

**The Lockhart Independent School District
Board of Trustees
M.L. Cisneros Education Support Center Boardroom, 2nd Floor, Room 200, 419 Bois D'Arc Street,
Lockhart, TX 78644
Regular Meeting, October 23, 2023 – 6:30 PM**

Notice is hereby given that on October 23, 2023, the Board of Trustees of the Lockhart Independent School District will hold a Regular meeting at 6:30 PM in the M.L. Cisneros Education Support Center Boardroom, 2nd Floor, Room 200, 419 Bois D'Arc Street, Lockhart, TX 78644. The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as 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
2. Presentation of Colors by JROTC
3. Invocation
4. Recognitions
 - A. Austin Community College's Workforce Solutions Nursing Academy
 - B. Best of Caldwell County LISD Winners 2023
5. PUBLIC MEETING
 - A. Public Meeting for the District Efficiency Audit 3
6. Public Comment
7. CLOSED SESSION:
 - A. Adjourned to Closed Session: Pursuant to Texas Government Code Section 551.072 (Deliberation Regarding Real Property); Texas Government Code Section 551.074 (Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee); and Texas Government Code Section 551.076 (Deliberation regarding implementation of security personnel or devices) specifically to discuss:
8. Business: Consent Agenda
 - A. Approval of Minutes:
 1. September 25, 2023 29
 - B. Approve 2023 Tax Roll Resolution 32
 - C. Approve 2023-2024 LISD District Improvement Plan and Campus Improvement Plans 42
 - D. Approve Budget Amendments 44
 - E. Review Tax Collection Report 47
 - F. Review Quarterly Investments Report 50
9. COMMUNICATION:
 - A. Progress Monitoring Data on District Achievement Targets 55
 - B. Fall Bilingual/English as a Second Language Program Report 57
 - C. 2023-2024 Lion Care Health Insurance Update 59
 - D. Review of Continuing Education Credit Requirements for Board Members under Senate Bill 1566 61
10. COMMUNICATION/ACTION:
 - A. Consider and/or Approve Early Bid Package Guaranteed Maximum Price (GMP) Amendment for Lockhart New Elementary School #6 63
 - B. Consider and/or Approve Board Appointees to the District's School Health Advisory Council (SHAC) 65
11. BOARD AND STAFF COMMENTS - ITEMS OF COMMUNITY INTEREST*

12. BENEDICTION

13. ADJOURNMENT

*BOARD AND STAFF COMMENTS - ITEMS OF COMMUNITY INTEREST: Items of community interest are limited to: 1) expressions of thanks, congratulations or condolence; 2) information regarding holiday schedules; 3) an honorary or salutary recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in the status of a person's public office or public employment is not an honorary or salutary recognition for purposes of this subdivision; 4) a reminder about an upcoming event organized or sponsored by the governing body; 5) information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official employee of the school district.

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)]

Texas Government Code Section:

- 551.071 Consultation with Attorney; Closed Meeting
- 551.072 Deliberation Regarding Real Property; Closed Meeting
- 551.073 Deliberation Regarding Prospective Gift; Closed Meeting
- 551.074 Personnel Matters; Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline or Dismissal of a Public Officer or Employee; Closed Meeting
- 551.075 Conference Relating to Investments and Potential Investments Attended by Board of Trustees of Texas Growth Fund; Closed Meeting
- 551.076 Deliberation Regarding Security Devices; Closed Meeting
- 551.082 School Children; School District Employees; Disciplinary Matter or Complaint
- 551.083 Certain School Boards; Closed Meeting Regarding Consultation with Representative of Employee Group
- 551.084 Investigation; Exclusion of Witness from Hearing

Should any final action, final decision, or final vote be required in the opinion of the School Board with regard to any matter considered in such closed or executive meeting or session, then the final decision, or final vote shall be either:

- (a) in the open meeting covered by the Notice upon the reconvening of the public meeting; or,
- (b) at a subsequent public meeting of the School Board upon notice thereof; as the School Board shall determine.

On this day of October 20, 2023, this Notice was mailed or faxed to news media who had previously requested such Notice and an original copy was posted on the display window in the School District Administration Building on said date.



