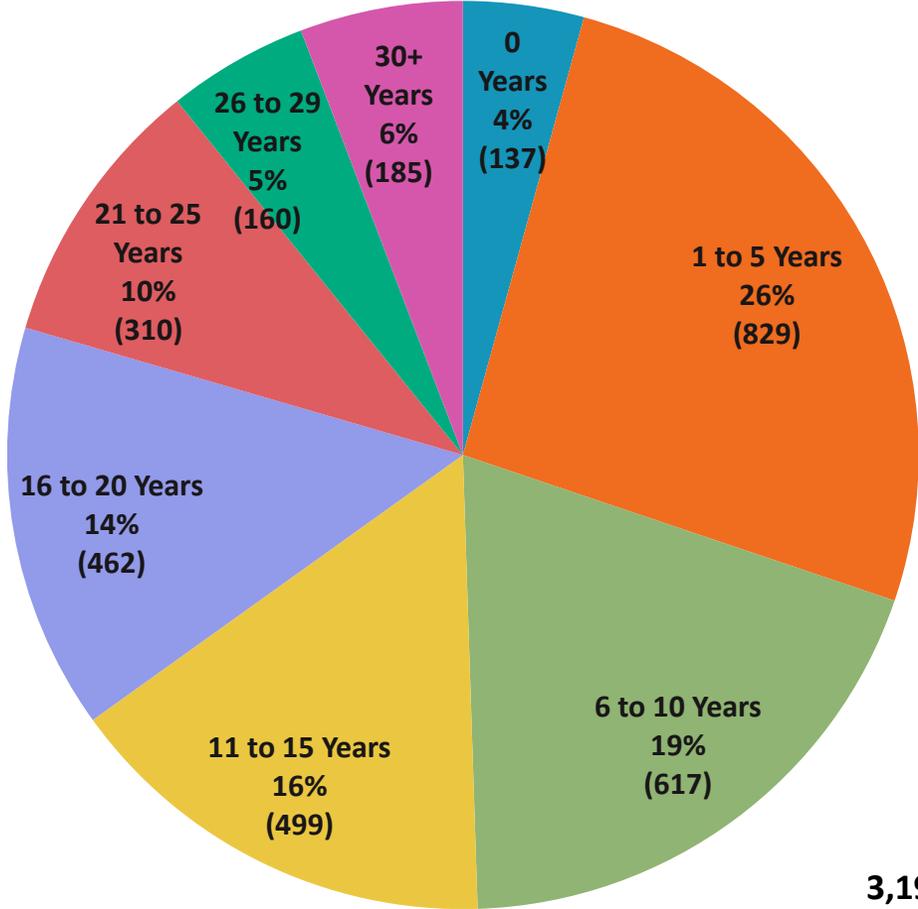
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- Statewide market for districts with enrollment between 37,500 and 49,999 for central administration positions
- Austin metro area non-school market from
  - CompAnalyst
  - Payfactors by Payscale

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# Teachers – Demographics

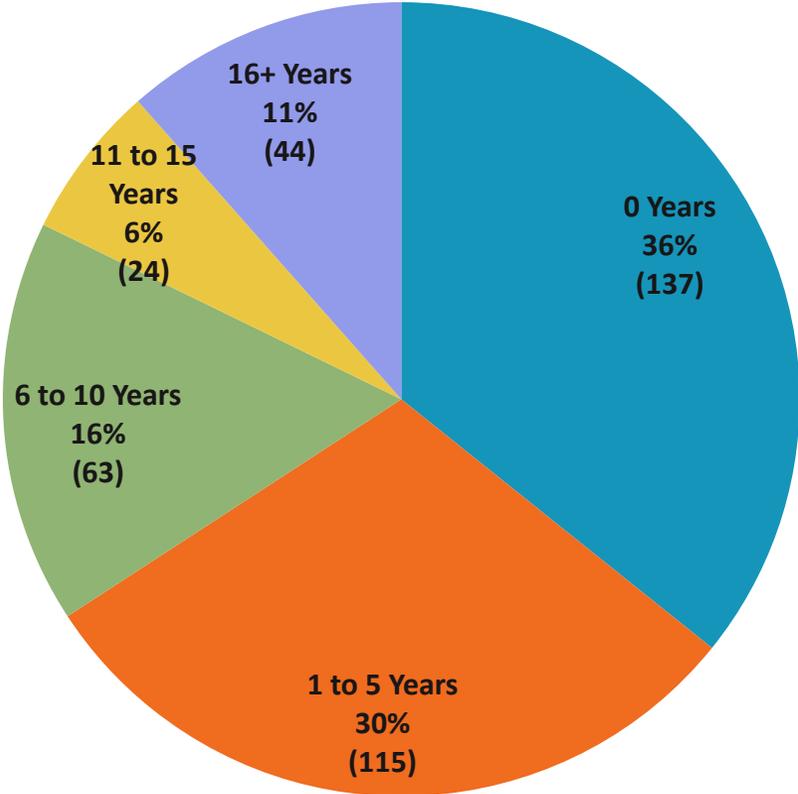
## Experience of Current Teachers and Librarians



