



**Regular Meeting with Public Hearing Agenda**  
**Thursday, June 19, 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. **Note:** Individuals signed up to speak regarding a Public Hearing agenda item will be called to speak during that portion of the meeting.

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

The notice of this meeting was posted in compliance with the Texas Open Meetings Act on June 12, 2025, at 10:54 AM.

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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. CITIZEN COMMENTS** *(See the notes at the top of the agenda for instructions on how to sign up and details regarding speaking.)*
- 4. PUBLIC HEARING**
  - A. Public Hearing on the 2025-2026 Proposed Budget and Tax Rate 3
- 5. CITIZEN COMMENTS FOR PUBLIC HEARING** *(See notes at the top of the agenda for instructions on how to sign up and details regarding speaking.)*
- 6. CONSENT AGENDA**
  - A. Consider Approval of Leander Educational Excellence Foundation (LEEF) Memorandum of Understanding (MOU) Renewal 22
  - B. Consider Approval of Minutes of Regular and Called Board Meetings 36
- 7. SUPERINTENDENT'S REPORT** **44**
  - A. Empowered Student Learning
  - B. Empowered Staff Learning
  - C. Safe and Innovative Learning Environments
- 8. DISCUSSION / ACTION ITEMS**
  - A. GOVERNANCE
    - 1. Legislative Committee Update 1 59

## B. OPERATIONS

1. Bond Oversight Committee Recommendations
  - a. Consider Approval of the Bond Oversight Committee Recommendation to Reallocate Bond Funds for a LED Lighting Conversion at Select Facilities Project 79
  - b. Consider Approval of Bond Oversight Committee Recommendation to Reallocate 2023 Bond Funds for Software-as-a-Service Expenses 104
  - c. Consider Approval of Bond Oversight Committee Recommendation to Reallocate Bond Funds for the Replacement of Forklift for Information Technology Services 129
  - d. Consider Approval of Bond Oversight Committee Recommendation to Reallocate Bond Funds for Construction Management Internal Audit Project 154
  - e. Consider Approval of Bond Oversight Committee Recommendation to Change the Scope of 2017 Bond Project: Secondary Access Road at Vandegrift High School Line Item 179
2. Consider Approval of Efficiency Audit 204
3. Discussion of 2024-2025 Budget Projections Report 213
4. Consider Approval of the 2024-2025 Final Budget Amendment 215
5. Consider Approval of 2025-2026 Accelerated Instruction Budget 218
6. Consider Adoption of the 2025-2026 Budget 250

## 9. CLOSED SESSION

- 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 551.074: Superintendent Formative Evaluation Quarterly Review
- E. Texas Government Code 551.074: deliberation and consideration of employment of Denise Geiger Compass Center Principal

## 10. ACTION PURSUANT TO CLOSED SESSION

- A. Consider Employment of Denise Geiger Compass Center Principal

## 11. BOARD MEETING DEBRIEF

## 12. ADJOURNMENT

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

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Public Hearing on the 2025-2026 Proposed Budget and Tax Rate
<b>Purpose:</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	Public Hearing on the 2025-2026 Proposed Budget and Tax Rate Presentation ( <i>Revised and Uploaded to BoardBook 06-17-25</i> )

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## **Background Information:**

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

- The Board of Trustees is required to adopt the 2025-2026 budget no later than June 30, 2025.
- Budgets for the General Fund, Child Nutrition Fund, and Debt Service Fund are included in the official district budget.
- To comply with the State’s legal level of control, budgets must be prepared and approved, at least at the fund and function levels.
- The officially adopted district budget must be filed with the Texas Education Agency through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines.

The required publication of this public meeting, the “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate,” was published on June 5, 2025, in the Hill Country Newspaper. In addition to the publication of the notice, the district shall post a [summary of the proposed budget](#) on the [district’s website](#), which was done in conjunction with the publication date.

Following the Public Hearing on the proposed budget and tax rate, any taxpayer in the district may be present and participate through citizens’ comments. Speakers must sign up to speak online in advance, following the instructions provided on the [meeting agenda](#). The discussion of the budget and adoption of the budget must be listed as separate agenda items to comply with the requirements of the Education Code.

The adoption of the budget is scheduled for the June 19, 2025, Board meeting. The tax rate will be discussed at the June 19 meeting but will not be adopted until August or September.

## **Administrative Recommendation:**

N/A

## **Sample Motion:**

N/A



June 19, 2025

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# **PUBLIC HEARING ON THE 2025- 2026 PROPOSED BUDGET AND TAX RATE**

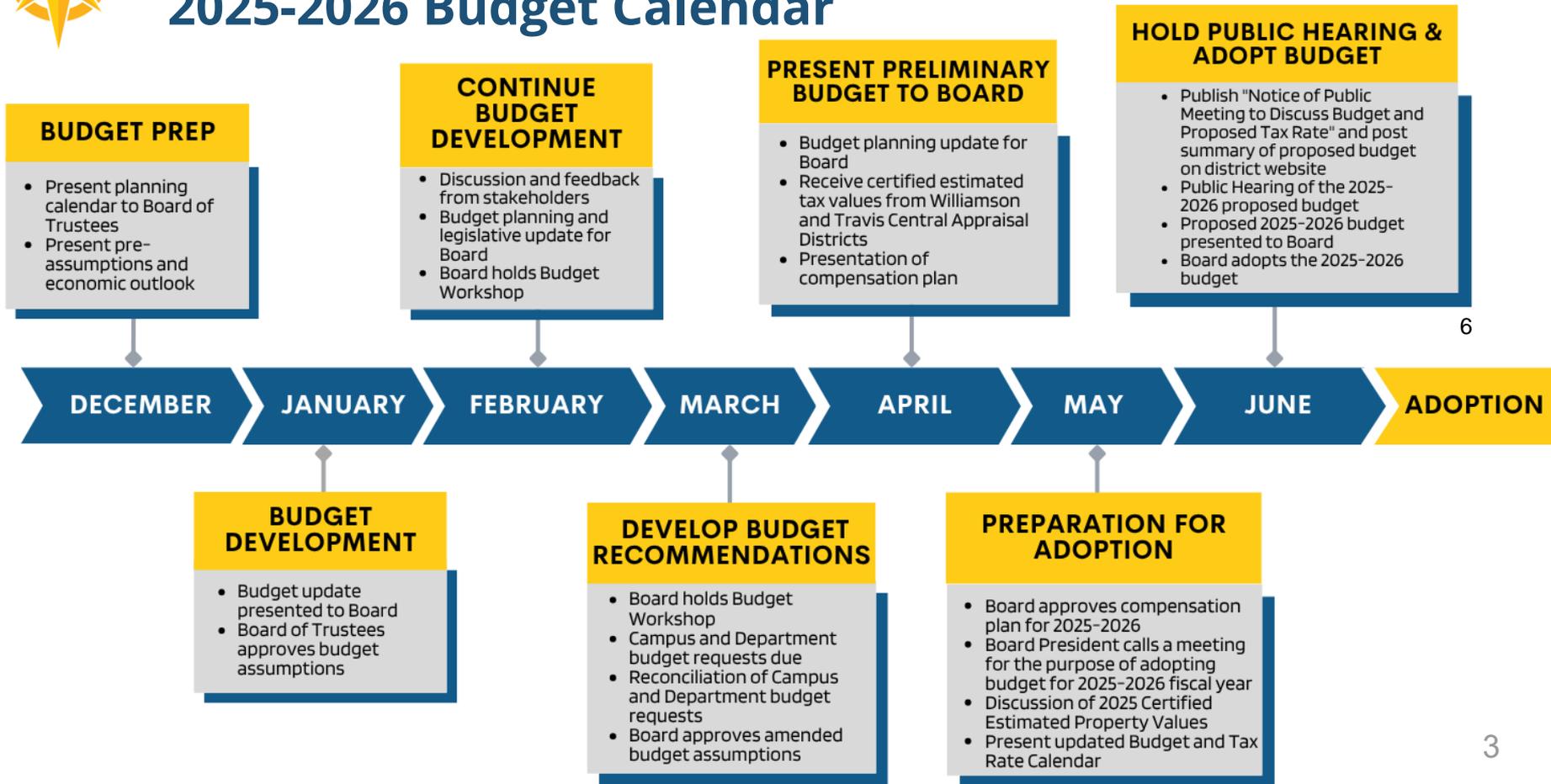


# Budget Process

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# 2025-2026 Budget Calendar





# General Fund Budget

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## 2025-2026 Budget Parameters

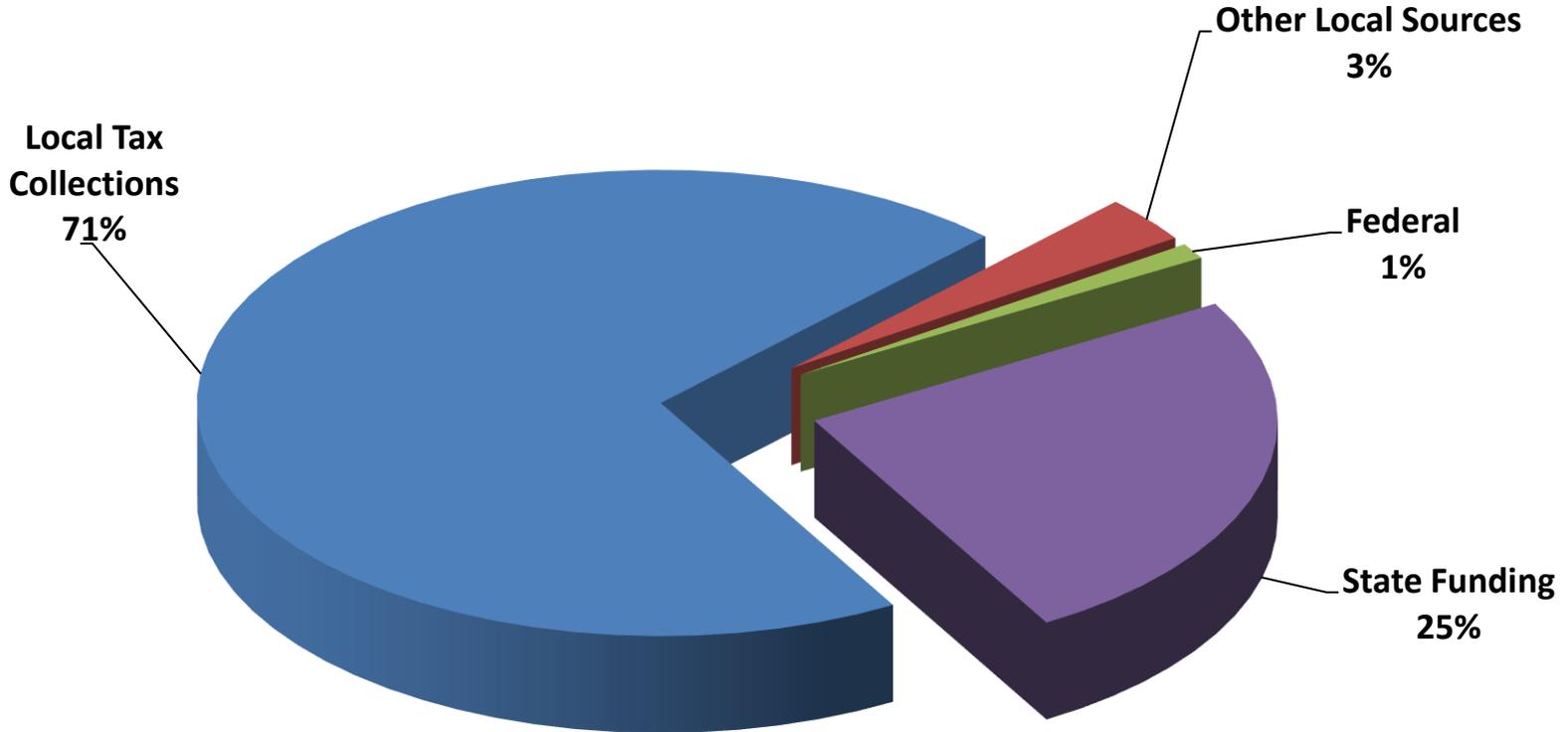
	2022-2023	2023-2024	2024-2025	2025-2026 Published	2025-2026 Proposed/ HB 2
Enrollment	42,415	42,593	42,613	<b>42,448</b>	<b>42,448</b>
Property Value Increase	27.05%	2.45%	7.11%	<b>5.69%</b>	<b>-0.41%</b>
Tax Collection Rate (excluding delinquent taxes)	99.13%	98.95%	In process	<b>99.00%</b>	<b>99.00%</b>
Maintenance & Operations (M&O) Tax Rate	\$0.9446	\$0.7787	\$0.7569	<b>\$0.7371</b>	<b>\$0.7569</b>
Interest & Sinking (I&S) Tax Rate	\$0.3300	\$0.3300	\$0.3300	<b>\$0.3300</b>	<b>\$0.3300</b>
Total Tax Rate	\$1.2746	\$1.1087	\$1.0869	<b>\$1.0671</b>	<b>\$1.0869</b>

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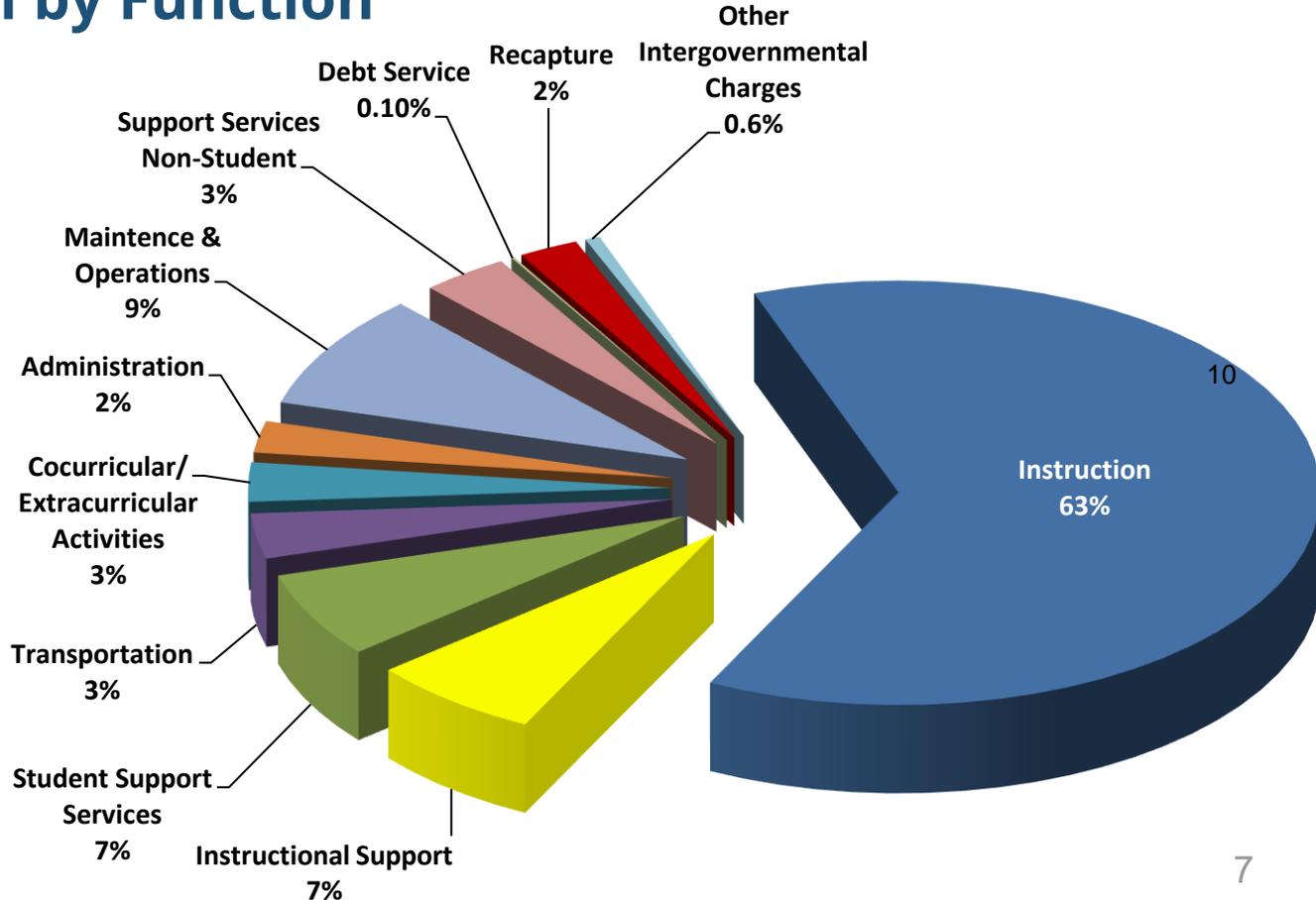
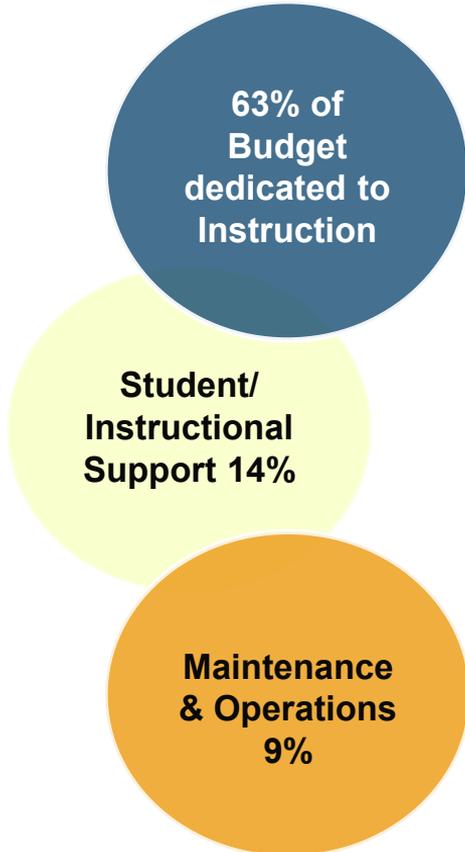


# General Fund Revenues



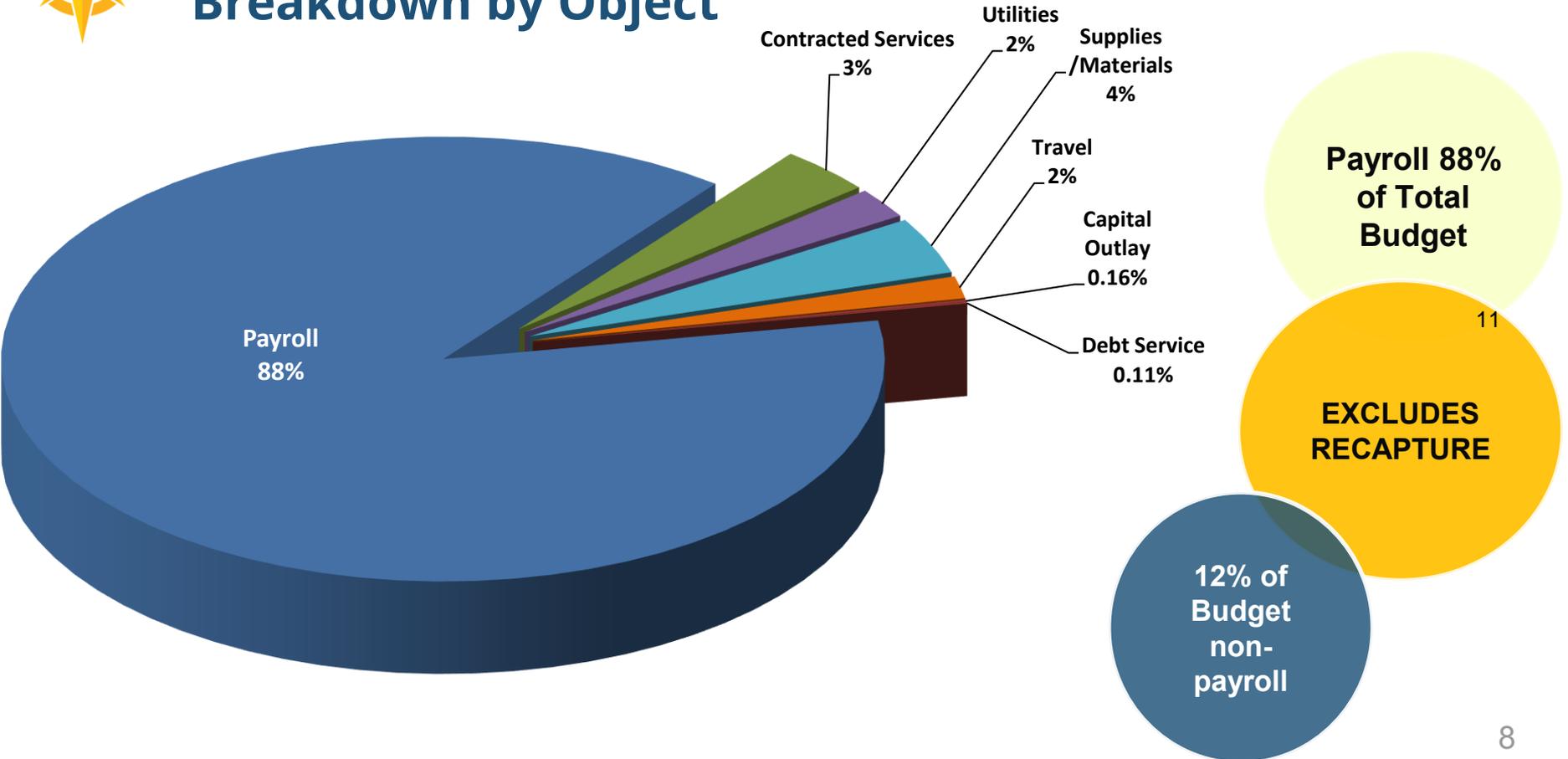


# Breakdown by Function





# Breakdown by Object





# General Fund Comparison

	2023-2024 Actual	2024-2025 Amended Budget	2024-2025 Projected Actual	2025-2026 Proposed Budget	Change from Projected Actual
<b>Revenues:</b>					
Local Sources	\$ 334,664,076	\$ 346,057,917	\$ 344,107,113	\$ 340,381,587	\$ (3,725,526)
State Sources	102,078,401	95,338,415	96,651,509	115,271,197	18,619,688
Federal Sources	1,750,283	5,890,000	5,890,000	4,995,000	(895,000)
<b>TOTAL REVENUES</b>	<b>\$ 438,492,760</b>	<b>\$ 447,286,332</b>	<b>\$ 446,648,622</b>	<b>\$ 460,647,784</b>	<b>\$ 13,999,162</b>
<b>Expenditures:</b>					
Payroll	\$ 377,418,068	\$ 407,129,746	\$ 404,968,248	\$ 415,351,843	\$ 10,383,595
Contracted Services	15,138,486	19,268,417	15,136,629	16,281,601	1,144,972
Utilities	9,049,380	9,818,491	9,918,541	10,365,070	446,529
Supplies & Materials	17,857,478	22,529,248	19,135,819	19,334,351	198,532
Other Operating	5,729,936	7,832,794	7,196,649	7,604,389	407,740
Debt Service	1,462,559	862,651	848,415	501,756	(346,659)
Capital Outlay	897,171	2,524,522	1,587,129	751,766	(835,363)
Chapter 49/Recapture	9,643,818	12,178,718	11,157,592	11,039,386	(118,206)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 437,196,896</b>	<b>\$ 482,144,588</b>	<b>\$ 469,949,022</b>	<b>\$ 481,230,162</b>	<b>\$ 11,281,140</b>
<b>Results of Operations</b>	<b>\$ 1,295,864</b>	<b>\$ (34,858,256)</b>	<b>\$ (23,300,400)</b>	<b>\$ (20,582,378)</b>	<b>\$ 2,718,022</b>
<b>Total Other Financing Sources/Uses</b>	<b>\$ (5,989,829)</b>	<b>\$ 170,000</b>	<b>\$ 151,750</b>	<b>\$ 350,000</b>	<b>\$ 180,000</b>
<b>Net Change to Fund Balance</b>	<b>\$ (4,693,965)</b>	<b>\$ (34,688,256)</b>	<b>\$ (23,148,650)</b>	<b>\$ (20,232,378)</b>	
<b>Beginning Fund Balance</b>	<b>\$ 189,584,400</b>	<b>\$ 184,890,435</b>	<b>\$ 184,890,435</b>	<b>\$ 161,741,786</b>	
<b>Ending Fund Balance</b>	<b>\$ 184,890,435</b>	<b>\$ 150,202,179</b>	<b>\$ 161,741,786</b>	<b>\$ 141,509,408</b>	

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# 2025-2026 Teacher Salary Scale

**NOTE:** State Retention Allotment is an increase funded by the State

**NOTE:** This salary scale applies to teachers that qualify for the retention allotment. The Texas Education Agency is charged with defining which teachers qualify for the retention allotment

**NOTE:** Salaries listed are based on 10-month employment

**NOTE:** These salary steps are for the current school year only and do not represent future salaries for returning Teachers in subsequent years. Salary advancement for current employees is based on the annual pay raise approved by the Board of Trustees

**NOTE:** Salary grades for over 30 years of experience are only for returning LISD employees. All 30+ new hires are placed at the 30-year rate

Years Experience	Base Pay Bachelors	Base Pay Masters	Base Pay Doctorate	State Retention Allotment	Total Pay Bachelors	Total Pay Masters	Total Pay Doctorate
0	\$56,995	\$57,995	\$58,995	\$0	\$56,995	\$57,995	\$58,995
1	\$57,195	\$58,195	\$59,195	\$0	\$57,195	\$58,195	\$59,195
2	\$57,395	\$58,395	\$59,395	\$0	\$57,395	\$58,395	\$59,395
3	\$57,595	\$58,595	\$59,595	\$2,500	\$60,095	\$61,095	\$62,095
4	\$57,795	\$58,795	\$59,795	\$2,500	\$60,295	\$61,295	\$62,295
5	\$57,995	\$58,995	\$59,995	\$5,000	\$62,995	\$63,995	\$64,995
6	\$58,195	\$59,195	\$60,195	\$5,000	\$63,195	\$64,195	\$65,195
7	\$58,395	\$59,395	\$60,395	\$5,000	\$63,395	\$64,395	\$65,395
8	\$58,821	\$59,821	\$60,821	\$5,000	\$63,821	\$64,821	\$65,821
9	\$59,271	\$60,271	\$61,271	\$5,000	\$64,271	\$65,271	\$66,271
10	\$59,722	\$60,722	\$61,722	\$5,000	\$64,722	\$65,722	\$66,722
11	\$60,172	\$61,172	\$62,172	\$5,000	\$65,172	\$66,172	\$67,172 13
12	\$60,622	\$61,622	\$62,622	\$5,000	\$65,622	\$66,622	\$67,622
13	\$61,107	\$62,107	\$63,107	\$5,000	\$66,107	\$67,107	\$68,107
14	\$61,567	\$62,567	\$63,567	\$5,000	\$66,567	\$67,567	\$68,567
15	\$62,067	\$63,067	\$64,067	\$5,000	\$67,067	\$68,067	\$69,067
16	\$62,567	\$63,567	\$64,567	\$5,000	\$67,567	\$68,567	\$69,567
17	\$63,142	\$64,142	\$65,142	\$5,000	\$68,142	\$69,142	\$70,142
18	\$63,542	\$64,542	\$65,542	\$5,000	\$68,542	\$69,542	\$70,542
19	\$63,942	\$64,942	\$65,942	\$5,000	\$68,942	\$69,942	\$70,942
20	\$64,342	\$65,342	\$66,342	\$5,000	\$69,342	\$70,342	\$71,342
21	\$64,827	\$65,827	\$66,827	\$5,000	\$69,827	\$70,827	\$71,827
22	\$65,352	\$66,352	\$67,352	\$5,000	\$70,352	\$71,352	\$72,352
23	\$65,787	\$66,787	\$67,787	\$5,000	\$70,787	\$71,787	\$72,787
24	\$66,214	\$67,214	\$68,214	\$5,000	\$71,214	\$72,214	\$73,214
25	\$66,614	\$67,614	\$68,614	\$5,000	\$71,614	\$72,614	\$73,614
26	\$67,014	\$68,014	\$69,014	\$5,000	\$72,014	\$73,014	\$74,014
27	\$67,414	\$68,414	\$69,414	\$5,000	\$72,414	\$73,414	\$74,414
28	\$67,814	\$68,814	\$69,814	\$5,000	\$72,814	\$73,814	\$74,814
29	\$68,409	\$69,409	\$70,409	\$5,000	\$73,409	\$74,409	\$75,409
30	\$69,217	\$70,217	\$71,217	\$5,000	\$74,217	\$75,217	\$76,217



# Debt Service Budget



# Debt Service Budget

Revenues reflect tax rate of \$.3300

	2023-2024	2024-2025	2024-2025	2025-2026	Change from
	Actual	Amended Budget	Projected Actual	Proposed Budget \$0.33	Projected Actual
<b>Revenues:</b>					
Local Tax Revenues	\$ 133,625,559	\$ 143,722,823	\$ 143,000,000	\$ 142,334,699	\$ (665,301)
Interest Income	5,594,558	3,500,000	3,500,000	2,500,000	\$ (1,000,000)
State Hold Harmless	8,013,575	15,751,723	16,699,218	21,343,843	\$ 4,644,625
<b>Total Revenues</b>	<b>\$ 147,233,692</b>	<b>\$ 162,974,546</b>	<b>\$ 163,199,218</b>	<b>\$ 166,178,542</b>	<b>\$ 2,979,324</b>
<b>Expenditures:</b>					
Principal	\$ 62,164,959	\$ 48,939,105	\$ 48,939,104	\$ 51,374,253	\$ 2,435,149
Interest	89,838,739	92,519,073	92,519,068	101,215,314	\$ 8,696,246
Fees/Other	394,330	269,336	2,101,679	13,000	\$ (2,088,679)
Defeasance/Refunding- Issuer Contribution	-	24,285,000	27,826,138	13,575,975	\$ (14,250,163)
<b>Total Expenditures</b>	<b>\$ 152,398,028</b>	<b>\$ 166,012,514</b>	<b>\$ 171,385,989</b>	<b>\$ 166,178,542</b>	<b>\$ (5,207,447)</b>
<b>Other Financing Sources/(Uses):</b>					
Other Sources	\$ 35,432,432	\$ 19,411,755	\$ 348,051,031	\$ -	\$ (348,051,031)
Other Uses	(34,978,540)	(19,154,420)	(345,953,775)	-	345,953,775
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ 453,892</b>	<b>\$ 257,335</b>	<b>\$ 2,097,256</b>	<b>\$ -</b>	<b>\$ (2,097,256)</b>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	<b>\$ (4,710,444)</b>	<b>\$ (2,780,633)</b>	<b>\$ (6,089,515)</b>	<b>\$ -</b>	
<b>Beginning Fund Balance</b>	<b>\$ 140,366,889</b>	<b>\$ 135,656,445</b>	<b>\$ 135,656,445</b>	<b>\$ 129,566,930</b>	
<b>Ending Fund Balance</b>	<b>\$ 135,656,445</b>	<b>\$ 132,875,812</b>	<b>\$ 129,566,930</b>	<b>\$ 129,566,930</b>	
<i>Subsequent August 15th Debt Payment</i>	<u>(103,217,740)</u>		<u>(89,461,976)</u>	<u>(100,193,090)</u>	
	<u>\$ 32,438,705</u>		<u>\$ 40,104,954</u>	<u>\$ 29,373,840</u>	



**Child Nutrition Services Budget**



# Child Nutrition Budget

	<u>2023-2024 Actual</u>	<u>2024-2025 Amended Budget</u>	<u>2025-2026 Proposed Budget</u>	<u>Change from Amended</u>
<b>Revenues:</b>				
Local Revenue	\$ 9,515,766	\$ 9,607,026	\$ 9,904,940	\$ 297,914
State Revenue	79,546	76,248	65,000	(11,248)
Federal Revenue	6,562,867	6,448,014	7,024,085	576,071
<b>Total Revenues</b>	<u>\$ 16,158,179</u>	<u>\$ 16,131,288</u>	<u>\$ 16,994,025</u>	<u>\$ 862,737</u>
<b>Expenditures:</b>				
Payroll	\$ 6,436,697	\$ 7,134,245	\$ 6,263,791	\$ (870,454)
Contracted Services	7,060,751	8,822,127	8,639,030	(183,097)
Supplies & Materials	1,496,453	1,757,263	1,734,564	(22,699)
Other Operating	5,518	24,150	33,500	9,350
Debt Service	48,175	-	-	-
Capital Outlay	719,373	1,369,744	2,432,970	1,063,226
<b>Total Expenditures</b>	<u>\$ 15,766,968</u>	<u>\$ 19,107,529</u>	<u>\$ 19,103,855</u>	<u>\$ (3,674)</u>
<b>Other Financing Sources:</b>				
Other Sources/(Uses)	\$ 41,386	\$ 600,000	\$ -	\$ (600,000)
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	\$ 432,597	\$ (2,376,241)	\$ (2,109,830)	
<b>Beginning Fund Balance</b>	\$ 15,730,102	\$ 16,162,699	\$ 13,786,459	
<b>Ending Fund Balance</b>	<u>\$ 16,162,699</u>	<u>\$ 13,786,459</u>	<u>\$ 11,676,629</u>	

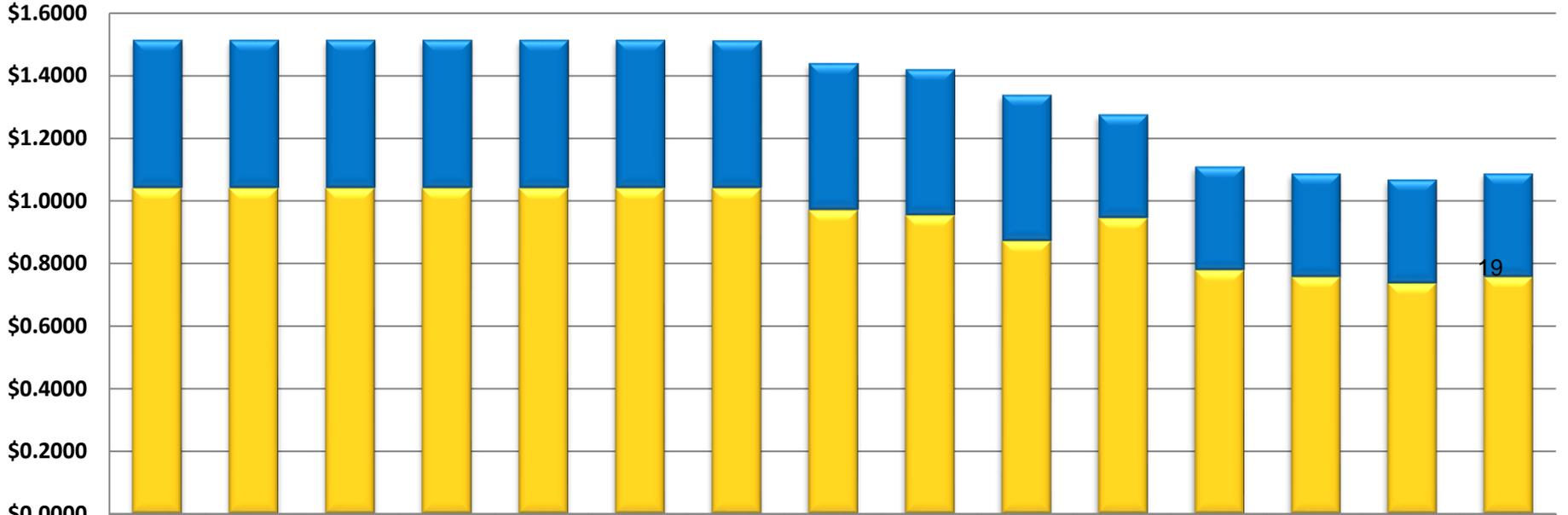


# Tax Information

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# Tax Rate History



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 Published	2025-26 Proposed /HB 2
<span style="color: blue;">■</span> I&S	\$0.4719	\$0.4719	\$0.4719	\$0.4719	\$0.4719	\$0.4719	\$0.4700	\$0.4675	\$0.4650	\$0.4650	\$0.3300	\$0.3300	\$0.3300	\$0.3300	\$0.3300
<span style="color: yellow;">■</span> M&O	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$1.0400	\$0.9700	\$0.9534	\$0.8720	\$0.9446	\$0.7787	\$0.7569	\$0.7371	\$0.7569
<b>Total</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5119</b>	<b>\$1.5100</b>	<b>\$1.4375</b>	<b>\$1.4184</b>	<b>\$1.3370</b>	<b>\$1.2746</b>	<b>\$1.1087</b>	<b>\$1.0869</b>	<b>\$1.0671</b>	<b>\$1.0869</b>



## Tax Rate Comparison

	2023 Tax Rate Adopted	2024 Tax Rate Adopted	2025 Tax Rate Published	2025 Tax Rate Proposed/HB 2
MCR	\$0.6387	\$0.6169	\$0.5971	\$0.6169
Golden Pennies	0.0800	0.0800	0.0800	0.0800
Copper Pennies	0.0600	0.0600	0.0600	0.0600
<b>Total M&amp;O Rate</b>	<b>\$0.7787</b>	<b>\$0.7569</b>	<b>\$0.7371</b>	<b>\$0.7569</b>
I&S	0.3300	0.3300	0.3300	0.3300
<b>Total I&amp;S Rate</b>	<b>\$0.3300</b>	<b>\$0.3300</b>	<b>\$0.3300</b>	<b>\$0.3300</b>
<b>Total Tax Rate</b>	<b>\$1.1087</b>	<b>\$1.0869</b>	<b>\$1.0671</b>	<b>\$1.0869</b>
Change in Tax Rate from Prior Year	(\$0.1659)	(\$0.0218)	(\$0.0198)	\$0.0000

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# DISCUSSION

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Consider Approval of Leander Educational Excellence Foundation (LEEF) Memorandum of Understanding (MOU) Renewal
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Shawn Swisher, J.D., General Counsel, Kimberly Waltmon, Ed.D., Area Superintendent
<b>Attachments:</b>	Leander Educational Excellence Foundation (LEEF) Memorandum of Understanding (MOU) Leander Educational Excellence Foundation (LEEF) Memorandum of Understanding (MOU) Redline Version ( <i>Uploaded to BoardBook 06-18-25</i> )

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## **Background Information:**

Leander ISD is proud to partner with the Leander Educational Excellence Foundation (LEEF). The current LEEF Memorandum of Understanding (MOU) expires on June 30, 2025. District administration convened to review and revise the existing MOU. This process included a comprehensive evaluation of the terms, goals, and collaborative initiatives outlined in the current MOU. We then worked collaboratively with LEEF leadership to ensure the revised agreement aligns with our mutual mission to support educational excellence in Leander ISD.