Superintendent

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item:

AGENDA SECTION:

READING:

PREVIOUS BOARD REVIEW DATE:

TYPE OF ACTION:

DEPARTMENT:

DISTRICT GOAL(S) ALIGNMENT:

1. Create innovative opportunities for ALL students to prepare for success beyond graduation.
2. Every campus will have an A rating by 2028 through exemplary teaching and student-centered learning.
3. Cultivate an environment where our employees choose Lockhart Independent School District.

AGENDA TITLE:

BACKGROUND INFORMATION:

ATTACHMENT(S):

RECOMMENDATION:

RECOMMENDED MOTION:

**LOCKHART INDEPENDENT
SCHOOL DISTRICT**

LOCKHART, TEXAS

EFFICIENCY AUDIT REPORT

**DATA FOR THE FISCAL YEAR
ENDED JUNE 30, 2022**

LOCKHART INDEPENDENT SCHOOL DISTRICT

EFFICIENCY AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2022

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**REPORT OF INDEPENDENT AUDITORS ON AN EFFICIENCY
AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees and Citizens
of the Lockhart Independent School District
Lockhart, Texas

Pattillo, Brown & Hill, L.L.P. conducted an efficiency audit as prescribed by the State of Texas Legislative Budget Board for the Lockhart Independent School District (the "District"). The purpose of this report is to communicate the results of the efficiency audit.

The purpose of our efficiency audit was to assess the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts before an election to adopt a Maintenance and Operations (M&O) property tax rate.

Our efficiency audit was conducted in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the performance audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our performance audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our performance audit objectives.

The procedures performed did not constitute an audit, a review, or a compilation of the District's financial statements or any part thereof, nor an examination of management's assertions concerning the effectiveness of the District's internal-control systems or compliance with laws, regulations, or other matters. Accordingly, the performance of the procedures did not result in the expression of an opinion or any other form of assurance on the District's financial statements or any part thereof, nor an opinion or any other form of assurance on the District's internal-control systems or its compliance with laws, regulations, or other matters.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas

September 14, 2023

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To the Board of Trustees and Citizens of the
Lockhart Independent School District
Lockhart, Texas

SECTION I - EXECUTIVE SUMMARY

Overview of Procedures Performed

In conducting the efficiency audit for Lockhart Independent School District (the "District"), we gained an understanding of the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts by analyzing information from fiscal year ended June 30, 2022 and prior, maintained by the Texas Education Agency and the District. An overview of the objectives and approach performed during the efficiency audit are provided in Section III of this report.

District data on accountability, students, staffing and finances, with peer districts and state comparisons are described in Section IV of this report.

To the Board of Trustees and Citizens of the
Lockhart Independent School District
Lockhart, Texas

SECTION II – SUMMARY OF AUDIT RESULTS

On November 7, 2023, Lockhart Independent School District (the “District”) is holding an election to increase the District’s maintenance and operations property tax rate. Maintenance and Operations (M&O) taxes are for the operation of public schools. The District has not held a tax ratification election in the past.

The District is proposing to increase the M & O tax rate from \$0.9269 to \$0.9569. The incremental tax revenue estimated to be generated in the first school year is \$966,564, which is 1.54% of the District’s current adopted operating budget. If the District’s M&O voter-approval tax ratification election is successful, the estimated increase in property taxes paid by the owner of a single-family residential property at the current average home value of the district will increase \$17 each year. This proposed tax rate of \$0.9569 is in addition to the tax rates adopted by city, county, and special taxing districts.

The District intends to use the additional tax revenue for pay increases for all staff, which the district was unable to provide in the 2023-2024 budget due to funding gaps at the state level. In addition, the district also intends to use the additional tax revenue for safety enhancements at all schools. If the measure does not pass, the district will be unable to provide a pay increase to staff for the 2023-2024 contract year and safety enhancements to the schools may need to be delayed.

The District engaged Pattillo, Brown & Hill, LLP in June 2023 to conduct the efficiency audit. Efficiency audits focus on informing voters about the District’s fiscal management, efficiency, utilization of resources, and whether the District has implemented best practices. The information includes data and tools that the State of Texas currently utilizes to measure school district efficiency.