3,199 Teachers and Librarians

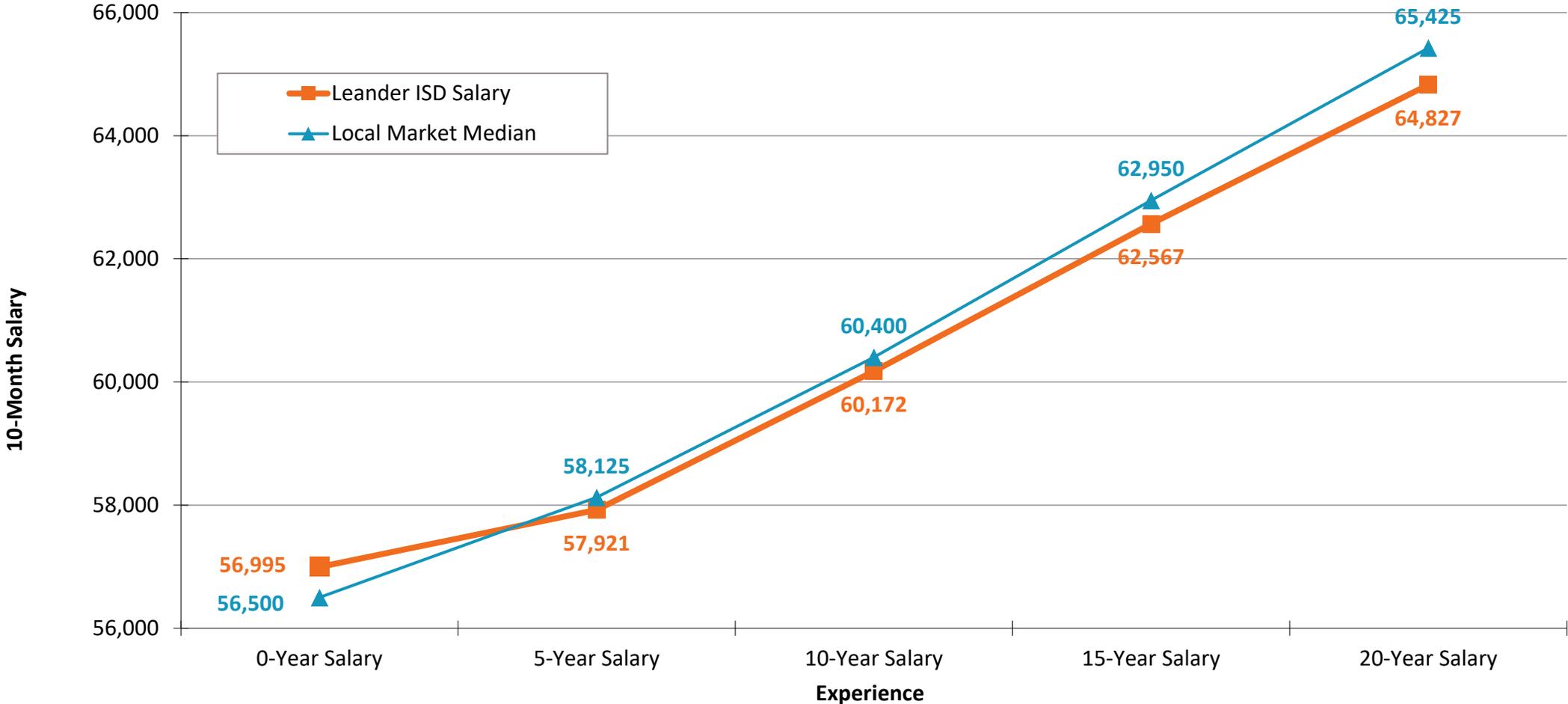
# Teachers – Demographics

## Experience of Newly Hired Teachers and Librarians



**383 Teachers and Librarians  
with 0 years of local experience in 2024-2025**

# Teachers – Market Graph



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# Teachers – Market Salaries

	0 - Years	5 - Years	10 - Years	15 - Years	20 - Years	Average Salary
<b>Leander ISD Salary</b>	\$56,995	\$57,921	\$60,172	\$62,567	\$64,827	\$61,019 <sup>207</sup>
<b>Local Market Median</b>	\$56,500	\$58,125	\$60,400	\$62,950	\$65,425	\$60,723
<b>Percent of Market</b>	101%	100%	100%	99%	99%	100%
<b>Difference from Market</b>	\$495	(\$204)	(\$228)	(\$383)	(\$598)	\$296

# Teachers – Market Stipends

Stipend	Leander ISD	Median Stipend	Districts Reporting
<b>Master’s Degree – General</b>	\$1,000	\$1,000	12 of 12 <sup>208</sup>
<b>Secondary Math</b>	--	\$3,000	5 of 12
<b>Secondary Science</b>	--	\$2,500	4 of 12
<b>Bilingual</b>	\$7,000	\$7,000	8 of 12
<b>Special Education – General/Resource</b>	\$2,500	\$2,500	9 of 12
<b>Special Education – High Needs</b>	\$5,000	\$4,000	11 of 12

# Exempt – Market Salaries

Pay Group	Employee Pay to Market	Pay Grade Midpoint to Market	Pay Grade Minimum to Market	Number of Benchmarks		
				90-110%	>110%	<90%
<b>Executive Leadership</b>	109%	N/A	--	7	2	0
<b>Administrative Leadership</b>	96%	97%	--	16	3	8
<b>Professional</b>	100%	99%	--	26	2	2
<b>Technology</b>	99%	97%	--	11	3	4

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# Nonexempt – Market Salaries

Pay Group	Employee Pay to Market	Pay Grade Midpoint to Market	Pay Grade Minimum to Market	Number of Benchmarks		
				90-110%	>110%	<90%
<b>Administrative Support</b>	101%	100%	108%	19	3	1
<b>Instructional Support</b>	106%	103%	102%	5	3	0
<b>Operations Support</b>	95%	91%	98%	22	1	3

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# Recommendations

# Recommendation 1

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## Implement recommended pay structures

- Strong starting salaries
- Midpoints aligned to market
- Slightly wider ranges (30% compared to current 20%)
- Jobs have been realigned into new pay structures by job family

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# Pay Structures

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- Teachers & Librarians
- 100s Executive Leadership
- 200s Administrative Leadership
- 300s Professional Support
- 400s Technology
- 500s Administrative Support
- 600s Instructional Support
- 700s Operations Support
- 800s Police

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# Recommendation 2

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Adopt a general pay increase (GPI) to maintain and improve market position

- Model 1: No GPI for all job groups
- For teacher structure, GPI calculated as a percentage of market median salary
- For other pay groups, GPI calculated as a percentage of employee's pay grade midpoint

# Recommendation 3

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Provide adjustments to address market differences and maintain equity

- Increase to 1 percent above minimum
- Teacher pay equity adjustments
- Placement scale adjustments (15 years to midpoint and 30 years to maximum for all pay structures)

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# Next Steps

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- Extracurricular duty stipend review is in progress
- Track and prepare for legislative action that may require compensation adjustments

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# Cost – Model 1 (0.0%)

Pay Group	General Pay Increase	Adjustments	# of Employees Receiving Adjustments	% of Employees Receiving Adjustments	Avg Total Increase (GPI + Adj)	Estimated Total Increase <sup>217</sup>
Teachers and Librarians	\$0	\$220,132	1,262	39%	0.1%	\$220,132
100s Executive Leadership	\$0	\$1,580	2	10%	0.0%	\$1,580
200s Administrative Leadership	\$0	\$417,459	62	32%	2.2%	\$417,459
300s Professional Support	\$0	\$1,303,288	394	81%	4.7%	\$1,303,288
400s Technology	\$0	\$167,677	71	92%	2.5%	\$167,677
500s Administrative Support	\$0	\$219,876	205	70%	1.8%	\$219,876
600s Instructional Support	\$0	\$221,569	259	39%	1.2%	\$221,569
700s Operations Support	\$0	\$1,040,238	698	82%	3.4%	\$1,040,238
<b>Total</b>	<b>\$0</b>	<b>\$3,591,819</b>	<b>2,953</b>	<b>51%</b>	<b>1.3%</b>	<b>\$3,591,819</b>
<b>% of Current Costs</b>	<b>0.0%</b>	<b>1.1%</b>				<b>1.1%</b>

Amy Campbell – Director, HR Services  
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hrservices@tasb.org

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# DISCUSSION

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

**Agenda Item:** Discussion of 2024-2025 Budget Projections  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** 2024-2025 Summary of Revenues and Expenditures

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## **Background Information:**

Projections of revenues and expenditures are critical for monitoring the financial position of the district. Attached is a summary of the projections for the current 2024-2025 fiscal year based on eight months of actual data. Financial Services projects final revenues and expenditures by adding estimates of what will transpire through the remainder of the fiscal year to the actual numbers incurred for the current fiscal year. This is the fourth projection of actual operating results and these projections will be updated monthly until the end of the fiscal year.