As a result of this joint effort, we have reached consensus on a new MOU that will extend the partnership from July 1, 2025, through June 30, 2028. The MOU reflects clarified language and removes language that was omitted by amendment between the parties and was adopted by the Board during the [September 21, 2023, Board Meeting](#).

## **Administrative Recommendation:**

Administration recommends approving the renewal of the Memorandum of Understanding between the Leander Educational Excellence Foundation and Leander Independent School District.

## **Sample Motion:**

I move to approve the renewal of the Memorandum of Understanding between the Leander Educational Excellence Foundation and Leander Independent School District as presented.

## Memorandum of Understanding

Between the Leander Educational Excellence Foundation and the Leander Independent School District (“LISD-LEEF MOU”)

This Memorandum of Understanding (“MOU”) is entered into by and between the Leander Independent School District (“District”), acting through its Board of Trustees (“School Board”) and the Leander Educational Excellence Foundation (“Foundation”), acting through its Board of Directors (“Foundation Board”) (individually referred to as “Party” and collectively “Parties”) to be effective on July 1, 2025, continuing the longstanding relationship between the parties. This MOU is intended to memorialize the relationship between the District and the Foundation, to ratify and approve past agreements and activities, and to mutually acknowledge the respective obligations and rights of the parties.

**Whereas**, the District is a public school system with its administrative offices located in Williamson County, Texas; and

**Whereas**, the Foundation is an independent nonprofit corporation organized under the Texas Non-Profit Corporation Act, and is exempt from taxation pursuant to the Internal Revenue Code 501(c)(3); and

**Whereas**, the District has the authority to enter into contracts as are necessary for the efficient management of the District and to carry out its governmental purposes; and

**Whereas**, the Foundation is organized, incorporated, and operates exclusively for the purpose of stimulating the voluntary private support from alumni, parents, friends, corporations, foundations, and others, and to disburse those funds solely for the benefit of the District; and

**Whereas**, the School Board and the Foundation recognize the shared purposes served by the District and the Foundation and desire to formalize their relationship to achieve an efficient coordination between them to advance the District’s public purposes and to foster and supplement the educational and cultural programs and services of the District;

**Now, therefore**, in consideration of the mutual benefits and valuable consideration herein contained, the District and the Foundation agree as follows:

A. Foundation Name, Seal, and Logotype: The Foundation will operate under its own name, seal, and logotype except in those instances where the Superintendent of the District, as described in Texas Education Code, Sec. 11.201, specifically approves the Foundation’s use of the District’s name or service marks.

B. Public Purposes: The School Board acknowledges that the following public educational purposes for the District’s support of the Foundation for the benefit of the District:

1. Seeking alternative sources of support and resources to enhance and continue District educational programs in light of uncertainty and limitations inherent to the Texas public school finance system.
2. Increasing community support of the District and its programs, both financially and educationally.

3. Soliciting financial support to support the District's educational mission.
4. Strengthening the District's educational programs, student opportunities, and academic outcomes.

C. Term: This agreement shall commence on July 1, 2025, and shall be extended each year for an additional one-year period until terminated by either Party. The parties agree to meet in April of each agreement year to review this MOU and determine whether the MOU should be modified or amended. Either Party may terminate this agreement without cause at any time by providing thirty (30) days prior written notice to the other Party.

D. Assignment: No Party shall voluntarily or by operation of law, assign or otherwise transfer its rights or obligations under this MOU without the other party's prior written consent. Any supported assignment in violation of this paragraph shall be void.

E. Severability: The provisions of this MOU are severable, and the enforceability of any provision of this MOU shall not affect the enforceability of any other provisions hereof.

F. Integration: This MOU is the entire agreement between the Parties, and supersedes any previous agreements or MOU between the parties. No other agreements, oral or written, have been entered into with respect to the subject matter of this MOU.

G. Dispute Resolution: The Parties will attempt to settle any dispute internally through good faith negotiations. If Informal negotiations fail, the Foundation will submit its grievance to the District through the School Board's Policy GF(LOCAL).

H. Legal Compliance: Both Parties warrant and certify that in the performance of this MOU, they will comply with all Federal, State, County, and City laws, ordinances, regulations, and standards applicable to the provisions of services described herein and the performance of all obligations undertaken pursuant to this MOU. Information containing personally identifiable student information obtained by LEEF under this MOU shall be kept confidential as required by the Family Educational Rights and Privacy Act ("FERPA") of 1974.

I. District Commitment: The School Board agrees to provide the following to the Foundation, provided that the public purposes continue to be served and adequate controls continue to be implemented, and subject to the School Board's continuing right to refuse to appropriate the necessary funds in any budget year. Any and all devotion of District funds or resources under this MOU shall be within the sole discretion of the School Board.

1. The Superintendent of the District or his/her designee, and a member of the Board of Trustees shall serve as ex-officio Directors of the Foundation with no voting rights. Neither of these individuals shall receive compensation for their respective service in such position.
2. The District shall share annually with the Foundation its strategic plan, institutional priorities and projects, and resource requirements, so that the Foundation may represent the direction and needs of the District to donor prospects and align its programs and campaigns consistent with the strategic objectives of the District.
3. The District shall promptly alert the Foundation to prospective gifts, so that

each opportunity for enhancing gift potential and donor relations is fully utilized.

4. The District, with adequate oversight by the School Board to assure a public purpose is being served with adequate consideration flowing to the public, will provide to the Foundation:

(i) Office space, facilities, and utilities for use by the Foundation team, composed of up to three individuals.

(ii) All or a portion of the general office and technology equipment for use by the Foundation team.

(iii) Assignment of a District employee to assist the Executive Director on a full-time basis for each year of this agreement. The assistant will be an at-will employee of the District under the direct control and supervision of the District. The employee will not be engaged in fundraising while on duty.

(iv) An exclusive, non-assignable, and non-sublicensable license to sell anchor (top, non digital corners of the scoreboard with any digital advertising that may be associated with the package) and foundation (bottom, non-digital row of the scoreboard with any digital advertising that may be associated with the package) advertisement packages and/or units, and a non-exclusive, non-assignable, and non-sublicensable license to sell all other advertisement packages and/or units on three (3) electronic scoreboards owned and operated by the District, specifically at A.C. Bible, Jr. Memorial Stadium, John Gupton Stadium, and Ed W. Monroe Memorial Stadium pursuant to the following terms:

- a. The license granted under this section shall only be effective during the active term of this MOU.
- b. Fifteen percent (15%) of all proceeds realized from the Foundation's sale of advertisement packages and/or units must be tendered to the District within thirty (30) days of receipt of funds [advertisements must be paid prior to running the ads].
- c. The Foundation shall keep a descriptive accounting reflecting each sale of advertisement packages and/or units and provide an updated accounting to the Chief Financial Officer once per quarter.
- d. The Foundation acknowledges that all rights, title, and interest in the advertising space on the District's electronic scoreboards are owned and controlled by the District. The Foundation agrees not to dispute or challenge, or assist any person or entity in disputing or challenging, the District's rights in and to the advertising space on the District's electronic scoreboards. Nothing in this MOU prohibits the Foundation from making adjustments to its fee arrangements with ad patrons in the event an ad does not run, appear as agreed upon with the patron, or is otherwise not properly displayed. The Foundation may sell advertisements to individuals and entities so long as the merchandise or services to be advertised do not conflict with the following prohibited uses and restrictions: The District shall

retain final editorial authority to accept or reject submitted advertisements in a manner consistent with the First Amendment. The Foundation may not market or sell advertisement packages and/or units to advertisers of merchandise or services promoting or depicting alcoholic beverages; tobacco and smoking-related products; CBD; inherently dangerous products such as firearms, knives, and explosives; nudity or sexual activity; products related to gambling; controlled substances and paraphernalia; advertisements that would prevent the District from maintaining a position of neutrality on political and religious issues or would create an appearance of favoritism on said issues; and any other activity that the District determines to be inappropriate in accordance with relevant School Board policies, including School Board Policy GKB(LOCAL). Additionally, the Foundation may not sell advertisement packages and/or units in a manner that discriminates against any person or group based on race, color, sex, age, national origin, disability, or religion.

- e. In the event that the scoreboards are damaged or otherwise unavailable for display of advertisements, the Foundation assumes all responsibility for contract amendments with purchasers who have not received purchased advertising that would have otherwise been displayed or projected during the time that the scoreboard is damaged or unavailable for display of advertisements. The District will communicate to the Foundation of such damage in writing within five (5) business days of the District's actual knowledge of the damage.

J. Responsibilities of the Foundation:

1. The Foundation agrees that during the term of this MOU, the Foundation will use its best efforts to solicit, collect, invest, and administer funds for the Foundation, which funds shall be used to enrich the educational environment of the District.
2. The Foundation agrees that in each of the Foundation's fiscal years, the Foundation shall contribute more to the District than the value of the District's contribution to the Foundation, or funding may, in the School Board's discretion, either cease or be decreased for the coming fiscal year. For the purposes of this MOU, amounts contributed to the District in any fiscal year shall include all grants to teachers, educational programs, and all payments to an endowment fund for the benefit of the district made in that fiscal year, but shall not include monies deposited into retained earnings until those retained earnings are spent for the benefit of the District through a teacher grant, educational program or endowment payment.
3. The Foundation agrees that it will require its personnel and the District personnel providing services to the Foundation to follow all policies and procedures of the District when representing the District or the Foundation in any capacity. The Foundation will abide by all Leander ISD policies and procedures, University Interscholastic League (UIL) regulations, and Federal and Texas laws concerning exempt organizations. Although the Foundation works very closely with the District, it is a legally separate entity from the District, and if the Foundation fails to abide by all District guidelines, the Foundation's activities may be suspended.
4. The Foundation agrees that it will continue to recognize the District as the sole

beneficiary of all funds received by the Foundation.

5. The Foundation has a fiduciary to the District with respect to responsibility for the operation of the Foundation, including the investment and expenditure of the Foundation's funds. The Foundation is responsible for providing to any assisting District employee any necessary training, guidance, or other information regarding the business, operations, or any special needs of the Foundation.
6. The Foundation shall collect and authorize such funds to be used for educational projects in alignment with the District's strategic plan and institutional priorities. The Superintendent of Schools is solely responsible for the District's educational programs, including curricular and extracurricular activities. All activities, events, and personnel are under the jurisdiction of the Superintendent. The Foundation recognizes this authority and agrees to work within the framework prescribed by the District's administration.
7. The Foundation shall conduct its activities in such a manner as to maintain its status as a tax-exempt, charitable organization under state and federal laws.
8. The Foundation shall consult with the District before accepting any gift for the benefit of the District that contains restrictive terms or conditions. The Foundation may suggest particular activities or programs to support; however, the District's Superintendent has final authority to approve any activities, and the District's Board of Trustees retains the final authority to accept or reject any donation.
9. The Foundation shall be solely responsible for obtaining its own financial and legal advice, independent of the District.

K. Controls: The School Board and the Foundation Board agree on the following controls to ensure that a proper public educational purpose is served by this MOU:

1. The Foundation shall provide the School Board with an annual report, which shall be presented to the School Board at a public School Board meeting. The Foundation shall provide a cost-benefit evaluation to the District regarding the District's Investment in the Foundation and the Foundation's use of this investment for educational or public purposes.
2. The Foundation shall provide an IRS Form 990 annually to the School Board, which shall reflect any District contributions to the Foundation and which shall be reviewed against the District's accounting records to ensure accuracy.
3. The Foundation shall abide by all policies and procedures of the District related to facility and equipment use, personnel, public information, and all other applicable policies.
4. The District shall determine each year, at the time of development of the District's budget, whether adequate consideration has been received from the Foundation in the previous fiscal year and will likely be received in the following fiscal year, to assist the Foundation Board in determining funding for the coming fiscal year.
5. Any District employees assigned to assist the Foundation shall be at-will employees of the District, under the direct supervision and control of the District. The Foundation may consult with the Superintendent regarding the job performance of assigned employees.
6. The Foundation understands that as a result of the District's investment in the Foundation, the documents of the Foundation may be subject to the Texas Public Information Act, absent any specific exemption, and the Foundation agrees to abide

by the Texas Public Information Act.

7. Employment and termination decisions regarding the Foundation's Executive Director are at the discretion of the Foundation Board of Directors, but will consider input from an ad hoc committee consisting of at least one District representative.
8. As noted in Section C, above, this MOU may be terminated by either party by giving the other Party prior written notice, thirty (30) days prior to the termination date.
9. The parties shall review the terms of this MOU on an annual basis in the month of April.
10. Any amendment to this MOU must be in writing and approved by both Parties acting through their respective governing boards..
11. Any dispute between the Parties to this MOU shall first be submitted to mediation before seeking a judicial remedy, unless expedited resolution should be required. If mediation efforts are unsuccessful, any suit arising under this MOU shall be subject to a court of competent jurisdiction in Williamson County, Texas.

L. Execution: Each individual signing this MOU below warrants that he or she has the power and authority to bind the Party for which he or she signs to all the terms and conditions of this MOU.

**For the District**

**For the Foundation**

By \_\_\_\_\_  
Anna Smith, Leander ISD Board President

By \_\_\_\_\_  
Devin Williamson, Foundation President

Date \_\_\_\_\_

Date \_\_\_\_\_

## Memorandum of Understanding

Between the Leander Educational Excellence Foundation and the Leander Independent School District ("LISD-LEEF MOU")

This Memorandum of Understanding ("MOU") is entered into by and between the ~~Leander Independent School Board ("School Board")~~ of the Leander Independent School District ("the District"), acting through its Board of Trustees ("School Board") and the ~~Leander Educational Excellence Foundation Board of Directors ("Foundation Board")~~ of the Leander Educational Excellence Foundation ("the Foundation"), acting through its Board of Directors ("Foundation Board") (individually referred to as "Party" and collectively "Parties"); to be effective on July 1, 2025, continuing the longstanding relationship between the parties ~~November 10, 2022~~. This MOU is intended to memorialize ~~the nature of~~ the relationship between the District and the Foundation, ~~as well as~~ to ratify and approve past agreements and activities and to mutually acknowledge the respective obligations and rights of the parties.

**Whereas**, the District is a public school system with its administrative offices located in Williamson County, Texas; and

**Whereas**, the Foundation is an independent nonprofit corporation organized under the Texas Non-Profit Corporation Act, and is exempt from taxation pursuant to the Internal Revenue Code 501(c)(3); and

**Whereas**, the District has the authority to enter into contracts as are necessary for the efficient management of the District and to carry out its governmental purposes; and

**Whereas**, the Foundation ~~is was~~ organized, incorporated and operates exclusively for the purpose of stimulating the voluntary private support from alumni, parents, friends, corporations, foundations and others and to disburse those funds solely for the benefit of the District; and

**Whereas**, the School Board and the Foundation recognize the shared purposes served by the District and ~~assistance and contribution to be made by~~ the Foundation and desire to formalize their relationship to achieve an efficient coordination between them to advance the District's public purposes and to foster and supplement the educational and cultural programs and services of the District;

**Now, therefore**, in consideration of the mutual benefits and valuable consideration herein contained, the District and the Foundation agree as follows:

- A. Foundation Name, Seal and Logotype: The Foundation will operate under its own name, seal, and logotype except in those instances where the Superintendent of the District, as described in Texas Education Code, Sec. 11.201, specifically approves the Foundation's use of the District's name or service marks.
- B. Public Purposes: The School Board acknowledges that ~~has identified~~ the following ~~educational~~ public educational purposes for the District's support of the Foundation for the benefit of the District:
  1. Seeking ~~Because of the uncertainty and limitations inherent to the public school finance~~

~~system, it is in the best interests of the District to seek~~ alternative sources of support and resources to enhance and continue District educational programs in light of uncertainty and limitations inherent to the Texas public school finance system. ~~in order to continue and/or enhance its quality education programs.~~

2. Increasing ~~e~~ community support of the District and its programs, both financially and educationally.
3. Soliciting ~~ations of additional~~ financial support to support the District's educational mission.
4. ~~Support from the Foundation will s~~Strengthening the District's educational programs, student opportunities, and academic outcomes.

C. Term: This agreement shall commence on July 1, 2025~~November 10, 2022~~ and shall be extended each year for an additional one-year period until terminated by either Party, until June 30, 2025.

The parties agree to meet in April of each agreement year to review this MOU and determine whether the MOU should be modified or amended. any mutually agreed amendments to the MOU. Either Pparty may terminate this agreement without cause at any time by providing thirty (30) days prior written notice to the other Pparty. ~~The parties agree to meet by December 2024 to begin negotiating a successor agreement.~~

D. Assignment: No Pparty shall voluntarily or by operation of law, assign or otherwise transfer its rights or obligations under this MOU without the other party's prior written consent. Any supported~~supported~~ assignment in violation of this paragraph shall be void.

E. Severability: The provisions of this MOU are severable and the enforceability of any provision of this MOU shall not affect the enforceability of any other provisions hereof.

F. Integration: This MOU is the entire agreement between the Pparties, and supersedes any previous agreements or MOU between the parties. No other agreements, oral or written, have been entered into with respect to the subject matter of this MOU.

G. Dispute Resolution: The Pparties will attempt to settle any dispute internally through good faith negotiations. If Informal negotiations fail, the Foundation will submit its grievance to the District through the School Board's Policy GF(LOCAL).

H. Legal Compliance: Both Pparties warrant and certify that in the performance of this MOU, they will comply with all Federal, State, County, and City ~~L~~aws, ordinances, regulations, and standards applicable to the provisions of services described herein and the performance of all obligations undertaken pursuant to this MOU. Information containing personal identifiable student information provided to obtained by LEEF under this MOU shall be kept confidential as required by the Family Educational Rights and Privacy Act ("FERPA") of 1974.

I. District Commitment: The School Board agrees to provide the following to the Foundation, provided that the public purposes continue to be served ~~met~~ and adequate~~the~~ controls continue to be implemented, and subject to the School Board's continuing right to refuse to appropriate the necessary funds in any budget year. Any and all devotion of District funds or resources under this MOU shall be within the sole discretion of the School Board.

1. The Superintendent of the District or his/her designee, and a member of the Board of Trustees shall serve as ex-officio Directors of the Foundation with no voting rights. Neither of these individuals shall receive compensation for their respective service in such position.
2. The District shall share annually with the Foundation its strategic plan, institutional priorities and projects, and resource requirements, so that the Foundation may represent the direction and needs of the District to donor prospects and align its programs and campaigns consistent with the strategic objectives of the District.
3. The District shall promptly alert the Foundation to prospective gifts, so that each opportunity for enhancing gift potential and donor relations is fully utilized.
4. The District, with adequate oversight by the School Board to assure a public purpose is being served with adequate consideration flowing to the public, will provide to the Foundation:

(i) Office space, facilities, and utilities for use by the Foundation team, **composed of up to three individuals (we have 4 but 1 is LISD employee).**

(ii) All or a portion of the general office and technology equipment for use by the Foundation team.

~~(iii) For each year of this agreement, the District will provide a contribution of \$40,000 to the Foundation, to be paid in the amount of \$3,333.33 each month.~~

**Commented [1]:** Note that this was already removed by a prior amendment.

~~(iii)~~ (iv) Assignment of a District employee to assist the Executive Director on a full ~~part~~-time basis for each year of this agreement. The assistant will be an at-will employee of the District under the direct control and supervision of the District. The employee will not be engaged in fundraising while on duty.

(iv) An exclusive, non-assignable, and non-sublicensable license to sell anchor (top, non-digital corners of the scoreboard with any digital advertising that may be associated with the package) and **founding** (bottom, non-digital row of the scoreboard with any digital advertising that may be associated with the package) advertisement packages and/or units, and a non-exclusive, non-assignable, and non-sublicensable license to sell all other advertisement packages and/or units on three (3) electronic scoreboards owned and operated by the District, specifically at A.C. Bible, Jr. Memorial Stadium, John Gupton Stadium, and Ed W. Monroe Memorial Stadium pursuant to the following terms:

- a. The license granted under this section shall only be effective during the active term of this MOU.
- b. Fifteen percent (15%) of all proceeds realized from the Foundation's sale of advertisement packages and/or units must be tendered to the District ~~within thirty (30) days of receipt of funds~~ **quarterly [advertisements must be paid prior to running the ads].**
- c. The Foundation shall keep a descriptive accounting reflecting each sale of advertisement packages and/or units and provide an updated accounting to the ~~District~~ Chief Financial Officer once per quarter, ~~as directed by the~~

**Commented [2]:** delete "District" and replace with "Chief Financial Officer" and delete "as directed by the District"

District.

- d. The Foundation acknowledges that all rights, title, and interest in the advertising space on the District's electronic scoreboards are owned and controlled by the District. The Foundation agrees not to dispute or challenge or assist any person or entity in disputing or challenging, the District's rights in and to the advertising space on the District's electronic scoreboards. Nothing in this MOU prohibits the Foundation from making adjustments to its fee arrangements with ad patrons in the event an ad does not run, appear as agreed upon with the patron, or is otherwise not properly displayed. The Foundation may sell advertisements to individuals and entities so long as the merchandise or services to be advertised do not conflict with the following prohibited uses and restrictions: The District shall retain final editorial authority to accept or reject submitted advertisements in a manner consistent with the First Amendment. The Foundation may not market or sell advertisement packages and/or units to advertisers of merchandise or services promoting or depicting alcoholic beverages; tobacco and smoking-related products; CBD; inherently dangerous products such as firearms, knives, and explosives; nudity or sexual activity; products related to gambling; controlled substances and paraphernalia; advertisements that would prevent the District from maintaining a position of neutrality on political and religious issues or would create an appearance of favoritism on said issues; and any other activity that the District determines to be inappropriate in accordance with relevant School Board policies, including School Board Policy GKB(LOCAL). Additionally, the Foundation may not sell advertisement packages and/or units in a manner that discriminates against any person or group based on race, color, sex, age, national origin, disability, or religion.
- e. In the event that the scoreboards are damaged or otherwise unavailable for display of advertisements, the Foundation assumes all responsibility for contract amendments with purchasers who have not received purchased advertising that would have otherwise been displayed or projected during the time that the scoreboard is damaged or unavailable for display of advertisements. The District will communicate to the Foundation of such damage in writing within five (5) business days of the District's actual knowledge of the damage.

J. Responsibilities of the Foundation:

1. The Foundation agrees that during the term of this MOU, the Foundation will use its best efforts to solicit, collect, invest, and administer funds for the Foundation, which funds shall be used to enrich the educational environment of the District.
2. The Foundation agrees that in each of the Foundation's fiscal years, the Foundation shall contribute more to the District than the value of the District's contribution to the Foundation, or funding may, in the School Board's discretion, either cease or be decreased for the coming fiscal year. For the purposes of this MOU, amounts contributed to the District in any fiscal year shall include all grants to teachers, educational programs, and all payments to an endowment fund for the benefit of the district made in that fiscal year, but shall not include monies deposited into retained earnings until those retained earnings are spent for the benefit of the District through a teacher grant, educational program or endowment payment.

3. The Foundation agrees that it will require its personnel and the District personnel providing services to the Foundation to follow all policies and procedures of the District when representing the District or the Foundation in any capacity. The Foundation will abide by all Leander ISD policies and procedures, University Interscholastic League (UIL) regulations and Federal and Texas laws concerning exempt organizations. Although the Foundation works very closely with the District, it is a legally separate entity from the District, and if the Foundation fails to abide by all District guidelines, the Foundation's activities may be suspended.
  4. The Foundation agrees that it will continue to recognize the District as the sole beneficiary of all funds received by the Foundation ~~its solicitation program.~~
  5. The Foundation has a fiduciary to the District with respect to responsibility for the operation of the Foundation, including with respect to the investment and expenditure ~~and the authorization of the expenditures~~ of the Foundation's funds. The Foundation is responsible for providing to any assisting District employee any necessary training, guidance, or other information regarding the business, operations, or any special needs of the Foundation.
  6. The Foundation shall collect and authorize such funds to be used for educational projects in alignment with the District's strategic plan and institutional priorities. The Superintendent of Schools is solely responsible for the District's educational programs, including curricular and extracurricular activities. All activities, events and personnel are under the jurisdiction of the Superintendent. The Foundation recognizes this authority and agrees to work within the framework prescribed by the District's administration.
  7. The Foundation shall conduct its activities in such a manner as to maintain its status as a tax-exempt, charitable organization under state and federal laws.
  8. The Foundation shall consult with the District before accepting any gift for the benefit of the District that contains restrictive terms or conditions. The Foundation may suggest particular activities or programs to support; however, the District's Superintendent has final authority to approve any activities and the District's Board of Trustees retains ~~The Foundation understands that the School Board has the~~ the final authority to accept or reject any donation.
  9. The Foundation shall be solely responsible for obtaining its own financial and legal advice, independent of the District.
- K. Controls: The School Board and the Foundation Board agree on the following controls to ensure that a proper public educational purpose is served by this MOU ~~arrangement~~:
1. The Foundation shall provide the School Board with an annual report, which shall be presented to the School Board at a public School Board meeting. The Foundation shall provide a cost-benefit evaluation to the District regarding the District's Investment in the Foundation and the Foundation's use of this investment for educational or public purposes.

2. The Foundation shall provide an IRS Form 990 annually to the School Board, which shall reflect any ~~the District's~~ contributions to the Foundation and which shall be reviewed against the District's accounting records to ensure accuracy.
3. The Foundation shall abide by all policies and procedures of the District related to facility and equipment use, personnel, public information, and all other applicable policies.
4. The District shall determine each year, at the time of development of the District's budget, whether adequate consideration has been received from the Foundation in the previous fiscal year and will likely be received in the following fiscal year, to assist the Foundation Board in determining funding for the coming fiscal year.
5. Any District employees assigned to assist the Foundation shall be at-will employees of the District, under the direct supervision and control of the District. The Foundation may consult with the Superintendent regarding the job performance of assigned employees.
6. The Foundation understands that as a result of the District's investment in the Foundation, the documents of the Foundation may be subject to the Texas Public Information Act, absent any specific exemption, and the Foundation agrees to abide by the Texas Public Information Act.
7. Employment and termination decisions regarding the Foundation's Executive Director are at the discretion of the Foundation Board of Directors, but will consider input from an ad hoc committee consisting of at least one District representative.
8. As noted in Section C, above, this MOU may be terminated by either party by giving the other ~~P~~party prior written notice, thirty (30) days prior to the termination date.
9. ~~As noted in Section C, above, t~~he parties shall review the terms of this MOU on an annual basis in the month of April.
10. Any amendment to this MOU must be in writing and approved by both Parties acting through their respective governing boards. ~~by mutual agreement of the parties.~~
11. Any dispute between the Parties to this MOU shall first be submitted to mediation before seeking a judicial remedy, unless expedited resolution should be required. If mediation efforts are unsuccessful, any suit arising under this MOU shall be subject to a court of competent jurisdiction in Williamson County, Texas.

L. Execution: Each individual signing this MOU below warrants that he or she has the power and authority to bind the ~~P~~party for which he or she signs to all the terms and conditions of this MOU.

**For the District**

By \_\_\_\_\_  
Gonzales-Dholakia, Ph.D. Frisk Bode, Board President

**For the Foundation**

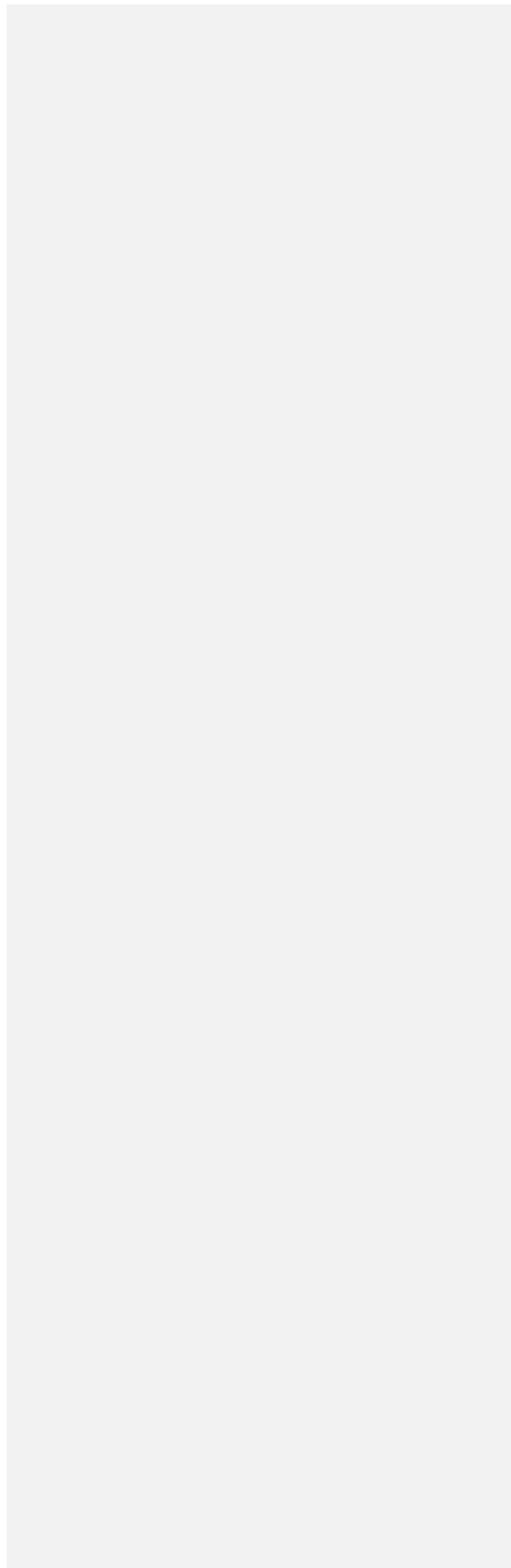
By \_\_\_\_\_ Gloria  
 \_\_\_\_\_, Crystal Smith,

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Foundation President

Date \_\_\_\_\_

Date \_\_\_\_\_



# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 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:** 05-29-29 Regular Meeting Minutes DRAFT  
06-05-25 Regular Meeting with Grievance Hearing Minutes DRAFT

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## **Background Information:**

Board meeting minutes are attached for your review.

## **Administrative Recommendation:**

Administration recommends approval of the minutes as presented.

## **Sample Motion:**

I move the Board approve the minutes for the May 29 and June 5, 2025, Board meetings as presented.

## **Minutes of Regular Meeting with Public 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, May 29, 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, and Francesca Romans (arrived at 6:56 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: Substitute Teacher Program
  - B. Video Recognitions
    1. Career and Technical Education (CTE) Achievement: Health Occupation Students of America (HOSA)
    2. HEB Excellence Award Nominee Dr. Amy Sharp, River Place Elementary
    3. Speech Language Pathologists Appreciation Week, May 19–23
    4. Texas High School Coaches Association (THSCA) Coach of the Year – Drew Sanders, Vandegrift High School
    5. Texas Science & Engineering Fair
    6. UIL Theatrical Design State Medalists
    7. UIL Track & Field State Medalists
4. **CITIZEN COMMENTS**

*34 citizens addressed the Board of Trustees.*
5. **PUBLIC HEARING**
  - A. Discussion of Federal Funds Overview and Public Hearing
6. **CITIZEN COMMENTS FOR FEDERAL FUNDS OVERVIEW AND PUBLIC HEARING**

*No citizens addressed the Board of Trustees for the Federal Fund Overview Public Hearing.*

**7. CONSENT AGENDA**

A. Consider Approval of Minutes of Regular and Called Board Meetings

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

**8. SUPERINTENDENT'S REPORT**

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

**9. DISCUSSION/ ACTION ITEMS**

A. GOVERNANCE

- 1. Legislative Committee Update

B. OPERATIONS

- 1. Discussion of Long-Range Planning Framework- Facility Optimization
- 2. Discussion of Administration to Seek Request for Qualifications for the Review and Verification of Cost Savings Estimates
- 3. Discussion of 2024-2025 Budget Projections
- 4. Discussion of 2025 Certified Estimated Property Values and Recapture
- 5. Consider Approval of FY25 Budget Amendment - #13

*I move that the Board of Trustees approve FY25 Budget Amendment - #13 as presented. This motion, made by Trish Bode and seconded by Anna Smith, passed unanimously with seven in favor, none opposed.*

**10. CLOSED SESSION**

The Board went into closed session at 12:03 AM 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

The Board returned to open session at 12:10 AM.

**11. ACTION PURSUANT TO CLOSED SESSION**

**12. BOARD MEETING DEBRIEF**

**13. ADJOURNMENT**

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

Time: 12:10 AM on May 30, 2025

These minutes were read and approved by the Board of Trustees on the 19<sup>th</sup> day of June 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.

## Minutes of Regular Meeting with Public 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, June 5, 2025, beginning at 6:16 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 (arrived 6:17 pm), Trish Bode (arrived 6:19 pm), Paul Gauthier, Nekosi Nelson, and Francesca Romans (arrived 6:46 pm).

1. **CALL TO ORDER AND DECLARATION OF QUORUM**
2. **OPENING CEREMONY**
  - A. Pledge of Allegiance
  - B. Moment of Silence
3. **RECOGNITION**
  - A. Video Recognitions
    1. Leader in Me Lighthouse Recertification - Westside Elementary
    2. Solution Tree Model Professional Learning Community (PLC) - Akin Elementary
    3. UIL Academics Medalists
    4. UIL Softball State Medalists
4. **CITIZEN COMMENTS**

*76 speakers addressed the Board of Trustees.*
5. **PUBLIC HEARING**
  - A. End of Course Accelerated Instruction Public Hearing
6. **CITIZEN COMMENTS FOR END OF COURSE ACCELERATED INSTRUCTION PUBLIC HEARING**

*No one signed up to speak for End of Course Accelerated Instruction Public Hearing.*
7. **CONSENT AGENDA**
  - A. Consider Approval of Expedited Waiver for Staff Development
  - B. Consider Approval of Minutes of Regular and Called Board Meetings
  - C. Consider Approval of Resolution Stating 'de minimis' Items Serve a Public Purpose

*I move the Consent Agenda items be approved as presented. This motion, made by Anna Smith and seconded by Trish Bode, passed seven in favor and none opposed.*

**8. SUPERINTENDENT'S REPORT**

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

**9. DISCUSSION/ACTION ITEMS**

**A. STUDENT EXPERIENCE**

- 1. 2024-2025 School Health Advisory Council (SHAC) Annual Report
- 2. Discussion of Leading Measures

**B. GOVERNANCE**

- 1. Discussion and Consider Approval of Appointing a Delegate and Alternate Representative to the 2025 Texas Association of School Boards Delegate Assembly

*I move that Anna Smith be appointed as Leander ISD's delegate, and Gloria Gonzales-Dholakia be appointed as Leander ISD's alternate representative to the 2025 Texas Association of School Boards Delegate Assembly. This motion, made by Sade Fashokun and seconded by Francesca Romans, passed six in favor and one, Paul Gauthier, opposed.*

**C. OPERATIONS**

- 1. Discussion of 2025-2026 Proposed Budget
- 2. Business and Finance Monthly Reports
  - a. Monthly Bond Status Report
  - b. Monthly Financial Report
  - c. Monthly Investment Report
  - d. Monthly Tax Collection Report

**10. CLOSED SESSION**

The Board of Trustees went into closed session at 10:05 PM after the Board President announced the right to do so under:

G. Texas Government Code 551.074: Superintendent Formative Evaluation Quarterly Review

The Board of Trustees returned to open session at 11:50 PM.

The Board of Trustees went into closed session at 12:36 AM 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 551.074: personnel - reorganization of the Board of Trustees

- E. 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 12:38 AM.

The Board of Trustees went into closed session at 12:38 AM after the Board President announced the right to do so under:

- F. Texas Government Code 551.074: personnel - deliberation and consideration of employment of Assistant Superintendent of Curriculum and Instruction

The Board of Trustees returned to open session at 12:49 AM.