Some key information about the District:

- The District’s total operating revenue, for the most recent year totaled \$11,774 per student, while its peer districts average and State average were \$12,218 per student and \$12,504 per student, respectively.
- Over the last five years, the District’s total average operating revenues for all funds totaled \$10,530 per student, while its peer districts average and State average were \$10,777 per student and \$11,045 per student, respectively.
- Over the last five years, the District’s average General Fund operating revenue per student totaled \$8,449, while its peer districts average totaled \$9,092 per student.
- The District’s total operating expenditures for the most recent year totaled \$11,247, while its peer districts average was \$11,387 per student. The State’s total average operating expenditures totaled \$11,939 per student.
- Over the last five years, the District’s average total operating expenditures totaled \$9,802 per student compared to its peer districts average of \$10,319 per student and the State average of \$10,621 per student.
- Over the last five years, the District’s average General Fund operating expenditures per student was \$7,816 per student, while its peer districts average was \$8,725 per student.
- The District has earned a Superior Rating for the School Financial Integrity Rating System of Texas (FIRST) for the last five years.
- The Texas Education Agency reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The results are posted year-to-year. The results for the 2022 school year for the District are as follows:
Overall District Grade: C
0 Campuses received an A Grade
6 Campuses received a B Grade
2 Campuses received a C Grade
0 Campuses received a D Grade
0 Campuses received an F Grade
1 Campus received no Grade

Additional details and audit results are included in Section IV.

To the Board of Trustees and Citizens of the
Lockhart Independent School District
Lockhart, Texas

SECTION III - OBJECTIVES AND APPROACH

Objectives

The objective of our efficiency audit was to assess the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts.

Approach

In order to achieve the objectives set forth above, Pattillo, Brown & Hill, LLP performed the following procedures:

1. Selected five (5) to ten (10) peer districts, developed a simple average and used the same comparison group throughout the audit.
2. Reported on the overall accountability rating (A-to-F and a corresponding scale score of 1 to 100).
3. Compared the District's peer districts' average score and listed 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
4. Reported on the District's School FIRST rating. For a rating of less than A, listed the indicators not met.
5. Reported on student characteristics for the District, its peer districts and the State average including:
 - a. Total Students
 - b. Economically Disadvantaged
 - c. English Learners
 - d. Special Education
 - e. Bilingual/ESL Education
 - f. Career and Technical Education
6. Reported on the attendance rate for the District, its peer districts and the State.
7. Reported on the 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.
8. Reported on the following indicators related to the District's revenue, its peer districts' average and the State average and explained any significant variances.
 - a. Local M&O Tax (Retained) (without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue

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9. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the State average and explained significant variances from the peer districts' average in any. In addition, explained the reasons for the District's expenditures exceeding revenue if applicable.
 - 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
10. Reported on the following indicators for payroll and select salary District expenditures compared to its peer districts' average and the State average and explained any significant variances from the peer districts' average in any category.
 - a. Payroll as a percentage of all funds
 - b. Average teacher salary
 - c. Average administrative salary
 - d. Superintendent salary
11. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.
12. Reported 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 were used:
 - a. Teaching
 - b. Support
 - c. Administrative
 - d. Paraprofessional
 - e. Auxiliary
 - f. Students per total staff
 - g. Students per teaching staff
13. Reported on the District's teacher turnover rate as well as its peer districts and the State's average.

To the Board of Trustees and Citizens of the
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14. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for 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
15. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.
16. Report on the District's annual external audit report's independent auditor's opinion as required by *Government Auditing Standards*.
17. Explained the basis of TEA assigning the District a financial-related monitoring/oversight role during the past three years if applicable.
18. In regards to the District's budget process, provided 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?
19. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
20. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
21. In regards to the District's compensation system, provided 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?

To the Board of Trustees and Citizens of the
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22. In regards to planning, provided 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?
23. In regards 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?
24. Provided a response to the question if the District modifies programs, plans staff development opportunities, or evaluates staff based on analyses of student test results.

To the Board of Trustees and Citizens of the
 Lockhart Independent School District
 Lockhart, Texas

**SECTION IV - DISTRICT DATA ON ACCOUNTABILITY, STUDENTS, STAFFING AND FINANCES, WITH
 PEER DISTRICTS AND STATE COMPARISONS**

1. Peer Districts

Nine peer districts were identified by using Texas Smart Schools. The peer districts were selected based on their comparable cost environments based on student enrollment, labor market conditions, student needs, and tax rate to Lockhart Independent School District (the "District").