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

In summary, the projections reflect the following:

- Gross revenues are projected at \$447,240,299 before other sources (transfers in). Revenue and other sources **net of recapture** are projected at \$438,299,990.
  - State aid was reduced by \$5 million due to enrollment being lower than projected.
  - Additional hold harmless state aid was introduced post budget adoption to levies of property owners over the age of 65 resulting in an increase of \$3.4 million (offsets added positions/increase in expenditures of \$3.2 million).
  - Offsetting state aid adjustments for updated state values Comptroller Property Tax Division (CPTD) and current year Compensatory Education counts.
- Other Sources are projected at \$2.27 million, which includes returning \$2 million for the Empowerment Grant to the General Fund.
- Total operating expenditures are projected at \$471,818,377, before transfers out of \$1,500,000.
  - Payroll is currently projected to be higher than budgeted.
  - Savings are projected in the areas of contracted services, supplies and travel.
  - Expenditures approved after budget adoption:
    - Additional positions added to the budget following adoption (offset by an increase in revenue of \$3.4 million).
    - A one-time payment was issued in December.
    - Increased staffing for police department.
    - Rolled Purchase Orders.
    - Hisle Elementary New Instructional Facility Allotment (NIFA) funds increased due to inflation.
- Transfers out, with the majority going to the Health Insurance Fund, are estimated at \$1.5 million.
- Current projections show the General Fund to end the year with a fund balance of \$161,082,357, reflecting a deficit of \$23,808,078. Additional savings may be realized if items purchased for the police department are not received by June 30.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A

**Leander Independent School District**  
**Summary of Revenue and Expenditure Projections thru June 30, 2025**  
**Fiscal Year 2024-2025**

	Original Budget	Current Revised Budget	Projections Thru EOY	Variance	Explanation of Variances
<b>Revenues:</b>					
Taxes Gross (Current & Delinquent)	\$ 329,418,530	\$ 328,949,784	\$ 328,949,784	\$ -	
Taxes (P&I)	950,000	950,000	950,000	-	
Other Local	15,662,500	16,136,943	15,857,435	(279,508)	
State - ASF & FSF	70,261,700	69,021,570	68,639,235	(382,335)	
State - Other	26,316,845	26,316,845	26,953,845	637,000	Prior year property value audit adjustments
Federal	5,890,000	5,890,000	5,890,000 *	-	* \$4.9M SHARS revenue on hold pending appeal
<b>Total Revenues</b>	<b>\$ 448,499,575</b>	<b>\$ 447,265,142</b>	<b>\$ 447,240,299</b>	<b>\$ (24,843)</b>	
<b>Expenditures:</b>					
Payroll Costs	\$ 393,084,037	\$ 401,057,919	\$ 405,843,614	\$ (4,785,695)	1X Payment, Added Positions
Contracted Services	17,472,465	19,176,779	15,896,489	3,280,290	Rolled POs
Utilities	9,867,099	9,903,902	9,672,050	231,852	Increase in utility costs
Supplies and Materials	20,568,749	22,877,444	19,882,050	2,995,394	Police Department
Other Operating Costs	7,215,413	7,796,521	6,795,144	1,001,377	
Debt Service	537,869	862,651	817,269	45,382	
Capital Outlay	132,316	2,139,463	1,700,907	438,556	Police Dept, Rolled POs for Tech, Plant Svcs
Recapture	<b>11,484,229</b>	<b>11,678,718</b>	<b>11,210,854</b>	<b>467,864</b>	
<b>Total Expenditures</b>	<b>\$ 460,362,177</b>	<b>\$ 475,493,398</b>	<b>\$ 471,818,377</b>	<b>\$ 3,675,021</b>	
<b>Net Operating Results</b>	<b>\$ (11,862,602)</b>	<b>\$ (28,228,256)</b>	<b>\$ (24,578,078)</b>	<b>\$ 3,650,178</b>	
Other Sources	270,000	270,000	2,270,000	(2,000,000)	Return Empowerment Grant to General Fund
Transfers Out - Other	-	-	-	-	
Transfers Out - Health Insurance	(1,500,000)	(1,500,000)	(1,500,000)	-	
<b>Net Change to Fund Balance</b>	<b>\$ (13,092,602)</b>	<b>\$ (29,458,256)</b>	<b>\$ (23,808,078)</b>		
<b>Beginning Fund Balance July 1</b>	<b>184,890,435</b>	<b>184,890,435</b>	<b>184,890,435</b>		
<b>Estimated Ending Fund Balance</b>	<b>\$ 171,797,833</b>	<b>\$ 155,432,179</b>	<b>\$ 161,082,357</b>		
<b>Fund Balance Expenditures/Items approved after budget adoption (included in expenditure calculations above)</b>					
* Added Positions/Increase in Expenditures	-	3,240,630	3,240,630	-	Board approved 8/8/24
Rolled Purchase Orders	-	3,027,753	3,027,753	-	Board approved 9/19/24
One-Time Payment	-	5,500,000	5,500,000	-	Board approved 10/24/24
Police Department start-up costs	-	2,506,156	2,506,156	-	Board approved 11/21/24 and 12/12/24
Hisle Elem NIFA Funds increased due to inflation	-	187,750	187,750	-	Board approved 8/22/24 and 9/19/24
<b>Total Fund Balance Expenditures</b>	<b>\$ -</b>	<b>\$14,462,289</b>	<b>\$14,462,289</b>	<b>\$ -</b>	

\* Offset by increase in revenue of \$3.4 million

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

**Agenda Item:** Discussion of 2025-2026 Budget Development  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** 2025-2026 Budget Development Update Presentation  
2025-2026 through 2027-2028 Multi-Year Revenue, Expenditure, and Fund Balance Report

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## **Background Information:**

Tonight's presentation provides updated information regarding the development of the 2025-2026 budget and potential impacts of budget cuts on district operations, instructional programs, personnel, and facilities.

Included in the presentation are updates to the 2025-2026 Budget Assumptions approved by the Board during the [March 27, 2025 Board Meeting](#). The 2025-2026 budget projection has been prepared using the updated assumptions. Also included in the presentation is a multi-year outlook for 2026-2027 and 2027-2028.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



April 24, 2025

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# **2025-2026 BUDGET DEVELOPMENT UPDATE**

# PURPOSE

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The purpose of tonight's presentation is to provide an update to the Board of Trustees regarding the development of the 2025-2026 budget, including finalizing budget reductions.