## 11. ACTION PURSUANT TO CLOSED SESSION

- A. Consider Action on Parent Complaint

*Level III appeal was withdrawn by the complainant. No action needed.*

- B. Consider Employment of Assistant Superintendent of Curriculum and Instruction

*I move that the Board of Trustees accept the recommendation of Lauren Meeks for Assistant Superintendent for Curriculum and Instruction 1-year probationary employment contract for personnel addition(s) as presented in accordance with the salary scale, policies and contract of Leander Independent School District for the 2025-26 school year. This motion, made by Anna Smith and seconded by Francesca Romans, passed seven in favor and none opposed.*

- C. Consider Reorganization of the Board of Trustees

*I move that Anna Smith be appointed president of the Leander ISD School Board. This motion made by Gloria Gonzales-Dholakia and seconded by Francesca Romans passed six in favor and one, Paul Gauthier, opposed.*

*I move that Sade Fashokun be appointed as vice-president of the Leander ISD School Board. This motion made by Gloria Gonzales-Dholakia and seconded by Francesca Romans passed seven in favor and none opposed.*

*I move that Nekosi Nelson be secretary of the Leander ISD School Board. This motion made by Gloria Gonzales-Dholakia and seconded by Francesca Romans passed seven in favor and none opposed.*

## 12. BOARD MEETING DEBRIEF

## 13. ADJOURNMENT

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

Time: 12:52 AM on Friday, June 6, 2025.

These minutes were read and approved by the Board of Trustees on the 19th day of June 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.



JUNE 19, 2025

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# Superintendent's Report

Board of Trustees Meeting



## EMPOWERED LEARNERS

**6A Winner**

**Vandegrift  
High School**



**5A 3rd Tie**

**Cedar Park  
High School**



# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS

**2023 BOND LEANDER ISD**  
**20 SUMMER LINEUP 25**  
 MAY 23 - AUGUST 13

**EARLY CHILDHOOD CENTER** LEANDER HIGH SCHOOL + CEDAR PARK HIGH SCHOOL + VISTA RIDGE HIGH SCHOOL  
 RUNNING BRUSHY MIDDLE SCHOOL + RBMS COMPETITION FIELD ARTIFICIAL TURF  
 HENRY MIDDLE SCHOOL (DESIGN) + LEANDER HIGH SCHOOL PHASE 2 (DESIGN)

**DENISE GEIGER COMPASS CENTER** BAGDAD ELEMENTARY SCHOOL + NEW BUSES + NEW BUS SECURITY CAMERAS  
 VANDEGRIFT HIGH SCHOOL ARTIFICIAL TURF FIELDS + SECURITY CAMERAS  
 ELEMENTARY SCHOOL 31 (DESIGN) + ELEMENTARY SCHOOL 32 (DESIGN)

**LINDA LIPPE INSTRUCTIONAL MATERIALS CENTER** PLANT SERVICES MECHANIC SHOP + WAREHOUSE FACILITY & TRANSPORTATION  
 SECOND BROADBAND NETWORK NODE + MUSIC INSTRUMENT REPLACEMENTS  
 INTERACTIVE PANELS + STUDENT & STAFF DEVICE REFRESH + LED LIGHTING  
 HVAC UPGRADES + NEW LOW-MAINTENANCE FLOORING + NEW FURNITURE

**DON TEW PERFORMING ARTS CENTER** CTE MOBILEMAKER LABS + WIRELESS CONNECTIVITY IMPROVEMENTS  
 ROOFING + ELECTRICAL + PLUMBING + FIRE PROTECTION SYSTEMS



# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS



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# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS



**Bagdad Elementary**



# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS



49

Vista Ridge High School



# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS



50

**Don Tew Performing Arts Center**

7



# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS

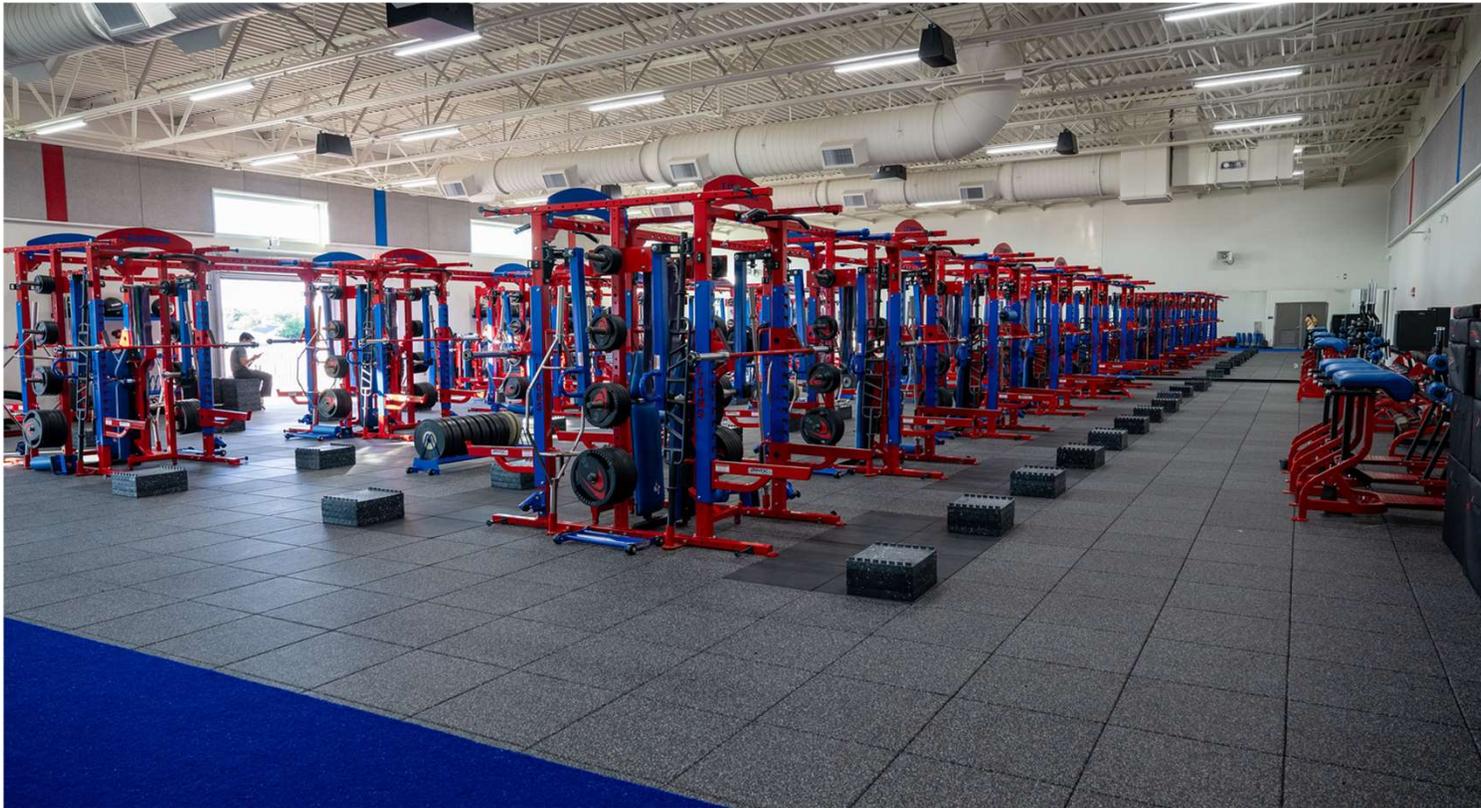


51

**Leander High School**



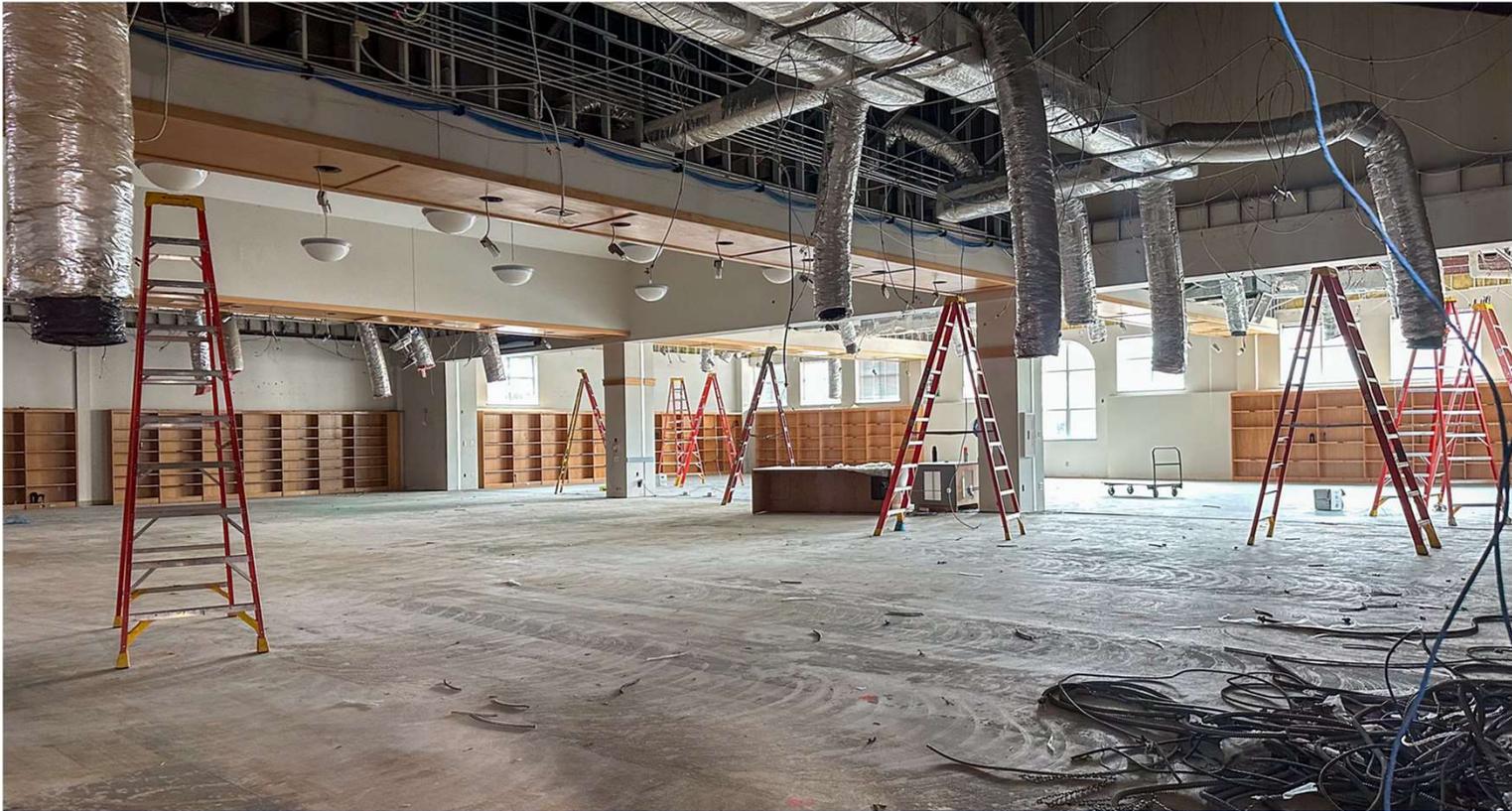
# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS



**Leander High School**



# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS



**Cedar Park High School Library**



# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS



**Cedar Park High School**



# SAFE AND INNOVATIVE LEARNING ENVIRONMENTS



**Plant Services Mechanic Shop**



# EMPOWERED COMMUNITY



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City of Leander Juneteenth Block Party



# EMPOWERED LEARNERS



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# DISCUSSION



# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

**Agenda Item:** Legislative Committee Update  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Legislative Committee Members  
**Attachments:** Legislative Committee Update Presentation (*Uploaded to BoardBook 06-19-25*)

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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



June 19, 2025

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# 89th Legislative Summary

Legislative Committee Update



## **PURPOSE**

Members of the Legislative Committee will provide an update on the developments that have emerged in the 89th Texas Legislative Session. This is an early summary and more details will emerge over time.



## LEGISLATION

- Total of 8,719 bills filed and 1,183 bills sent to Governor
- How many of those filed impact education? Over 1,200 filed
- June 22nd is Veto deadline

### **Leander ISD 89th Legislative Priorities**

62

- Empowered Student Learning: Maintain flexibility for curriculum to support student choice in their learning path & Special Education
- Empowered Staff: Educator Salaries and Retention
- Impactful Family Engagement: Building effective partnerships
- Equitable Access: Funding from the State & Voucher Opposition
- Safe and Innovative Learning Environments: School Safety and Mental Health Support



# IMPACTING FINANCES

- House Bill (HB) 2
  - \$55 Basic Allotment increase by repurposing the golden penny yield
  - \$3.7 billion for teacher compensation - complete flow through
  - \$500 million for non-admin staff pay raises (everyone else)
  - \$1.3 billion for new fixed cost - Allotment for Basic Costs (ABC) based on enrollment
  - \$850 million for special education and moving to service intensity model (2nd year of biennium) 63
    - *Much to dissect and then work on implementation*
  - \$433 million for early learning
  - \$430 million in additional school safety funding (Added \$1.5 million to our \$1.1 million; current spend about \$4.5 million)
  - Hold Harmless language removed
- HB 2185 Bilingual Education Allotment
  - Adds multiplier and expands what allotment can be used for
- Not for LISD
  - \$200 million for charter facilities
  - \$300 million for small and mid-size allotment



## IMPACTING FINANCES

- HB 2
  - continued
- 1) Impact to the district
  - a) LISD loses \$10 million because of the removal of the hold harmless language<sup>64</sup>
  - b) Total revenue is \$2 million lower than before HB 2 despite increase in other places
- 2) Impacts to the classroom
  - a) We will do everything to minimize the impact on the classroom
  - b) We continue to search for ways to increase revenue
  - c) We continue to consider expenditure reductions for 2026 -2027



# SENATE BILL (SB) 568/HB2 SPECIAL EDUCATION ALLOTMENT

- Requires school boards to hold an annual meeting on special education
  - Adjusts weight of per student funding based on eight tiers of intensity of services for special education (in second year of the biennium)
  - Requires Texas Education Association (TEA) to create, provide technical assistance, and monitor compliance with a comprehensive system for special education
  - Adds \$1,000 per evaluation (evals cost LISD between \$3,000 - \$5,500)
- 1) Impact to the district
    - a) No changes in 2025 -2026
  - 2) Impact to the classroom
    - a) No changes in 2025 -2026



## SB 2 EDUCATIONAL SAVINGS ACCOUNTS

- \$1 billion for family to apply for account to pay for multiple things
  - Education Savings Accounts (ESA) equal to 85% of total per student funding
  - Students with disabilities may receive up to \$30k - public school must perform evaluation and impacts how much they can draw down for the ESA
  - Vendors for educational services must be approved
  - Administration will be done through the Comptroller
  - Applicants will be prioritized in a certain order
- 1) Impacts to the district?
    - a) Possibility of additional request for evaluations and you cannot prioritize your students
  - 2) Impacts to the classroom?
    - a) Slower turnaround on evaluations results in ....
    - b) Remediation is offered to those students who come back from ESA



## BILLS IMPACTING TAXATION

- SB 2/SB 4 raises homestead to \$140k; and raise exemption for disabled and over 65
  - Included a new hold harmless provision...***this time***
  - Total of cumulative property tax exemptions is \$51 billion
    - Creates structural issues as discussed on House and Senate floors
  - Need voters to approve on state ballot in order to go into effect
- 1) Impacts to the district?
    - a) Future legislative years have potential to reduce Interest and Sinking (I&S) which is used to fund facilities and maintenance
  - 2) Impacts to the classroom?
    - a) Future legislative years if I&S is reduced then funds could come from Maintenance and Operations (M&O) resulting in reducing the amount you have for staff (which is over 84% of budget).



## TAXATION CONTINUED

- SB 843 TEA Database of School Taxation
  - SB 1025&SB 506 requires language of “THIS IS A TAX INCREASE” and specific wording of proposition
  - SB 1453 Limits I&S rate to the minimum amount for debt service unless<sup>68</sup> specific explanation is provided and motion passed by 60% of board (5 instead of 4 trustees)
- 1) Impacts to the district?
- a) More staff hours to comply with the additional paperwork?
  - b) More bond legal hours to address enactment
  - c) If you want to pay down debt and save at the rate previously done then you need to vote again to confirm



## IMPACTING GOVERNANCE

- HB 1522 Requires 3 business days instead of 72 hours notice for all meetings
    - Adds additional posting requirements
  - HB 2520 Changes specific things on notice requirement
  - HB 3112 Adds Open Meetings Act (OMA) for cybersecurity
  - SB 413 Requires minutes to include vote and posted online along with any<sup>69</sup> resolutions
  - HB 210 Makes it criminal offense for vendor to bid/contract if trustee or close relative has substantial interest
  - SB 1173 Competitive purchasing threshold raised to \$100k
- 1) Impacts to the district?
- a) We already do most of these in LISD and adds clarity to the process



## IMPACTING SCHOOL SAFETY

### HB 33

- Uvalde Strong Act; requires security review of facilities to confirm compliance and identify vulnerabilities (every time you buy, build or improve) and becomes a component of safety audit
- Every campus must have a breaching tool and ballistic shield
- Requires Advanced Law Enforcement Rapid Response Training (ALERRT) to create training for law enforcement
- Requires each school district and law enforcement unit to have Public Information Officer (PIO) to be certified in emergency communications

70

HB 121 - address training of security personnel, annual renewal of the good cause exception for armed security at every campus, threat assessment for students in special education

HB 57 - Requires emergency plans and drills to address the needs of individuals with disabilities



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# IMPACTING SCHOOL SAFETY

- 1) Impacts to the district?
  - a) We continue to build our Police Department
  - b) Many increased requirements for the emergency management team
  
- 2) Impacts to the classroom
  - a) Safe environments
  - b) Continued drills

71



## IMPACTING PARENTAL RIGHTS

- Senate Joint Resolution (SJR) 34 - acknowledges parental rights in Texas Constitution
- SB 12 - describes parental rights, requires detailed facility reports to TEA, prohibits Diversity, Equity, Inclusion (DEI) activities in public school, prohibits helping with social transitioning of gender, ensures parents have access to full information about their student and instruction, notice and consent for additional items, requires parents comments to be prioritized at board meetings and board meetings to occur outside typical work hours; sets up grievance changes can have up to 90 days to bring
- Commissioner expanded jurisdiction over board policy
- SB 204 - Board training on parental rights with content set by State Board Of Education (SBOE)

72

### Impacts to the district?

- 1) District acknowledges parental rights in core beliefs and policy
- 2) New language requiring TEA rules or SBOE training will need to be developed before impact if any is known
- 3) Board Policy Committee will also be reviewing policy language for compliance

### Impacts to the classroom?

- 1) Teachers will need to coordinate with district to ensure parents have access to “full information” about student and instruction if there is additional requirements from TEA beyond current best practices that district already does

# In Process of Initial Review

73



## CURRICULUM AND INSTRUCTION

- SB 13
  - New policy for 2025-26 school year
  - Library content to exclude content that is indecent or profane/Texas State Library and Archives Commission (TSLAC) to establish
  - Requires schools to give parents access to the library catalog and records through online portal
  - Provides for a School Library Advisory Council
  - Detailed procedures for library book challenges
  - Board shall publish publicly and approve or reject a list of library materials that have been donated or proposed to be procured
- HB 100 - restricts districts from selecting books rejected by SBOE
- HB 120 - Changes the definition of College, Career, and Military Readiness (CCMR) and expands Pathways in Technology Early College High Schools (P-Tech), provides facilities funding for Career Technical Education (CTE)
- SB 1191 - Requires Commissioner to create a standardized method of calculating grade point averages (GPA)
- SB 25 - Requires high school elective on nutrition



## IMPACT STUDENT ISSUES/ FACILITIES

- HB 6 - Student Discipline: Permits out-of-school suspension (OSS) for students below grade 3 for certain conduct, creates a new virtual expulsion option, adds more special ed expertise to Safe and Supportive School Program (SSSP) team behavioral threat assessment (BSA)
- HB 1482 - Cell phone policy (All communication devices): requires policy prohibiting students from using cell phones and smart watches on school property during the school day
- SB 10 - Requires **specific** posting of Ten Commandments in every classroom if donated

75



## IMPACTING SCHOOL DAY

- SB 11 - Board must vote on whether to set a daily time for prayer AND reading religious texts for employees and students with parental consent
- SB 1049 - Permits district to allow release time for private/religious studies
- SB 207 - Adds mental health professionals to excuse absences for medical appointment
- HB 367 - Requires documentation of absences for life-threatening disease on a specific form

76



## NEXT STEPS

- District waiting for rules/guidance from TSLAC, TEA, Texas Association of School Boards (TASB), SBOE, etc.
- District can begin implementation as information is provided but this can be quick or really slow depending on the agency process<sup>77</sup>
- Policy updates will be sent to Policy Committee to further vet and bring back before the full trustee body in a properly posted meeting
- Every one of these bills in the slide could be vetoed by the Governor if it is not already signed by June 22nd



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# DISCUSSION

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Consider Approval of the Bond Oversight Committee Recommendation to Reallocate Bond Funds for a LED Lighting Conversion at Select Facilities Project
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Jeremy Trimble, MArch, Chief Operations Officer; Jon Lux, Bond Oversight Committee Chairman
<b>Attachments:</b>	Consider Approval of Bond Oversight Committee Recommendation Presentation

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## **Background Information**

During the district's annual budget conversations, as a long-term strategy to address rising operational costs without compromising instructional quality or facility performance, it was proposed to explore lowering energy costs to reduce pressure on the general fund to redirect savings to support core instructional needs. As part of this exploration, administration has identified approximately 17 facilities to be converted to LED lighting at a cost of \$3 million, with a projected annual cost avoidance in utilities alone once fully implemented of approximately \$350,000-\$400,000.

Reallocating bond funds to this LED lighting initiative is a strategic investment that reflects the district's commitment to fiscal responsibility, sustainability, and student-centered decision-making. It honors the intent of prior community-approved funding while addressing the operational challenges highlighted in the district's annual budget discussions.

Converting to LED lighting improves energy efficiency, reduces maintenance frequency, and extends equipment life. This translates into fewer work orders and lower utility costs. The Bond Oversight Committee unanimously approved a \$3 million dollar investment that would require funds to be reallocated from 2017 Bond Interest Earnings. The 2017 Bond Interest Earnings has approximately \$14,836,714 remaining.

## **Administrative Recommendation:**

Administration recommends the Board approve the Bond Oversight Committee's recommendation to move \$3,000,000 of the 2017 Bond Interest Earnings to a new LED Lighting Conversion at Select Facilities project.

## **Sample Motion:**

I move that the Board approve the Bond Oversight Committee's recommendation to move \$3,000,000 of the 2017 Bond Interest Earnings to a new LED Lighting Conversion at Select Facilities project as presented.



June 19, 2025

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# **Consider Approval of Bond Oversight Committee Recommendation**

# PURPOSE

The purpose of tonight's presentation is to discuss recommendations from the Bond Oversight Committee meeting on June 10, 2025.



## **Project Recommendation**

**Consider Approval of the Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for a LED Lighting  
Conversion at Select Facilities Project**

82



## Background

### Purpose:

- During the district's annual budget conversations as a long-term strategy to address rising operational costs without compromising instructional quality or facility performance
- Enables redirection of savings to core instructional needs

### Project Scope:

- Convert lighting at approximately 17 Leander ISD facilities from Fluorescent to Light-emitting Diode (LED)
- Estimated cost: **\$3 million**
- Projected annual utility savings: **\$350,000–\$400,000**

83

### Benefits:

- Improved energy efficiency and sustainability
- Reduced maintenance frequency and costs
- Extended equipment lifespan
- Fewer work orders, lower utility bills



## Committee Recommendation

# Bond Oversight Committee Recommendation

84

The Bond Oversight Committee unanimously approved to move **\$3,000,000** of the **2017 Bond Interest Earnings** to a new **LED Lighting Conversion at Select Facilities** project.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate 2023 Bond Funds for  
Software-as-a-Service Expenses**



## Background

- Following outcomes from the **89th Texas Legislative Session**, the District seeks to use **up to \$8,000,000 from [Bond 2023](#)** to offset software costs.
- This strategy supports **employee pay** while maintaining the budget **below the 4.5% deficit budget threshold**.
- [Texas Senate Bill 58](#) permits cloud-based software purchases via **multi-year, bond-funded agreements**.

*District reached out to bond counsel and requested an opinion on whether or not bond funds could be used to pay for software costs.*

87

### Bond Counsel Opinion:

- The payment qualifies as **cloud computing services**.
- Costs are **capitalizable** due to:
  - ◆ **Multi-year contracts**
  - ◆ **Upfront payment**

### Conclusion:

These software costs **can be financed with tax-exempt debt**, assuming all conditions are met.



## Committee Recommendation

# Bond Oversight Committee Recommendation

88

The Bond Oversight Committee approved to reallocate up to **\$8,000,000** of the **2023 *Interactive Panel Installation Bond Project*** to the **2023 Bond Project Savings *fund***, which will then be reallocated to a new **Software as a Service** project to fund current software expenses.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for the  
Replacement of Forklift for Information  
Technology Services**

90



## Background

- Current forklift
  - Manufactured in 1995
  - Battery is aging (new costs ~\$10,000)
  - Has become obsolete and unrepairable
    - The forks got stuck in the air 2 months ago - electronics problem



- Information Technology Services (ITS) receives equipment and supply deliveries daily
  - ITS does not have a docking bay
  - Supports an 88-bay warehouse
  - A forklift is required to move pallets of equipment on and off of delivery trucks



## Committee Recommendation

# Bond Oversight Committee Recommendation

92

The Bond Oversight Committee unanimously approved to move **\$65,000** of the **2021 Bond Interest Earnings** for the **Replacement of Forklift for Information Technology Services** project.



## Discussion

93

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for  
Construction Management Internal  
Audit Project**

94



## Background

### Leander ISD Audit Committee Selection:

- As part of its annual process, Construction Management identified as one of the areas for next year's audit
- Routine, proactive governance — not due to concerns
- Focus on preparedness and internal controls

### Purpose of Audit:

- Preemptive review to strengthen internal systems
- Supports transparency, accountability, and risk mitigation

### Audit Cost:

- **\$168,742** for internal audit services
  - **\$6,000** for related program management support
- Total: \$174,742**



## Committee Recommendation

# Bond Oversight Committee Recommendation

96

The Bond Oversight Committee unanimously approved to reallocate **\$174,742** of the **2017 Bond Interest Earnings** to a new **Construction Management Internal Audit** project.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Change the Scope of 2017 Bond Project:  
Secondary Access Road at  
Vandegrift High School Line Item**

98



## Background

### Background:

- The [2017 Bond](#) included the access road design of Vandegrift High School and Four Points Middle School. The District has sought a permit from the United States Fish & Wildlife (USFW) for several years to construct an emergency access road to and from Vandegrift HS.
  - The proposed road would utilize an existing utility easement controlled by the City of Austin.
- Despite multiple attempts, the permit was not successfully obtained.

### Developments:

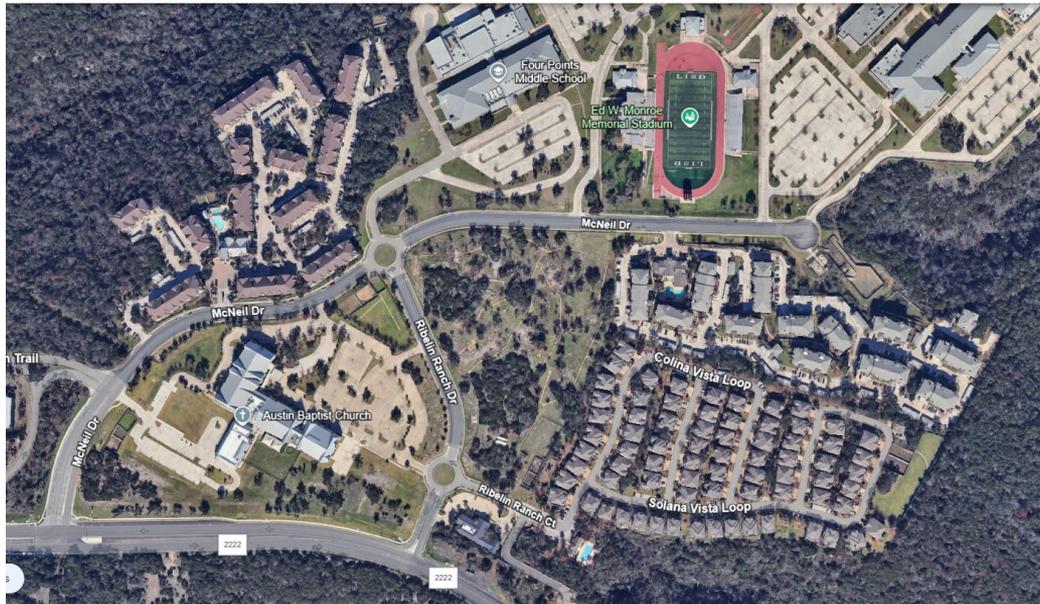
- District staff and emergency agencies have developed alternative access solutions that do not require the road.

### Board Direction:

- Due to these developments, the board approved for District Administration to withdraw the permit application with USFW during the April 10, 2025, Board meeting.



# Background



**Emergency Access Road:** McNeil Dr

**Additional Route:** Ribelin Ranch Dr

**Main Road:** RM 2222

## Collaboration with First Responder Agencies:

A comprehensive emergency access road plan has been developed in collaboration with law enforcement, fire departments, and emergency medical services.

**Traffic & Road Monitoring:** First responder agencies regularly assess roads to ensure fire lanes, hydrants, and exit corridors remain unobstructed.

**Emergency Operations Plans:** Emergency access roads are incorporated into the emergency operations plans of both first responder agencies and the school district.

## First Responder Agencies

- Lake Travis Fire Rescue
- Austin Fire Department
- Travis County Sheriff's Office
- Austin Police Department
- Lake Travis Office of Emergency Management (OEM)
- Travis County OEM



## Background

- District to coordinate construction of **interconnecting driveway** linking **Vandegrift High School** to **Four Points Middle School**.
  - *This will create an additional emergency access route*





## Committee Recommendation

# Bond Oversight Committee Recommendation

102

The Bond Oversight Committee unanimously approved the **scope change** for the **2017 Bond Secondary Access Road at Vandegrift High School** line item to **“Emergency Access Improvements at Four Points Middle School and Vandegrift High School”**.



## Discussion

# Discussion & Questions

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Consider Approval of Bond Oversight Committee Recommendation to Reallocate 2023 Bond Funds for Software-as-a-Service Expenses
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Jeremy Trimble, MArch, Chief Operations Officer; Pete Pape, CPA, Ed.D., Chief Financial Officer; Jason Miller, MBA, Chief Technology Officer; Jon Lux, Bond Oversight Committee Chairman
<b>Attachments:</b>	Consider Approval of Bond Oversight Committee Recommendation Presentation

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## **Background Information**

Due to the funding outcomes of the 89th Texas Legislative Session, school districts across the state — including Leander ISD — continue to face financial pressures from the lack of increased basic allotment and rising operating costs. In response, district administration is proposing an adjustment to [Bond 2023](#) allocations to support financial stability and preserve flexibility in the General Fund.

Specifically, district administration is requesting approval to reallocate up to \$8 million from the [Bond 2023](#) line item originally designated for “[Interactive Panel Installation](#)” to cover existing cloud-based software subscription (Software-as-a-Service, or SaaS) expenses that are currently funded through the General Fund.

This shift would allow the district to offset eligible General Fund expenses with bond funds — a legally permissible action under [Texas Senate Bill 58](#), which authorizes the acquisition of qualifying cloud-based software through multi-year agreements funded by bonds. The plan would be to fund approximately \$2 million dollars in annual software expenses over multiple years.

This action reflects the district’s continued efforts to adapt to evolving fiscal realities without compromising the commitment to classroom instruction.

The 2023 Interactive Panel Installation Bond Project has approximately \$8,429,078 remaining and all currently needed installations have been completed.

The Bond Oversight Committee approved this reallocation on June 10, 2025.

## **Administrative Recommendation:**

Administration recommends that the Board approve to reallocate up to \$8,000,000 of the [2023 Interactive Panel Installation Bond Project](#) to the 2023 Bond Project Savings fund, which will then be reallocated to a new Software-as-a-Service project to fund software expenses.

## **Sample Motion:**

I move that the Board approve to reallocate up to \$8,000,000 of the 2023 Interactive Panel Installation Bond Project to the 2023 Bond Project Savings fund, which will then be reallocated to a new Software-as-a-Service project to fund software expenses as presented.



June 19, 2025

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# **Consider Approval of Bond Oversight Committee Recommendation**

# PURPOSE

The purpose of tonight's presentation is to discuss recommendations from the Bond Oversight Committee meeting on June 10, 2025.

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## **Project Recommendation**

**Consider Approval of the Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for a LED Lighting  
Conversion at Select Facilities Project**

107



## Background

### Purpose:

- During the district's annual budget conversations as a long-term strategy to address rising operational costs without compromising instructional quality or facility performance
- Enables redirection of savings to core instructional needs

### Project Scope:

- Convert lighting at approximately 17 Leander ISD facilities from Fluorescent to Light-emitting Diode (LED)
- Estimated cost: **\$3 million**
- Projected annual utility savings: **\$350,000–\$400,000**

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### Benefits:

- Improved energy efficiency and sustainability
- Reduced maintenance frequency and costs
- Extended equipment lifespan
- Fewer work orders, lower utility bills



## Committee Recommendation

# Bond Oversight Committee Recommendation

109

The Bond Oversight Committee unanimously approved to move **\$3,000,000** of the **2017 Bond Interest Earnings** to a new **LED Lighting Conversion at Select Facilities** project.



## **Discussion**

# **Discussion & Questions**



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate 2023 Bond Funds for  
Software-as-a-Service Expenses**

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## Background

- Following outcomes from the **89th Texas Legislative Session**, the District seeks to use **up to \$8,000,000 from [Bond 2023](#)** to offset software costs.
- This strategy supports **employee pay** while maintaining the budget **below the 4.5% deficit budget threshold**.
- **[Texas Senate Bill 58](#)** permits cloud-based software purchases via **multi-year, bond-funded agreements**.

***District reached out to bond counsel and requested an opinion on whether or not bond funds could be used to pay for software costs.***

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### Bond Counsel Opinion:

- The payment qualifies as **cloud computing services**.
- Costs are **capitalizable** due to:
  - ◆ **Multi-year contracts**
  - ◆ **Upfront payment**

### Conclusion:

These software costs **can be financed with tax-exempt debt**, assuming all conditions are met.



## Committee Recommendation

# Bond Oversight Committee Recommendation

113

The Bond Oversight Committee approved to reallocate up to **\$8,000,000** of the **2023 *Interactive Panel Installation Bond Project*** to the **2023 Bond Project Savings *fund***, which will then be reallocated to a new **Software as a Service** project to fund current software expenses.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for the  
Replacement of Forklift for Information  
Technology Services**

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## Background

- Current forklift
  - Manufactured in 1995
  - Battery is aging (new costs ~\$10,000)
  - Has become obsolete and unrepairable
    - The forks got stuck in the air 2 months ago - electronics problem



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- Information Technology Services (ITS) receives equipment and supply deliveries daily
  - ITS does not have a docking bay
  - Supports an 88-bay warehouse
  - A forklift is required to move pallets of equipment on and off of delivery trucks



## Committee Recommendation

# Bond Oversight Committee Recommendation

117

The Bond Oversight Committee unanimously approved to move **\$65,000** of the **2021 Bond Interest Earnings** for the **Replacement of Forklift for Information Technology Services** project.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for  
Construction Management Internal  
Audit Project**

119



## Background

### Leander ISD Audit Committee Selection:

- As part of its annual process, Construction Management identified as one of the areas for next year's audit
- Routine, proactive governance — not due to concerns
- Focus on preparedness and internal controls

### Purpose of Audit:

- Preemptive review to strengthen internal systems
- Supports transparency, accountability, and risk mitigation

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### Audit Cost:

- **\$168,742** for internal audit services
  - **\$6,000** for related program management support
- Total: \$174,742**



## Committee Recommendation

# Bond Oversight Committee Recommendation

121

The Bond Oversight Committee unanimously approved to reallocate **\$174,742** of the **2017 Bond Interest Earnings** to a new **Construction Management Internal Audit** project.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Change the Scope of 2017 Bond Project:  
Secondary Access Road at  
Vandegrift High School Line Item**

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## Background

### Background:

- The [2017 Bond](#) included the access road design of Vandegrift High School and Four Points Middle School. The District has sought a permit from the United States Fish & Wildlife (USFW) for several years to construct an emergency access road to and from Vandegrift HS.
  - The proposed road would utilize an existing utility easement controlled by the City of Austin.
- Despite multiple attempts, the permit was not successfully obtained.

### Developments:

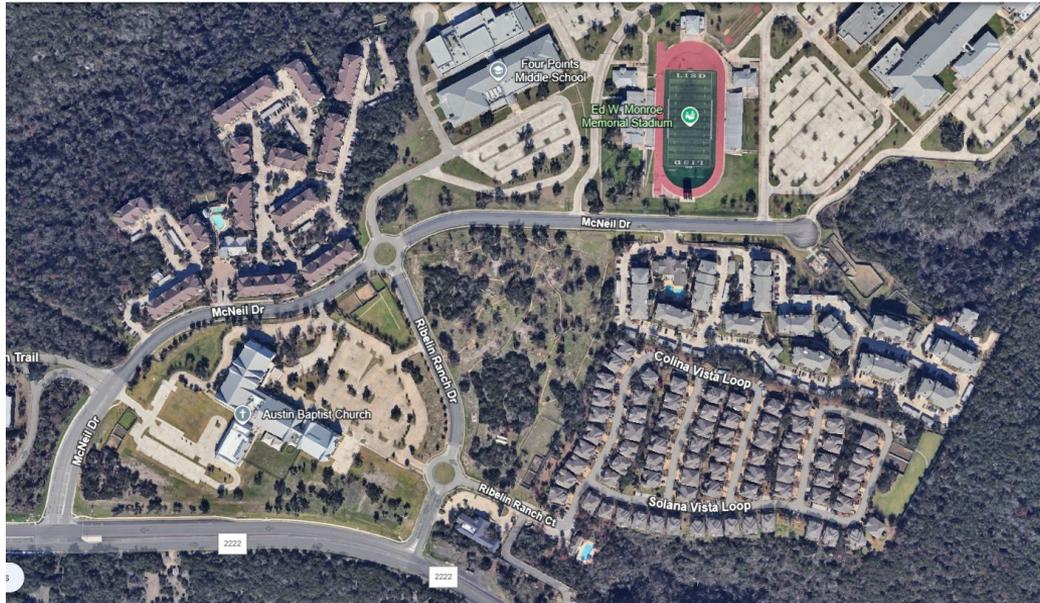
- District staff and emergency agencies have developed alternative access solutions that do not require the road.