FIGURE 1 PEER DISTRICTS	
Peer Districts	County
Cleveland ISD	Liberty County
Dayton ISD	Liberty County
East Central ISD	Bexar County
Greenville ISD	Hunt County
Jacksonville ISD	Cherokee County
Manor ISD	Travis County
San Marcos ISD	Hays County
Elgin ISD	Bastrop County
Bastrop ISD	Bastrop County

2. Accountability Rating

The Texas Education Agency (TEA) annually assigns an A-to-F rating and a corresponding scaled score (1 to 100) to each district and campus based on student assessment results and other accountability measures.

FIGURE 2 ACCOUNTABILITY RATING COMPARISON FISCAL YEAR 2022			
	District	District	Peer District
	Rating (A-F)	Score (1-100)	Average Score (1-100)
Rating/Score	C	75	76

FIGURE 3
ACCOUNTABILITY RATING BY CAMPUS LEVEL
FISCAL YEAR 2022

	Elementary Schools	Junior High Schools	High Schools
A	-	-	-
B	5	-	1
C	1	1	-
D	-	-	-
F	-	-	-
Not Rated			1

3. Financial Rating

The State of Texas’ school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), ensures that Texas public schools are held accountable for the quality of their financial management practices and that they improve those practices. The system is designed to encourage Texas public schools to better manage their financial resources to provide the maximum allocation possible for direct instructional purposes.

The School Financial Integrity Rating System of Texas (FIRST) holds school districts accountable for the quality of their financial management practices. The rating is based on five (5) critical indicators as well as minimum number of points for an additional ten (10) indicators. Beginning with 2015-2016 Rating (based on the 2014-2015 financial data), the Texas Education Agency moved from a “Pass/Fail” system and began assigning a letter rating. The ratings and corresponding points are shown below:

Rating	Points
A = Superior	90 – 100
B = Above Standard	80 - 89
C = Meets Standards	60 – 79
F = Substandard Achievement	Less than 60

The District’s 2022-2023 rating based on fiscal year 2021-2022 data was an A (Superior). The District also earned a Superior Rating in 2018, 2019, 2020 and 2021.

FIGURE 4
SCHOOL FIRST
FISCAL YEAR 2022

	District Rating (A-F)
Rating	A

4. Student Characteristics, Attendance, and 5-Year Enrollment Student Characteristics

Every student is served differently in public schools based on their unique characteristics. Such data is captured by the Texas Education Agency on an annual basis. Figure 5 provides student counts for five (5) select student characteristics, which are described below:

Economically Disadvantaged – This term has an identical meaning to educationally disadvantaged, which is defined by the Texas Education Code (TEC) §5.001(4) as a student who is “eligible to participate in the national free or reduced-price lunch program”.

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English Learners – The Texas Education Agency defines an English Learner as a student who is in the process of acquiring English and has another language as the primary language; it is synonymous with English Language Learner (ELL) and Limited English Proficient (LEP).

Special Education – These are students with a disability as defined by Federal regulations (34 CFR § 300.304 through 300.311), State of Texas Laws (Texas Education Code §29.003) or the Commissioner’s/State Board of Education Rules (§89.1040).

Bilingual/ESL Education – The Texas Education Code §29.055 describes students enrolled in a bilingual education program as those students in a full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students and for carefully structured and sequenced mastery of the English language skills. Students enrolled in an English as a Second Language (ESL) program receive intensive instruction in English from teachers trained in recognizing and dealing with language differences.

Career and Technical Education - Students enrolled in State approved Career and Technology Education programs.

**FIGURE 5
 SELECTED STUDENT CHARACTERISTICS
 FISCAL YEAR 2022**

	Lockhart ISD		Peer District Average Percentage	State Average Percentage
	Total Student Population Count	Percentage of Student Population		
Total Students	6,128	100.0%	n/a	n/a
Economically Disadvantaged	4,745	77.4%	75.6%	60.7%
English Learners	2,011	32.8%	31.7%	21.7%
Special Education	738	12.0%	12.5%	11.6%
Bilingual/ESL Education	1,949	31.8%	32.5%	21.9%
Career and Technical Education	1,692	27.7%	26.9%	25.8%

There are 5.4 million students served by public schools in the State of Texas. Of those students, 3.3 million or 60.7 percent are economically disadvantaged. The percentage of economically disadvantaged students served by the District compared to its total student population totaled 77.5 percent, which is 0.5 percent more than the peer districts average and 16.8 percent more than the State average, respectively.