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## Review, Revise, Recalibrate, Reinvent



- ✓ **Review**
- ✓ **Revise**
- ✓ **Recalibrate**
- ✓ **Reinvent**



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# **Budget & Revenue Assumptions**

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## **Budget & Revenue Assumptions**

- **Projected Student Enrollment of 42,448 (PASA Reduced Growth)**
- **Increased Average Daily Attendance from 94% to 94.125%**
- **Increased the Golden Penny to \$132.40 (current law)**
- **Increase in funding due to Career & Technical Education coding changes**
- **Budgeting Payroll at 98% = (\$7,375,140)**

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## **Budget & Revenue Assumptions**

- **No Pay Increase included**
- **Pay study adjustments totaling \$3,591,819**
- **Positions to open the Denise Geiger Compass Center/Linda Lippe Instructional Materials Center**
- **Funds to establish the Police Department**
- **Increase healthcare contribution totaling \$2.5 million**
- **Budget Parameter updated from 3% to 4.5% (\$19,600,798)**

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# Staffing & Program Reduction Updates

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## **Elementary Reductions**

- **Assistant Principals - adhering to guidelines + reduced-growth projections**
- **Reducing Elementary Library Aide positions**
- **Elimination of International Baccalaureate Primary Years Programme**
- **Adjust PreK Student-Teacher ratio from 18:1 to 20:1**
- **Staffing on reduced growth**

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## Middle School Reductions

- Maintain current Assistant Principal staffing guidelines
- Reduce Student Success Facilitator positions from 9 to 3
- Adherence to staffing guidelines
- Adjust staffing formula to Student-Teacher ratio of 23:1
- Staffing on reduced growth

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## High School Reductions

- Maintain current Assistant Principal staffing guidelines
- Restructuring International Baccalaureate Program
- Adherence to staffing guidelines
- Adjust staffing formula to Student-Teacher ratio of 22:1
- Staffing on reduced growth

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# Staffing & Program Reductions



## Central Administration

### CENTRAL OFFICE ACTION ITEMS

#### ELIMINATE POSITIONS AND REDUCE OPERATING BUDGETS

INFORMATION TECHNOLOGY SERVICES	LEARNING & INNOVATION	BUSINESS & FINANCE	HUMAN RESOURCES	ADMINISTRATIVE SERVICES / STRATEGIC PLANNING	SUPERINTENDENT OFFICE	FACILITIES & OPERATIONS
<ul style="list-style-type: none"> <li>-1 tech support specialist</li> <li>-4 campus technologists</li> <li>-1 district technology support manager</li> <li>-1 software solution architect</li> </ul>	<ul style="list-style-type: none"> <li>-1 transition specialist</li> <li>-1 admin. asst.</li> <li>-1 bookkeeper</li> <li>-2 Counseling Services, Student &amp; Family Support Team (SFST) positions</li> <li>-1 challenge course specialist</li> <li>-1 student engagement specialist</li> </ul>	<ul style="list-style-type: none"> <li>-1 director of risk management</li> <li>-1 senior buyer</li> <li>-1 general ledger/grant accountant</li> <li>-1 accounts payable specialist</li> <li>-1 lead payroll specialist</li> </ul>	<ul style="list-style-type: none"> <li>-1 records specialist</li> <li>-1 data analysis coordinator</li> </ul>	<ul style="list-style-type: none"> <li>-1 executive director of strategic initiatives</li> <li>-5 talent acquisition officer</li> </ul>	<ul style="list-style-type: none"> <li>-1 Legal Services, senior admin. asst.</li> <li>-5 research &amp; program evaluation director</li> </ul>	<ul style="list-style-type: none"> <li>-1 maintenance projects manager</li> </ul>

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**(POSITIONS = -\$2.028M) + (-2.5% OPERATING BUDGET = -\$1.053M)  
ESTIMATED SAVINGS: \$-3.08 MILLION**



## Staffing & Program Reductions



**Impact of Revenue  
Increases/Expenditure  
Reductions**





# **2024-2025/2025-2026 Budget Development Update**

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# 2024-2025/2025-2026 Budget Update

	2024-2025 Adopted Budget	2024-2025 Projected Budget	2025-2026 Early Estimate	2025-2026 April Estimate w/reductions
<b>PROJECTED ENROLLMENT (<i>Reduced growth</i>)</b>	<b>43,316</b>	<b>42,613</b>	<b>42,448</b>	<b>42,448</b>
<b>REVENUE:</b>				
State Revenue	\$ 96,578,545	\$ 95,593,080	\$ 91,354,107	\$ 95,186,062
Local Revenue	346,031,030	345,757,219	348,866,664	347,906,558
Federal Revenue	5,890,000	5,890,000	5,395,000	4,895,000
<b>TOTAL ESTIMATED REVENUES:</b>	<b>\$ 448,499,575</b>	<b>\$ 447,240,299</b>	<b>\$ 445,615,771</b>	<b>\$ 447,987,620</b>
<b>PAYROLL EXPENDITURES:</b>				
Payroll - Existing Positions	\$ 359,852,638	\$ 379,526,769	\$ 380,381,836	\$ 381,728,495
Adjustments to Payroll (added after adoption)	-	-	2,692,242	2,731,311
Budgeting at 98%/Misc Adjustments	(10,130,217)	-	(7,000,000)	(7,375,140)
Salary Increase	8,614,500	-	-	-
Pay Study Adjustments	1,463,000	-	3,000,000	3,591,819
Increase monthly contribution for health insurance	2,479,800	-	2,479,800	2,550,600
New Positions (staffing formulae - Pre-K thru 12)	-	-	500,000	341,498
New Positions (special education)	-	-	500,000	142,634
New Positions (outside staffing formulae)	2,000,000	-	-	1,352,820
Balance of start-up salaries for new campuses	-	-	150,000	150,000
Salary costs to open a new campus	-	-	150,000	150,000
Early College High School	424,736	-	272,383	-
Payroll previously coded to ESSER/Title I	2,062,735	-	500,000	1,500,000
Proposed Reductions	-	-	-	(13,876,485)
State Funded TRS	26,316,845	26,316,845	26,580,013	26,580,013
<b>TOTAL PAYROLL EXPENDITURES:</b>	<b>\$ 393,084,037</b>	<b>\$ 405,843,614</b>	<b>\$ 410,206,274</b>	<b>\$ 399,567,565</b>

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# 2024-2025/2025-2026 Budget Update

	2024-2025 Adopted Budget	2024-2025 Projected Budget	2025-2026 Early Estimate	2025-2026 April Estimate w/reductions
<b>OPERATING EXPENDITURES</b>				
Contracted Services	17,472,155	15,896,489	17,746,877	16,489,167
Utilities	9,867,409	9,672,050	9,966,083	10,245,070
Supplies	20,267,929	19,882,050	20,571,757	20,762,649
Operating previously coded to ESSER/Title I	300,820	-	1,000,000	-
Travel/Misc.	7,215,413	6,795,144	7,287,567	7,584,304
Debt Service	537,869	817,269	550,000	501,756
Capital Outlay	132,316	1,700,907	100,000	244,002
Facility rental increase/Safety & Security grant	-	-	-	(300,000)
Police Department one-time costs	-	-	-	497,180
New Campus Operating Costs (utilities/supplies)	-	-	180,000	180,000
<b>TOTAL OPERATING EXPENDITURES:</b>	<b>\$ 55,793,911</b>	<b>\$ 54,763,909</b>	<b>\$ 57,402,284</b>	<b>\$ 56,204,128</b>
<b>ESTIMATED RECAPTURE:</b>	<b>11,484,229</b>	<b>11,210,854</b>	<b>12,490,440</b>	<b>12,414,323</b>
<b>TOTAL OPERATING AND PAYROLL EXPENDITURES:</b>	<b>\$ 460,362,177</b>	<b>\$ 471,818,377</b>	<b>\$ 480,098,998</b>	<b>\$ 468,186,016</b>
<b>RESULTS FROM OPERATIONS:</b>	<b>\$ (11,862,602)</b>	<b>\$ (24,578,078)</b>	<b>\$ (34,483,227)</b>	<b>\$ (20,198,396)</b>
<b>OTHER TRANSFERS IN/OUT</b>				
Other Sources	270,000	2,270,000	270,000	350,000
Transfers Out - Healthcare	(1,500,000)	(1,500,000)	-	-
<b>TOTAL TRANSFERS IN/OUT:</b>	<b>\$ (1,230,000)</b>	<b>\$ 770,000</b>	<b>\$ 270,000</b>	<b>\$ 350,000</b>
<b>TOTAL SURPLUS/DEFICIT FOR ADOPTION:</b>	<b>\$ (13,092,602)</b>	<b>\$ (23,808,078)</b>	<b>\$ (34,213,227)</b>	<b>\$ (19,848,396)</b>
<b>BUDGET PARAMETER</b>				
Budget Deficit Threshold - 3%/4.5% of Revenues			12,993,760	19,600,798
<b>Deficit (Exceeding)/Within Budget Parameter</b>			<b>\$ (21,219,467)</b>	<b>\$ (247,598)</b>