### Board Direction:

- Due to these developments, the board approved for District Administration to withdraw the permit application with USFW during the April 10, 2025, Board meeting.



# Background



**Emergency Access Road:** McNeil Dr

**Additional Route:** Ribelin Ranch Dr

**Main Road:** RM 2222

## Collaboration with First Responder Agencies:

A comprehensive emergency access road plan has been developed in collaboration with law enforcement, fire departments, and emergency medical services.

**Traffic & Road Monitoring:** First responder agencies regularly assess roads to ensure fire lanes, hydrants, and exit corridors remain unobstructed.

**Emergency Operations Plans:** Emergency access roads are incorporated into the emergency operations plans of both first responder agencies and the school district.

## First Responder Agencies

- Lake Travis Fire Rescue
- Austin Fire Department
- Travis County Sheriff's Office
- Austin Police Department
- Lake Travis Office of Emergency Management (OEM)
- Travis County OEM



## Background

- District to coordinate construction of **interconnecting driveway** linking **Vandegrift High School** to **Four Points Middle School**.
  - *This will create an additional emergency access route*





## Committee Recommendation

# Bond Oversight Committee Recommendation

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The Bond Oversight Committee unanimously approved the **scope change** for the **2017 Bond Secondary Access Road at Vandegrift High School** line item to **“Emergency Access Improvements at Four Points Middle School and Vandegrift High School”**.



## Discussion

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# Discussion & Questions

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Consider Approval of Bond Oversight Committee Recommendation to Reallocate Bond Funds for the Replacement of Forklift for Information Technology Services
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Jeremy Trimble, MArch, Chief Operations Officer; Jason Miller, MBA, Chief Technology Officer; Jon Lux, Bond Oversight Committee Chairman
<b>Attachments:</b>	Consider Approval of Bond Oversight Committee Recommendation Presentation

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## **Background Information**

The Leander ISD Information Technology Services (ITS) department is requesting the reallocation of [2021 Bond](#) funds to purchase a replacement forklift. The current ITS forklift supports an 88-bay warehouse, receiving thousands of student and staff devices each year. Manufactured in 1995, the forklift has become obsolete and is no longer repairable.

A new forklift would cost approximately \$65,000. The Bond Oversight Committee unanimously approved the utilization of funds from the 2021 Technology Bond Interest Earnings for this purchase on June 10, 2025. The 2021 Bond Interest Earnings has approximately \$1,848,216 remaining.

## **Administrative Recommendation:**

Administration recommends that the Board approve the Bond Oversight Committee's recommendation to move \$65,000 of the 2021 Bond Interest Earnings for the Replacement of Forklift for Information Technology Services project.

## **Sample Motion:**

I move that the Board approve the Bond Oversight Committee's recommendation to move \$65,000 of the 2021 Bond Interest Earnings for the Replacement of Forklift for Information Technology Services project as presented.



June 19, 2025

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# **Consider Approval of Bond Oversight Committee Recommendation**

# PURPOSE

The purpose of tonight's presentation is to discuss recommendations from the Bond Oversight Committee meeting on June 10, 2025.

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## **Project Recommendation**

**Consider Approval of the Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for a LED Lighting  
Conversion at Select Facilities Project**

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## Background

### Purpose:

- During the district's annual budget conversations as a long-term strategy to address rising operational costs without compromising instructional quality or facility performance
- Enables redirection of savings to core instructional needs

### Project Scope:

- Convert lighting at approximately 17 Leander ISD facilities from Fluorescent to Light-emitting Diode (LED)
- Estimated cost: **\$3 million**
- Projected annual utility savings: **\$350,000–\$400,000**

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### Benefits:

- Improved energy efficiency and sustainability
- Reduced maintenance frequency and costs
- Extended equipment lifespan
- Fewer work orders, lower utility bills



## Committee Recommendation

# Bond Oversight Committee Recommendation

134

The Bond Oversight Committee unanimously approved to move **\$3,000,000** of the **2017 Bond Interest Earnings** to a new **LED Lighting Conversion at Select Facilities** project.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate 2023 Bond Funds for  
Software-as-a-Service Expenses**



## Background

- Following outcomes from the **89th Texas Legislative Session**, the District seeks to use **up to \$8,000,000 from [Bond 2023](#)** to offset software costs.
- This strategy supports **employee pay** while maintaining the budget **below the 4.5% deficit budget threshold**.
- [Texas Senate Bill 58](#) permits cloud-based software purchases via **multi-year, bond-funded agreements**.

*District reached out to bond counsel and requested an opinion on whether or not bond funds could be used to pay for software costs.*

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### Bond Counsel Opinion:

- The payment qualifies as **cloud computing services**.
- Costs are **capitalizable** due to:
  - ◆ **Multi-year contracts**
  - ◆ **Upfront payment**

### Conclusion:

These software costs **can be financed with tax-exempt debt**, assuming all conditions are met.



## Committee Recommendation

# Bond Oversight Committee Recommendation

138

The Bond Oversight Committee approved to reallocate up to **\$8,000,000** of the **2023 *Interactive Panel Installation Bond Project*** to the **2023 Bond Project Savings *fund***, which will then be reallocated to a new **Software as a Service** project to fund current software expenses.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for the  
Replacement of Forklift for Information  
Technology Services**

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## Background

- Current forklift
  - Manufactured in 1995
  - Battery is aging (new costs ~\$10,000)
  - Has become obsolete and unrepairable
    - The forks got stuck in the air 2 months ago - electronics problem



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- Information Technology Services (ITS) receives equipment and supply deliveries daily
  - ITS does not have a docking bay
  - Supports an 88-bay warehouse
  - A forklift is required to move pallets of equipment on and off of delivery trucks



## Committee Recommendation

# Bond Oversight Committee Recommendation

142

The Bond Oversight Committee unanimously approved to move **\$65,000** of the **2021 Bond Interest Earnings** for the **Replacement of Forklift for Information Technology Services** project.



## Discussion

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# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for  
Construction Management Internal  
Audit Project**

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## Background

### Leander ISD Audit Committee Selection:

- As part of its annual process, Construction Management identified as one of the areas for next year's audit
- Routine, proactive governance — not due to concerns
- Focus on preparedness and internal controls

### Purpose of Audit:

- Preemptive review to strengthen internal systems
- Supports transparency, accountability, and risk mitigation

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### Audit Cost:

- **\$168,742** for internal audit services
  - **\$6,000** for related program management support
- Total: \$174,742**



## Committee Recommendation

# Bond Oversight Committee Recommendation

146

The Bond Oversight Committee unanimously approved to reallocate **\$174,742** of the **2017 Bond Interest Earnings** to a new **Construction Management Internal Audit** project.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Change the Scope of 2017 Bond Project:  
Secondary Access Road at  
Vandegrift High School Line Item**

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## Background

### Background:

- The [2017 Bond](#) included the access road design of Vandegrift High School and Four Points Middle School. The District has sought a permit from the United States Fish & Wildlife (USFW) for several years to construct an emergency access road to and from Vandegrift HS.
  - The proposed road would utilize an existing utility easement controlled by the City of Austin.
- Despite multiple attempts, the permit was not successfully obtained.

### Developments:

- District staff and emergency agencies have developed alternative access solutions that do not require the road.

### Board Direction:

- Due to these developments, the board approved for District Administration to withdraw the permit application with USFW during the April 10, 2025, Board meeting.



# Background



**Emergency Access Road:** McNeil Dr

**Additional Route:** Ribelin Ranch Dr

**Main Road:** RM 2222

**Collaboration with First Responder Agencies:** A comprehensive emergency access road plan has been developed in collaboration with law enforcement, fire departments, and emergency medical services.

**Traffic & Road Monitoring:** First responder agencies regularly assess roads to ensure fire lanes, hydrants, and exit corridors remain unobstructed.

**Emergency Operations Plans:** Emergency access roads are incorporated into the emergency operations plans of both first responder agencies and the school district.

### First Responder Agencies

- Lake Travis Fire Rescue
- Austin Fire Department
- Travis County Sheriff's Office
- Austin Police Department
- Lake Travis Office of Emergency Management (OEM)
- Travis County OEM



## Background

- District to coordinate construction of **interconnecting driveway** linking **Vandegrift High School** to **Four Points Middle School**.
  - *This will create an additional emergency access route*





## Committee Recommendation

# Bond Oversight Committee Recommendation

152

The Bond Oversight Committee unanimously approved the **scope change** for the **2017 Bond Secondary Access Road at Vandegrift High School** line item to **“Emergency Access Improvements at Four Points Middle School and Vandegrift High School”**.



## Discussion

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# Discussion & Questions

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Consider Approval of Bond Oversight Committee Recommendation to Reallocate Bond Funds for Construction Management Internal Audit Project
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Jeremy Trimble, MArch, Chief Operations Officer; Pete Pape, CPA, Ed.D., Chief Financial Officer; Jon Lux, Bond Oversight Committee Chairman
<b>Attachments:</b>	Consider Approval of Bond Oversight Committee Recommendation Presentation

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## **Background Information**

As part of its annual planning cycle, the Leander ISD Audit Committee selected Construction Management for internal audit in the upcoming year. This selection does not reflect any concerns or problems with the District's construction program; rather, it is part of a proactive and routine approach to governance and accountability.

Given the scale of the District's building program under the [2023 Bond](#), the audit is intended to ensure the District remains well-positioned to manage large-scale capital projects effectively. This audit is preemptive in nature, focusing on assessing the District's preparedness and internal controls before issues arise — not as a response to any identified deficiencies.

The total cost of the Construction Management audit is **\$174,742**, consisting of:

- **\$168,742** for internal audit services
- **\$6,000** for related program management support

On June 10, 2025, the Bond Oversight Committee unanimously approved to reallocate **Bond Interest Earnings** from the [2017 Bond](#) to fund the audit. Bond Counsel has confirmed that bond proceeds may be used for construction management audits, provided the services are clearly tied to bond-funded capital assets (the bond financed projects) and the fees are itemized by project for capitalization purposes — as is the case in this audit proposal. The documentation that district administration has reviewed in connection with construction management audits has this detail typically in the proposal, and therefore, bond funds can be used for these capital expenditures. The 2017 Bond Interest Earnings has approximately \$14,836,714 remaining.

## **Administrative Recommendation:**

Administration recommends that the Board approve the Bond Oversight Committee's recommendation to reallocate \$174,742 of the 2017 Bond Interest Earnings to a new Construction Management Internal Audit project.

## **Sample Motion:**

I move that the Board approve the Bond Oversight Committee's recommendation to reallocate \$174,742 of the 2017 Bond Interest Earnings to a new Construction Management Internal Audit project as presented.



June 19, 2025

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# **Consider Approval of Bond Oversight Committee Recommendation**

# PURPOSE

The purpose of tonight's presentation is to discuss recommendations from the Bond Oversight Committee meeting on June 10, 2025.

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## **Project Recommendation**

**Consider Approval of the Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for a LED Lighting  
Conversion at Select Facilities Project**

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## Background

### Purpose:

- During the district's annual budget conversations as a long-term strategy to address rising operational costs without compromising instructional quality or facility performance
- Enables redirection of savings to core instructional needs

### Project Scope:

- Convert lighting at approximately 17 Leander ISD facilities from Fluorescent to Light-emitting Diode (LED)
- Estimated cost: **\$3 million**
- Projected annual utility savings: **\$350,000–\$400,000**

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### Benefits:

- Improved energy efficiency and sustainability
- Reduced maintenance frequency and costs
- Extended equipment lifespan
- Fewer work orders, lower utility bills



## Committee Recommendation

# Bond Oversight Committee Recommendation

159

The Bond Oversight Committee unanimously approved to move **\$3,000,000** of the **2017 Bond Interest Earnings** to a new **LED Lighting Conversion at Select Facilities** project.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate 2023 Bond Funds for  
Software-as-a-Service Expenses**

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## Background

- Following outcomes from the **89th Texas Legislative Session**, the District seeks to use **up to \$8,000,000 from [Bond 2023](#)** to offset software costs.
- This strategy supports **employee pay** while maintaining the budget **below the 4.5% deficit budget threshold**.
- [Texas Senate Bill 58](#) permits cloud-based software purchases via **multi-year, bond-funded agreements**.

*District reached out to bond counsel and requested an opinion on whether or not bond funds could be used to pay for software costs.*

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### Bond Counsel Opinion:

- The payment qualifies as **cloud computing services**.
- Costs are **capitalizable** due to:
  - ◆ **Multi-year contracts**
  - ◆ **Upfront payment**

### Conclusion:

These software costs **can be financed with tax-exempt debt**, assuming all conditions are met.



## Committee Recommendation

# Bond Oversight Committee Recommendation

163

The Bond Oversight Committee approved to reallocate up to **\$8,000,000** of the **2023 *Interactive Panel Installation Bond Project*** to the **2023 Bond Project Savings *fund***, which will then be reallocated to a new **Software as a Service** project to fund current software expenses.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for the  
Replacement of Forklift for Information  
Technology Services**

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## Background

- Current forklift
  - Manufactured in 1995
  - Battery is aging (new costs ~\$10,000)
  - Has become obsolete and unrepairable
    - The forks got stuck in the air 2 months ago - electronics problem



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- Information Technology Services (ITS) receives equipment and supply deliveries daily
  - ITS does not have a docking bay
  - Supports an 88-bay warehouse
  - A forklift is required to move pallets of equipment on and off of delivery trucks



## Committee Recommendation

# Bond Oversight Committee Recommendation

167

The Bond Oversight Committee unanimously approved to move **\$65,000** of the **2021 Bond Interest Earnings** for the **Replacement of Forklift for Information Technology Services** project.



## Discussion

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# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for  
Construction Management Internal  
Audit Project**

169



## Background

### Leander ISD Audit Committee Selection:

- As part of its annual process, Construction Management identified as one of the areas for next year's audit
- Routine, proactive governance — not due to concerns
- Focus on preparedness and internal controls

### Purpose of Audit:

- Preemptive review to strengthen internal systems
- Supports transparency, accountability, and risk mitigation

170

### Audit Cost:

- **\$168,742** for internal audit services
  - **\$6,000** for related program management support
- Total: \$174,742**



## Committee Recommendation

# Bond Oversight Committee Recommendation

171

The Bond Oversight Committee unanimously approved to reallocate **\$174,742** of the **2017 Bond Interest Earnings** to a new **Construction Management Internal Audit** project.



## Discussion

# Discussion & Questions

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## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Change the Scope of 2017 Bond Project:  
Secondary Access Road at  
Vandegrift High School Line Item**

173



## Background

### Background:

- The [2017 Bond](#) included the access road design of Vandegrift High School and Four Points Middle School. The District has sought a permit from the United States Fish & Wildlife (USFW) for several years to construct an emergency access road to and from Vandegrift HS.
  - The proposed road would utilize an existing utility easement controlled by the City of Austin.
- Despite multiple attempts, the permit was not successfully obtained.

### Developments:

- District staff and emergency agencies have developed alternative access solutions that do not require the road.

### Board Direction:

- Due to these developments, the board approved for District Administration to withdraw the permit application with USFW during the April 10, 2025, Board meeting.



# Background



**Emergency Access Road:** McNeil Dr

**Additional Route:** Ribelin Ranch Dr

**Main Road:** RM 2222

## Collaboration with First Responder Agencies:

A comprehensive emergency access road plan has been developed in collaboration with law enforcement, fire departments, and emergency medical services.

**Traffic & Road Monitoring:** First responder agencies regularly assess roads to ensure fire lanes, hydrants, and exit corridors remain unobstructed.

**Emergency Operations Plans:** Emergency access roads are incorporated into the emergency operations plans of both first responder agencies and the school district.

### First Responder Agencies

- Lake Travis Fire Rescue
- Austin Fire Department
- Travis County Sheriff's Office
- Austin Police Department
- Lake Travis Office of Emergency Management (OEM)
- Travis County OEM



## Background

- District to coordinate construction of **interconnecting driveway** linking **Vandegrift High School** to **Four Points Middle School**.
  - *This will create an additional emergency access route*





## Committee Recommendation

# Bond Oversight Committee Recommendation

177

The Bond Oversight Committee unanimously approved the **scope change** for the **2017 Bond Secondary Access Road at Vandegrift High School** line item to **“Emergency Access Improvements at Four Points Middle School and Vandegrift High School”**.



## Discussion

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# Discussion & Questions

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Consider Approval of Bond Oversight Committee Recommendation to Change the Scope of 2017 Bond Project: Secondary Access Road at Vandegrift High School Line Item
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Jeremy Trimble, MArch, Chief Operations Officer; Jon Lux, Bond Oversight Committee Chairman
<b>Attachments:</b>	Consider Approval of Bond Oversight Committee Recommendation Presentation

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## **Background Information**

The [2017 Bond](#) included the design and mitigation for a second access road to Vandegrift High School and Four Points Middle School to address safety concerns. For several years, the District sought an application with the U.S. Department of Fish and Wildlife (USFW) in order to pursue construction of the emergency access road to and from Vandegrift High School, utilizing a current utility easement controlled by the City of Austin.

After many years of attempts, the District was not able to obtain a permit. Due to these permitting constraints, the Board approved District Administration to withdraw its application for a permit with the U.S. Department of Fish and Wildlife related to the Vandegrift Emergency Access Road during the [April 10, 2015, Regular Board Meeting](#). In response, District staff and local emergency management agencies have worked collaboratively to develop alternative emergency access plans. The administration is continuing to work with first responders and emergency management agencies to mitigate existing conditions and ensure the safety of our students, staff, and community.

At this time, the scope of work for the [2017 Bond](#) Line Item will need to be adjusted from “Secondary Access Road” at Vandegrift High School to “Emergency Access Improvements” in order to accomplish the construction of an interconnecting driveway linking Vandegrift High School to Four Points Middle School for emergency purposes.

The Bond Oversight Committee unanimously approved this recommendation on June 10, 2025.

## **Administrative Recommendation:**

Administration recommends that the Board approve the Bond Oversight Committee’s recommendation of the scope change for the 2017 Bond Secondary Access Road at Vandegrift High School line item to incorporate “Emergency Access Improvements at Four Points Middle School and Vandegrift High School”.

## **Sample Motion:**

I move that the Board approve the Bond Oversight Committee’s recommendation of the scope change for the 2017 Bond Secondary Access Road at Vandegrift High School line item to incorporate “Emergency Access Improvements at Four Points Middle School and Vandegrift High School” as presented.



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# **Consider Approval of Bond Oversight Committee Recommendation**

# PURPOSE

The purpose of tonight's presentation is to discuss recommendations from the Bond Oversight Committee meeting on June 10, 2025.



## **Project Recommendation**

**Consider Approval of the Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for a LED Lighting  
Conversion at Select Facilities Project**

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## Background

### Purpose:

- During the district's annual budget conversations as a long-term strategy to address rising operational costs without compromising instructional quality or facility performance
- Enables redirection of savings to core instructional needs

### Project Scope:

- Convert lighting at approximately 17 Leander ISD facilities from Fluorescent to Light-emitting Diode (LED)
- Estimated cost: **\$3 million**
- Projected annual utility savings: **\$350,000–\$400,000**

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### Benefits:

- Improved energy efficiency and sustainability
- Reduced maintenance frequency and costs
- Extended equipment lifespan
- Fewer work orders, lower utility bills



## Committee Recommendation

# Bond Oversight Committee Recommendation

184

The Bond Oversight Committee unanimously approved to move **\$3,000,000** of the **2017 Bond Interest Earnings** to a new **LED Lighting Conversion at Select Facilities** project.



## Discussion

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate 2023 Bond Funds for  
Software-as-a-Service Expenses**

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## Background

- Following outcomes from the **89th Texas Legislative Session**, the District seeks to use **up to \$8,000,000 from [Bond 2023](#)** to offset software costs.
- This strategy supports **employee pay** while maintaining the budget **below the 4.5% deficit budget threshold**.
- [Texas Senate Bill 58](#) permits cloud-based software purchases via **multi-year, bond-funded agreements**.

*District reached out to bond counsel and requested an opinion on whether or not bond funds could be used to pay for software costs.*

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### Bond Counsel Opinion:

- The payment qualifies as **cloud computing services**.
- Costs are **capitalizable** due to:
  - ◆ **Multi-year contracts**
  - ◆ **Upfront payment**

### Conclusion:

These software costs **can be financed with tax-exempt debt**, assuming all conditions are met.



## Committee Recommendation

# Bond Oversight Committee Recommendation

188

The Bond Oversight Committee approved to reallocate up to **\$8,000,000** of the **2023 *Interactive Panel Installation Bond Project*** to the **2023 Bond Project Savings *fund***, which will then be reallocated to a new **Software as a Service** project to fund current software expenses.



## Discussion

189

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for the  
Replacement of Forklift for Information  
Technology Services**

190



## Background

- Current forklift
  - Manufactured in 1995
  - Battery is aging (new costs ~\$10,000)
  - Has become obsolete and unrepairable
    - The forks got stuck in the air 2 months ago - electronics problem



191

- Information Technology Services (ITS) receives equipment and supply deliveries daily
  - ITS does not have a docking bay
  - Supports an 88-bay warehouse
  - A forklift is required to move pallets of equipment on and off of delivery trucks



## Committee Recommendation

# Bond Oversight Committee Recommendation

192

The Bond Oversight Committee unanimously approved to move **\$65,000** of the **2021 Bond Interest Earnings** for the **Replacement of Forklift for Information Technology Services** project.



## Discussion

193

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Reallocate Bond Funds for  
Construction Management Internal  
Audit Project**

194



## Background

### Leander ISD Audit Committee Selection:

- As part of its annual process, Construction Management identified as one of the areas for next year's audit
- Routine, proactive governance — not due to concerns
- Focus on preparedness and internal controls

### Purpose of Audit:

- Preemptive review to strengthen internal systems
- Supports transparency, accountability, and risk mitigation

195

### Audit Cost:

- **\$168,742** for internal audit services
  - **\$6,000** for related program management support
- Total: \$174,742**



## Committee Recommendation

# Bond Oversight Committee Recommendation

196

The Bond Oversight Committee unanimously approved to reallocate **\$174,742** of the **2017 Bond Interest Earnings** to a new **Construction Management Internal Audit** project.



## Discussion

197

# Discussion & Questions



## **Project Recommendation**

**Consider Approval of Bond Oversight  
Committee Recommendation to  
Change the Scope of 2017 Bond Project:  
Secondary Access Road at  
Vandegrift High School Line Item**

198



## Background

### Background:

- The [2017 Bond](#) included the access road design of Vandegrift High School and Four Points Middle School. The District has sought a permit from the United States Fish & Wildlife (USFW) for several years to construct an emergency access road to and from Vandegrift HS.
  - The proposed road would utilize an existing utility easement controlled by the City of Austin.
- Despite multiple attempts, the permit was not successfully obtained.

### Developments:

- District staff and emergency agencies have developed alternative access solutions that do not require the road.

### Board Direction:

- Due to these developments, the board approved for District Administration to withdraw the permit application with USFW during the April 10, 2025, Board meeting.



# Background



**Emergency Access Road:** McNeil Dr

**Additional Route:** Ribelin Ranch Dr

**Main Road:** RM 2222

## Collaboration with First Responder Agencies:

A comprehensive emergency access road plan has been developed in collaboration with law enforcement, fire departments, and emergency medical services.

**Traffic & Road Monitoring:** First responder agencies regularly assess roads to ensure fire lanes, hydrants, and exit corridors remain unobstructed.

**Emergency Operations Plans:** Emergency access roads are incorporated into the emergency operations plans of both first responder agencies and the school district.

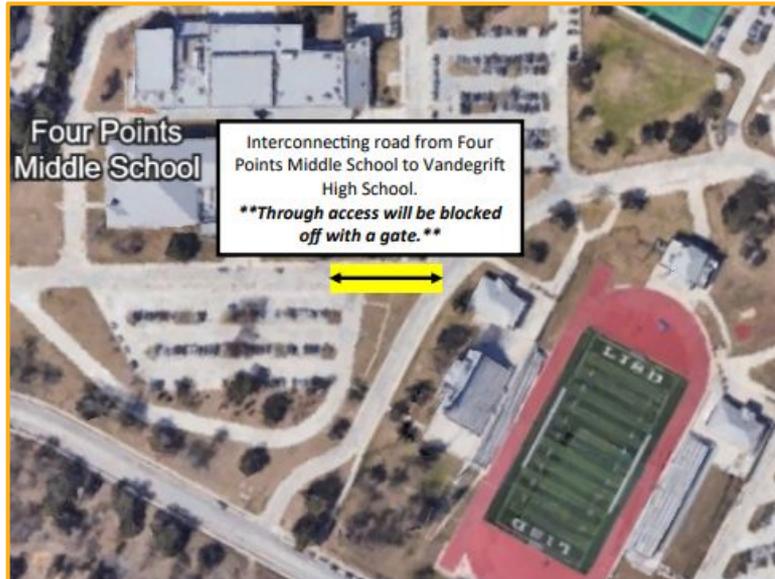
## First Responder Agencies

- Lake Travis Fire Rescue
- Austin Fire Department
- Travis County Sheriff's Office
- Austin Police Department
- Lake Travis Office of Emergency Management (OEM)
- Travis County OEM



## Background

- District to coordinate construction of **interconnecting driveway** linking **Vandegrift High School** to **Four Points Middle School**.
  - *This will create an additional emergency access route*





## Committee Recommendation

# Bond Oversight Committee Recommendation

202

The Bond Oversight Committee unanimously approved the **scope change** for the **2017 Bond Secondary Access Road at Vandegrift High School** line item to **“Emergency Access Improvements at Four Points Middle School and Vandegrift High School”**.



## Discussion

# Discussion & Questions

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Consider Approval of Efficiency Audit
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	Whitley Penn Engagement Letter – Efficiency Audit

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## **Background Information:**

[Texas Education Code, Section 11.184](#), requires the Board of Trustees of a school district to conduct an efficiency audit before seeking voter approval to adopt a tax rate for the Maintenance and Operations (M&O) of the district. Statute defines an efficiency audit as an investigation of the operations of a school district to examine fiscal management, efficiency, and utilization of resources. [The Legislative Budget Board \(LBB\) has established mandatory guidelines](#) identifying the scope and areas of investigation of an efficiency audit. According to the guidelines, the purpose of the efficiency audit is to provide information to voters regarding a school district's fiscal management, efficiency, and utilization of resources before a Voter Approval Tax Rate Election (VATRE). A district must pay the costs associated with an audit.

The Board of Trustees of a school district must select an auditor to conduct an efficiency audit pursuant to the [Texas Education Code, Section 11.184\(b\)](#), no later than four months (July 4, 2025) before the date on which the district proposes to hold an election to adopt an M&O tax rate. The district may select the auditor that conducts its annual audit and may include the efficiency audit as part of the annual audit. The selected auditor must maintain independence from the district and complete the efficiency audit no later than three months after the date the auditor was selected.

The results of the efficiency audit must be posted on the district's website at least 30 days before the election. Additionally, the audit results must be discussed in an open meeting of the Board of Trustees before the election. It is anticipated the efficiency audit would be completed in August, presented to the Board of Trustees in late August/September, and posted on the district's website by early October.

[Section 11.184 \(b-1\)](#) provides for the exception to an efficiency audit, however, there are no disaster declarations issued by the Governor. Therefore, an efficiency audit is required. The district would engage its external audit firm, Whitley Penn to perform the efficiency audit. Whitley Penn estimates the audit to cost \$20,000.

The Board of Trustees must decide to select the auditor, if applicable. In order to provide true transparency, the administration recommends selecting Whitley Penn to conduct the efficiency audit in preparation of November 4, 2025, VATRE. Whitley Penn conducted the efficiency audit for Leander ISD in the summer of 2022.

## **Administrative Recommendation:**

Administration recommends the Board of Trustees select Whitley Penn to conduct an efficiency audit in preparation for a November 4, 2025, Voter Approval Tax Rate Election.

## **Sample Motion:**

I move the Board of Trustees select Whitley Penn to conduct an efficiency audit in preparation of November 4, 2025, Voter Approval Tax Rate Election.

May 14, 2025

To the Board of Trustees and Management  
Leander Independent School District  
204 W. South Street  
Leander, Texas 78646

We are pleased to confirm our understanding of the agreed-upon procedures we are to provide for Leander Independent School District (the "District"). We will perform our procedures following the guidelines established by State of Texas Legislative Budget Board for an efficiency audit (HB 3, 86<sup>th</sup> Legislature) when school districts contemplate a Voter-Approved Tax Rate Election (VATRE).

This engagement is solely for the purpose of reporting our findings regarding the results of the procedures as compared to the criteria set forth in the LBB's *House Bill 3 Efficiency Audit Guidelines* in relation to the District's peer districts. This report is intended for use by management and the Board of the District and is not expected to be restricted to the use of these specified parties.

Prior to the completion of the engagement, you agree to provide us with written agreement and acknowledgment that the procedures performed are appropriate for the intended purpose of the engagement as noted above.

Our methodology in performing these procedures will include review of certain documentation and inquiries based on the most recent school year for which data are available. At the end of our engagement, we will provide summary of the results of our procedures as described below:

- The date of the election to adopt the District's M&O tax rate;
- The dates of the previous three tax ratification elections, the tax rate increase proposed by each, and the results of the elections;
- Current M&O tax rate and the proposed tax rate compared to peer districts and the state average;
- The amount of tax revenue the tax rate change is estimated to generate in the first school year in dollars and as a percentage of the District's current operating budget;
- The Estimated dollar-amount increase, as a result of the M&O tax rate change, to the property tax bill of a single-family residential property at the current average home value of the District;
- A District statement explaining how it intends to spend the additional tax revenue, including any new programs, and consequences if the measure does not pass;
- District has:
  - adopted SMART student outcome goals;
  - implemented and approved, high-quality, teacher incentive pay program; and
  - adopted a student-based, weighted funding system so the money follows the student to their school based on the student's needs;
- The District's and the Campuses' accountability rating compared to peer districts;
- The District's School Financial Integrity Rating System of Texas (FIRST) rating;
- The District's actual operating expenditures per enrolled student compared to peer districts and the state average;
- A high-level summary of any significant findings of the agreed-upon procedures, and any District responses to the findings.

In order to provide the summary items listed above, we must perform and report on the following:

1. Five (5) to ten (10) peer districts will be selected to develop a simple average and we will use the same comparison group throughout the engagement.
2. Include the overall accountability rating (A-to-F and a corresponding scale score of 1 to 100) and compare the District's peer districts' average score. We will also list the following District's campus information:
  - a. Accountability rating count for each campus level within the District.
  - b. Names of the campuses that received an F accountability rating
  - c. Campuses that are required to implement a campus turnaround plan
3. Report on the District's School FIRST rating. For a rating of less than A-, we will list the indicators not met.
4. We will report on the District's student characteristics, attendance rates and total enrollment.
  - a. The following select student characteristics for the District, its peer districts and the State average.
    - i. Total students
    - ii. Economically disadvantaged
    - iii. English Learners
    - iv. Special Education
    - v. Bilingual/ESL Education
    - vi. Career and Technical Education
  - b. Attendance rate for the District, its peer districts and the State.
  - c. Five-year enrollment for the District for the most recent school year and four (4) years prior, the average annual percentage change based on the previous five years and the projected next school year.
5. The following indicators related to the District's revenue, its peer districts' average and the State average.
  - a. Local M& O Tax (Retained) (without debt service and recapture)
  - b. State
  - c. Federal
  - d. Other local and intermediate
  - e. Total revenue

Any significant variances will be explained.

6. The following indicators related to the District's expenditures, its peer districts' average, and the State average are as follows:
  - a. Instruction
  - b. Instructional resources and media
  - c. Curriculum and staff development
  - d. Instructional leadership
  - e. School leadership
  - f. Guidance counseling services
  - g. Social work services
  - h. Health services
  - i. Transportation
  - j. Food service operation
  - k. Extracurricular
  - l. General administration
  - m. Plant maintenance and operations
  - n. Security and monitoring services
  - o. Data processing services
  - p. Community services
  - q. Total operating expenditures

An explanation for significant variances from the peer districts' average in any category will be reported. In addition, the reasons for the District's expenditures exceeding revenue will be explained.

7. We will report on the following indicators for payroll and select salary District expenditures compared to its peer districts' average and the State average:
  - a. Payroll as a percentage of all funds
  - b. Average teacher salary
  - c. Average administrative salary
  - d. Superintendent salary

Specific information to explain any significant variance from the peer districts' average in any category will be explained.

8. Report on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student. This will include analyzing unassigned balance per student and as a percentage of three-month operating expenditures. This will be presented for peer districts as well and an explanation for significant variances.
9. Report the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts and the State average. The following staff categories will be used:
  - a. Teaching
  - b. Support
  - c. Administrative
  - d. Paraprofessional
  - e. Auxiliary
  - f. Students per total staff
  - g. Students per teaching staff
10. Report the District's teacher turnover rate as well as its peer districts and the State's average.
11. For each of the following programs offered by the District, we will report the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff or the program, and student-to-staff ratio for the program.
  - a. Special Education
  - b. Bilingual Education
  - c. Migrant Programs
  - d. Gifted and Talented Programs
  - e. Career and Technical Education
  - f. Athletics and Extracurricular Activities
  - g. Alternative Education Program/Disciplinary Alternative Education Program
  - h. Juvenile Justice Alternative Education Program

12. We will describe how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
13. We will report on the District's annual external audit report's independent auditor's opinion as required by Government Auditing Standards.
14. If applicable, explain the basis of TEA assigning the District a financial-related monitoring/oversight role during the past three years.

15. In regard to the District's budget process, we will provide a response to each of the following questions:
  - a. Does the District's budget planning process include projections for enrollment and staffing?
  - b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
  - c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
  - d. Does the District analyze educational costs and student needs to determine campus budgets?
16. We will provide a description of the District's self-funded program, if any, and analyze whether program revenues are sufficient to cover program costs.
17. We will report whether the District administrators are evaluated annual and, if so, explain how the results inform District operations.
18. In regard to the District's compensation system, we will provide a response to the following questions:
  - a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used
  - b. Do the District's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?
  - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?
  - d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
19. In regard to planning, we will provide a response for each of the following questions:
  - a. Does the District develop a District Improvement Plan (DIP) annually?
  - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
  - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
    - i. Does the District use enrollment projections?
    - ii. Does the District analyze facility capacity?
    - iii. Does the District evaluate facility condition?
  - d. Does the District have an active and current energy management plan?
  - e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
20. In regard to District academic information, we will provide a response for each of the following questions:
  - a. Does the District have a teacher mentoring program?
  - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
  - c. When adopting new programs, does the District define expected results?
  - d. Does the District analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?
  - e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements established by the AICPA. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. We have no responsibility to determine the differences between the procedures to be performed and the procedures that we would have determined to be necessary had we been engaged to perform another form of attestation engagement.

Our report will list the procedures performed and our findings. Our report will be addressed to the Board of Trustees and Management of the District.

Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from *management* written confirmation concerning representations made to us in connection with the agreed upon procedures. You agree to provide such confirmation.

**Timing and Fees**

The timing of our engagement will be scheduled for performance and completion as follows:

Plan/perform engagement procedures	May/June 2025
Draft report	July/August 2025
Issue report/presentation to the Board of Trustees	September/October 2025

We anticipate meeting these deadlines barring any delays.

Celina Cereceres, CPA is the engagement partner for the services specified in this letter. Her responsibilities include supervising Whitley Penn’s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fees are based on the amount of time required at various levels of responsibility. We estimate that our fee for the engagement will be based on the number of peer districts will range from \$18,000.

The fee estimate for the engagement is based on anticipated cooperation from the District’s personnel and assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation and payment is due in Tarrant County. You agree to pay reasonable attorney fees and collection costs incurred relating to collection of fees for services performed under the terms of this engagement. In accordance with Whitley Penn, LLP policy, work may be suspended if your account becomes 30 days or more past due and will not resume until your account is paid in full. In addition, invoices not paid in full by the last day of the month will be assessed interest at a rate of one percent per month. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been complete even if we have not issued our report. You will be obligated to compensate us for all time expended through the date of termination. Our final agreed-upon procedures report will be released upon final payment of any outstanding invoices.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We would like to make the following comments regarding the fee estimates:

- 1) Our fee estimates have not considered the effects of any changes to the attestation standards and accounting principles, which may be promulgated by the AICPA, Congress, or any other regulatory body in the future and are unknown to us at this time. If significant additional time is necessary resulting in increased fees, we will endeavor to notify you of any such circumstances as they are assessed.
- 2) The District's personnel are responsible for the preparation of all items requested in the Prepared by Client ("PBC") listing and received by the date requested. Any delays caused by not preparing the items when requested may result in additional fees, as well as the possibility of postponing our fieldwork. The PBC listing will be provided to you during the planning process of the engagement.
- 3) Time incurred for adjustments identified during our engagement and the related additional testing required has not been considered in our fee estimates. Prior to performing any additional testing, we will notify you of the exceptions and obtain approval for any additional fees which may be incurred.
- 4) Our fee estimates are based on all general ledger sub ledgers being reconciled to the general ledger balance and any adjustment necessary should be recorded to the general ledger prior to our fieldwork start date.
- 5) The scheduling of our professional staff requires complex models to balance the needs of our clients and the utilization of our people. Last minute client requested scheduling changes result in costly downtime due to our inability to make alternative arrangements for our professional staff. If after scheduling our work, you do not provide proper notice, which we consider to be one week, of your inability to meet the agreed-upon date(s) for any reason, or do not provide us with sufficient information required to complete the work in a timely manner, additional billings will be rendered for any downtime of our professional staff.