The peer districts average total student count was 7,668. Of the peer districts evaluated, Cleveland Independent School District had the highest total student count of 10,851, while Jacksonville Independent School District had the lowest student count of 4,735.

Attendance

**FIGURE 6
 ATTENDANCE RATE
 FISCAL YEAR 2022**

	Lockhart ISD	Peer	State
	Total	Districts Average	Average
Attendance Rate	90.6%	92.8%	95.0%

A school district’s State Funding is a complex calculation with many inputs. One of the primary drivers within the calculation is student attendance. While the District’s attendance rate is comparable to that of its peer districts average and of the State average, it should be noted that the District’s attendance rate has decreased significantly from previous years. The 2019-2020 attendance rate was 97.6 percent.

To the Board of Trustees and Citizens of the
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Five-Year Enrollment

The attendance rate should be evaluated in conjunction with the number of students enrolled. As shown in Figure 7, the District has experienced an average annual increase over the last five years of 0.9 percent. While enrollment is expected to increase, future decreases in attendance would yield a lower state funding amount.

**FIGURE 7
 5-YEAR ENROLLMENT
 FISCAL YEAR 2022**

	Enrollment
2022	6,128
2021	6,043
2020	6,160
2019	6,118
2018	5,925
Average annual percentage change based on the previous five years	0.9%
2023 projection	6,183

5. District Revenue

**FIGURE 8
 DIRECT TAX REVENUE
 FISCAL YEAR 2022**

	Lockhart ISD		Peer District Average		State Average	
	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total
Local M&O Tax (Retained) (1)	\$ 3,083	26.2%	\$ 4,602	37.7%	\$ 4,960	39.7%
State (2)	5,729	48.7%	4,818	39.4%	4,516	36.1%
Federal	2,418	20.5%	2,543	20.8%	2,611	20.9%
Other Local and Intermediate	544	4.6%	252	2.1%	417	3.3%
Total Revenue	\$ 11,774	100.0%	\$ 12,215	100.0%	\$ 12,504	100.0%

Note: (1) Excludes Debt Service Recapture.
 (2) Excludes TRS on-behalf revenue.

SOURCE: Texas Education Agency, Public Education Information Mangement System District Financial Actual Reports.

The financial data above includes all funds, except for the District’s capital projects fund and debt service fund revenues. Approximately \$2.67 million of the Teacher Retirement System (TRS) contributions made by the State of Texas on-behalf of the District were also excluded from the State revenues. In accordance with Governmental Accounting Standards Board, on-behalf contributions must also be recorded as expenditures. However, the source reports used for the analyses did not exclude such on-behalf expenditures. The on-behalf contributions of \$2.67 million equates to \$436 per student.

The District’s receives less revenue per student compared to its peer districts average and the State average. The District receives significantly more state revenues per student than both its peer districts and the State average due to the District having significantly lower local M&O tax revenues compared to the same.

To the Board of Trustees and Citizens of the
 Lockhart Independent School District
 Lockhart, Texas

6. District Expenditures

**FIGURE 9
 DISTRICT ACTUAL OPERATING EXPENDITURES
 FISCAL YEAR 2022**

	Lockhart ISD		Peer District Average		State Average	
	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total
Instruction	\$ 6,620	58.9%	\$ 6,163	54.4%	\$ 6,671	55.9%
Instructional Resources and Media	108	1.0%	82	0.7%	120	1.0%
Curriculum and Staff Development	192	1.7%	368	3.2%	291	2.4%
Instructional Leadership	165	1.5%	229	2.0%	206	1.7%
School Leadership	538	4.8%	655	5.8%	688	5.8%
Guidance Counseling Services	489	4.4%	412	3.6%	468	3.9%
Social Work Services	30	0.3%	61	0.5%	43	0.4%
Health Services	89	0.8%	111	1.0%	139	1.2%
Transportation	521	4.6%	494	4.4%	353	3.0%
Food Service Operation	633	5.6%	609	5.4%	598	5.0%
Extracurricular	263	2.3%	303	2.7%	355	3.0%
General Administration	434	3.9%	380	3.3%	393	3.3%
Plant Maintenance and Operations	876	7.8%	1,072	9.4%	1,177	9.9%
Security and Monitoring Services	66	0.6%	141	1.3%	131	1.1%
Data Processing Services	191	1.7%	203	1.8%	246	2.1%
Community Services	32	0.3%	58	0.5%	60	0.5%
Total Operating Expenditures	\$ 11,247	100.00%	\$ 11,341	100.00%	\$ 11,939	100.00%

Note: (1) Includes TRS on-behalf of expenditures.

