Action Item

Date: August 27, 2026 **Division**: Finance

Subject: Consider Approval of the Debt Management Plan for the 2026-27 Fiscal Year

Background Information:

- The Board Debt Strategy Committee was formed in June 2022 and was tasked with revising CCA (LOCAL) Policy to outline the district's debt management procedures.
- The District's Financial Advisor and Bond Counsel reviewed the policy and provided feedback throughout the process.
- The revised Board Policy CCA (LOCAL) was adopted on August 29, 2022.

Administrative Consideration:

- This Local policy serves as the District's debt management plan and is reviewed annually at budget adoption.
- As a part of the annual review, the Board considers Bond defeasance and/or redemption opportunities for the upcoming fiscal year.
- As a part of the annual review, the Board considers potential Bond refunding opportunities for the upcoming fiscal year.
- As a part of the annual review, the Board considers a pool of underwriters for the upcoming fiscal year.

Recommendations:

- That the Lewisville ISD Board of Trustees approves the Debt Management Plan for the 2026-27 fiscal year as presented.

Timeline/Report:

- Fiscal Year 2026-27