The ethics of our profession prohibit the rendering of professional services where the fee for such services is contingent, or has the appearance of being contingent, upon the results of such services. Accordingly, it is important that our bills be paid promptly when received. If a situation arises in which it may appear that our independence would be questioned because of significant unpaid bills, we may be prohibited from issuing our agreed-upon procedures report.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the District and Whitley Penn, LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement. Any controversy, dispute, or questions arising out of or in connection with this agreement or our engagement shall be determined by arbitration conducted in accordance with the rules of the American Arbitration Association, and any decision rendered by the American Arbitration Association shall be binding on both parties to this agreement. The costs of any arbitration shall be borne equally by the parties. Any and all claims relating to or arising out of this contract/agreement shall be governed by the laws of the State of Texas and to the extent any issue regarding arbitration is submitted to a court, including the appointment of arbitrators or confirmation of an award, the District courts in Tarrant County shall have exclusive jurisdiction. Any action arising out of this agreement or the services provided shall be initiated within two years of the service provided.

This letter replaces and supersedes any previous proposals, correspondence and understanding, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

To ensure that Whitley Penn, LLP's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

**Other Matters**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

In the course of our services, our firm may transmit confidential information that you provided us to third parties in order to facilitate our services. As applicable, we require confidentiality agreements with all our service providers to maintain the confidentiality of your information and additionally the firm will take reasonable precautions to determine that our service providers have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain ultimately responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our attest documentation or work papers for a period of at least five years from the date of our report.

In the event we are required by government regulation, required by subpoena or other legal process to produce information or our personnel for interviews or depositions in relation to a matter involving the District, the District will, so long as we are not a party or the focus of the proceeding or inquiry in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The attest documentation for this engagement is the property of Whitley Penn, LLP and constitutes confidential information. However, we may be requested to make certain attest documentation available to your pass-through regulatory entities, Federal agencies, and/or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such attest documentation will be provided under the supervision Whitley Penn, LLP's personnel. Furthermore, upon request, we may provide copies of selected attest documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,



Austin, Texas

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Leander Independent School District by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Discussion of 2024-2025 Budget Projections Report
<b>Purpose:</b>	<input checked="" type="checkbox"/> Discussion Item/Report Only <input type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	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 eleven 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.

The current projections indicate that operations will result in a deficit budget. These are projections and will not be finalized for several months.

In summary, the projections reflect the following:

- Gross revenues are projected at \$446,648,622 before other sources (transfers in). Revenue and other sources **net of recapture** are projected at \$437,761,030.
  - Current and delinquent tax collections are decreased due to ongoing reductions to the levy for late and new homestead exemptions, late protests, and lawsuits. State aid is increased to offset the loss in collections.
  - State aid is reduced for lower than projected counts for certain student populations.  
Previous Adjustments:
    - 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 Comptroller Property Tax Division (CPTD) state values 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 \$469,949,022, before transfers out of \$2,118,250.
  - Compared to the revised budget, savings are anticipated in the areas of payroll, contracted services, supplies, and travel.
  - Expenditures approved after budget adoption are included in the attached document for added transparency.
- Transfers out, with the majority going to the Health Insurance Fund, are estimated at \$2.1 million.
  - Transfers out reflect an increase of \$618,250 due to a 2023–2024 Child Nutrition Services (CNS) audit. The General Fund must cover this expense, as it is not an allowable charge to CNS.

Current projections show the General Fund to end the year with a fund balance of \$161,741,785, reflecting a deficit of \$23,148,650.

## **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>					
					<i>Ongoing reductions to current levy for late and new HS exemption applications, late protests, and lawsuits</i>
Taxes Gross (Current & Delinquent)	\$ 329,418,530	\$ 328,949,784	\$ 326,800,000	\$ (2,149,784)	
Taxes (P&I)	950,000	950,000	1,100,000	150,000	
Other Local	15,662,500	16,158,133	16,207,113	48,980	
State - ASF & FSF	70,261,700	69,021,570	69,697,664	676,094	<i>Adjustments to student FTE estimates; offset to lower collections</i>
State - Other	26,316,845	26,316,845	26,953,845	637,000	<i>Prior year property value audit adjustments</i>
Federal	5,890,000	5,890,000	5,890,000 *	-	<i>* \$4.9M SHARS revenue on hold pending appeal</i>
<b>Total Revenues</b>	<b>\$ 448,499,575</b>	<b>\$ 447,286,332</b>	<b>\$ 446,648,622</b>	<b>\$ (637,710)</b>	
<b>Expenditures:</b>					
Payroll Costs	\$ 393,084,037	\$ 407,129,746	\$ 404,968,248	\$ 2,161,498	<i>1X Payment, Added Positions, Title I positions moved to GF</i>
Contracted Services	17,472,465	19,268,417	15,136,629	4,131,788	<i>Rolled POs</i>
Utilities	9,867,099	9,818,491	9,918,541	(100,050)	<i>Increase in utility costs</i>
Supplies and Materials	20,568,749	22,529,248	19,135,819	3,393,429	<i>Police Department</i>
Other Operating Costs	7,215,413	7,832,794	7,196,649	636,145	
Debt Service	537,869	862,651	848,415	14,236	
Capital Outlay	132,316	2,524,522	1,587,129	937,393	<i>Police Dept, Rolled POs for Tech, Plant Svcs</i>
Recapture	<b>11,484,229</b>	<b>12,178,718</b>	<b>11,157,592</b>	<b>1,021,126</b>	
<b>Total Expenditures</b>	<b>\$ 460,362,177</b>	<b>\$ 482,144,588</b>	<b>\$ 469,949,022</b>	<b>\$ 12,195,566</b>	
<b>Net Operating Results</b>					
	\$ (11,862,602)	\$ (34,858,256)	\$ (23,300,400)	\$ 11,557,856	
Other Sources	270,000	2,270,000	2,270,000	-	<i>Return Empowerment Grant to General Fund</i>
Transfers Out - Other	-	(600,000)	(618,250)	18,250	<i>Unallowable CNS expense resulting from 23-24 CNS audit</i>
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>\$ (34,688,256)</b>	<b>\$ (23,148,650)</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>\$ 150,202,179</b>	<b>\$ 161,741,785</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		<i>Board approved 8/8/24</i>
Rolled Purchase Orders	-	3,027,753	3,027,753		<i>Board approved 9/19/24</i>
One-Time Payment	-	5,500,000	5,500,000		<i>Board approved 10/24/24</i>
Police Department start-up costs	-	2,506,156	2,506,156		<i>Board approved 11/21/24 and 12/12/24</i>
Hisle Elem NIFA Funds increased due to inflation	-	187,750	187,750		<i>Board approved 8/22/24 and 9/19/24</i>
<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, June 19, 2025

<b>Agenda Item:</b>	Consider Approval of the 2024-2025 Final Budget Amendment
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	Final 2024-2025 Budget Amendment ( <i>Revised and Uploaded to BoardBook 06-19-25</i> )

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## **Background Information:**

The Final Budget amendment for the 2024-2025 fiscal year realigns funds to cover anticipated spending through the end of the year to ensure compliance with budget objectives.

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

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

The amendments presented this month for the **General Operating Fund** (Funds 181, 197 and 199) are as follows:

- Increase of \$7,150 to revenue and expenditure budgets in Fund 197 for athletic tournaments. The increase to estimated revenue and expenditures has no impact on the total operating deficit/surplus.
- Transfers among functions with no impact on the total operating deficit/surplus, including transfers between functions in Funds 181 and 199.

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

- Increase of \$332,180,414 in expenditure/other uses budgets and an increase of \$328,639,277 in revenue/other sources budgets for the 2025AB refunding transactions.

Amendments to the Debt Service Fund increase the budget deficit by \$3,541,137, leaving a budgeted ending fund balance of \$129,334,675.

There are no amendments to the **Child Nutrition Services Fund** (Fund 240).

## **Administrative Recommendation:**

Administration recommends the Board of Trustees approve the final budget amendment for the General Operating, Child Nutrition, and Debt Service funds for 2024-2025, as presented.

## **Sample Motion:**

I move the Board of Trustees approve the final budget amendment for the General Operating, Child Nutrition, and Debt Service funds for 2024-2025, as presented.

**Leander Independent School District**  
**General Fund - Fund 199**  
**Budget Amendments/Transfers as of June 4, 2025**

	2024-2025 Original Budget	Previously Amended Budget	Proposed Amendments 06/04/25	Proposed Amended Budget
<b>Revenues:</b>				
Local Sources	\$ 346,031,030	\$ 346,057,917	\$ 7,150	\$ 346,065,067
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>\$ 447,286,332</b>	<b>\$ 7,150</b>	<b>\$ 447,293,482</b>
<b>Expenditures:</b>				
Function 11 - Instruction	\$ 272,220,415	\$ 281,844,427	\$ 674,477	\$ 282,518,904
Function 12 - Instructional Resources & Media	4,892,740	5,286,179	-	5,286,179
Function 13 - Staff Development	11,031,670	11,157,354	(27,974)	11,129,380
Function 21 - Instructional Administration	5,057,353	5,243,089	(52,196)	5,190,893
Function 23 - School Administration	25,423,912	26,733,356	12,104	26,745,460
Function 31 - Guidance & Counseling	22,435,390	23,058,959	23,374	23,082,333
Function 32 - Social Services	1,678,114	1,694,099	(14,757)	1,679,342
Function 33 - Health Services	4,363,260	4,498,708	11,699	4,510,407
Function 34 - Student Transportation	14,176,050	16,493,836	-	16,493,836
Function 35 - Food Services	11,800	110,745	-	110,745
Function 36 - Co-Curricular Activities	14,168,459	14,576,835	140,188	14,717,023
Function 41 - General Administration	11,209,284	12,222,659	(350,000)	11,872,659
Function 51 - Plant Maintenance & Operations	42,659,929	43,955,503	(102,313)	43,853,190
Function 52 - Security	4,303,903	6,005,456	1,223	6,006,679
Function 53 - Data Processing	9,549,638	10,005,495	-	10,005,495
Function 61 - Community Services	2,214,218	3,278,348	(206,991)	3,071,357
Function 71 - Debt Service	537,869	862,651	100,000	962,651
Function 81 - Capital Outlay	-	8,400	-	8,400
Function 91 - Contracted Instruction Services	11,484,229	12,178,718	(100,000)	12,078,718
Function 95 - JJAEP	230,000	215,828	(31,684)	184,144
Function 99 - Other Intergovernmental Charges	2,713,944	2,713,944	(70,000)	2,643,944
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 460,362,177</b>	<b>\$ 482,144,588</b>	<b>\$ 7,150</b>	<b>\$ 482,151,738</b>
<b>Excess/(Deficiency) of</b>				
Revenues vs. Expenditures	\$ (11,862,602)	\$ (34,858,256)	\$ -	\$ (34,858,256)
<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	-	(600,000)	-	(600,000)
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>\$ 170,000</b>	<b>\$ -</b>	<b>\$ 170,000</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (13,092,602)</b>	<b>\$ (34,688,256)</b>	<b>\$ -</b>	<b>\$ (34,688,256)</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>(34,688,256)</b>		<b>(34,688,256)</b>
<b>Net Operating Results - All General Fund 19X</b>	<b>(13,092,602)</b>	<b>(34,688,256)</b>		<b>(34,688,256)</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 171,797,833</b>	<b>\$ 150,202,179</b>		<b>\$ 150,202,179</b>

\*Audited per 2024 ACFR

**Leander Independent School District**  
**Debt Service - Fund 599**  
**Budget Amendments/Transfers as of June 4, 2025**

	2024-2025 Original Budget	Previously Amended Budget	Proposed Amendments 6/4/2025	Proposed Amended Budget
<b>Revenues:</b>				
Local Sources	\$ 147,222,823	\$ 147,222,823	\$ -	\$ 147,222,823
State Sources	14,241,719	15,751,723	-	15,751,723
Federal Sources	-	-	-	-
<b>TOTAL REVENUES</b>	<b><u>\$ 161,464,542</u></b>	<b><u>\$ 162,974,546</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 162,974,546</u></b>
<b>Expenditures:</b>				
Function 11 - Instruction	\$ -	\$ -	\$ -	\$ -
Function 12 - Instructional Resources & Media	-	-	-	-
Function 13 - Staff Development	-	-	-	-
Function 21 - Instructional Administration	-	-	-	-
Function 23 - School Administration	-	-	-	-
Function 31 - Guidance & Counseling	-	-	-	-
Function 32 - Social Services	-	-	-	-
Function 33 - Health Services	-	-	-	-
Function 34 - Student Transportation	-	-	-	-
Function 35 - Food Service	-	-	-	-
Function 36 - Co-Curricular Activities	-	-	-	-
Function 41 - General Administration	-	-	-	-
Function 51 - Plant Maintenance & Operations	-	-	-	-
Function 52 - Security	-	-	-	-
Function 53 - Data Processing	-	-	-	-
Function 61 - Community Services	-	-	-	-
Function 71 - Debt Service	161,464,542	166,012,514	5,381,058	171,393,572
Function 81 - Capital Outlay	-	-	-	-
Function 91 - Contracted Instruction Services	-	-	-	-
Function 95 - JJAEP	-	-	-	-
Function 99 - Other Intergovernmental Charges	-	-	-	-
<b>TOTAL ALL EXPENDITURES</b>	<b><u>\$ 161,464,542</u></b>	<b><u>\$ 166,012,514</u></b>	<b><u>\$ 5,381,058</u></b>	<b><u>\$ 171,393,572</u></b>
<b>Excess/(Deficiency) of</b>				
Revenues vs. Expenditures	\$ -	\$ (3,037,968)	\$ (5,381,058)	\$ (8,419,026)
Other Resources - Sale of Bonds	\$ -	\$ 19,411,755	\$ 328,639,277	\$ 348,051,032
Other Uses - Sale of Bonds	-	(19,154,420)	(326,799,356)	(345,953,776)
<b>Net Increase/(Decrease) in Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ (2,780,633)</u></b>	<b><u>\$ (3,541,137)</u></b>	<b><u>\$ (6,321,770)</u></b>
<b>Beginning Fund Balance</b>	<b>\$ 135,656,445</b>	<b>\$ 135,656,445</b>		<b>\$ 135,656,445</b>
<b>Projected Ending Fund Balance</b>	<b><u>\$ 135,656,445</u></b>	<b><u>\$ 132,875,812</u></b>		<b><u>\$ 129,334,675</u></b>

\*Audited per 2024 ACFR

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

**Agenda Item:** Consider Approval of 2025-2026 Accelerated Instruction Budget  
**Purpose:**  Discussion Item/Report Only  Action Requested  
**Administrator Responsible:** Pete Pape, Ed.D., CPA, Chief Financial Officer  
**Attachments:** 2025-2026 Proposed Budget

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## **Background Information:**

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

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

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

This agenda item requests specific Board approval of \$289,051, which is included in the 2025-2026 proposed budget, and under the provisions of HB 5 is required to be segregated and identified by Board action. These funds will be used to support the following student accelerated instructional practices and interventions: Summer School, student success initiative (SSI) accelerated instruction, end of course (EOC) review sessions, and educational resources to support accelerated instruction.

## **Administrative Recommendation:**

Administration recommends the Board of Trustees approve \$289,051 of the 2025-2026 proposed budget to be utilized for additional accelerated instruction in the 2025-2026 school year, to comply with the requirements of House Bill 5 from the 83<sup>rd</sup> Legislative Session.

## **Sample Motion:**

I move that the Board of Trustees approve \$289,051 of the 2025-2026 proposed budget to be utilized for additional accelerated instruction in the 2025-2026 school year, to comply with the requirements of House Bill 5 from the 83<sup>rd</sup> Legislative Session.

# Leander

# Independent School District

2025-2026 Proposed Budget

July 1, 2025 – June 30, 2026

# Leander Independent School District

2025-2026 Proposed Budget

## Administration

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

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

**Chris Clark, Ed.D.**  
Deputy Supt of Learning & Innovation

**Sarah Grissom, Ed.D.**  
Deputy Supt of Academic Services & Strategic Planning

**Crestina Hardie**  
Chief Communications Officer

**Jason Miller**  
Chief Technology Officer

**Casey O’Pry, Ed.D.**  
Chief Human Resources Officer

**Shā Rogers**  
Executive Director of Safety & Security

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

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

**Jeremy Trimble**  
Chief Operations Officer

## Board of Trustees

Anna Smith,  
*President*

Sade Fashokun,  
*Vice President*

Nekosi Nelson,  
*Secretary*

Trish Bode

Paul Gauthier

Dr. Gloria Gonzales-Dholakia

Francesca Romans



### BUDGET HIGHLIGHTS

- Budgeted Tax Rates: Maintenance & Operations - \$0.7569; Debt Service - \$0.3300, and a total tax rate of \$1.0869 (maintains 2024-2025 tax rate)
- Projected Student Enrollment: 42,448 (reduced growth)
- Refined Average Daily Attendance: 39,362
- Beginning Teacher's Salary: \$56,995
- Budgeted Property Tax Revenue:
  - Maintenance and Operations \$326,646,587
  - Debt Service \$141,934,699
- Leander ISD monthly medical contribution to each full-time employee of \$510, an increase of \$50 per month.
- Accelerated instruction funds: \$289,051 budgeted as identified in Section 29.081(b-2) of the Education Code
- Statutorily Required Public Notice funds: \$2,580 pursuant to Senate Bill (SB) 622 requirements
- Advocacy expenditure funds: \$42,468 pursuant to House Bill (HB) 1495 requirements

**Executive Summary**  
**Leander Independent School District**  
**2025-2026**

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

The Leander Independent School District (the "District") is committed to sound financial management through integrity, prudent stewardship, planning, accountability, transparency, and open communication. This document represents the financial plan for the Leander Independent School District for the 2025-2026 fiscal year.

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

**Legal Requirements**

Federal, state, and local guidelines govern the budget development process. The Texas Education Agency (TEA) requires the General, Food Service and Debt Service funds to be budgeted, and adopted annually, by the District's Board of Trustees. Budgets have been prepared in accordance with state regulations and cover the fiscal period beginning July 1, 2025, through June 30, 2026.

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

**Adoption of Budget and Tax Rate**

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

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

A tax rate cannot be adopted by the Board of Trustees until the administration has completed the local property value survey and the Texas Education Agency issues the District's maximum compressed tax rate (MCR) information and the Commissioner of Education certifies the District's intent to enter into an agreement to reduce its local revenue to a level not to exceed the level established under Texas Education Code Chapter 48.257. The District must adopt a tax rate on or before September 30<sup>th</sup> or 60 days after receiving the certified appraisal roll, whichever date is later. The District will adopt the 2025 tax rate in August or September of 2025.

Under House Bill 3, passed in 2019, the maximum Maintenance and Operations tax rate allowable without voter authorization is the calculated maximum compressed rate (MCR) under Texas Education Code §48.2551 plus the enrichment pennies from the prior year. The Texas Education Agency calculates the MCR (tier one tax rate) and submits to each school district on or before August 5<sup>th</sup>. Administration has estimated that the Texas Education Agency will calculate the district's MCR at \$0.6169 for 2025-26. A Maintenance and Operation tax rate beyond the compressed rate plus the existing enrichment pennies from the prior year requires board and voter approval. Because the District will not receive final certified taxable assessed property values from the appraisal district until the end of July, the budget is built on estimated taxable values and estimated tax rates. The Board may ultimately adopt different tax rates based on final certified values.

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

In September 2024, the last of the Elementary and Secondary School Emergency (ESSER) Stimulus funds, ESSER III, expired, and the District completed all associated spending. During the 2024–2025 budget process, District administration reviewed the positions and resources previously funded by ESSER and identified those that needed to transition to the General Fund.

As part of the 2025–2026 budget process, it was determined that Title I funding would be reduced compared to prior years, requiring the General Fund to absorb approximately \$1.5 million in staffing costs. The expiration of ESSER funds, combined with the decline in federal funding, continues to place considerable pressure on the General Fund budget.

The 89th Legislative Session concluded on June 2, 2025, with the adoption of HB 2 by both the House and Senate. HB 2 provides targeted increases in funding, including \$12.3 million for teacher

pay raises for those with three or more years of experience, and an additional \$1.5 million in the form of a retention allotment for full- and part-time non-teacher, non-administrative staff.

While the bill also includes increased funding for special education and school safety, the additional allocations fall short of covering the costs associated with mandated requirements in these areas.

To help offset inflationary pressures, a new basic allotment was introduced to address rising costs in transportation, utilities, fuel, and employer contributions to TRS; salaries are not considered an allowable expense.

Approximately nine districts are negatively impacted by HB 2 due to what are being described as "unintended consequences." While the Commissioner of Education has the authority to correct these issues, no guidance was issued at the time the budget was adopted. It may take several months for any resolution, and there is a possibility that no corrective action will be taken.

### **Balanced Budget**

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

To preserve financial stability, the Board has adopted a policy establishing a minimum fund balance requirement. The target is to maintain an optimum fund balance equivalent to three months of operating expenditures.

While budgets are adopted annually, the District considers the long-term impact of each year's budget decisions to ensure alignment with this fund balance target. LISD anticipates ending the 2024–2025 school year with a deficit; however, steps are being taken to ensure that the fund balance remains in compliance with Board policy.

### **Planning**

The budget process will be structured to ensure that major strategic issues are identified well in advance of budget approval. This approach provides the Board of Trustees with adequate time to evaluate key decisions and consider their financial impact.

During the 2025–2026 budget process, the District identified \$15 million in expenditure reductions and anticipates continued efforts to reduce costs for the 2026–2027 school year. Beginning early in the 2025–2026 school year, the District will develop strategies to assess and prioritize the needs of students and staff while simultaneously identifying opportunities for further reductions.

## **Reporting**

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

## **Control and Accountability**

Each campus or departmental administrator is responsible for the administration and oversight of his or her budget, which is controlled on an organizational basis. This includes accomplishing the targets adopted as part of the budget and monitoring each departmental budget for compliance with spending limitations. Campus and departmental administrators may transfer allocations within function codes through budget transfers approved by the appropriate administrator and Financial Services. Transfers of personnel budgets, transfers between function codes, and certain other District level allocations may not be transferred without approval from Financial Services and ultimately the Board of Trustees.

## **Budget Process/Priorities**

Leander ISD builds its budget priorities around its vision, mission, and strategic plan. While following those priorities, the District's charge is to monitor spending in a way that results in the most efficient use of resources, within the limitations and mandates placed upon public schools by statute and regulations. A tight alignment is maintained between the overall budget and the district/school planning that helps LISD be more efficient in meeting established priorities.

It is very clear that the critical needs of the District are programs that directly serve students, the employees of the District who administer and deliver those programs, the facilities required to support students, and the safety of students and staff. Within those categories, the District relies on input from the campus administrators, teachers, department directors and staff,

district administrators, the Board of Trustees, and the community to address how to best meet those critical needs in the budget process. In addition to input from groups such as the Districtwide Educational Improvement Council (DWEIC) and Site-Based Planning Committees (SBPC), parents and community members can make comments in public budget hearings at Board meetings.

Personnel is a critical need and a critical resource, and as a total expenditure, accounts for the majority of the overall District budget, which is the case for all school districts. Decisions regarding staffing and hiring are made carefully. To ensure that compensation levels are appropriate for various positions, Leander ISD engaged the HR Services Division of the Texas Association of School Boards (TASB) to conduct a comprehensive review of its employee compensation plan. This study was conducted to objectively examine the competitive job market and make recommendations for internally fair and externally competitive pay practices.

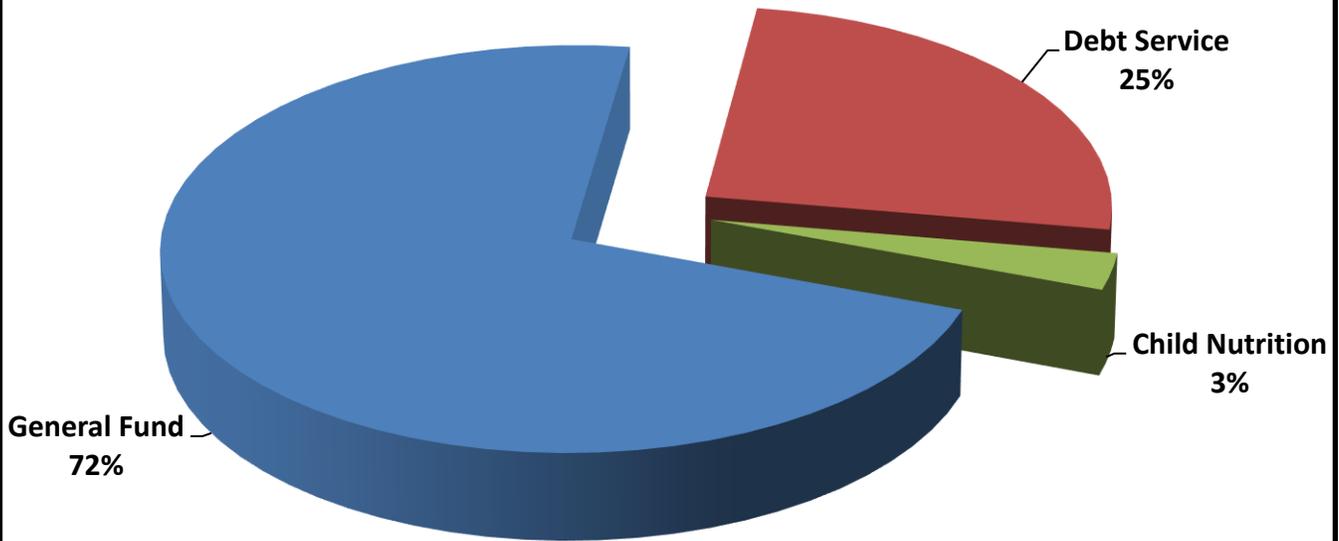
### **Budget Amendments**

The District budget shall be amended as necessary, based on financial and economic factors. The budget must be amended prior to exceeding a functional expenditure category in the total District budget. The Board of Trustees may authorize an amendment to the budget for those items not included in the originally approved budget due to unforeseen circumstances.

**LEANDER INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET  
LEGALLY ADOPTED FUNDS  
2025 - 2026**

	<b>General Operating</b>	<b>Debt Service</b>	<b>Child Nutrition</b>
<b>REVENUES AND OTHER SOURCES:</b>			
Local Revenues	\$ 340,381,587	\$ 153,859,398	\$ 9,904,940
State Program Revenues	115,271,197	12,319,144	65,000
Federal Program Revenues	4,995,000	-	7,024,085
<b>Total Revenue</b>	<b>\$ 460,647,784</b>	<b>\$ 166,178,542</b>	<b>\$ 16,994,025</b>
<b>EXPENDITURES:</b>			
11- Instruction	\$ 286,510,381	\$ -	\$ -
12- Library & Media Services	5,043,033	-	-
13- Curriculum/Instructional Staff Development	11,207,838	-	-
21- Instructional Administration	5,316,581	-	-
23- School Leadership	26,248,027	-	-
31- Guidance & Counseling	23,733,887	-	-
32-Social Work Services	1,281,252	-	-
33- Health Services	4,530,285	-	-
34- Student Transportation	16,592,462	-	-
35- Child Nutrition	5,000	-	19,103,855
36-Co-Curricular/Extra Curricular Activities	14,384,737	-	-
41-General Administration	11,611,729	-	-
51-Plant Maintenance & Operations	42,210,405	-	-
52-Security & Monitoring Services	7,392,949	-	-
53-Data Processing Services	8,773,871	-	-
61-Community Services	1,813,161	-	-
71-Debt Administration-Principal	498,030	51,374,253	-
71-Debt Administration-Interest	3,726	101,215,314	-
71-Debt Administration-Fees	-	13,588,975	-
71-Defeasance/Refunding-Issuer Contribution	-	-	-
81- Facilities Acquisition/Construction	-	-	-
91-Intergovernmental Charges	11,039,386	-	-
95-Juvenile Justice Alternative Education	286,070	-	-
99-Other Intergovernmental Charges	2,747,352	-	-
<b>Total Expenditures</b>	<b>\$ 481,230,162</b>	<b>\$ 166,178,542</b>	<b>\$ 19,103,855</b>
<b>NET OPERATING RESULTS</b>	<b>\$ (20,582,378)</b>	<b>\$ -</b>	<b>\$ (2,109,830)</b>
<b>Other Financing Sources/Uses</b>			
Sale of Assets	350,000	-	-
Transfer Out - Other	-	-	-
Transfer Out - Healthcare	-	-	-
Transfer Out - Healthcare Addt'l Contribution	-	-	-
Transfer Out - 2 cents to Major Maintenance	227	-	-
Other Uses	-	-	-
<b>NET CHANGE TO FUND BALANCE</b>	<b>\$ (20,232,378)</b>	<b>\$ -</b>	<b>\$ (2,109,830)</b>

**Leander Independent School District  
Legally Adopted Budgets  
Including Transfers In/Out  
FY 2025-2026**



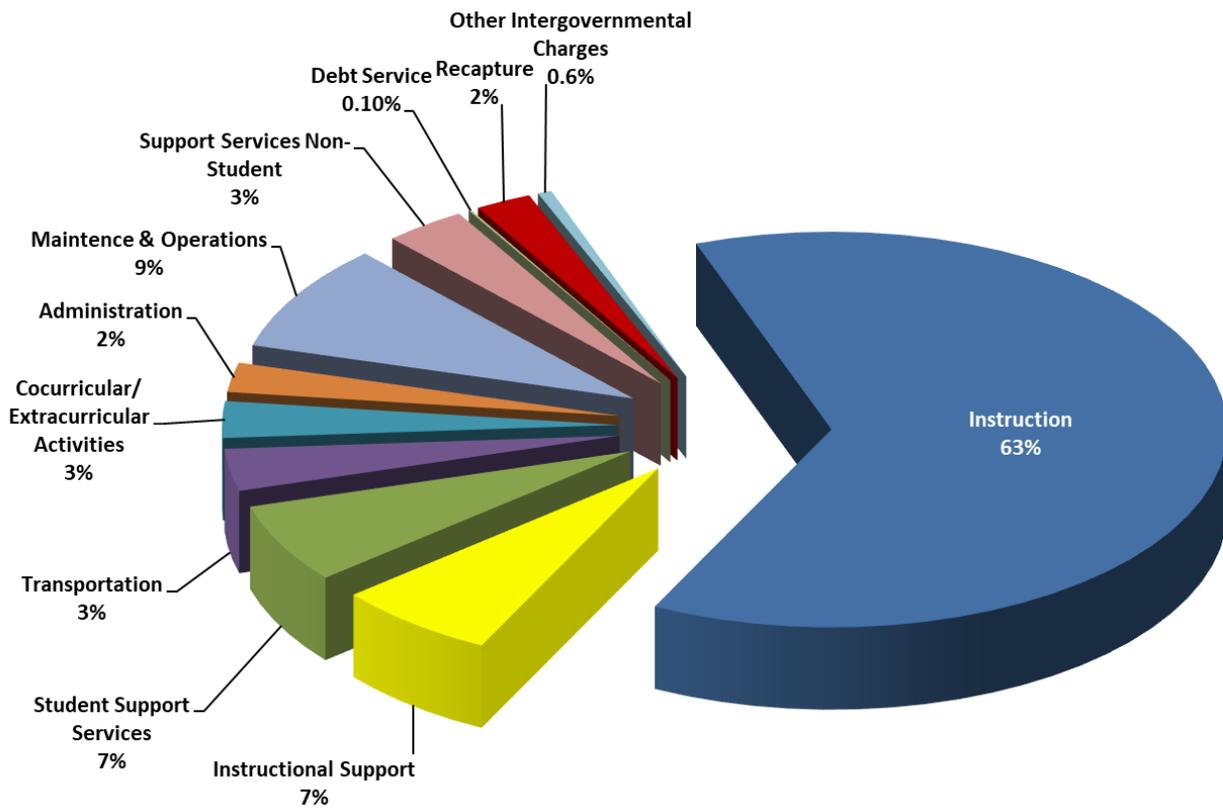
## GENERAL FUND

The General Fund accounts for the financial resources of the District and includes transactions as a result of revenues received from local maintenance taxes and foundation entitlements from the state. The General Fund uses budgetary control and shows transactions resulting from the daily operations of the District.