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

Capital outlay, debt service payments and other intergovernmental expenditures are not considered operating expenditures.

The District spends more per student on direct instruction than its peer districts average, but comparably to the State average. In addition, the District spends more per student on general administration costs compared to its peer districts average and the State average. The District spends less per student than peer districts average and State average.

7. District Payroll Expenditures Summary

**FIGURE 10
 PAYROLL EXPENDITURE SUMMARY
 FISCAL YEAR 2022**

	Lockhart ISD	Peer District Average	State Average
Payroll as a Percentage of All Funds	72.2%	78.0%	78.0%
Average Teacher Salary	\$ 54,420	\$ 56,467	\$ 58,887
Average Administrative Salary	\$ 126,667	\$ 113,913	\$ 112,797
Superintendent Salary	\$ 235,000	\$ 221,772	\$ 140,852

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

The District spends less on payroll costs than its peer districts average and less than the State average. Also, the District, on average, spends less per teacher than its peer districts average and the State average.

The average administrative salary is higher than the two comparison groups as is the Superintendent’s salary compared to the State average. It is important to note that the data for the State average for the Superintendent is comprised of school districts across the State with enrollments ranging from 13 to 209,772 students.

8. Fund Balance

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. Within fund balance there are five (5) categories: non-spendable, restricted, committed, assigned and unassigned. Non-spendable fund balance cannot be spent because it is either (a) not in a spendable form, such as inventory or (b) legally or contractually required to be maintained intact. Restricted fund balance is net resources that are restricted as to use by an external party, such as a federal grantor. Committed fund balance is set aside for a specific purpose as resolved by the Board of Trustees. Assigned fund balance is fund balance that has been set aside by management for a specific purpose. Finally, unassigned fund balance is the remaining amount that is not restricted, committed, or assigned for a specific purpose.

The Texas Education Agency evaluates unassigned fund balance by comparing it to three months (25%) of annual operating expenditures. The District's unassigned fund balance as of June 30, 2022 totaled \$19.8 million compared to its General Fund operating expenditures of \$53.4 million. Three months average operating expenditures would equate \$13.3 million, which has been exceeded by the District. Unassigned fund balance may be used for one-time expenditures or for emergencies related to an unforeseen event. However, fund balance should not be relied upon for on-going operational expenditures.

**FIGURE 11
 GENERAL FUND BALANCE
 JUNE 30, 2022**

Lockhart ISD			
	General Fund Unassigned Fund Balance for Student	General Fund Unassigned Fund Balance as a Percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
2022	\$ 3,241	37.1%	148.5%
2021	3,306	41.9%	167.8%
2020	2,346	30.0%	120.0%
2019	2,255	30.4%	121.4%
2018	2,251	31.2%	124.8%
Peer District Average			
	General Fund Unassigned Fund Balance for Student	General Fund Unassigned Fund Balance as a Percentage of Operating Expenditures	General Fund Unassigned Fund Balance as a Percentage of 3-Month Operating Expenditures
2022	\$ 3,176	34.8%	139.3%
2021	3,115	33.9%	135.4%
2020	2,737	31.0%	124.0%
2019	2,527	29.9%	119.6%
2018	2,254	27.5%	110.0%

SOURCE: Texas Education Agency, Public Education Information Management System District Financial Actual Reports.

To the Board of Trustees and Citizens of the
 Lockhart Independent School District
 Lockhart, Texas

9. District Staffing Levels

**FIGURE 12
 STAFF RATIO COMPARISON
 FISCAL YEAR 2022**

	Lockhart ISD	Peer District Average	State Average
Teaching Staff (Percentage of Total Staff)	53.3%	47.4%	49.3%
Support Staff (Percentage of Total Staff)	14.2%	11.1%	10.7%
Administrative Staff (Percentage of Total Staff)	4.1%	4.5%	4.1%
Paraprofessional Staff (Percentage of Total Staff)	10.1%	13.1%	11.1%
Auxiliary Staff (Percentage of Total Staff)	18.4%	23.8%	24.8%
Students Per Total Staff	8.0	7.3	7.2
Students Per Teaching Staff	15.1	15.3	14.6

SOURCE: Texas Education Agency, Public Education Information Management System District Staff Information Reports.