## Legislative Update

- **House Bill 2 = Potential increase of \$6 to \$10.5 million**
- **Teacher Salary Increase**
  - 40% of any increase in funding must be utilized for teacher, nurse, librarian increase
    - 75% of the 40% must go directly to teachers
    - Approximately \$4 million, if total increase is \$10 million
  - \$2 million to provide 2% pay increase to other staff; i.e. auxiliary, paraprofessionals, etc.
- **4.5% deficit parameter is not sustainable**

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**2025-2026 Through 2027-2028  
Multi-Year Projections**

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# 2025-2026 thru 2027-2028 Multi-Year Projections

	2024-2025 Projected Budget	2025-2026 April Estimate w/reductions	2026-2027 Projected	2027-2028 Projected
<b>PROJECTED ENROLLMENT (<i>Reduced growth</i>)</b>	<b>42,613</b>	<b>42,448</b>	<b>42,278</b>	<b>42,370</b>
<b>REVENUE:</b>				
State Revenue	\$ 95,593,080	\$ 95,186,062	\$ 92,366,623	\$ 81,333,878
Local Revenue	345,757,219	347,906,558	354,584,232	362,503,424
Federal Revenue	5,890,000	4,895,000	4,895,000	4,895,000
<b>TOTAL ESTIMATED REVENUES:</b>	<b>\$ 447,240,299</b>	<b>\$ 447,987,620</b>	<b>\$ 451,845,855</b>	<b>\$ 448,732,302</b>
<b>PAYROLL EXPENDITURES:</b>				
Payroll - Existing Positions	\$ 379,526,769	\$ 381,728,495	\$ 372,987,552	\$ 383,611,241
Adjustments to Payroll (added after adoption)	-	2,731,311	-	-
Budgeting at 98%/Misc Adjustments	-	(7,375,140)	-	-
Salary Increase	-	-	7,521,790	7,693,015
Pay Study Adjustments	-	3,591,819	-	-
Increase monthly contribution for health insurance	-	2,550,600	-	-
New Positions (staffing formulae - Pre-K thru 12)	-	341,498	-	-
New Positions (special education)	-	142,634	300,000	300,000
New Positions (outside staffing formulae)	-	1,352,820	1,475,492	739,460
Balance of start-up salaries for new campuses	-	150,000	1,326,407	-
Salary costs to open a new campus	-	150,000	-	-
Early College High School	-	-	-	-
Title I positions moving to General Fund	-	1,500,000	-	-
Anticipated Reductions	-	(13,876,485)	-	-
State Funded TRS	26,316,845	26,580,013	26,845,814	27,114,272
<b>TOTAL PAYROLL EXPENDITURES:</b>	<b>\$ 405,843,614</b>	<b>\$ 399,567,565</b>	<b>\$ 410,457,055</b>	<b>\$ 419,457,988</b>



# 2025-2026 thru 2027-2028 Multi-Year Projections

	2024-2025 Projected Budget	2025-2026 April Estimate w/reductions	2026-2027 Projected	2027-2028 Projected
<b>OPERATING EXPENDITURES</b>				
Contracted Services	15,896,489	16,489,167	16,818,950	17,155,329
Utilities	9,672,050	10,245,070	10,572,371	10,783,819
Supplies	19,882,050	20,762,649	21,609,527	22,041,718
Operating previously coded to ESSER/Title I	-	-	-	-
Travel/Misc.	6,795,144	7,584,304	7,735,990	7,890,710
Debt Service	817,269	501,756	500,000	500,000
Capital Outlay	1,700,907	244,002	100,000	100,000
Facility rental increase/Safety & Security grant	-	(300,000)	-	-
Police Department one-time costs	-	497,180	-	-
New Campus Operating Costs (utilities/supplies)	-	180,000	570,000	50,000
<b>TOTAL OPERATING EXPENDITURES:</b>	<b>\$ 54,763,909</b>	<b>\$ 56,204,128</b>	<b>\$ 57,906,838</b>	<b>\$ 58,521,576</b>
<b>ESTIMATED RECAPTURE:</b>	<b>11,210,854</b>	<b>12,414,323</b>	<b>13,207,567</b>	<b>14,143,348</b>
<b>TOTAL OPERATING AND PAYROLL EXPENDITURES:</b>	<b>\$ 471,818,377</b>	<b>\$ 468,186,016</b>	<b>\$ 481,571,460</b>	<b>\$ 492,122,912</b>
<b>RESULTS FROM OPERATIONS:</b>	<b>\$ (24,578,078)</b>	<b>\$ (20,198,396)</b>	<b>\$ (29,725,605)</b>	<b>\$ (43,390,610)</b>
<b>OTHER TRANSFERS IN/OUT</b>				
Other Sources	2,270,000	350,000	350,000	350,000
Transfers Out - Healthcare	(1,500,000)	-	-	-
<b>TOTAL TRANSFERS IN/OUT:</b>	<b>\$ 770,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>
<b>TOTAL SURPLUS/DEFICIT FOR ADOPTION:</b>	<b>\$ (23,808,078)</b>	<b>\$ (19,848,396)</b>	<b>\$ (29,375,605)</b>	<b>\$ (43,040,610)</b>
<b>BUDGET PARAMETER</b>				
Budget Deficit Threshold - 4.5%/3% of Revenues		19,600,798	13,159,149	13,037,669
<b>Deficit (Exceeding)/Within Budget Parameter</b>		<b>\$ (247,598)</b>	<b>\$ (16,216,456)</b>	<b>\$ (30,002,941)</b>



# Legislative Update

- **April**

- Certified Estimates due April 25

- **May**

- Approval of Compensation Plan May 8
- Call Budget Hearing May 8
- Present Near Final 2025 -2026 Budget May 29

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- **June**

- Post “Notice of Public Meeting to Discuss Budget and Proposed Tax rate” in newspaper May 23/30
- Adopt Budget June 19



# DISCUSSION

**LEANDER INDEPENDENT SCHOOL DISTRICT  
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT  
2025-2026 THROUGH 2027-2028**