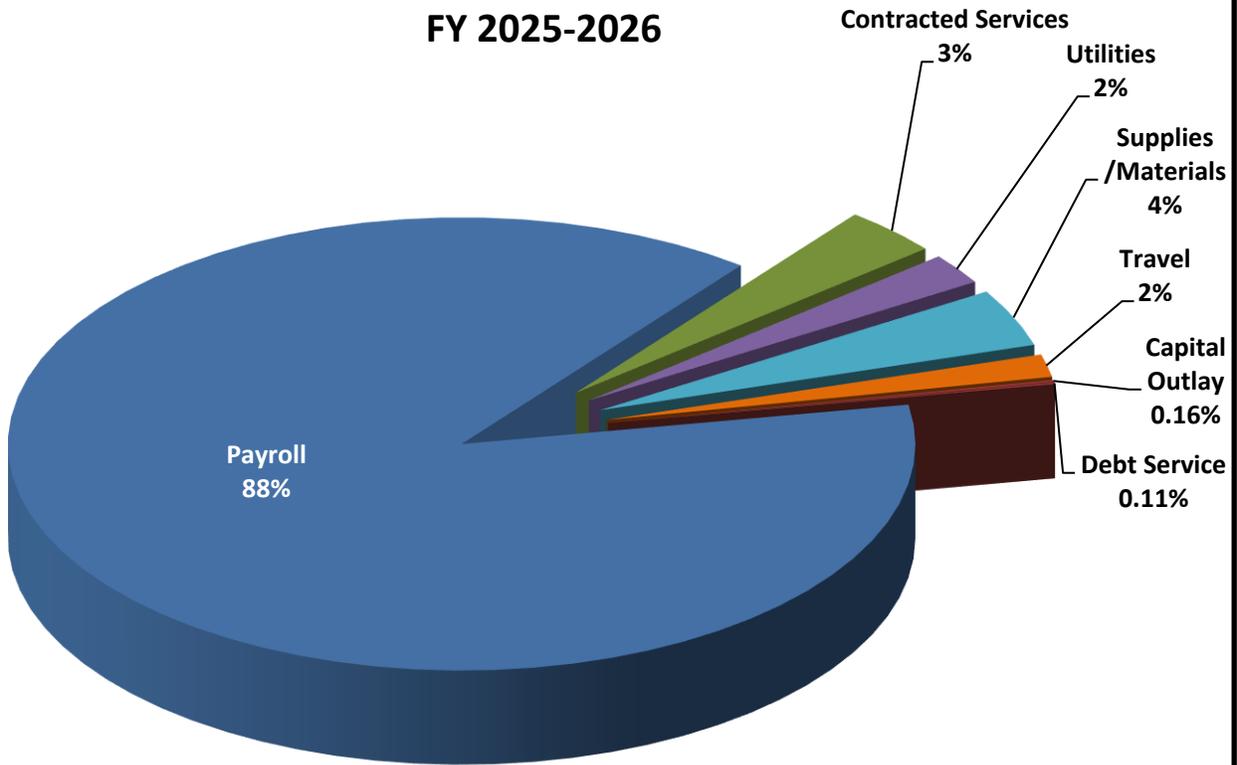
**Leander Independent School District  
General Fund  
Budget Overview**

	<b>2023-2024 Actual</b>	<b>2024-2025 Amended Budget</b>	<b>2024-2025 Projected Actual</b>	<b>2025-2026 Proposed Budget</b>
<b>Revenues:</b>				
Local Sources	\$ 334,664,076	\$ 346,057,917	\$ 344,107,113	\$ 340,381,587
State Sources	102,078,401	95,338,415	96,651,509	115,271,197
Federal Sources	1,750,283	5,890,000	5,890,000	4,995,000
<b>TOTAL REVENUES</b>	<b>\$ 438,492,760</b>	<b>\$ 447,286,332</b>	<b>\$ 446,648,622</b>	<b>\$ 460,647,784</b>
<b>Expenditures:</b>				
Payroll	\$ 377,418,068	\$ 407,129,746	\$ 404,968,248	\$ 415,351,843
Contracted Services	15,138,486	19,268,417	15,136,629	16,281,601
Utilities	9,049,380	9,818,491	9,918,541	10,365,070
Supplies & Materials	17,857,478	22,529,248	19,135,819	19,334,351
Other Operating	5,729,936	7,832,794	7,196,649	7,604,389
Debt Service	1,462,559	862,651	848,415	501,756
Capital Outlay	897,171	2,524,522	1,587,129	751,766
<b>Chapter 49/Recapture</b>	<b>9,643,818</b>	<b>12,178,718</b>	<b>11,157,592</b>	<b>11,039,386</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 437,196,896</b>	<b>\$ 482,144,588</b>	<b>\$ 469,949,022</b>	<b>\$ 481,230,162</b>
<b>Results of Operations</b>	<b>\$ 1,295,864</b>	<b>\$ (34,858,256)</b>	<b>\$ (23,300,400)</b>	<b>\$ (20,582,378)</b>
<b>Other Financing Sources/Uses</b>				
Sale of Assets	\$ 125,470	\$ -	\$ -	\$ -
Transfers In	215,687	2,270,000	270,000	350,000
Transfer In - Empowerment Grant	-	-	2,000,000	-
Transfer Out - Other	(91,386)	(600,000)	(618,250)	-
Transfer Out - Healthcare	(3,000,000)	(1,500,000)	(1,500,000)	-
Transfer Out - Healthcare Addtl Contribution	(1,239,600)	-	-	-
Transfer Out - Empowerment Grant	(2,000,000)	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ (5,989,829)</b>	<b>\$ 170,000</b>	<b>\$ 151,750</b>	<b>\$ 350,000</b>
<b>Net Change to Fund Balance</b>	<b>\$ (4,693,965)</b>	<b>\$ (34,688,256)</b>	<b>\$ (23,148,650)</b>	<b>\$ (20,232,378)</b>
<b>Beginning Fund Balance</b>	<b>\$ 189,584,400</b>	<b>\$ 184,890,435</b>	<b>\$ 184,890,435</b>	<b>\$ 161,741,786</b>
<b>Ending Fund Balance</b>	<b>\$ 184,890,435</b>	<b>\$ 150,202,179</b>	<b>\$ 161,741,786</b>	<b>\$ 141,509,408</b>

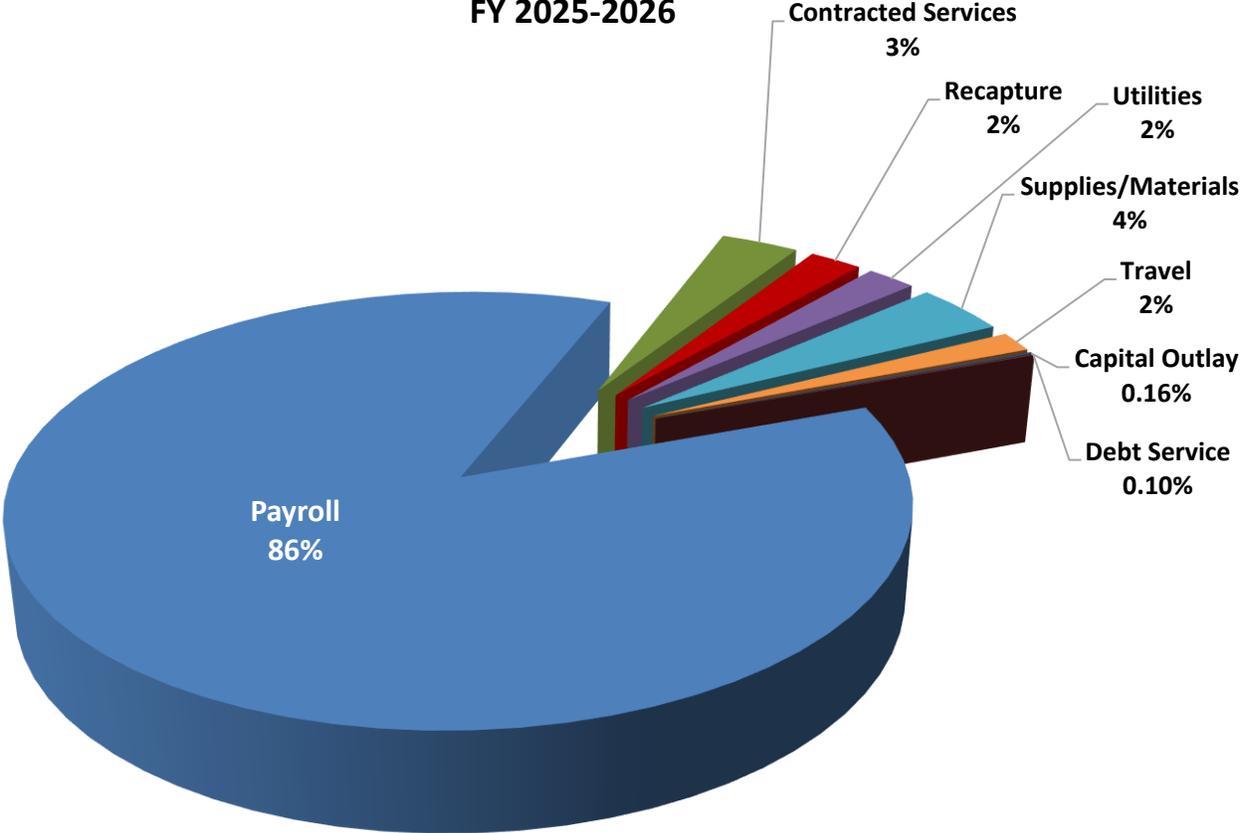
### Leander Independent School District General Fund Expenditures - by Function FY 2025-2026



**Leander Independent School District  
General Fund Expenditures - by Object  
Excluding Recapture  
FY 2025-2026**



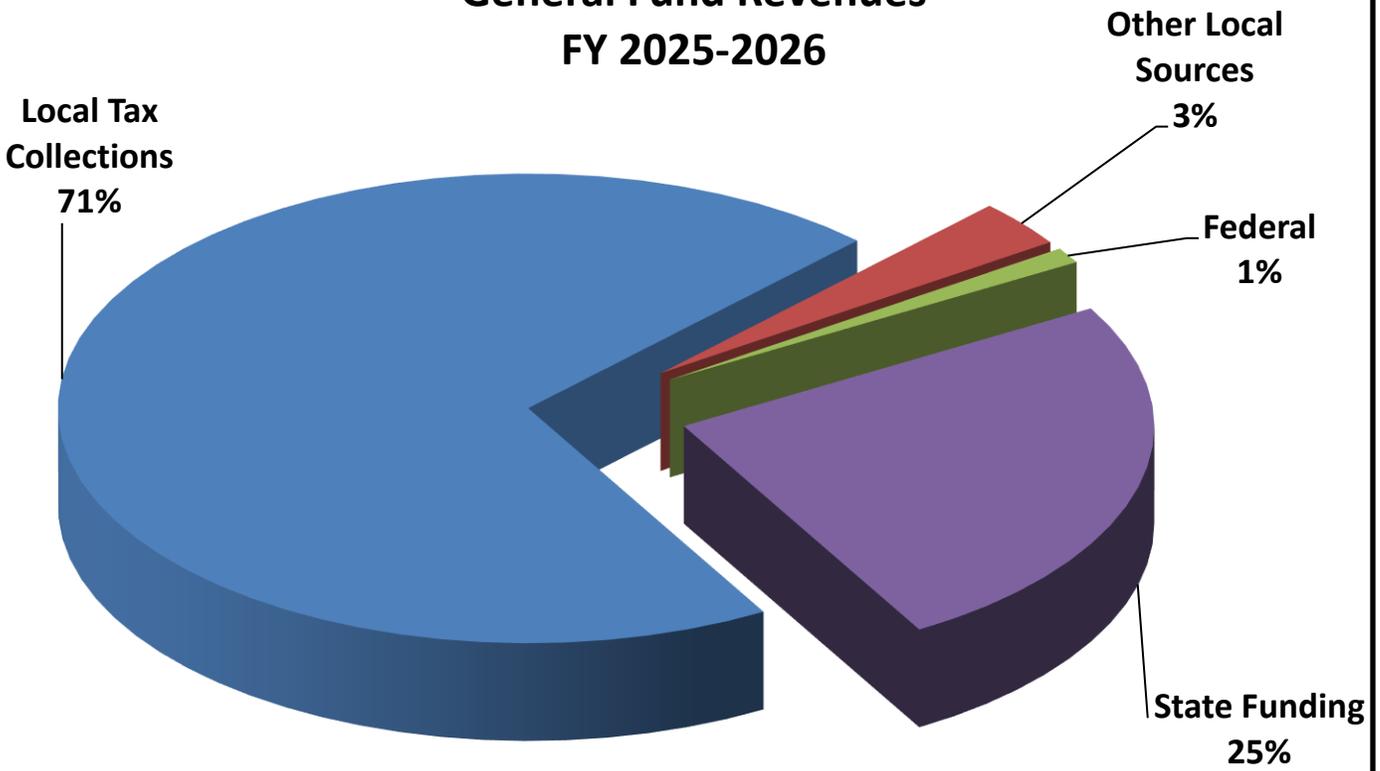
**Leander Independent School District  
General Fund Expenditures - by Object  
Including Recapture  
FY 2025-2026**



**Leander Independent School District  
General Fund  
Revenue Sources**

	2023-2024 Actual	2024-2025 Amended Budget	2025-2026 Proposed Budget	Percent of Total	Variance
<b>LOCAL &amp; OTHER SOURCES</b>					
Local Taxes - Current Year	\$ 313,674,487	\$ 327,949,784	\$ 324,746,587	70.4%	\$ (3,203,197)
Local Taxes - Prior Years	771,379	1,000,000	800,000	0.2%	(200,000)
Local Tax Penalties & Interest	1,134,028	950,000	1,100,000	0.2%	150,000
Local Services to Other Districts	49,871	50,000	50,000	0.0%	-
Tuition and Fees	2,523,613	2,678,500	2,990,000	0.6%	311,500
Earnings from Investments	13,167,643	10,324,782	7,600,000	1.6%	(2,724,782)
Rents and Building Use Fees	1,194,192	1,020,000	1,100,000	0.2%	80,000
Gifts and Bequests	21,614	-	-	0.0%	-
Insurance Recovery	135,899	20,075	-	0.0%	(20,075)
Misc. Local Revenues	448,419	500,000	620,000	0.1%	120,000
Gate Receipts & Athletic Event Entry Fees	1,125,019	1,092,200	980,000	0.2%	(112,200)
Enterprising -Advertisement	42,033	117,000	40,000	0.0%	(77,000)
City, County & Other Intermediate Sources	375,876	355,000	355,000	0.1%	-
<b>Total Local and Other Sources</b>	<b>\$ 334,664,076</b>	<b>\$ 346,057,341</b>	<b>\$ 340,381,587</b>	<b>73.8%</b>	<b>\$ (5,675,754)</b>
<b>STATE SOURCES</b>					
Per Capita Apportionment	\$ 16,610,255	\$ 24,406,367	\$ 17,705,934	3.8%	\$ (6,700,433)
Foundation School Fund	61,459,111	43,924,788	70,390,079	15.3%	26,465,291
Misc. State Revenues	-	690,415	-	0.0%	(690,415)
TRS On-behalf Payments	24,009,035	26,316,845	27,175,184	5.9%	858,339
<b>Total State Sources</b>	<b>\$ 102,078,401</b>	<b>\$ 95,338,415</b>	<b>\$ 115,271,197</b>	<b>25.0%</b>	<b>\$ 19,932,782</b>
<b>FEDERAL SOURCES</b>					
SHARS	\$ 267,193	\$ 4,950,000	\$ 4,000,000	0.9%	\$ (950,000)
Other	1,483,088	940,000	995,000	0.2%	55,000
<b>Total Federal Sources</b>	<b>\$ 1,750,283</b>	<b>\$ 5,890,000</b>	<b>\$ 4,995,000</b>	<b>1.1%</b>	<b>\$ (895,000)</b>
<b>OTHER SOURCES</b>					
Other - Sale Real/Personal	\$ 125,470	\$ 270,000	\$ 350,000	0.1%	\$ 80,000
Transfers In	215,687	2,000,000	-	0.0%	(2,000,000)
	<b>\$ 341,157</b>	<b>\$ 2,270,000</b>	<b>\$ 350,000</b>	<b>0.1%</b>	<b>\$ (1,920,000)</b>
<b>TOTAL REVENUE ALL SOURCES</b>	<b>\$ 438,833,916</b>	<b>\$ 449,555,756</b>	<b>\$ 460,997,784</b>	<b>100.0%</b>	<b>\$ 11,442,028</b>

**Leander Independent School District  
General Fund Revenues  
FY 2025-2026**



## DEBT SERVICE FUND

The Debt Service Fund accounts for the payment of general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated by the District.

**Leander Independent School District  
Debt Service Fund  
Budget Overview**

	<u>2023-2024 Actual</u>	<u>2024-2025 Amended Budget</u>	<u>2024-2025 Projected Actual</u>	<u>2025-2026 Proposed Budget</u>
<b>Revenues:</b>				
Local Tax Revenues	\$ 133,625,559	\$ 143,722,823	\$ 143,000,000	\$ 142,334,699
Interest Income	5,594,558	3,500,000	3,500,000	2,500,000
State Hold Harmless	8,013,575	15,751,723	16,699,218	21,343,843
<b>Total Revenues</b>	<u>\$ 147,233,692</u>	<u>\$ 162,974,546</u>	<u>\$ 163,199,218</u>	<u>\$ 166,178,542</u>
<b>Expenditures:</b>				
Principal	\$ 62,164,959	\$ 48,939,105	\$ 48,939,104	\$ 51,374,253
Interest	89,838,739	92,519,073	92,519,068	101,215,314
Fees/Other	394,330	269,336	2,101,679	13,000
Defeasance/Refunding- Issuer Contribution	-	24,285,000	27,826,138	13,575,975
<b>Total Expenditures</b>	<u>\$ 152,398,028</u>	<u>\$ 166,012,514</u>	<u>\$ 171,385,989</u>	<u>\$ 166,178,542</u>
<b>Other Financing Sources/(Uses):</b>				
Other Sources	\$ 35,432,432	\$ 19,411,755	\$ 348,051,031	\$ -
Other Uses	<u>(34,978,540)</u>	<u>(19,154,420)</u>	<u>(345,953,775)</u>	<u>-</u>
<b>Total Other Financing Sources/(Uses)</b>	<u>\$ 453,892</u>	<u>\$ 257,335</u>	<u>\$ 2,097,256</u>	<u>\$ -</u>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	\$ (4,710,444)	\$ (2,780,633)	\$ (6,089,515)	\$ -
<b>Beginning Fund Balance</b>	\$ 140,366,889	\$ 135,656,445	\$ 135,656,445	\$ 129,566,930
<b>Ending Fund Balance</b>	<u>\$ 135,656,445</u>	<u>\$ 132,875,812</u>	<u>\$ 129,566,930</u>	<u>\$ 129,566,930</u>
<i>Subsequent August 15th Debt Payment</i>	<i>(103,217,740)</i>		<i>(89,461,976)</i>	<i>(100,193,090)</i>
	<u>\$ 32,438,705</u>		<u>\$ 40,104,954</u>	<u>\$ 29,373,840</u>

## CHILD NUTRITION FUND

The Child Nutrition Fund accounts for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). User fees are charged to supplement reimbursements from the National School Breakfast and Lunch Program.

**Leander Independent School District  
Child Nutrition Fund  
Budget Overview**

	<u>2023-2024 Actual</u>	<u>2024-2025 Amended Budget</u>	<u>2025-2026 Proposed Budget</u>	<u>Change from Amended</u>
<b>Revenues:</b>				
Local Revenue	\$ 9,515,766	\$ 9,607,026	\$ 9,904,940	\$ 297,914
State Revenue	79,546	76,248	65,000	(11,248)
Federal Revenue	6,562,867	6,448,014	7,024,085	576,071
<b>Total Revenues</b>	<u>\$ 16,158,179</u>	<u>\$ 16,131,288</u>	<u>\$ 16,994,025</u>	<u>\$ 862,737</u>
<b>Expenditures:</b>				
Payroll	\$ 6,436,697	\$ 7,134,245	\$ 6,263,791	\$ (870,454)
Contracted Services	7,060,751	8,822,127	8,639,030	(183,097)
Supplies & Materials	1,496,453	1,757,263	1,734,564	(22,699)
Other Operating	5,518	24,150	33,500	9,350
Debt Service	48,175	-	-	-
Capital Outlay	719,373	1,369,744	2,432,970	1,063,226
<b>Total Expenditures</b>	<u>\$ 15,766,968</u>	<u>\$ 19,107,529</u>	<u>\$ 19,103,855</u>	<u>\$ (3,674)</u>
<b>Other Financing Sources:</b>				
Other Sources/(Uses)	\$ 41,386	\$ 600,000	\$ -	\$ (600,000)
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	<u>\$ 432,597</u>	<u>\$ (2,376,241)</u>	<u>\$ (2,109,830)</u>	
<b>Beginning Fund Balance</b>	<u>\$ 15,730,102</u>	<u>\$ 16,162,699</u>	<u>\$ 13,786,459</u>	
<b>Ending Fund Balance</b>	<u>\$ 16,162,699</u>	<u>\$ 13,786,459</u>	<u>\$ 11,676,629</u>	

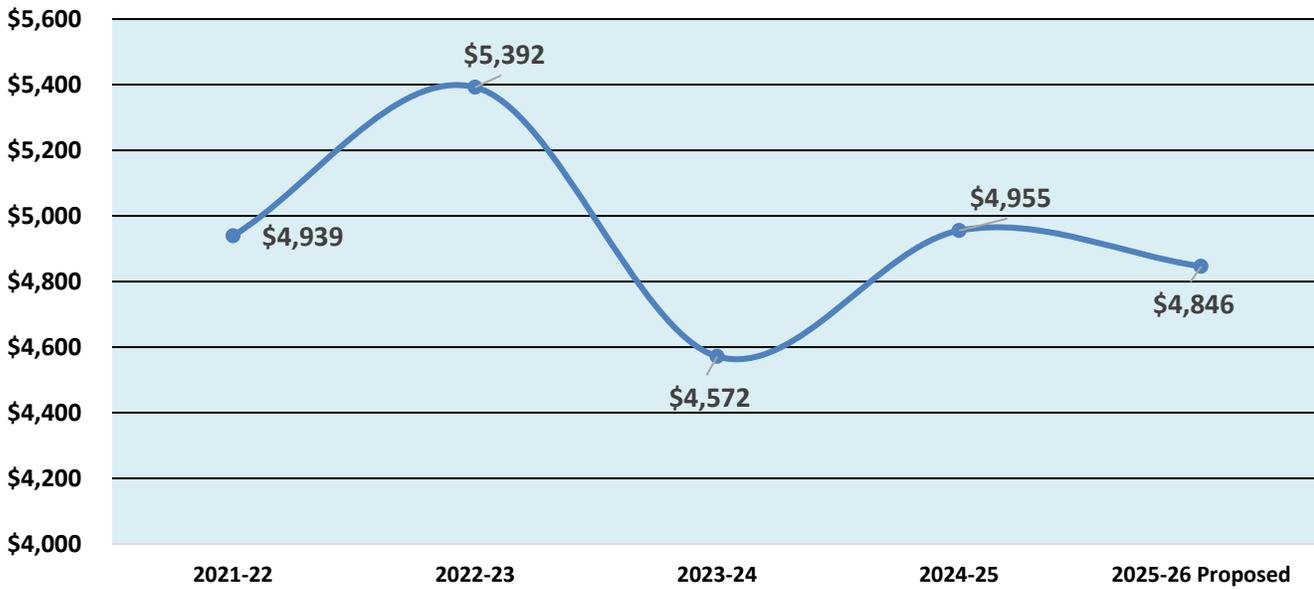
## SUPPLEMENTAL INFORMATION

The following information is presented as supplementary information. This information has been influential on the budget preparation and process. The supplemental information includes tax rate data, student enrollment data, and staffing data.

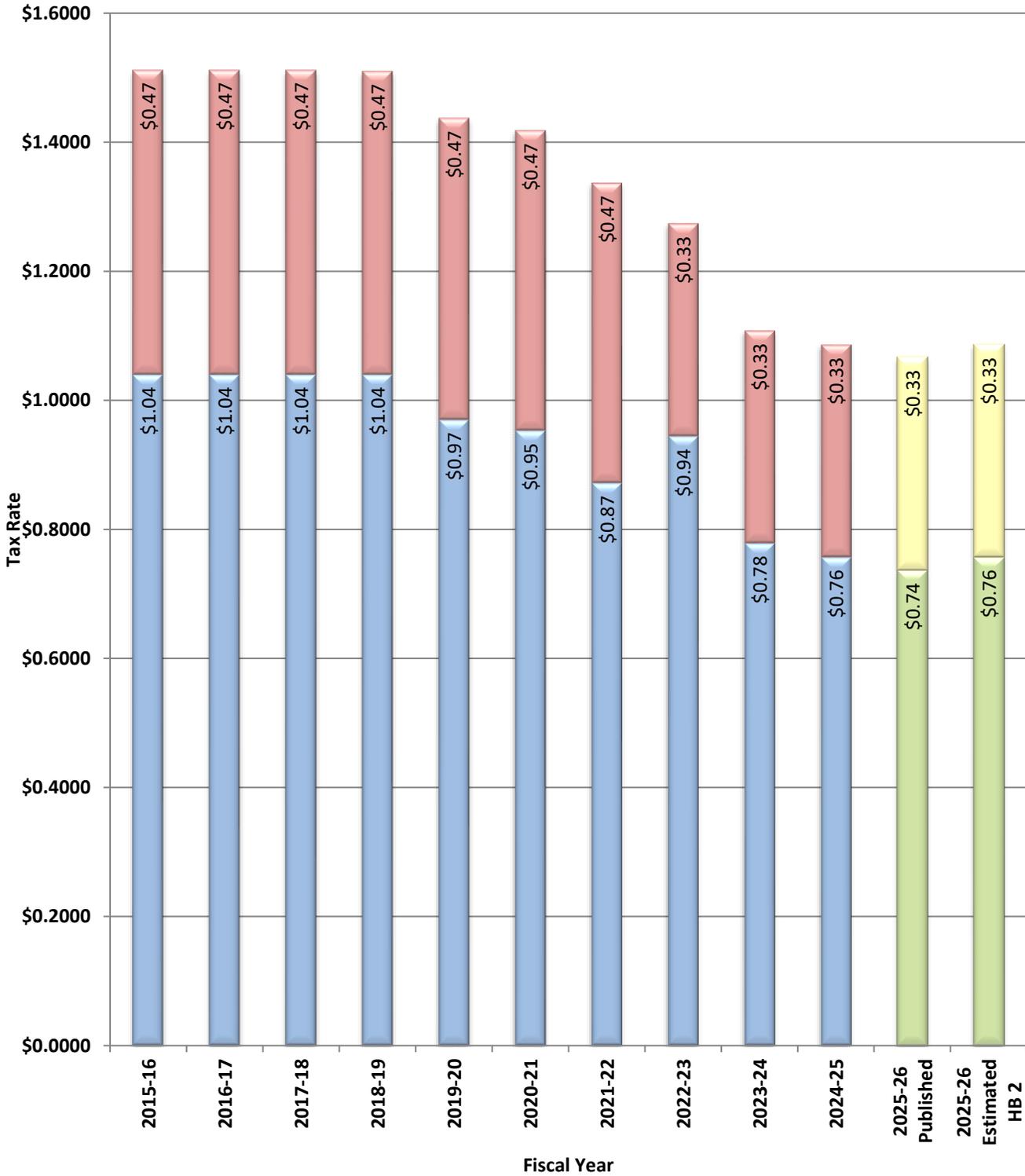
**Leander Independent School District  
2025-2026  
Impact of Budget and Tax Rate on Taxpayers**

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Published 2025-2026</b>	<b>Proposed/HB 2 2025-2026</b>
Local Optional Exemption for Disabled and Over 65	\$ 32,884,006	\$ 34,354,838	\$ 35,578,919	\$ 37,664,616	\$ 38,619,588	\$ 38,619,588
Assessed/Market value of a home	\$ 420,338	\$ 694,944	\$ 642,343	\$ 635,128	\$ 630,412	\$ 630,412
Average Taxable value	369,431	423,031	412,342	455,926	485,908	445,908
MCR (HB 3) <b>Determined by TEA</b>	\$ 0.8220	\$ 0.8046	\$ 0.6387	\$ 0.6169	\$ 0.5971	\$ 0.6169
Golden Pennies Existing	0.0400	0.0500	0.0800	0.0800	0.0800	0.0800
Golden Pennies Additional	0.0100	0.0300	-	-	-	-
Copper Pennies Existing	-	-	0.0600	0.0600	0.0600	0.0600
Copper Pennies Additional	-	0.0600	-	-	-	-
Debt Service Rate	0.4650	0.3300	0.3300	0.3300	0.3300	0.3300
<b>Total Property Tax Rate</b>	<b>\$ 1.3370</b>	<b>\$ 1.2746</b>	<b>\$ 1.1087</b>	<b>\$ 1.0869</b>	<b>\$ 1.0671</b>	<b>\$ 1.0869</b>
Change in Tax Rate	\$ (0.0814)	\$ (0.0624)	\$ (0.1659)	\$ (0.0218)	\$ (0.0198)	\$ -
School Property Tax	\$ 4,939	\$ 5,392	\$ 4,572	\$ 4,955	\$ 5,185	\$ 4,846
Increase/(Decrease) in Tax from Prior Year	\$ 25	\$ 453	\$ (820)	\$ 383	\$ 230	\$ (109)
Property Tax Percentage Change From Prior Year	0.51%	9.16%	-15.21%	8.39%	4.64%	-2.20%
Change in Average Taxable Value						\$ (10,018)
Tax bill change due to Values						\$ (109)
Tax bill change due to Tax Rate						\$ (0)

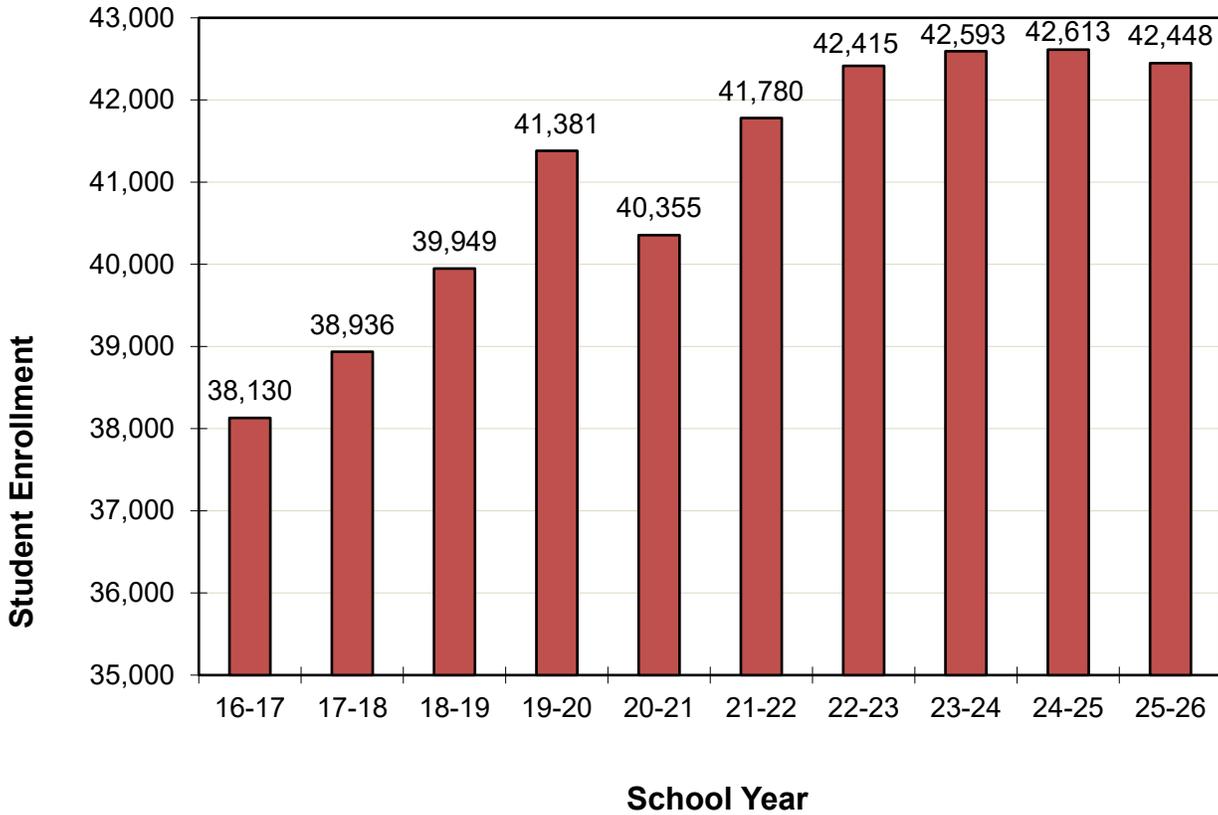
### LISD Property Tax Due on Average Value Residence with a Homestead Exemption



## Leander ISD Tax Rate History w/Projections for 2025-2026



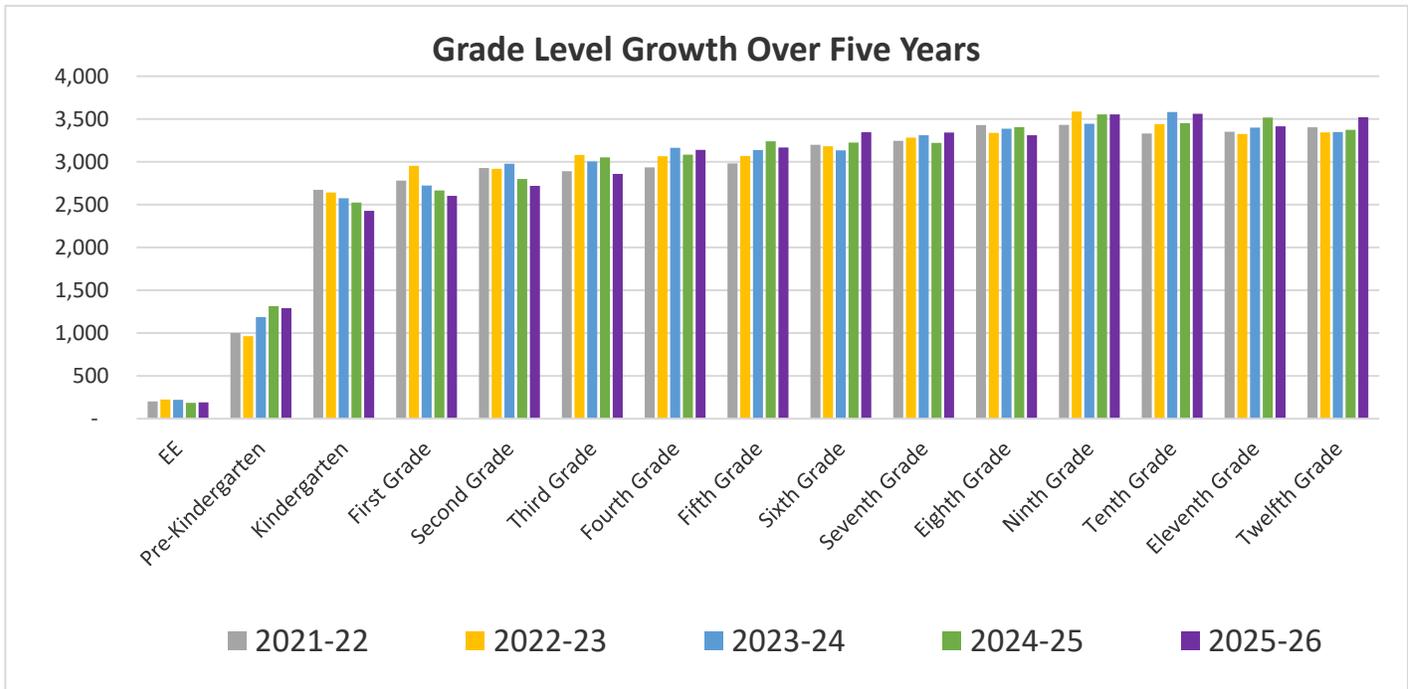
The enrollment graph below provides historical enrollment beginning in 2016-2017 and ends with the projected enrollment for 2025-2026. School year 2020-2021 was impacted by the global coronavirus pandemic resulting in a decline in student enrollment.



\* 16-17 - 23-24 from Texas Academic Performance Report; 24-25 District PEIMS Snapshot Enrollment Report; 25-26 Projected (Reduced Growth)

Additional information regarding grade level enrollment is provided below. While 2025-26 is projected to see the highest graduating class on record, overall enrollment has slowed and is expected to decrease slightly. This can be attributed to competition from new charter schools in the area and fewer school-age children in parts of the District.

School Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
EE	208	196	235	345	238	201	225	220	185	191
Pre-Kindergarten	319	347	351	400	479	1,001	964	1,187	1,315	1,291
Kindergarten	2,542	2,489	2,625	2,846	2,436	2,673	2,642	2,575	2,525	2,428
First Grade	2,694	2,678	2,667	2,853	2,706	2,781	2,954	2,724	2,666	2,603
Second Grade	2,741	2,787	2,799	2,840	2,763	2,927	2,919	2,978	2,799	2,719
Third Grade	2,885	2,836	2,900	2,974	2,774	2,891	3,079	3,004	3,052	2,859
Fourth Grade	2,949	2,998	2,940	3,045	2,843	2,935	3,065	3,163	3,084	3,139
Fifth Grade	2,935	3,080	3,148	3,067	2,999	2,981	3,068	3,138	3,239	3,168
Sixth Grade	3,004	3,046	3,168	3,308	3,129	3,199	3,182	3,133	3,225	3,346
Seventh Grade	3,146	3,107	3,162	3,304	3,358	3,246	3,283	3,311	3,222	3,342
Eighth Grade	3,039	3,215	3,213	3,283	3,321	3,429	3,338	3,387	3,406	3,311
Ninth Grade	3,104	3,189	3,384	3,346	3,355	3,431	3,587	3,444	3,554	3,554
Tenth Grade	3,065	3,110	3,202	3,406	3,354	3,331	3,441	3,582	3,451	3,561
Eleventh Grade	2,840	3,080	3,117	3,257	3,358	3,351	3,325	3,400	3,517	3,415
Twelfth Grade	2,659	2,778	3,028	3,107	3,242	3,403	3,343	3,347	3,373	3,521
Total	38,130	38,936	39,939	41,381	40,355	41,780	42,415	42,593	42,613	42,448



## GENERAL FUND FTE ADJUSTMENTS (Funds 196-199)

Position	2025-2026 FTE	Budgeted Cost
----------	------------------	------------------

### CAMPUS FORMULA POSITIONS

ES Assistant Principal	1.00	91,798
ES Counselor	1.00	77,274
ES Instructional Coach	1.00	74,174
HS Teacher (media specialist)	1.00	69,120
MS Bookkeepers	0.75	37,144
HS Registrar/Admin Assistant to Counselor	0.50	30,092
HS Attendance Clerk	1.00	44,725
HS Bookkeepers	1.00	53,312
<b>TOTAL NON-INSTRUCTIONAL FORMULA POSITIONS:</b>	<b>7.25</b>	<b>\$ 477,639</b>

### SPECIAL EDUCATION POSITIONS

Special Education Teachers	2.00	144,522
<b>TOTAL SPECIAL EDUCATION POSITIONS:</b>	<b>2.00</b>	<b>\$ 144,522</b>

### POLICE DEPARTMENT POSITIONS

Marshals	10.00	522,560
Police Officers	10.00	739,460
<b>TOTAL POLICE DEPARTMENT POSITIONS:</b>	<b>20.00</b>	<b>\$ 1,262,020</b>

### NON-CAMPUS POSITIONS

Admin assistant for Early Childhood Department	1.00	54,599
<b>TOTAL NON-CAMPUS POSITIONS</b>	<b>1.00</b>	<b>\$ 54,599</b>

## GENERAL FUND FTE ADJUSTMENTS (Funds 196-199)

Position	2025-2026 FTE	Budgeted Cost
<b>DENISE GEIGER COMPASS CENTER/LINDA LIPPE INSTRUCTIONAL MATERIALS CENTER</b>		
Data clerk/registrar	1.00	54,599
Instructional Materials Center Assistant	1.00	41,102
Day Custodian	1.00	46,984
Lead Custodian	1.00	59,578
<b>TOTAL POSITIONS TO OPEN GEIGER CC/LIPPE IMC:</b>	<b>4.00</b>	<b>\$ 202,263</b>
<b>EARLY CHILDHOOD CENTER STARTUP POSITIONS (OPENING 2026-2027)</b>		
Principal	n/a	41,840
Assistant Principal	n/a	1,764
Social Worker	n/a	1,927
Librarian	n/a	5,545
Instructional Coach	n/a	1,835
Instructional Coach - Dual Language	n/a	2,017
Principal Administrative Assistant	n/a	17,919
Registrar	n/a	13,482
Registrar	n/a	12,613
<b>TOTAL POSITIONS TO OPEN ECC:</b>	<b>n/a</b>	<b>\$ 98,942</b>
<b>TOTAL - ALL POSITIONS</b>	<b>34.25</b>	<b>\$ 2,239,985</b>

## BUDGET APPENDIX

Effective January 1, 2021, Senate Bill 2, 86<sup>th</sup> Legislative Session, requires the Board to attach the forms used to calculate the no-new-revenue and voter-approval tax rates as an appendix to the district's budget. As required by law, the worksheets used to calculate the No-New-Revenue and Voter-Approval tax rates will be attached, once certified values are received.