The District’s total staff for the year ended June 30, 2022 was 762. The District has more students per total staff than its peer districts average and the State average, the same students per teaching staff as its peer districts average, and less students per teaching staff than the State average.

10. Teacher Turnover Rates

**FIGURE 13
 TEACHER TURNOVER RATES
 FISCAL YEAR 2022**

	Lockhart ISD Turnover Rate	Average Peer District Turnover Rate	State Turnover Rate
Teachers	19.5%	23.3%	17.7%

SOURCE: Texas Education Agency, Public Education Information Management System District Staff Information Reports.

While the District’s turnover rate is lower than the average peer districts turnover rate, it is still higher than the State average.

To the Board of Trustees and Citizens of the
 Lockhart Independent School District
 Lockhart, Texas

11. Special Programs

FIGURE 14
SPECIAL PROGRAMS CHARACTERISTICS
FISCAL YEAR 2022

	Number of Students Served	Percentage of Enrolled Student Served	Program Budget Per Students Served ⁽¹⁾	Program Budget as a Percentage of District Budget ⁽¹⁾	Total Staff for Program	Students Per Total Staff for Program
Total Students	59,783	100.0%	n/a	n/a	n/a	n/a
Economically Disadvantaged	43,504	72.8%	9,021	72.8%	5,976	7
English Learners	16,800	28.1%	8,910	28.1%	2,308	7
Special Education	5,287	8.8%	9,578	9.5%	417	13
Bilingual/ESL Education	17,230	28.6%	202	28.6%	416	41
Career and Technical Education	17,394	29.1%	864	29.1%	179	97
Athletics and Extracurricular Activities ⁽¹⁾	16,380	27.4%	640	27.4%	56	293
Alternative Education Program Disciplinary						
Alternative Education Program ⁽¹⁾	623	1.0%	15,987	1.0%	143	4
Juvenile Justice Alternative Education Program ⁽¹⁾	14	0.0%	6,429	0.0%	-	n/a

⁽¹⁾Information was provided by the District

SECTION V - ADDITIONAL FINANCIAL, OPERATIONAL, AND ACADEMIC INFORMATION

1. State and Regional Resources

The District continuously explores all options for funding, including state and federal sources and local grant sources. The District seeks out and researches potential grants that may be beneficial for the District. Support Staff provides assistance in obtaining external funding for educational programs of distinction which prepare students for academic achievement and graduation. Sources of grants vary widely from State or Federal sources to local options. All funding, state, local or federal, is tied directly to the District Strategic Plan and student performance.

2. Reporting

For the year ended June 30, 2022, Pattillo, Brown & Hill, LLP issued an unmodified opinion on the financial statements. There are four possible opinions: unmodified, qualified, adverse, or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

3. Oversight

Not Applicable

4. Budget Process

**FIGURE 15
 BUDGET PROCESS**

<u>Question</u>	<u>Yes/No</u>	<u>Applicable</u>
Does the District's budget planning process include projections for enrollment and staffing?	Yes	
Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes	
Does the District use cost allocation procedures to determine campus budgets and cost centers?	Yes	
Does the District analyze educational costs and student needs to determine campus budgets?	Yes	

5. Self-funded Programs

Not Applicable

6. Staffing

All District administrators are evaluated annually. Evaluations help to ensure that highly qualified and effective administrators lead campuses and departments to successfully develop and implement the District's Strategic Plan and focus on student achievement.