		Adopted 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
<b><u>FUNDING DATA ELEMENTS</u></b>						
		1.70%	0.05%	-0.39%	-0.40%	
a	Actual Enrollment/PASA Projected Enrollment	43,316	42,613	42,448	42,278	42,370
b	Revenue per Student	\$ 10,089	\$ 10,232	\$ 10,261	\$ 10,375	\$ 10,257
c	Student Growth - Actual	723	20	(165)	(170)	92
d	Enrollment for Funding (Pre-k funded 1/2 day)	42,597	41,956	41,803	41,598	41,682
e	Refined ADA	40,040.71	39,346.52	39,346.60	39,154.12	39,232.71
f	ADA Rate	94.00%	94.00%	94.125%	94.125%	94.125%
g	District WADA	51,796.185	50,768.802	51,136.223	51,298.690	50,933.202
h	Compressed Tax Rate	\$ 0.6169	\$ 0.6169	\$ 0.5971	\$ 0.5930	\$ 0.5901
i	Golden Pennies	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800
j	Copper Penny	\$ 0.0600	\$ 0.0600	\$ 0.0600	\$ 0.0600	\$ 0.0600
k	Local Tax Roll ( <i>Freeze Adjusted Net Taxable</i> )	\$ 41,333,563,520	\$ 41,199,917,857	\$ 42,847,914,571	\$ 44,133,352,008	\$ 45,457,352,569
l	Tax Roll Growth Estimate	<b>7.46%</b>	<b>7.11%</b>	<b>4.00%</b>	<b>3.00%</b>	<b>3.00%</b>
m	M&O Tax Rate	\$ 0.7569	\$ 0.7569	\$ 0.7371	\$ 0.7330	\$ 0.7301
n	I&S Tax Rate	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300
o	Total Tax Rate	\$ 1.0869	\$ 1.0869	\$ 1.0671	\$ 1.0630	\$ 1.0601
p	Property Tax Collection Rate	<b>99.00%</b>	<b>99.00%</b>	<b>99.00%</b>	<b>99.00%</b>	<b>99.00%</b>
<b><u>ASSUMPTIONS</u></b>						
q	Salary Increase/One-Time Payment	2.5%	2.5%	0.0%	2.0%	2.0%
r	Pay Study Adjustments			-	-	-
s	New Positions ( <i>staffing formulae - PRE-K thru 12</i> )			341,498	-	-
t	New Positions ( <i>special education</i> )			142,634	300,000	300,000
u	New Positions ( <i>outside staffing formulae</i> )			1,352,820	1,475,492	739,460
v	Balance of start-up salaries for new campuses			150,000	1,326,407	-
w	Start-up salaries for new campuses			150,000	-	-
x	Chapter 49/Recapture	11,484,229	11,210,854	12,414,323	13,207,567	14,143,348

**LEANDER INDEPENDENT SCHOOL DISTRICT  
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT  
2025-2026 THROUGH 2027-2028**

		Adopted 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
<b><u>Revenues:</u></b>						
A	<b>State Funding</b>	\$ 96,578,545	\$ 95,593,080	\$ 95,186,062	\$ 92,366,623	\$ 81,333,878
B	<b>Local Funding</b>	346,031,030	345,757,219	347,906,558	354,584,232	362,503,424
C	<b>Local Funding - Major Maintenance</b>	-	-	-	-	-
D	<b>Federal Funding</b>	5,890,000	5,890,000	4,895,000	4,895,000	4,895,000
E	<b>ESTIMATED GROSS REVENUES</b>	<b>\$ 448,499,575</b>	<b>\$ 447,240,299</b>	<b>\$ 447,987,620</b>	<b>\$ 451,845,855</b>	<b>\$ 448,732,302</b>
<b><u>Expenditures:</u></b>						
F	<b>Payroll</b>	\$ 393,084,037	\$ 405,843,614	\$ 399,567,565	\$ 410,457,055	\$ 419,457,988
G	<b>Utilities</b>	9,867,409	9,672,050	10,245,070	10,572,371	10,783,819
H	<b>Contracted Services/Supplies/Travel/Misc</b>	45,926,502	45,091,859	45,714,878	47,334,468	47,737,757
I	<b>Chapter 49/Recapture</b>	11,484,229	11,210,854	\$ 12,414,323	13,207,567	14,143,348
J	<b>PROJECTED EXPENDITURES</b>	<b>\$ 460,362,177</b>	<b>\$ 471,818,377</b>	<b>\$ 467,941,836</b>	<b>\$ 481,571,461</b>	<b>\$ 492,122,912</b>
K	<b>Results of Operations</b>	<b>\$ (11,862,602)</b>	<b>\$ (24,578,078)</b>	<b>(19,954,216)</b>	<b>\$ (29,725,606)</b>	<b>\$ (43,390,610)</b>
<b><u>Other Items:</u></b>						
L	<b>TRANSFERS IN/OUT</b>	(1,230,000)	770,000	350,000	350,000	350,000
M	<b>Net Change to Fund Balance</b>	<b>\$ (13,092,602)</b>	<b>\$ (23,808,078)</b>	<b>\$ (19,604,216)</b>	<b>\$ (29,375,606)</b>	<b>\$ (43,040,610)</b>
N	<b>Beginning Fund Balance</b>	\$ 184,890,435	\$ 184,890,435	\$ 161,082,357	\$ 141,478,141	\$ 112,102,535
O	<b>Ending Fund Balance</b>	<b>\$ 171,797,833</b>	<b>\$ 161,082,357</b>	<b>\$ 141,478,141</b>	<b>\$ 112,102,535</b>	<b>\$ 69,061,925</b>

**LEANDER INDEPENDENT SCHOOL DISTRICT  
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT  
2025-2026 THROUGH 2027-2028**