TRUTH IN TAXATION FORMS WILL BE  
ATTACHED ONCE CALCULATIONS ARE  
PERFORMED BASED ON CERTIFIED ESTIMATES  
RECEIVED IN LATE JULY

# Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 19, 2025

<b>Agenda Item:</b>	Consider Adoption of the 2025-2026 Budget
<b>Purpose:</b>	<input type="checkbox"/> Discussion Item/Report Only <input checked="" type="checkbox"/> Action Requested
<b>Administrator Responsible:</b>	Pete Pape, Ed.D., CPA, Chief Financial Officer
<b>Attachments:</b>	2025-2026 Proposed Budget 2025-2026 Proposed Revenue, Expenditure and Fund Balance Detail Report

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## **Background Information:**

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

- The Board of Trustees is required to adopt the 2025-2026 budget no later than June 30, 2025.
- Budgets for the General Fund, Child Nutrition Fund, and Debt Service Fund are included in the official district budget.
- To comply with the State’s legal level of control, budgets must be prepared and approved, at least at the fund and function levels.
- The officially adopted district budget must be filed with the Texas Education Agency through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines.

The proposed general operating budget for 2025-2026 represents the culmination of months of planning and work to present a plan that provides the resources necessary to support the district’s mission while maintaining accountability to its stakeholders. The proposed budget has been prepared to support 42,448 students which represents a decline in growth of -0.39% over October 2024 enrollment numbers.

The proposed General Fund Operating budget includes gross revenues of \$460,647,784, expenditures of \$481,230,162, and other uses/transfers of \$350,000 resulting in an overall deficit of \$20,232,378.

The proposed Debt Service budget includes revenues of \$166,178,542, expenditures of \$166,178,542, resulting in a balanced budget.

The proposed Child Nutrition budget includes projected revenues of \$16,994,025 and expenditures of \$19,103,855, resulting in a planned operating deficit of \$2,109,830. This deficit is intentional and aligns with federal requirements to spend down excess fund balance.

## **Administrative Recommendation:**

Administration recommends the Board of Trustees adopt the 2025-2026 General Fund, Child Nutrition, and Debt Service Fund budgets.

## **Sample Motion:**

I move that the Board of Trustees adopt the 2025-2026 General Fund, Child Nutrition, and Debt Service Fund budgets, as presented.

# Leander

# Independent School District

2025-2026 Proposed Budget

July 1, 2025 – June 30, 2026

# Leander Independent School District

2025-2026 Proposed Budget

## Administration

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

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

**Chris Clark, Ed.D.**  
Deputy Supt of Learning & Innovation

**Sarah Grissom, Ed.D.**  
Deputy Supt of Academic Services & Strategic Planning

**Crestina Hardie**  
Chief Communications Officer

**Jason Miller**  
Chief Technology Officer

**Casey O’Pry, Ed.D.**  
Chief Human Resources Officer

**Shā Rogers**  
Executive Director of Safety & Security

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

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

**Jeremy Trimble**  
Chief Operations Officer

## Board of Trustees

Anna Smith,  
*President*

Sade Fashokun,  
*Vice President*

Nekosi Nelson,  
*Secretary*

Trish Bode

Paul Gauthier

Dr. Gloria Gonzales-Dholakia

Francesca Romans



### BUDGET HIGHLIGHTS

- Budgeted Tax Rates: Maintenance & Operations - \$0.7569; Debt Service - \$0.3300, and a total tax rate of \$1.0869 (maintains 2024-2025 tax rate)
- Projected Student Enrollment: 42,448 (reduced growth)
- Refined Average Daily Attendance: 39,362
- Beginning Teacher’s Salary: \$56,995
- Budgeted Property Tax Revenue:
  - Maintenance and Operations \$326,646,587
  - Debt Service \$141,934,699
- Leander ISD monthly medical contribution to each full-time employee of \$510, an increase of \$50 per month.
- Accelerated instruction funds: \$289,051 budgeted as identified in Section 29.081(b-2) of the Education Code
- Statutorily Required Public Notice funds: \$2,580 pursuant to Senate Bill (SB) 622 requirements
- Advocacy expenditure funds: \$42,468 pursuant to House Bill (HB) 1495 requirements

## Executive Summary

### Leander Independent School District

### 2025-2026

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

The Leander Independent School District (the "District") is committed to sound financial management through integrity, prudent stewardship, planning, accountability, transparency, and open communication. This document represents the financial plan for the Leander Independent School District for the 2025-2026 fiscal year.

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

#### **Legal Requirements**

Federal, state, and local guidelines govern the budget development process. The Texas Education Agency (TEA) requires the General, Food Service and Debt Service funds to be budgeted, and adopted annually, by the District's Board of Trustees. Budgets have been prepared in accordance with state regulations and cover the fiscal period beginning July 1, 2025, through June 30, 2026.

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

#### **Adoption of Budget and Tax Rate**

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

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

A tax rate cannot be adopted by the Board of Trustees until the administration has completed the local property value survey and the Texas Education Agency issues the District's maximum compressed tax rate (MCR) information and the Commissioner of Education certifies the District's intent to enter into an agreement to reduce its local revenue to a level not to exceed the level established under Texas Education Code Chapter 48.257. The District must adopt a tax rate on or before September 30<sup>th</sup> or 60 days after receiving the certified appraisal roll, whichever date is later. The District will adopt the 2025 tax rate in August or September of 2025.

Under House Bill 3, passed in 2019, the maximum Maintenance and Operations tax rate allowable without voter authorization is the calculated maximum compressed rate (MCR) under Texas Education Code §48.2551 plus the enrichment pennies from the prior year. The Texas Education Agency calculates the MCR (tier one tax rate) and submits to each school district on or before August 5<sup>th</sup>. Administration has estimated that the Texas Education Agency will calculate the district's MCR at \$0.6169 for 2025-26. A Maintenance and Operation tax rate beyond the compressed rate plus the existing enrichment pennies from the prior year requires board and voter approval. Because the District will not receive final certified taxable assessed property values from the appraisal district until the end of July, the budget is built on estimated taxable values and estimated tax rates. The Board may ultimately adopt different tax rates based on final certified values.

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

In September 2024, the last of the Elementary and Secondary School Emergency (ESSER) Stimulus funds, ESSER III, expired, and the District completed all associated spending. During the 2024–2025 budget process, District administration reviewed the positions and resources previously funded by ESSER and identified those that needed to transition to the General Fund.

As part of the 2025–2026 budget process, it was determined that Title I funding would be reduced compared to prior years, requiring the General Fund to absorb approximately \$1.5 million in staffing costs. The expiration of ESSER funds, combined with the decline in federal funding, continues to place considerable pressure on the General Fund budget.

The 89th Legislative Session concluded on June 2, 2025, with the adoption of HB 2 by both the House and Senate. HB 2 provides targeted increases in funding, including \$12.3 million for teacher

pay raises for those with three or more years of experience, and an additional \$1.5 million in the form of a retention allotment for full- and part-time non-teacher, non-administrative staff.

While the bill also includes increased funding for special education and school safety, the additional allocations fall short of covering the costs associated with mandated requirements in these areas.

To help offset inflationary pressures, a new basic allotment was introduced to address rising costs in transportation, utilities, fuel, and employer contributions to TRS; salaries are not considered an allowable expense.

Approximately nine districts are negatively impacted by HB 2 due to what are being described as "unintended consequences." While the Commissioner of Education has the authority to correct these issues, no guidance was issued at the time the budget was adopted. It may take several months for any resolution, and there is a possibility that no corrective action will be taken.

### **Balanced Budget**

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

To preserve financial stability, the Board has adopted a policy establishing a minimum fund balance requirement. The target is to maintain an optimum fund balance equivalent to three months of operating expenditures.

While budgets are adopted annually, the District considers the long-term impact of each year's budget decisions to ensure alignment with this fund balance target. LISD anticipates ending the 2024–2025 school year with a deficit; however, steps are being taken to ensure that the fund balance remains in compliance with Board policy.

### **Planning**

The budget process will be structured to ensure that major strategic issues are identified well in advance of budget approval. This approach provides the Board of Trustees with adequate time to evaluate key decisions and consider their financial impact.

During the 2025–2026 budget process, the District identified \$15 million in expenditure reductions and anticipates continued efforts to reduce costs for the 2026–2027 school year. Beginning early in the 2025–2026 school year, the District will develop strategies to assess and prioritize the needs of students and staff while simultaneously identifying opportunities for further reductions.

### **Reporting**

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

### **Control and Accountability**

Each campus or departmental administrator is responsible for the administration and oversight of his or her budget, which is controlled on an organizational basis. This includes accomplishing the targets adopted as part of the budget and monitoring each departmental budget for compliance with spending limitations. Campus and departmental administrators may transfer allocations within function codes through budget transfers approved by the appropriate administrator and Financial Services. Transfers of personnel budgets, transfers between function codes, and certain other District level allocations may not be transferred without approval from Financial Services and ultimately the Board of Trustees.

### **Budget Process/Priorities**

Leander ISD builds its budget priorities around its vision, mission, and strategic plan. While following those priorities, the District's charge is to monitor spending in a way that results in the most efficient use of resources, within the limitations and mandates placed upon public schools by statute and regulations. A tight alignment is maintained between the overall budget and the district/school planning that helps LISD be more efficient in meeting established priorities.

It is very clear that the critical needs of the District are programs that directly serve students, the employees of the District who administer and deliver those programs, the facilities required to support students, and the safety of students and staff. Within those categories, the District relies on input from the campus administrators, teachers, department directors and staff,

district administrators, the Board of Trustees, and the community to address how to best meet those critical needs in the budget process. In addition to input from groups such as the Districtwide Educational Improvement Council (DWEIC) and Site-Based Planning Committees (SBPC), parents and community members can make comments in public budget hearings at Board meetings.

Personnel is a critical need and a critical resource, and as a total expenditure, accounts for the majority of the overall District budget, which is the case for all school districts. Decisions regarding staffing and hiring are made carefully. To ensure that compensation levels are appropriate for various positions, Leander ISD engaged the HR Services Division of the Texas Association of School Boards (TASB) to conduct a comprehensive review of its employee compensation plan. This study was conducted to objectively examine the competitive job market and make recommendations for internally fair and externally competitive pay practices.

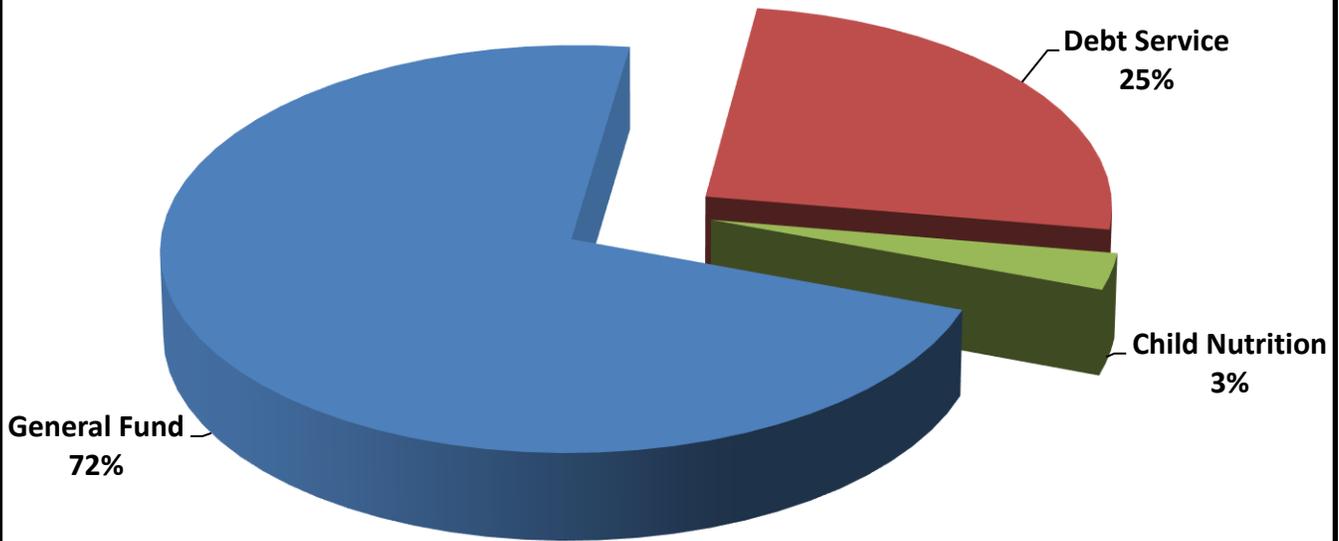
### **Budget Amendments**

The District budget shall be amended as necessary, based on financial and economic factors. The budget must be amended prior to exceeding a functional expenditure category in the total District budget. The Board of Trustees may authorize an amendment to the budget for those items not included in the originally approved budget due to unforeseen circumstances.

**LEANDER INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGET  
LEGALLY ADOPTED FUNDS  
2025 - 2026**

	<b>General Operating</b>	<b>Debt Service</b>	<b>Child Nutrition</b>
<b>REVENUES AND OTHER SOURCES:</b>			
Local Revenues	\$ 340,381,587	\$ 153,859,398	\$ 9,904,940
State Program Revenues	115,271,197	12,319,144	65,000
Federal Program Revenues	4,995,000	-	7,024,085
<b>Total Revenue</b>	<b>\$ 460,647,784</b>	<b>\$ 166,178,542</b>	<b>\$ 16,994,025</b>
<b>EXPENDITURES:</b>			
11- Instruction	\$ 286,510,381	\$ -	\$ -
12- Library & Media Services	5,043,033	-	-
13- Curriculum/Instructional Staff Development	11,207,838	-	-
21- Instructional Administration	5,316,581	-	-
23- School Leadership	26,248,027	-	-
31- Guidance & Counseling	23,733,887	-	-
32-Social Work Services	1,281,252	-	-
33- Health Services	4,530,285	-	-
34- Student Transportation	16,592,462	-	-
35- Child Nutrition	5,000	-	19,103,855
36-Co-Curricular/Extra Curricular Activities	14,384,737	-	-
41-General Administration	11,611,729	-	-
51-Plant Maintenance & Operations	42,210,405	-	-
52-Security & Monitoring Services	7,392,949	-	-
53-Data Processing Services	8,773,871	-	-
61-Community Services	1,813,161	-	-
71-Debt Administration-Principal	498,030	51,374,253	-
71-Debt Administration-Interest	3,726	101,215,314	-
71-Debt Administration-Fees	-	13,588,975	-
71-Defeasance/Refunding-Issuer Contribution	-	-	-
81- Facilities Acquisition/Construction	-	-	-
91-Intergovernmental Charges	11,039,386	-	-
95-Juvenile Justice Alternative Education	286,070	-	-
99-Other Intergovernmental Charges	2,747,352	-	-
<b>Total Expenditures</b>	<b>\$ 481,230,162</b>	<b>\$ 166,178,542</b>	<b>\$ 19,103,855</b>
<b>NET OPERATING RESULTS</b>	<b>\$ (20,582,378)</b>	<b>\$ -</b>	<b>\$ (2,109,830)</b>
<b>Other Financing Sources/Uses</b>			
Sale of Assets	350,000	-	-
Transfer Out - Other	-	-	-
Transfer Out - Healthcare	-	-	-
Transfer Out - Healthcare Addt'l Contribution	-	-	-
Transfer Out - 2 cents to Major Maintenance	259	-	-
Other Uses	-	-	-
<b>NET CHANGE TO FUND BALANCE</b>	<b>\$ (20,232,378)</b>	<b>\$ -</b>	<b>\$ (2,109,830)</b>

**Leander Independent School District  
Legally Adopted Budgets  
Including Transfers In/Out  
FY 2025-2026**



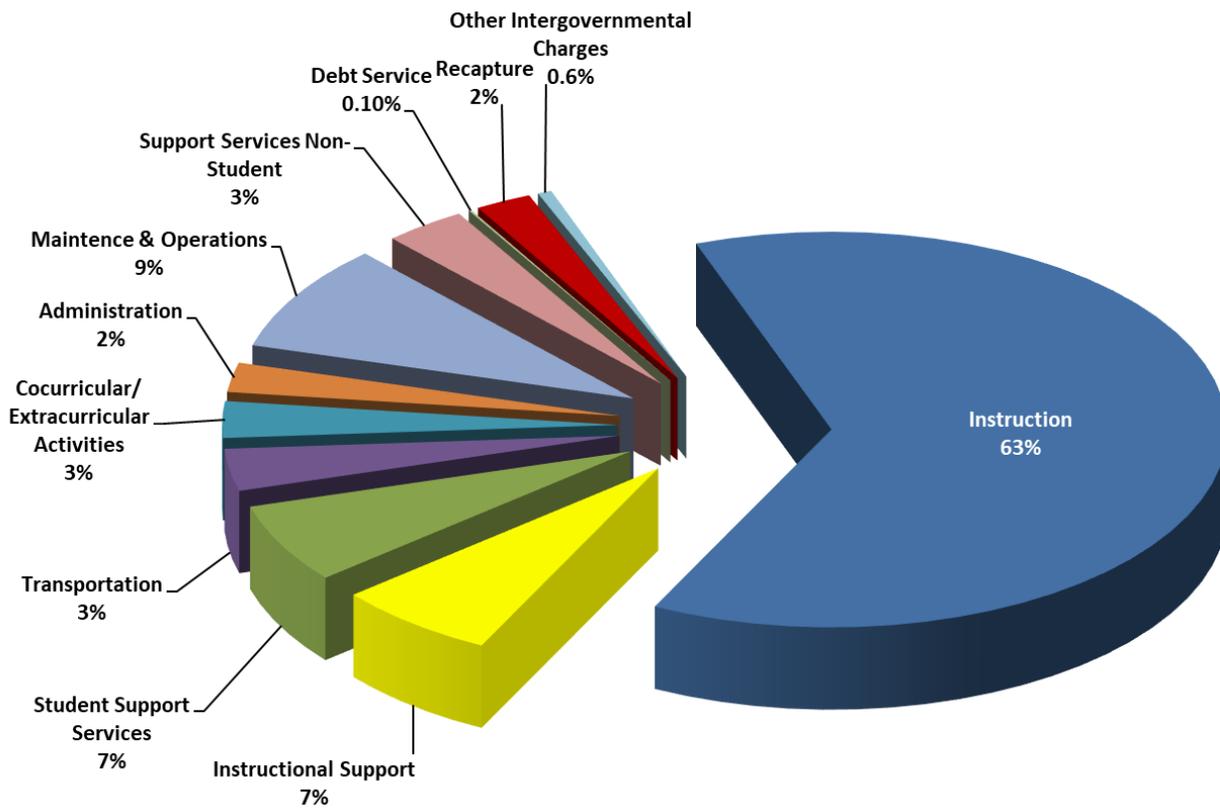
## GENERAL FUND

The General Fund accounts for the financial resources of the District and includes transactions as a result of revenues received from local maintenance taxes and foundation entitlements from the state. The General Fund uses budgetary control and shows transactions resulting from the daily operations of the District.

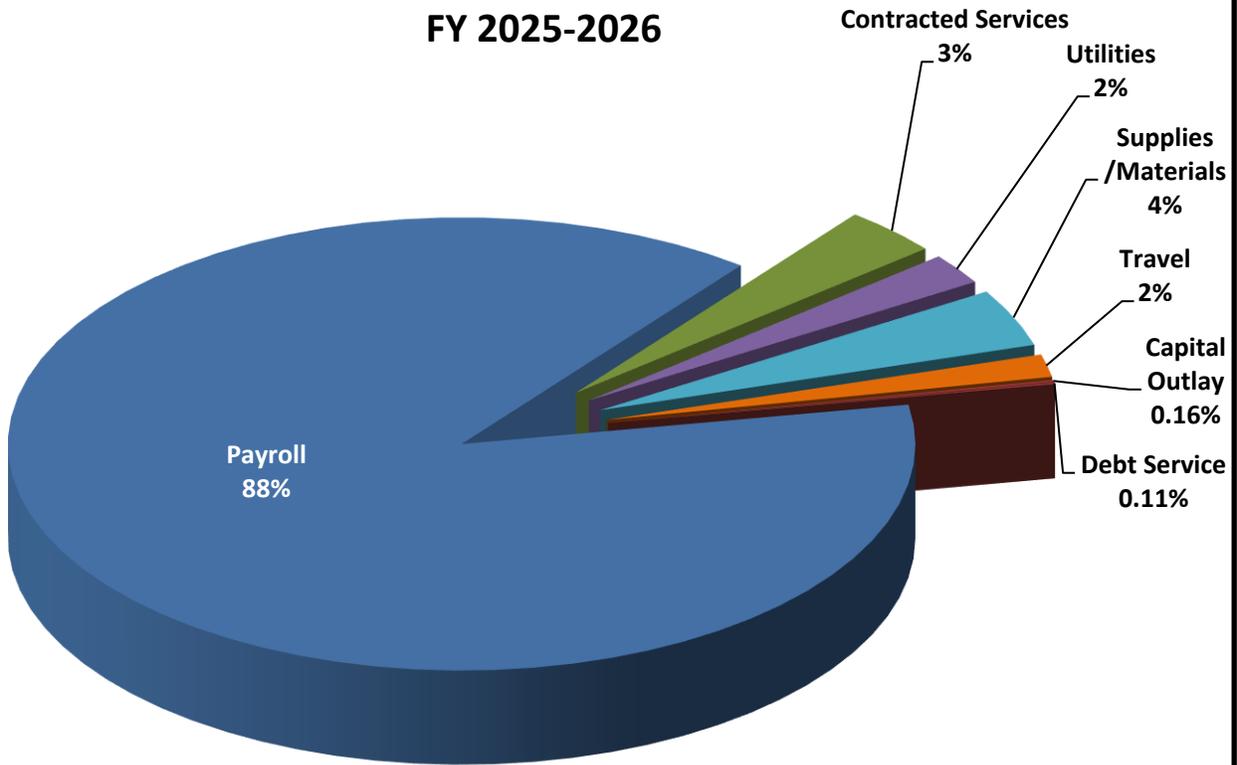
**Leander Independent School District  
General Fund  
Budget Overview**

	<b>2023-2024 Actual</b>	<b>2024-2025 Amended Budget</b>	<b>2024-2025 Projected Actual</b>	<b>2025-2026 Proposed Budget</b>
<b>Revenues:</b>				
Local Sources	\$ 334,664,076	\$ 346,057,917	\$ 344,107,113	\$ 340,381,587
State Sources	102,078,401	95,338,415	96,651,509	115,271,197
Federal Sources	1,750,283	5,890,000	5,890,000	4,995,000
<b>TOTAL REVENUES</b>	<b>\$ 438,492,760</b>	<b>\$ 447,286,332</b>	<b>\$ 446,648,622</b>	<b>\$ 460,647,784</b>
<b>Expenditures:</b>				
Payroll	\$ 377,418,068	\$ 407,129,746	\$ 404,968,248	\$ 415,351,843
Contracted Services	15,138,486	19,268,417	15,136,629	16,281,601
Utilities	9,049,380	9,818,491	9,918,541	10,365,070
Supplies & Materials	17,857,478	22,529,248	19,135,819	19,334,351
Other Operating	5,729,936	7,832,794	7,196,649	7,604,389
Debt Service	1,462,559	862,651	848,415	501,756
Capital Outlay	897,171	2,524,522	1,587,129	751,766
<b>Chapter 49/Recapture</b>	<b>9,643,818</b>	<b>12,178,718</b>	<b>11,157,592</b>	<b>11,039,386</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 437,196,896</b>	<b>\$ 482,144,588</b>	<b>\$ 469,949,022</b>	<b>\$ 481,230,162</b>
<b>Results of Operations</b>	<b>\$ 1,295,864</b>	<b>\$ (34,858,256)</b>	<b>\$ (23,300,400)</b>	<b>\$ (20,582,378)</b>
<b>Other Financing Sources/Uses</b>				
Sale of Assets	\$ 125,470	\$ -	\$ -	\$ -
Transfers In	215,687	2,270,000	270,000	350,000
Transfer In - Empowerment Grant	-	-	2,000,000	-
Transfer Out - Other	(91,386)	(600,000)	(618,250)	-
Transfer Out - Healthcare	(3,000,000)	(1,500,000)	(1,500,000)	-
Transfer Out - Healthcare Addtl Contribution	(1,239,600)	-	-	-
Transfer Out - Empowerment Grant	(2,000,000)	-	-	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ (5,989,829)</b>	<b>\$ 170,000</b>	<b>\$ 151,750</b>	<b>\$ 350,000</b>
<b>Net Change to Fund Balance</b>	<b>\$ (4,693,965)</b>	<b>\$ (34,688,256)</b>	<b>\$ (23,148,650)</b>	<b>\$ (20,232,378)</b>
<b>Beginning Fund Balance</b>	<b>\$ 189,584,400</b>	<b>\$ 184,890,435</b>	<b>\$ 184,890,435</b>	<b>\$ 161,741,786</b>
<b>Ending Fund Balance</b>	<b>\$ 184,890,435</b>	<b>\$ 150,202,179</b>	<b>\$ 161,741,786</b>	<b>\$ 141,509,408</b>

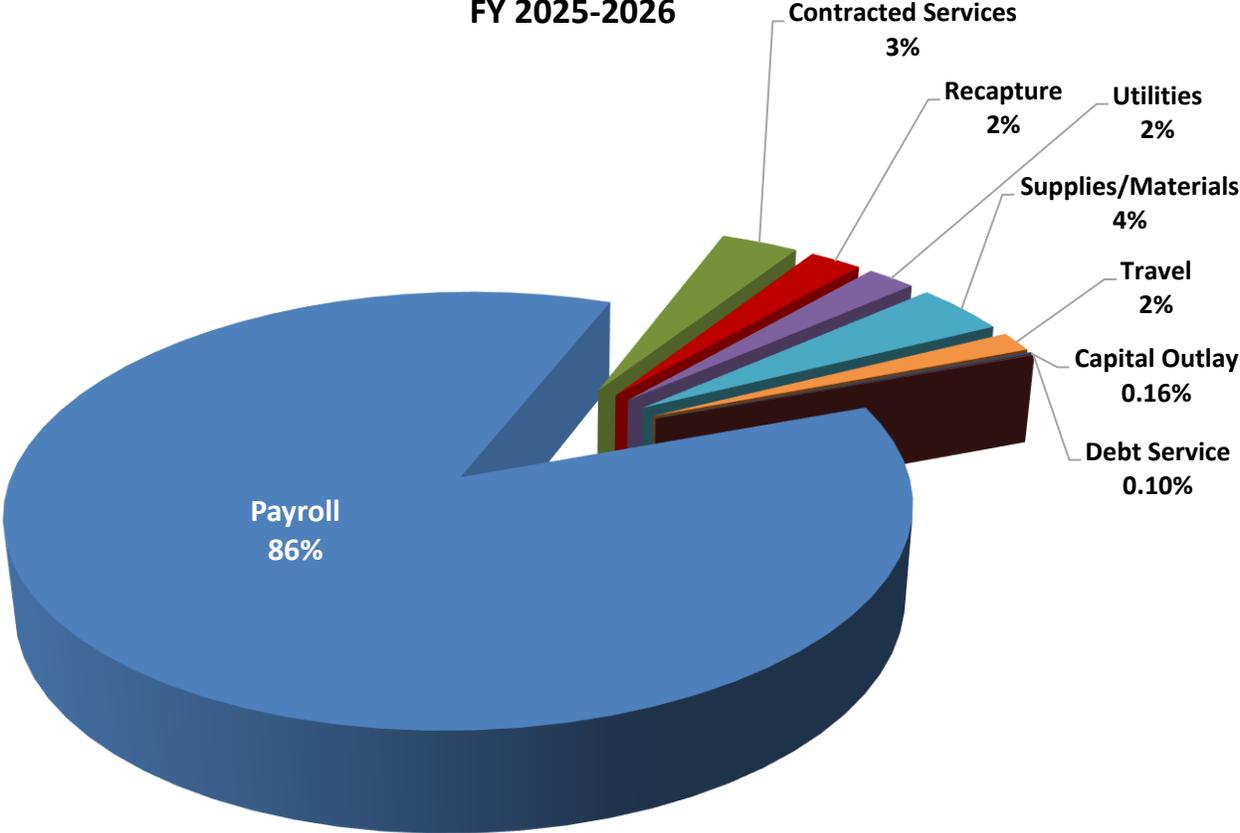
### Leander Independent School District General Fund Expenditures - by Function FY 2025-2026



**Leander Independent School District  
General Fund Expenditures - by Object  
Excluding Recapture  
FY 2025-2026**



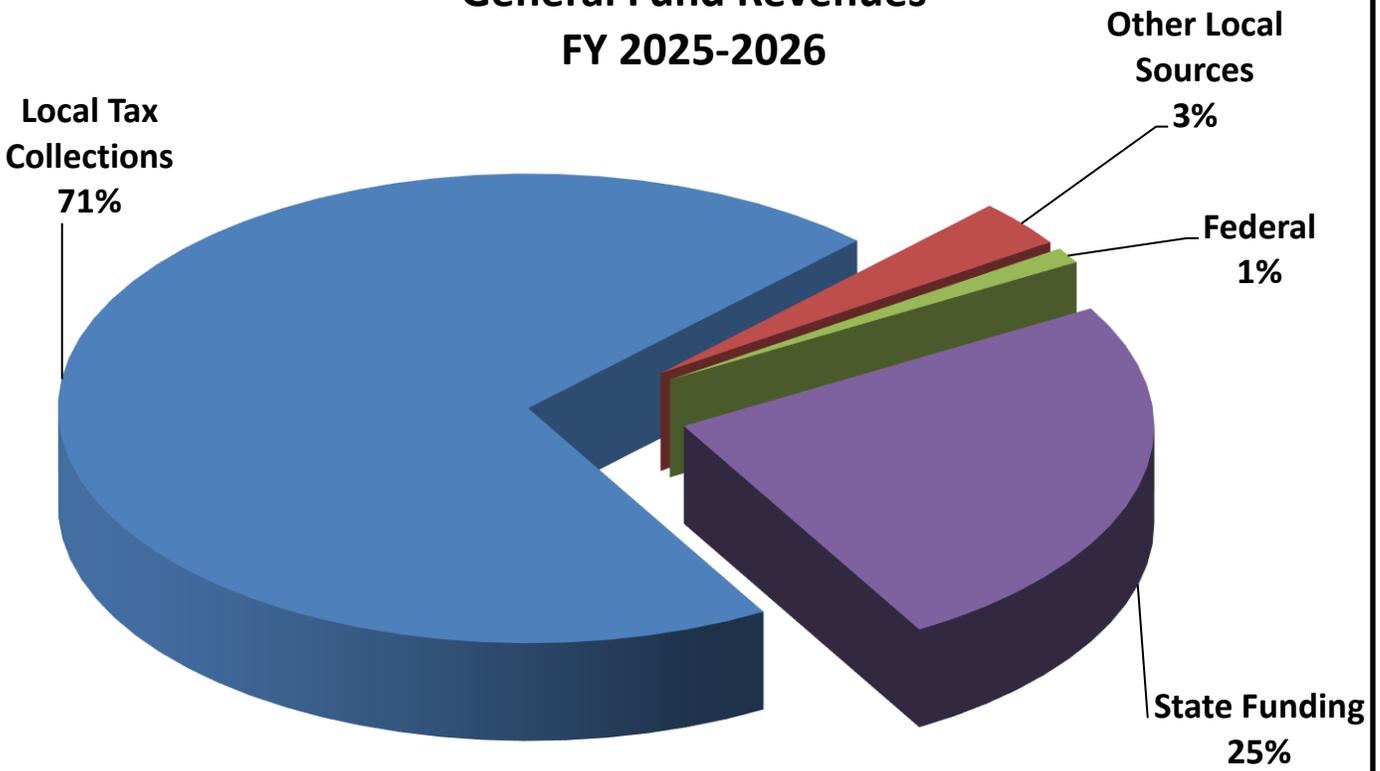
**Leander Independent School District  
General Fund Expenditures - by Object  
Including Recapture  
FY 2025-2026**



**Leander Independent School District  
General Fund  
Revenue Sources**

	2023-2024 Actual	2024-2025 Amended Budget	2025-2026 Proposed Budget	Percent of Total	Variance
<b>LOCAL &amp; OTHER SOURCES</b>					
Local Taxes - Current Year	\$ 313,674,487	\$ 327,949,784	\$ 324,746,587	70.4%	\$ (3,203,197)
Local Taxes - Prior Years	771,379	1,000,000	800,000	0.2%	(200,000)
Local Tax Penalties & Interest	1,134,028	950,000	1,100,000	0.2%	150,000
Local Services to Other Districts	49,871	50,000	50,000	0.0%	-
Tuition and Fees	2,523,613	2,678,500	2,990,000	0.6%	311,500
Earnings from Investments	13,167,643	10,324,782	7,600,000	1.6%	(2,724,782)
Rents and Building Use Fees	1,194,192	1,020,000	1,100,000	0.2%	80,000
Gifts and Bequests	21,614	-	-	0.0%	-
Insurance Recovery	135,899	20,075	-	0.0%	(20,075)
Misc. Local Revenues	448,419	500,000	620,000	0.1%	120,000
Gate Receipts & Athletic Event Entry Fees	1,125,019	1,092,200	980,000	0.2%	(112,200)
Enterprising -Advertisement	42,033	117,000	40,000	0.0%	(77,000)
City, County & Other Intermediate Sources	375,876	355,000	355,000	0.1%	-
<b>Total Local and Other Sources</b>	<b>\$ 334,664,076</b>	<b>\$ 346,057,341</b>	<b>\$ 340,381,587</b>	<b>73.8%</b>	<b>\$ (5,675,754)</b>
<b>STATE SOURCES</b>					
Per Capita Apportionment	\$ 16,610,255	\$ 24,406,367	\$ 17,705,934	3.8%	\$ (6,700,433)
Foundation School Fund	61,459,111	43,924,788	70,390,079	15.3%	26,465,291
Misc. State Revenues	-	690,415	-	0.0%	(690,415)
TRS On-behalf Payments	24,009,035	26,316,845	27,175,184	5.9%	858,339
<b>Total State Sources</b>	<b>\$ 102,078,401</b>	<b>\$ 95,338,415</b>	<b>\$ 115,271,197</b>	<b>25.0%</b>	<b>\$ 19,932,782</b>
<b>FEDERAL SOURCES</b>					
SHARS	\$ 267,193	\$ 4,950,000	\$ 4,000,000	0.9%	\$ (950,000)
Other	1,483,088	940,000	995,000	0.2%	55,000
<b>Total Federal Sources</b>	<b>\$ 1,750,283</b>	<b>\$ 5,890,000</b>	<b>\$ 4,995,000</b>	<b>1.1%</b>	<b>\$ (895,000)</b>
<b>OTHER SOURCES</b>					
Other - Sale Real/Personal	\$ 125,470	\$ 270,000	\$ 350,000	0.1%	\$ 80,000
Transfers In	215,687	2,000,000	-	0.0%	(2,000,000)
	<b>\$ 341,157</b>	<b>\$ 2,270,000</b>	<b>\$ 350,000</b>	<b>0.1%</b>	<b>\$ (1,920,000)</b>
<b>TOTAL REVENUE ALL SOURCES</b>	<b>\$ 438,833,916</b>	<b>\$ 449,555,756</b>	<b>\$ 460,997,784</b>	<b>100.0%</b>	<b>\$ 11,442,028</b>

**Leander Independent School District  
General Fund Revenues  
FY 2025-2026**



## DEBT SERVICE FUND

The Debt Service Fund accounts for the payment of general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated by the District.

**Leander Independent School District  
Debt Service Fund  
Budget Overview**

	<u>2023-2024 Actual</u>	<u>2024-2025 Amended Budget</u>	<u>2024-2025 Projected Actual</u>	<u>2025-2026 Proposed Budget</u>
<b>Revenues:</b>				
Local Tax Revenues	\$ 133,625,559	\$ 143,722,823	\$ 143,000,000	\$ 142,334,699
Interest Income	5,594,558	3,500,000	3,500,000	2,500,000
State Hold Harmless	8,013,575	15,751,723	16,699,218	21,343,843
<b>Total Revenues</b>	<u>\$ 147,233,692</u>	<u>\$ 162,974,546</u>	<u>\$ 163,199,218</u>	<u>\$ 166,178,542</u>
<b>Expenditures:</b>				
Principal	\$ 62,164,959	\$ 48,939,105	\$ 48,939,104	\$ 51,374,253
Interest	89,838,739	92,519,073	92,519,068	101,215,314
Fees/Other	394,330	269,336	2,101,679	13,000
Defeasance/Refunding- Issuer Contribution	-	24,285,000	27,826,138	13,575,975
<b>Total Expenditures</b>	<u>\$ 152,398,028</u>	<u>\$ 166,012,514</u>	<u>\$ 171,385,989</u>	<u>\$ 166,178,542</u>
<b>Other Financing Sources/(Uses):</b>				
Other Sources	\$ 35,432,432	\$ 19,411,755	\$ 348,051,031	\$ -
Other Uses	<u>(34,978,540)</u>	<u>(19,154,420)</u>	<u>(345,953,775)</u>	<u>-</u>
<b>Total Other Financing Sources/(Uses)</b>	<u>\$ 453,892</u>	<u>\$ 257,335</u>	<u>\$ 2,097,256</u>	<u>\$ -</u>
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	\$ (4,710,444)	\$ (2,780,633)	\$ (6,089,515)	\$ -
<b>Beginning Fund Balance</b>	\$ 140,366,889	\$ 135,656,445	\$ 135,656,445	\$ 129,566,930
<b>Ending Fund Balance</b>	<u>\$ 135,656,445</u>	<u>\$ 132,875,812</u>	<u>\$ 129,566,930</u>	<u>\$ 129,566,930</u>
<i>Subsequent August 15th Debt Payment</i>	<i>(103,217,740)</i>		<i>(89,461,976)</i>	<i>(100,193,090)</i>
	<u>\$ 32,438,705</u>		<u>\$ 40,104,954</u>	<u>\$ 29,373,840</u>

## CHILD NUTRITION FUND

The Child Nutrition Fund accounts for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). User fees are charged to supplement reimbursements from the National School Breakfast and Lunch Program.

**Leander Independent School District  
Child Nutrition Fund  
Budget Overview**

	<u>2023-2024 Actual</u>	<u>2024-2025 Amended Budget</u>	<u>2025-2026 Proposed Budget</u>	<u>Change from Amended</u>
<b>Revenues:</b>				
Local Revenue	\$ 9,515,766	\$ 9,607,026	\$ 9,904,940	\$ 297,914
State Revenue	79,546	76,248	65,000	(11,248)
Federal Revenue	6,562,867	6,448,014	7,024,085	576,071
<b>Total Revenues</b>	<u>\$ 16,158,179</u>	<u>\$ 16,131,288</u>	<u>\$ 16,994,025</u>	<u>\$ 862,737</u>
<b>Expenditures:</b>				
Payroll	\$ 6,436,697	\$ 7,134,245	\$ 6,263,791	\$ (870,454)
Contracted Services	7,060,751	8,822,127	8,639,030	(183,097)
Supplies & Materials	1,496,453	1,757,263	1,734,564	(22,699)
Other Operating	5,518	24,150	33,500	9,350
Debt Service	48,175	-	-	-
Capital Outlay	719,373	1,369,744	2,432,970	1,063,226
<b>Total Expenditures</b>	<u>\$ 15,766,968</u>	<u>\$ 19,107,529</u>	<u>\$ 19,103,855</u>	<u>\$ (3,674)</u>
<b>Other Financing Sources:</b>				
Other Sources/(Uses)	\$ 41,386	\$ 600,000	\$ -	\$ (600,000)
<b>Excess/(Deficiency) of Revenues vs. Expenditures</b>	<u>\$ 432,597</u>	<u>\$ (2,376,241)</u>	<u>\$ (2,109,830)</u>	
<b>Beginning Fund Balance</b>	<u>\$ 15,730,102</u>	<u>\$ 16,162,699</u>	<u>\$ 13,786,459</u>	
<b>Ending Fund Balance</b>	<u>\$ 16,162,699</u>	<u>\$ 13,786,459</u>	<u>\$ 11,676,629</u>	

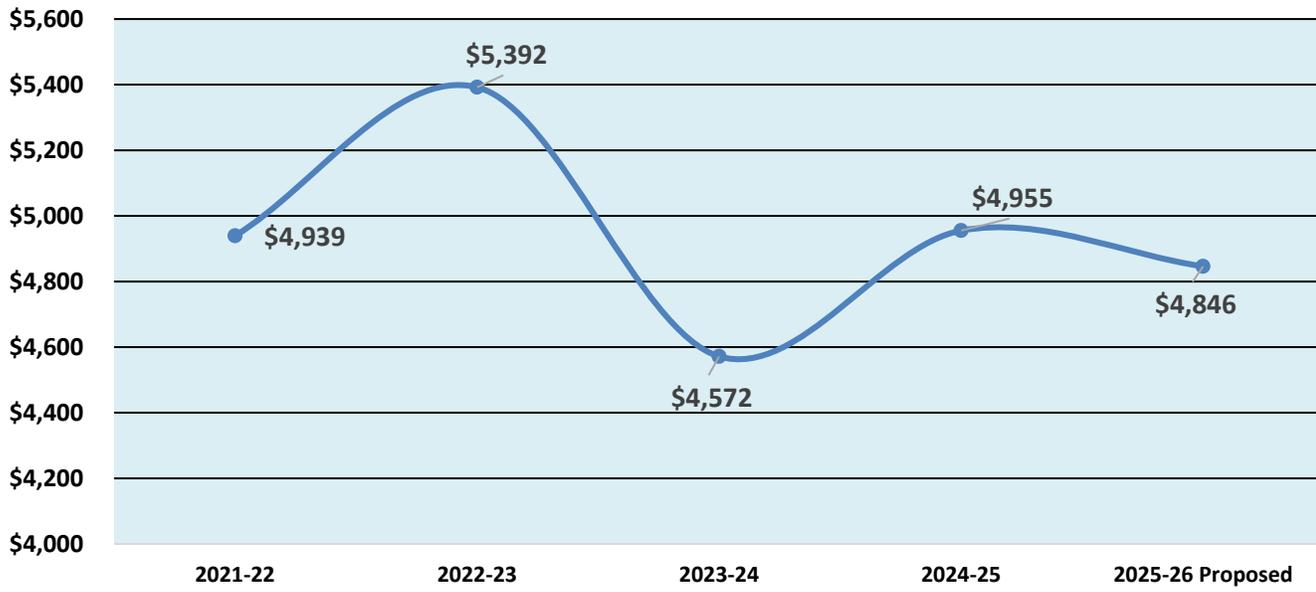
## SUPPLEMENTAL INFORMATION

The following information is presented as supplementary information. This information has been influential on the budget preparation and process. The supplemental information includes tax rate data, student enrollment data, and staffing data.

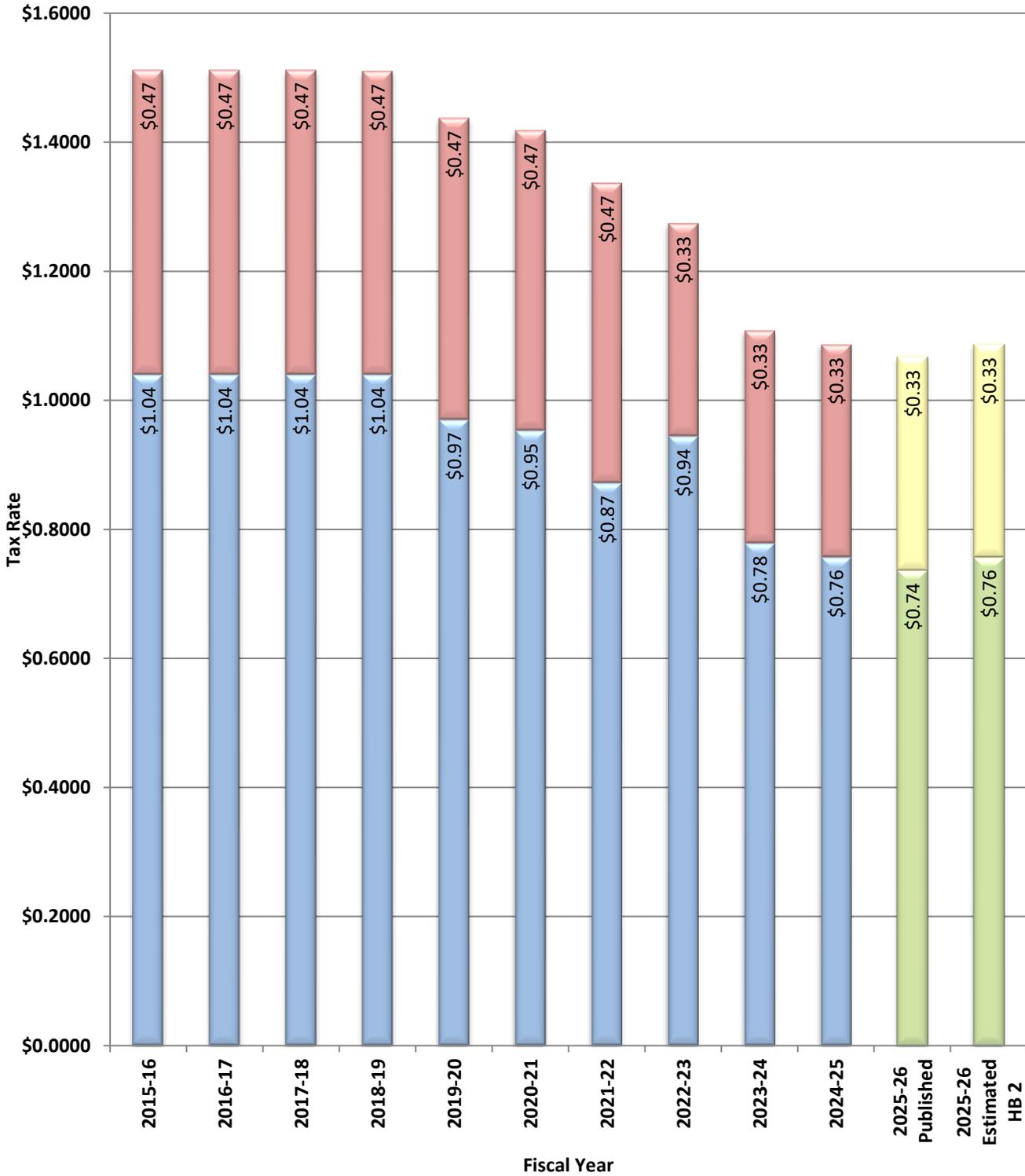
**Leander Independent School District  
2025-2026  
Impact of Budget and Tax Rate on Taxpayers**

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Published 2025-2026</b>	<b>Proposed/HB 2 2025-2026</b>
Local Optional Exemption for Disabled and Over 65	\$ 32,884,006	\$ 34,354,838	\$ 35,578,919	\$ 37,664,616	\$ 38,619,588	\$ 38,619,588
Assessed/Market value of a home	\$ 420,338	\$ 694,944	\$ 642,343	\$ 635,128	\$ 630,412	\$ 630,412
Average Taxable value	369,431	423,031	412,342	455,926	485,908	445,908
MCR (HB 3) <b>Determined by TEA</b>	\$ 0.8220	\$ 0.8046	\$ 0.6387	\$ 0.6169	\$ 0.5971	\$ 0.6169
Golden Pennies Existing	0.0400	0.0500	0.0800	0.0800	0.0800	0.0800
Golden Pennies Additional	0.0100	0.0300	-	-	-	-
Copper Pennies Existing	-	-	0.0600	0.0600	0.0600	0.0600
Copper Pennies Additional	-	0.0600	-	-	-	-
Debt Service Rate	0.4650	0.3300	0.3300	0.3300	0.3300	0.3300
<b>Total Property Tax Rate</b>	<b>\$ 1.3370</b>	<b>\$ 1.2746</b>	<b>\$ 1.1087</b>	<b>\$ 1.0869</b>	<b>\$ 1.0671</b>	<b>\$ 1.0869</b>
Change in Tax Rate	\$ (0.0814)	\$ (0.0624)	\$ (0.1659)	\$ (0.0218)	\$ (0.0198)	\$ -
School Property Tax	\$ 4,939	\$ 5,392	\$ 4,572	\$ 4,955	\$ 5,185	\$ 4,846
Increase/(Decrease) in Tax from Prior Year	\$ 25	\$ 453	\$ (820)	\$ 383	\$ 230	\$ (109)
Property Tax Percentage Change From Prior Year	0.51%	9.16%	-15.21%	8.39%	4.64%	-2.20%
Change in Average Taxable Value						\$ (10,018)
Tax bill change due to Values						\$ (109)
Tax bill change due to Tax Rate						\$ (0)

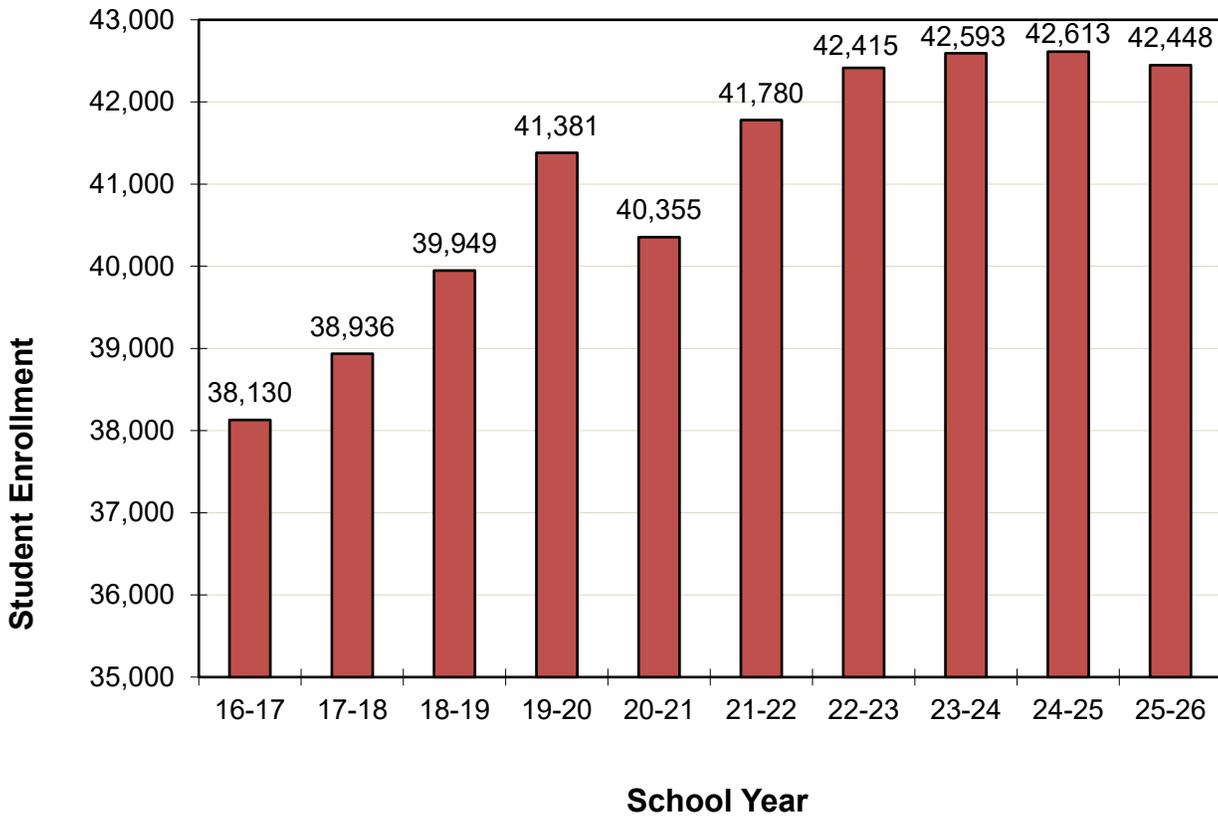
### LISD Property Tax Due on Average Value Residence with a Homestead Exemption



## Leander ISD Tax Rate History w/Projections for 2025-2026



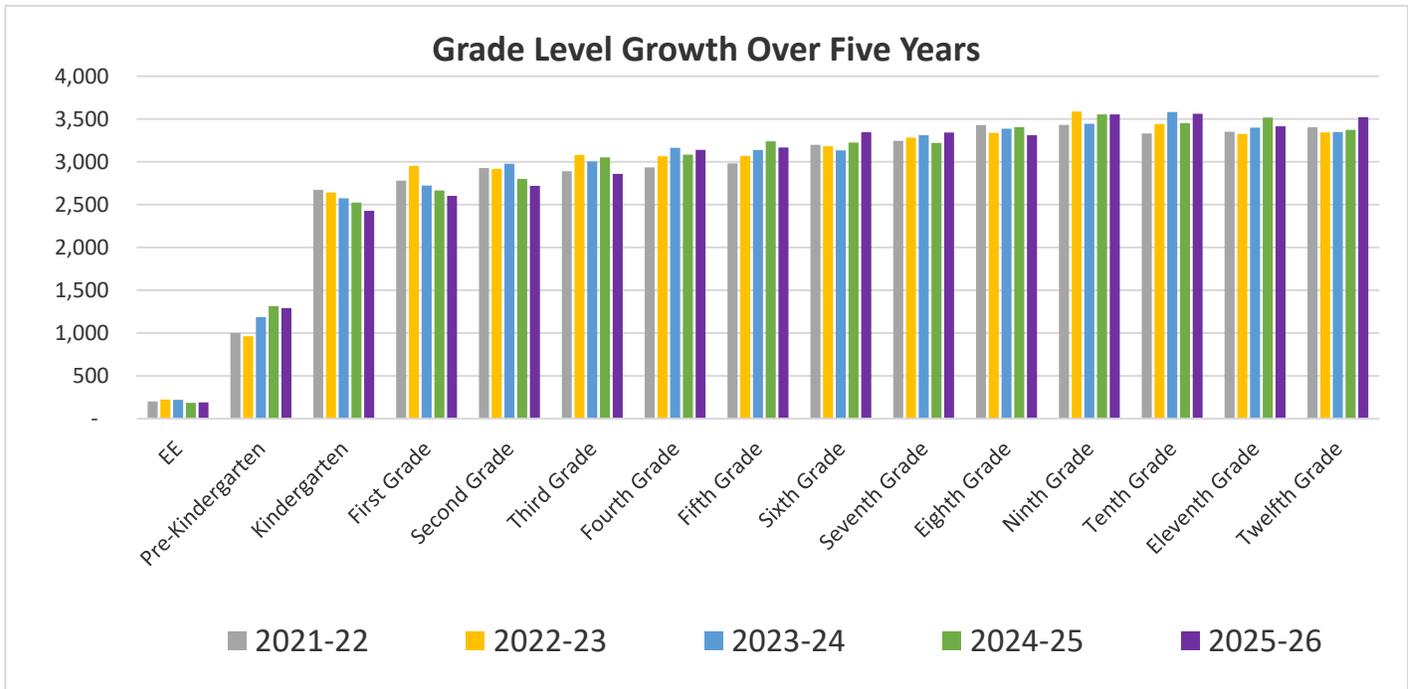
The enrollment graph below provides historical enrollment beginning in 2016-2017 and ends with the projected enrollment for 2025-2026. School year 2020-2021 was impacted by the global coronavirus pandemic resulting in a decline in student enrollment.



\* 16-17 - 23-24 from Texas Academic Performance Report; 24-25 District PEIMS Snapshot Enrollment Report; 25-26 Projected (Reduced Growth)

Additional information regarding grade level enrollment is provided below. While 2025-26 is projected to see the highest graduating class on record, overall enrollment has slowed and is expected to decrease slightly. This can be attributed to competition from new charter schools in the area and fewer school-age children in parts of the District.

School Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
EE	208	196	235	345	238	201	225	220	185	191
Pre-Kindergarten	319	347	351	400	479	1,001	964	1,187	1,315	1,291
Kindergarten	2,542	2,489	2,625	2,846	2,436	2,673	2,642	2,575	2,525	2,428
First Grade	2,694	2,678	2,667	2,853	2,706	2,781	2,954	2,724	2,666	2,603
Second Grade	2,741	2,787	2,799	2,840	2,763	2,927	2,919	2,978	2,799	2,719
Third Grade	2,885	2,836	2,900	2,974	2,774	2,891	3,079	3,004	3,052	2,859
Fourth Grade	2,949	2,998	2,940	3,045	2,843	2,935	3,065	3,163	3,084	3,139
Fifth Grade	2,935	3,080	3,148	3,067	2,999	2,981	3,068	3,138	3,239	3,168
Sixth Grade	3,004	3,046	3,168	3,308	3,129	3,199	3,182	3,133	3,225	3,346
Seventh Grade	3,146	3,107	3,162	3,304	3,358	3,246	3,283	3,311	3,222	3,342
Eighth Grade	3,039	3,215	3,213	3,283	3,321	3,429	3,338	3,387	3,406	3,311
Ninth Grade	3,104	3,189	3,384	3,346	3,355	3,431	3,587	3,444	3,554	3,554
Tenth Grade	3,065	3,110	3,202	3,406	3,354	3,331	3,441	3,582	3,451	3,561
Eleventh Grade	2,840	3,080	3,117	3,257	3,358	3,351	3,325	3,400	3,517	3,415
Twelfth Grade	2,659	2,778	3,028	3,107	3,242	3,403	3,343	3,347	3,373	3,521
Total	38,130	38,936	39,939	41,381	40,355	41,780	42,415	42,593	42,613	42,448



## GENERAL FUND FTE ADJUSTMENTS (Funds 196-199)

Position	2025-2026 FTE	Budgeted Cost
<b>CAMPUS FORMULA POSITIONS</b>		
ES Assistant Principal	1.00	91,798
ES Counselor	1.00	77,274
ES Instructional Coach	1.00	74,174
HS Teacher (media specialist)	1.00	69,120
MS Bookkeepers	0.75	37,144
HS Registrar/Admin Assistant to Counselor	0.50	30,092
HS Attendance Clerk	1.00	44,725
HS Bookkeepers	1.00	53,312
<b>TOTAL NON-INSTRUCTIONAL FORMULA POSITIONS:</b>	<b>7.25</b>	<b>\$ 477,639</b>
<b>SPECIAL EDUCATION POSITIONS</b>		
Special Education Teachers	2.00	144,522
<b>TOTAL SPECIAL EDUCATION POSITIONS:</b>	<b>2.00</b>	<b>\$ 144,522</b>
<b>POLICE DEPARTMENT POSITIONS</b>		
Marshals	10.00	522,560
Police Officers	10.00	739,460
<b>TOTAL POLICE DEPARTMENT POSITIONS:</b>	<b>20.00</b>	<b>\$ 1,262,020</b>
<b>NON-CAMPUS POSITIONS</b>		
Admin assistant for Early Childhood Department	1.00	54,599
<b>TOTAL NON-CAMPUS POSITIONS</b>	<b>1.00</b>	<b>\$ 54,599</b>

## GENERAL FUND FTE ADJUSTMENTS (Funds 196-199)

Position	2025-2026 FTE	Budgeted Cost
<b>DENISE GEIGER COMPASS CENTER/LINDA LIPPE INSTRUCTIONAL MATERIALS CENTER</b>		
Data clerk/registrar	1.00	54,599
Instructional Materials Center Assistant	1.00	41,102
Day Custodian	1.00	46,984
Lead Custodian	1.00	59,578
<b>TOTAL POSITIONS TO OPEN GEIGER CC/LIPPE IMC:</b>	<b>4.00</b>	<b>\$ 202,263</b>
<b>EARLY CHILDHOOD CENTER STARTUP POSITIONS (OPENING 2026-2027)</b>		
Principal	n/a	41,840
Assistant Principal	n/a	1,764
Social Worker	n/a	1,927
Librarian	n/a	5,545
Instructional Coach	n/a	1,835
Instructional Coach - Dual Language	n/a	2,017
Principal Administrative Assistant	n/a	17,919
Registrar	n/a	13,482
Registrar	n/a	12,613
<b>TOTAL POSITIONS TO OPEN ECC:</b>	<b>n/a</b>	<b>\$ 98,942</b>
<b>TOTAL - ALL POSITIONS</b>	<b>34.25</b>	<b>\$ 2,239,985</b>

## BUDGET APPENDIX

Effective January 1, 2021, Senate Bill 2, 86<sup>th</sup> Legislative Session, requires the Board to attach the forms used to calculate the no-new-revenue and voter-approval tax rates as an appendix to the district's budget. As required by law, the worksheets used to calculate the No-New-Revenue and Voter-Approval tax rates will be attached, once certified values are received.

TRUTH IN TAXATION FORMS WILL BE  
ATTACHED ONCE CALCULATIONS ARE  
PERFORMED BASED ON CERTIFIED ESTIMATES  
RECEIVED IN LATE JULY

**LEANDER INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND REVENUE, EXPENDITURE, and FUND BALANCE DETAIL REPORT  
2025-26 CURRENT LAW/2025-26 PROPOSED/HB2**

		Actual 2023-24	Adopted 2024-25	Current Amended 2024-25	Projected 2024-25	2025-26 Current Law	2025-26 Proposed/HB2
<b><u>FUNDING DATA ELEMENTS</u></b>							
		0.42%	1.70%	0.05%	0.05%	-0.39%	-0.39%
a	Actual Enrollment/PASA Projected Enrollment	42,593	43,316	42,613	42,613	42,448	42,448
b	Revenue per Student	\$ 10,069	\$ 10,089	\$ 10,211	\$ 10,220	\$ 10,264	\$ 10,592 <sup>82</sup>
c	Student Growth - Actual	178	723	20	20	(165)	(165)
d	Enrollment for Funding (Pre-k funded 1/2 day)		42,597	41,956	41,956	41,803	41,803
e	Refined ADA	39,205.21	40,040.71	39,346.52	39,346.52	39,346.60	39,361.71
f	ADA Rate	93.60%	94.00%	94.00%	94.00%	94.125%	94.125%
g	District WADA	50,634.154	51,796.185	50,768.802	50,768.802	51,136.223	51,134.960
h	Compressed Tax Rate	\$ 0.6387	\$ 0.6169	\$ 0.6169	\$ 0.6169	\$ 0.5859	\$ 0.6169
i	Golden Pennies	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800
j	Golden/Disaster Penny	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
j	Copper Penny	\$ 0.0600	\$ 0.0600	\$ 0.0600	\$ 0.0600	\$ 0.0600	\$ 0.0600
k	Local Tax Roll (Freeze Adjusted Net Taxable)	\$ 38,465,247,847	\$ 41,333,563,520	\$ 41,199,917,857	\$ 41,199,917,857	\$ 43,544,305,052	\$ 41,030,688,642
l	Tax Roll Growth Estimate	2.45%	7.46%	-0.09%	7.11%	5.69%	-0.41%
m	M&O Tax Rate	\$ 0.7787	\$ 0.7569	\$ 0.7569	\$ 0.7569	\$ 0.7259	\$ 0.7569
n	I&S Tax Rate	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300
o	Total Tax Rate	\$ 1.1087	\$ 1.0869	\$ 1.0869	\$ 1.0869	\$ 1.0559	\$ 1.0869
p	Property Tax Collection Rate	99.18%	99.00%	99.00%	99.00%	99.00%	99.00%
<b><u>ASSUMPTIONS</u></b>							
q	Salary Increase/One-Time Payment	4.0%	2.5%	2.5%	2.5%	0.0%	Retention Compensation
r	Pay Study Adjustments					3,400,000	3,400,000
s	New Positions (staffing formulae - PRE-K thru 12)					477,639	477,639
t	New Positions (special education)					144,522	144,522
u	New Positions (outside staffing formulae)					1,391,091	1,316,619
v	Balance of start-up salaries for new campuses					202,263	202,263
w	Start-up salaries for new campuses					62,020	62,020
x	New Positions FTEs					TBD	TBD
y	Chapter 49/Recapture	9,643,818	11,484,229	12,178,718	11,157,592	12,836,620	11,039,386

		Actual 2023-24	Adopted 2024-25	Current Amended 2024-25	Projected 2024-25	2025-26 Current Law	2025-26 Proposed/HB2
<b>REVENUES</b>							
<b>STATE FUNDING</b>							
1	Tier I	\$ 315,359,785	\$ 322,817,706	\$ 318,507,992	\$ 315,904,576	\$ 318,427,871	\$ 343,558,934
2	Local Share	\$ 263,342,495	282,955,677	282,955,677	272,280,503	279,040,247	275,763,225
3	Per Capita Distribution from ASF	16,610,255	15,680,000	24,406,367	24,393,325	15,738,608	17,705,934
4	State Share of Tier 1 (Tier 1 - LFA - Per Capita )	\$ 35,407,035	\$ 24,182,029	\$ 11,145,948	\$ 19,230,748	\$ 23,649,016	\$ 50,089,775
5	Tier II	17,776,814	16,105,274	15,397,274	16,843,696	15,460,401	16,577,219
6	Additional St Aid for Certain Ad Valorem Tax Refunds	284,513	142,303	284,513	284,513	284,513	284,513
7	Additional St Aid for Adj of Limitation on Tax Incr	3,099,591		3,253,330	3,299,697	4,062,300	3,321,284
8	State School Deaf/Blind	(281,377)	(315,948)	(315,948)	(281,377)	(281,377)	(271,020)
9	Additional St Aid for Districts Impacted by Compression	5,170,686	14,468,042	14,850,086	5,927,062	10,555,320	-
10	Add'l St Aid to Ensure Funding of Retention Allotments	-	-	-	-	-	388,308
11	Other State - PV Audits, PY Settle up	1,848	-	-	637,000	-	-
12	TRS on Behalf	24,009,035	26,316,845	26,316,845	26,316,845	26,580,013	27,175,184
	<b>TOTAL STATE REVENUES:</b>	<b>\$ 102,078,401</b>	<b>\$ 96,578,545</b>	<b>\$ 95,338,415</b>	<b>\$ 96,651,509</b>	<b>\$ 96,048,794</b>	<b>\$ 115,271,197</b>
<b>LOCAL FUNDING</b>							
13	Tax Collections (current,delinquent)	\$ 314,445,867	\$ 329,418,530	\$ 328,949,784	\$ 326,800,000	\$ 332,639,031	\$ 325,546,587
14	Current Tax levy - 2 cents to Major Maintenance		-	-	-	-	-
15	Penalty & Interest	1,134,028	950,000	950,000	1,100,000	1,100,000	1,100,000
16	Services to Other Ed. Agency	49,871	50,000	50,000	50,000	50,000	50,000
17	Investment Earnings	13,167,643	10,000,000	10,324,782	10,500,000	7,600,000	7,600,000
18	mLISD Fee	713,705	920,000	920,000	715,000	750,000	750,000
19	Pre-k Tuition Community	-	-	-	-	162,500	162,500
20	Other Tuition & Fees	1,809,908	1,725,000	1,759,076	1,758,500	2,077,500	2,077,500
21	Rental Income	1,194,192	1,020,000	1,020,000	1,100,000	1,100,000	1,100,000
22	Donations	21,614	-	-	-	-	-
23	Insurance Recovery	135,899	-	20,075	6,613	-	-
24	Other Local Revenue	448,419	500,000	500,000	575,000	620,000	620,000
25	Athletics Activity	1,125,019	975,500	1,092,200	1,100,000	980,000	980,000
26	Vending	6,792	12,000	12,000	12,000	5,000	5,000
27	Advertisement - Video Scoreboards	35,241	105,000	105,000	35,000	35,000	35,000
28	Advertisement- Other	-	-	-	-	-	-
29	City/County Sources	375,876	355,000	355,000	355,000	355,000	355,000
30	<b>TOTAL LOCAL REVENUES:</b>	<b>\$ 334,664,076</b>	<b>\$ 346,031,030</b>	<b>\$ 346,057,917</b>	<b>\$ 344,107,113</b>	<b>\$ 347,474,031</b>	<b>\$ 340,381,587</b>
<b>FEDERAL FUNDING</b>							
31	Federal	67,475	70,000	70,000	70,000	70,000	70,000
32	MAC	181,252	180,000	180,000	180,000	135,000	135,000
33	SHARS	267,193	4,950,000	4,950,000	4,950,000	4,000,000	4,000,000
34	JROTC	181,745	190,000	190,000	190,000	190,000	190,000
35	Indirect Cost	1,052,617	500,000	500,000	500,000	600,000	600,000
36	<b>TOTAL FEDERAL REVENUES:</b>	<b>\$ 1,750,283</b>	<b>\$ 5,890,000</b>	<b>\$ 5,890,000</b>	<b>\$ 5,890,000</b>	<b>\$ 4,995,000</b>	<b>\$ 4,995,000</b>
37	<b>GROSS TOTAL REVENUES:</b>	<b>\$ 438,492,759</b>	<b>\$ 448,499,575</b>	<b>\$ 447,286,332</b>	<b>\$ 446,648,622</b>	<b>\$ 448,517,825</b>	<b>\$ 460,647,784</b>

Identifies significant impact due to legislative action/HB2

		Actual 2023-24	Adopted 2024-25	Current Amended 2024-25	Projected 2024-25	2025-26 Current Law	2025-26 Proposed/HB2
	<b>EXPENDITURES</b>						
38	Payroll - Existing Positions	\$ 353,409,033	\$ 359,852,638	\$ 380,812,901	\$ 378,651,403	\$ 383,255,792	\$ 383,375,580
39	Adjustments to Payroll (added after adoption of budget)	-	(124,138)	-	-	2,696,122	2,696,122
40	Reductions	-	-	-	-	(15,397,802)	(15,397,802)
41	Reductions due to Budgeting at 98%	-	(10,006,079)	-	-	(7,509,294)	(7,509,294)
42	Salary Increase/Teacher Retention Allotment	-	8,614,500	-	-	-	12,318,611
43	Salary Increase/Support Staff Retention Allotment	-	-	-	-	-	1,216,831 <sup>284</sup>
44	Increase in TRS contributions (unfunded mandate)	-	-	-	-	-	1,620,981
45	Pay Study Adjustments/Support Staff Retention Allotment	-	1,463,000	-	-	3,420,043	3,565,045
46	Increase monthly contribution for health insurance	-	2,479,800	-	-	2,550,600	2,550,600
47	New Positions (staffing formulae - PreK-12th)	-	424,736	-	-	477,639	477,639
48	New Positions (special education)	-	-	-	-	144,522	144,522
49	New Positions (outside staffing formulae)	-	2,000,000	-	-	1,391,091	1,316,619
50	Balance of start-up salaries for new campuses	-	-	-	-	202,263	202,263
51	Start-up salaries for new campuses	-	-	-	-	98,942	98,942
52	Title I positions moving to General Fund	-	2,062,735	-	-	1,500,000	1,500,000
53	State Funded TRS	24,009,035	26,316,845	26,316,845	26,316,845	26,580,013	27,175,184
54	<b>Total Payroll Costs</b>	<b>\$ 377,418,068</b>	<b>\$ 393,084,037</b>	<b>\$ 407,129,746</b>	<b>\$ 404,968,248</b>	<b>\$ 399,409,931</b>	<b>\$ 415,351,843</b>
55	Contracted Services	15,138,486	17,472,155	19,268,417	15,136,629	16,195,167	16,281,601
56	Utilities	9,049,380	9,867,409	9,818,491	9,918,541	10,245,070	10,245,070
57	Supplies	17,857,478	20,267,929	22,529,248	19,135,819	20,747,049	19,334,351
58	Operating previously coded to ESSER	-	300,820	-	-	-	-
59	Travel/Misc.	5,729,936	7,215,413	7,832,794	7,196,649	7,585,904	7,604,389
60	Debt Service	1,462,559	537,869	862,651	848,415	501,756	501,756
61	Capital Outlay/Portables	897,171	132,316	2,524,522	1,587,129	244,002	86,000
62	Police department costs	-	-	-	-	587,980	665,766
63	New Campus Operating Costs (utilities/supplies)	-	-	-	-	120,000	120,000
64	Major Maintenance (Transfer out beginning 20-21)	-	-	-	-	-	-
65	<b>Total Non-Payroll Costs</b>	<b>\$ 50,135,010</b>	<b>\$ 55,793,911</b>	<b>\$ 62,836,124</b>	<b>\$ 53,823,182</b>	<b>\$ 56,226,928</b>	<b>\$ 54,838,933</b>
66	<b>Chapter 49/Recapture</b>	<b>\$ 9,643,818</b>	<b>\$ 11,484,229</b>	<b>\$ 12,178,718</b>	<b>\$ 11,157,592</b>	<b>\$ 12,836,620</b>	<b>\$ 11,039,386</b>
67	<b>TOTAL EXPENDITURES:</b>	<b>\$ 437,196,896</b>	<b>\$ 460,362,177</b>	<b>\$ 482,144,588</b>	<b>\$ 469,949,022</b>	<b>\$ 468,473,479</b>	<b>\$ 481,230,162</b>

Identifies significant impact due to legislative action/HB2

		Actual 2023-24	Adopted 2024-25	Current Amended 2024-25	Projected 2024-25	2025-26 Current Law	2025-26 Proposed/HB2
68	Results from Operations	\$ 1,295,863	\$ (11,862,602)	\$ (34,858,256)	\$ (23,300,400)	\$ (19,955,654)	\$ (20,582,378)
69	Other Sources/One-time Workers' Comp transfer	341,157	270,000	270,000	2,270,000	350,000	350,000
70	Transfers Out - Healthcare	(4,239,600)	(1,500,000)	(1,500,000)	(1,500,000)	-	-
71	Transfers Out - Other	(91,386)	-	(600,000)	(618,250)	-	-
72	Transfers Out - Healthcare Additional Contribution	-	-	-	-	-	-
72	Transfer Out- Major Maintenance	-	-	-	-	-	285
72	Transfer Out/In - Empowerment Grant	\$ (2,000,000)	-	2,000,000	-	-	-
72	Net Change in Fund Balance	\$ (4,693,965)	\$ (13,092,602)	\$ (34,688,256)	\$ (23,148,650)	\$ (19,605,654)	\$ (20,232,378)
73	Beginning Fund Balance	\$ 189,584,400	\$ 184,890,435	\$ 184,890,435	\$ 184,890,435	\$ 161,741,786	\$ 161,741,786
74	Net Change in Fund Balance	(4,693,965)	(13,092,602)	(34,688,256)	(23,148,650)	(19,605,654)	(20,232,378)
75	Ending Fund Balance	\$ 184,890,435	\$ 171,797,833	\$ 150,202,179	\$ 161,741,786	\$ 142,136,132	\$ 141,509,408
<b>FUND BALANCE POLICY IMPLICATIONS</b>							
76	Fund Balance Level - 3 Months Operating	\$ 108,385,727	\$ 112,526,987	\$ 117,948,968	\$ 114,659,920	\$ 113,821,715	\$ 117,460,194
77	Projected Actual Fund Balance	\$ 184,890,435	\$ 171,797,833	\$ 150,202,179	\$ 161,741,786	\$ 142,136,132	\$ 141,509,408
78	Overage/(Shortage) from Required Level	\$ 76,504,709	\$ 59,270,846	\$ 32,253,211	\$ 47,081,866	\$ 28,314,418	\$ 24,049,214
79	Budget Deficit Threshold - 4.5% of Revenues					\$ 19,605,654	\$ 20,232,378
80	Projected Operating Budget Deficit/Surplus					\$ (19,605,654)	\$ (20,232,378)
81	Budget Deficit exceeding Threshold					\$ -	\$ -