		Adopted 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
<b>REVENUES</b>						
<b>STATE FUNDING</b>						
1	Tier I	\$ 322,817,706	\$ 316,414,008	\$ 318,427,871	\$ 319,778,668	\$ 317,127,261
2	Local Share	282,955,677	272,280,503	279,074,781	286,034,593	293,174,846
3	Per Capita Distribution from ASF	15,680,000	24,393,325	15,738,608	15,738,641	15,661,647
4	State Share of Tier 1 (Tier 1 - LFA - Per Capita )	\$ 24,182,029	\$ 19,740,180	\$ 23,614,482	\$ 18,005,434	\$ 8,290,768
5	Tier II	16,105,274	17,035,660	16,248,645	18,237,582	16,723,421
7	Additional St Aid for Certain Ad Valorem Tax Refunds	142,303	284,513	284,513	284,513	284,513
8	Additional St Aid for Adj of Limitation on Tax Incr (Over 65 HH)		3,292,021	4,114,802	3,951,253	3,765,272
9	State School Deaf/Blind	(315,948)	(281,377)	(281,377)	(281,377)	(281,377)
10	Additional St Aid for Districts Impacted by Compression	14,468,042	4,174,913	8,886,376	9,584,763	9,775,362
11	Other State - PV Audits, PY Settle up	-	637,000			
12	TRS on Behalf	26,316,845	26,316,845	26,580,013	26,845,814	27,114,272
13	<b>TOTAL STATE REVENUES:</b>	\$ 96,578,545	\$ 95,593,080	\$ 95,186,062	\$ 92,366,623	\$ 81,333,878
<b>LOCAL FUNDING</b>						
14	Tax Collections (current,delinquent)	\$ 329,418,530	\$ 328,949,784	\$ 333,538,558	\$ 341,716,232	\$ 350,635,424
15	Penalty & Interest	950,000	950,000	975,000	975,000	975,000
16	Services to Other Ed. Agency	50,000	50,000	50,000	50,000	50,000
17	Investment Earnings	10,000,000	10,324,782	7,500,000	6,000,000	5,000,000
18	mLISD Fee	920,000	715,000	750,000	750,000	750,000
19	Pre-k Tuition Community	-	-	162,500	162,500	162,500
20	Other Tuition & Fees	1,725,000	1,758,500	2,077,500	2,077,500	2,077,500
21	Rental Income/Insurance Recovery	1,020,000	1,026,613	1,020,000	1,020,000	1,020,000
22	Other Local Revenue	500,000	500,000	500,000	500,000	500,000
23	Athletics Activity	975,500	1,080,540	938,000	938,000	938,000
24	Vending	12,000	12,000	5,000	5,000	5,000
25	Advertisement - Video Scoreboards	105,000	35,000	35,000	35,000	35,000
26	City/County Sources	355,000	355,000	355,000	355,000	355,000
27	<b>TOTAL LOCAL REVENUES:</b>	\$ 346,031,030	\$ 345,757,219	\$ 347,906,558	\$ 354,584,232	\$ 362,503,424
<b>FEDERAL FUNDING</b>						
28	Federal	70,000	70,000	70,000	70,000	70,000
29	MAC	180,000	180,000	135,000	135,000	135,000
30	SHARS	4,950,000	4,950,000	4,000,000	4,000,000	4,000,000
31	JROTC	190,000	190,000	190,000	190,000	190,000
32	Indirect Cost	500,000	500,000	500,000	500,000	500,000
33	<b>TOTAL FEDERAL REVENUES:</b>	\$ 5,890,000	\$ 5,890,000	\$ 4,895,000	\$ 4,895,000	\$ 4,895,000
34	<b>GROSS TOTAL REVENUES:</b>	\$ 448,499,575	\$ 447,240,299	\$ 447,987,620	\$ 451,845,855	\$ 448,732,302

**LEANDER INDEPENDENT SCHOOL DISTRICT  
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT  
2025-2026 THROUGH 2027-2028**

		Adopted 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
<b><u>EXPENDITURES</u></b>						
35	Payroll - Existing Positions	\$ 359,852,638	\$ 379,526,769	\$ 381,728,495	\$ 372,987,552	\$ 383,611,241
36	Adjustments to Payroll (added after adoption of budget)	(124,138)		2,731,311	-	-
37	Reductions	-	-	(13,876,485)	-	-
38	Reductions due to Budgeting at 98%	(10,006,079)	-	(7,375,140)	-	-
39	Salary Increase	8,614,500	-	-	7,521,790	7,693,015
40	Pay Study Adjustments	1,463,000	-	3,591,819	-	-
41	Increase monthly contribution for health insurance	2,479,800	-	2,550,600	-	-
42	New Positions ( <i>staffing formulae - PreK-12th</i> )	424,736	-	341,498	-	-
43	New Positions ( <i>special education</i> )	-	-	142,634	300,000	300,000
44	New Positions ( <i>outside staffing formulae</i> )	2,000,000	-	1,352,820	1,475,492	739,460
45	Balance of start-up salaries for new campuses	-	-	150,000	1,326,407	-
46	Start-up salaries for new campuses	-	-	150,000	-	-
47	Title I positions moving to General Fund	2,062,735	-	1,500,000	-	-
48	State Funded TRS	26,316,845	26,316,845	26,580,013	26,845,814	27,114,272
49	<b>Total Payroll Costs</b>	<b>\$ 393,084,037</b>	<b>\$ 405,843,614</b>	<b>\$ 399,567,565</b>	<b>\$ 410,457,055</b>	<b>\$ 419,457,988</b>
50	Contracted Services	17,472,155	15,896,489	16,489,167	16,818,950	17,155,329
51	Utilities	9,867,409	9,672,050	10,245,070	10,572,371	10,783,819
52	Supplies	20,267,929	19,882,050	20,715,649	21,609,527	22,041,718
53	Operating previously coded to ESSER	300,820	-	-	-	-
54	Travel/Misc.	7,215,413	6,795,144	7,584,304	7,735,990	7,890,710
55	Debt Service	537,869	817,269	501,756	500,000	500,000
56	Capital Outlay/Portables	132,316	1,700,907	244,002	100,000	100,000
57	Facility rental/Safety&Security funds for PD items	-	-	(300,000)	-	-
58	Police department costs	-	-	497,180	-	-
59	IB - Continuation of Program at HS level	-	-	47,000	-	-
60	New Campus Operating Costs (utilities/supplies)	-	-	180,000	570,000	50,000
61	<b>Total Non-Payroll Costs</b>	<b>\$ 55,793,911</b>	<b>\$ 54,763,909</b>	<b>\$ 56,204,128</b>	<b>\$ 57,906,839</b>	<b>\$ 58,521,576</b>
62	Chapter 49/Recapture	<b>\$ 11,484,229</b>	<b>\$ 11,210,854</b>	<b>\$ 12,414,323</b>	<b>\$ 13,207,567</b>	<b>\$ 14,143,348</b>
63	<b>TOTAL EXPENDITURES:</b>	<b>\$ 460,362,177</b>	<b>\$ 471,818,377</b>	<b>\$ 468,186,016</b>	<b>\$ 481,571,461</b>	<b>\$ 492,122,912</b>

**LEANDER INDEPENDENT SCHOOL DISTRICT  
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT  
2025-2026 THROUGH 2027-2028**

		Adopted 2024-25	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
64	Results from Operations	\$ (11,862,602)	\$ (24,578,078)	\$ (20,198,396)	\$ (29,725,606)	\$ (43,390,610)
65	Other Sources/One-time Workers' Comp transfer	270,000	2,270,000	350,000	350,000	350,000
66	Transfers Out - Healthcare	(1,500,000)	(1,500,000)	-	-	-
67	Net Change in Fund Balance	\$ (13,092,602)	\$ (23,808,078)	\$ (19,848,396)	\$ (29,375,606)	\$ (43,040,610)
68	Beginning Fund Balance	\$ 184,890,435	\$ 184,890,435	\$ 161,082,357	\$ 141,233,961	\$ 111,858,355
69	Net Change in Fund Balance	(13,092,602)	(23,808,078)	(19,848,396)	(29,375,606)	(43,040,610)
70	Ending Fund Balance	\$ 171,797,833	\$ 161,082,357	\$ 141,233,961	\$ 111,858,355	\$ 68,817,746
	<b>FUND BALANCE POLICY IMPLICATIONS</b>					
71	<b>Fund Balance Level - 3 Months Operating</b>	\$ 112,526,987	\$ 114,959,381	\$ 113,855,423	\$ 117,003,473	\$ 119,407,391
72	Projected Actual Fund Balance	\$ 171,797,833	\$ 161,082,357	\$ 141,233,961	\$ 111,858,355	\$ 68,817,746
73	Overage/(Shortage) from Required Level	\$ 59,270,846	\$ 46,122,977	\$ 27,378,538	\$ (5,145,118)	\$ (50,589,645)
74	Budget Deficit Threshold - 4.5%/3% of Revenues	\$ 13,110,460	\$ 13,080,883	\$ 19,600,798	\$ 13,159,149	\$ 13,037,669
75	Projected Operating Budget Deficit/Surplus	\$ (13,092,602)	\$ (23,808,078)	\$ (19,848,396)	\$ (29,375,606)	\$ (43,040,610)
76	Budget Deficit exceeding Threshold	\$ 17,858	\$ (10,727,195)	\$ (247,598)	\$ (16,216,457)	\$ (30,002,941)

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, April 24, 2025

**Agenda Item:** Consider Approval of FY25 Budget Amendment - #11  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** FY25 Budget Amendment - #11

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## **Background Information:**

The Board of Trustees adopted the 2024-2025 budget during the [June 27, 2024 Regular Board Meeting](#). Budgets for the General Operating, Child Nutrition, and Debt Service Funds 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 document summarizes the effect of budget transfers and amendments being proposed. Submitted for approval are the budget revisions/amendments for the items listed below.

The amendments for the **General Operating Fund** (Funds 197 and 199) are as follows:

- The following increases in revenue and expenditure budgets have a net increase to the total operating budget deficit of \$4,630,000:
  - Increase of \$2,000,000 in operating transfers-in, returning the Empowerment Grant back to the General Fund.
  - Increase of \$6,630,000 in expenditure budgets to ensure coverage of funds at the Function level.
- The following increases in revenue and expenditure budgets have no impact on the total operating deficit/surplus:
  - Increase of \$7,152 in revenue and expenditure budgets in Fund 197 for athletic tournaments.
  - Increase of \$2,947 in revenue and expenditure budgets in Fund 199 to cover fence repair at Rouse High School.
  - Increase of \$10,515 in revenue and expenditure budgets in Fund 199 to cover bus repairs.
- Transfers among functions with no effect on the total operating deficit/surplus.

Amendments to the General Fund increase the budget deficit by \$4,630,000, leaving a budgeted ending fund balance of \$150,802,179. Overdrawing accounts at the function level can lead to audit findings and impact the Financial Integrity Rating System of Texas (FIRST) report; therefore, this amendment was prepared to ensure compliance. The 2024-2025 Budget Projection has been updated to more accurately reflect where we anticipate ending the year.

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

## **Administrative Recommendation:**

Administration recommends that the Board approve FY25 Budget Amendment - #11 as presented.

## **Sample Motion:**

I move that the Board of Trustees approve FY25 Budget Amendment - #11 as presented.

**Leander Independent School District**  
**General Fund - Fund 199**  
**Budget Amendments/Transfers as of April 14, 2025**

	2024-2025 Original Budget	Previously Amended Budget	Proposed Amendments 04/14/25	Proposed Amended Budget
<b>Revenues:</b>				
Local Sources	\$ 346,031,030	\$ 346,036,727	\$ 20,614	\$ 346,057,341
State Sources	96,578,545	95,338,415	-	95,338,415
Federal Sources	5,890,000	5,890,000	-	5,890,000
<b>TOTAL REVENUES</b>	<b>\$ 448,499,575</b>	<b>\$ 447,265,142</b>	<b>\$ 20,614</b>	<b>\$ 447,285,756</b>
<b>Expenditures:</b>				
Function 11 - Instruction	\$ 272,220,415	\$ 277,455,242	\$ 4,504,701	\$ 281,959,943
Function 12 - Instructional Resources & Media	4,892,740	4,979,245	306,712	5,285,957
Function 13 - Staff Development	11,031,670	11,548,478	(500,460)	11,048,018
Function 21 - Instructional Administration	5,057,353	5,248,655	(6,077)	5,242,578
Function 23 - School Administration	25,423,912	25,928,369	801,786	26,730,155
Function 31 - Guidance & Counseling	22,435,390	23,058,680	(1,631)	23,057,049
Function 32 - Social Services	1,678,114	1,694,285	-	1,694,285
Function 33 - Health Services	4,363,260	4,420,948	79,957	4,500,905
Function 34 - Student Transportation	14,176,050	14,783,321	1,710,515	16,493,836
Function 35 - Food Services	11,800	60,745	50,000	110,745
Function 36 - Co-Curricular Activities	14,168,459	14,581,099	943	14,582,042
Function 41 - General Administration	11,209,284	12,222,659	-	12,222,659
Function 51 - Plant Maintenance & Operations	42,659,929	44,751,792	(796,434)	43,955,358
Function 52 - Security	4,303,903	6,988,608	(990,818)	5,997,790
Function 53 - Data Processing	9,549,638	10,005,495	-	10,005,495
Function 61 - Community Services	2,214,218	2,277,477	1,000,180	3,277,657
Function 71 - Debt Service	537,869	862,651	-	862,651
Function 81 - Capital Outlay	-	8,400	-	8,400
Function 91 - Contracted Instruction Services	11,484,229	11,678,718	500,000	12,178,718
Function 95 - JJAEP	230,000	224,588	(8,760)	215,828
Function 99 - Other Intergovernmental Charges	2,713,944	2,713,944	-	2,713,944
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 460,362,177</b>	<b>\$ 475,493,398</b>	<b>\$ 6,650,614</b>	<b>\$ 482,144,012</b>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	<b>\$ (11,862,602)</b>	<b>\$ (28,228,256)</b>	<b>\$ (6,630,000)</b>	<b>\$ (34,858,256)</b>
<b>Other Financing Sources/Uses</b>				
Sale of Assets	\$ 270,000	\$ 270,000	\$ -	\$ 270,000
Transfer In - Empowerment Grant	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Transfer Out - Other	-	-	-	-
Transfer Out - Healthcare	(1,500,000)	(1,500,000)	-	(1,500,000)
Transfer Out - Healthcare Additional Contribution	-	-	-	-
Other Uses - Settlements	-	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ (1,230,000)</b>	<b>\$ (1,230,000)</b>	<b>\$ 2,000,000</b>	<b>\$ 770,000</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (13,092,602)</b>	<b>\$ (29,458,256)</b>	<b>\$ (4,630,000)</b>	<b>\$ (34,088,256)</b>
<b>Beginning Fund Balance as of 7/1/2024</b>				
<b>Total Beginning Fund Balance of Fund 19X *</b>	<b>\$ 184,890,435</b>	<b>\$ 184,890,435</b>		<b>\$ 184,890,435</b>
<b>Net Operating Results - Fund 199</b>	<b>(13,092,602)</b>	<b>(29,458,256)</b>		<b>(34,088,256)</b>
<b>Net Operating Results - All General Fund 19X</b>	<b>(13,092,602)</b>	<b>(29,458,256)</b>		<b>(34,088,256)</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 171,797,833</b>	<b>\$ 155,432,179</b>		<b>\$ 150,802,179</b>

\*Audited per 2024 ACFR