7. Compensation System

**FIGURE 16
 COMPENSATION SYSTEM**

<u>Question</u>	<u>Yes/No</u>	<u>Applicable</u>
Does the District use salary bonuses or merit pay systems?	No	
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?	Yes	
Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	Yes	
Has the District made any internal equity and/or market adjustments to salaries within the past two years?	Yes	

8. Planning

**FIGURE 17
 OPERATIONAL INFORMATION**

<u>Question</u>	<u>Yes/No</u>	<u>Applicable</u>
Does the District develop a District Improvement Plan (DIP) annually?	Yes	
Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?	Yes	
Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:	Yes	
Does the District use enrollment projections?	Yes	
Does the District analyze facility capacity?	Yes	
Does the District evaluate facility condition?	Yes	
Does the District have an active and current energy management plan?	Yes	
Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	Yes	

9. Programs

FIGURE 18
ACADEMIC INFORMATION

<u>Question</u>	<u>Yes/No</u>	<u>Applicable</u>
Does the District have a teacher mentoring program?	Yes	
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	Yes	
When adopting new programs, does the District define expected results?	Yes	
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?	Yes	
Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes	

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Minutes of Regular Meeting

The Board of Trustees

Lockhart Independent School District

A Regular meeting of the Board of Trustees of Lockhart Independent School District was held Monday, September 25, 2023, beginning at 6:30 PM in the M.L. Cisneros Education Support Center Boardroom, 2nd Floor, Room 200, 419 Bois D'Arc Street, Lockhart, TX 78644.

1. Call to Order was at 6:30 P.M. by Board President Michael Wright. Other members present were Dr. Barbara Sanchez, Rene Rayos, Sam Lockhart, Warren Burnett, Rebecca Pulliam, and Tom Guyton.
2. Presentation of Colors by JROTC
3. Invocation was given by Trustee Burnett
4. Recognition:
 - A. 2023 Convocation Student Performance Honorees
 - B. GEAR UP Summer Participants
 - C. College Board National Recognition Program Awardees
 - D. Eagle Scout Honorees
 - E. Instructional Leadership Academy Teachers
 - F. Lockhart Evening Lion's Club School Supplies Donation
 - G. MASBA Outstanding Civics Initiative Award
5. Public Comment

None.

6. CLOSED SESSION:
 - A. Adjourned to Closed Session: Pursuant to Texas Government Code Section 551.072 (Deliberation Regarding Real Property); Texas Government Code Section 551.074 (Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee); Texas Government Code Section 551.076 (Deliberation regarding implementation of security personnel or devices) specifically to discuss:
 1. Deliberation regarding the purchase, exchange, lease or value of real property. 551.072

The Board of Trustees on Monday, September 25, 2023 convened at 7:00 PM in closed session in accordance with the Texas Open Meetings Act for the purposes of discussing items listed under the Texas Government Code Section 551.072 (Deliberation Regarding Real Property); and Texas Government Code Section 551.074 (Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee); Texas Government Code Section 551.076 (Deliberation regarding implementation of security personnel or devices). The Board ended

its closed session at 7:45 PM on Monday, September 25, 2023. No votes, decisions, or actions were taken while in closed session.

7. Business: Consent Agenda

A. Approve Minutes

1. August 28, 2023

B. Approve Resolution Regarding Board Review of Board Policy CDA (local) - OTHER REVENUES - INVESTMENT

C. Approve Capital Area Council of Governments (CAPCOG) General Assembly Representative

D. Approve Public Information Act (PIA) Update

E. Approve Purchase in Excess of \$100,000 for JHS Cafeteria Tables

F. Approve Purchase in Excess of \$100,000 for Special Education Student Placement in Residential Facility

G. Approve Purchase in Excess of \$100,000 for the STAR Autism Program

H. Approve Budget Amendments

I. Review Tax Collection Report

J. Review Cash Investment Report

Trustee Sanchez made the motion to approve the business consent agenda as presented. Trustee Pulliam seconded the motion. The motion carried, 7-0.

8. COMMUNICATION:

A. Progress Monitoring Data on District Achievement Targets

This presentation was given by the Assistant Superintendent of C & I, Ty Davidson. No action was taken.

B. 2023-2024 Budget Update

This presentation was given by the CFO, Nicole Weiser. No action was taken.

C. 2023-2024 LISD District Improvement Plan and Campus Improvement Plans

This presentation was given by the Deputy Superintendent, Dr. Stephaine Camarillo. No action was taken.

D. Resolution of the Board to Employ or Accept as Volunteers Chaplains

This presentation was given by the Deputy Superintendent, Dr. Stephaine Camarillo. No action was taken.

E. Early Bid Package GMP

This presentation was given by the Bond Construction Manager, Jeremiah Chapman. No action was taken.

9. COMMUNICATION/ACTION:

A. Consider and/or Approve Request for Maximum Class Size Waivers

Trustee Sanchez made the motion that the Lockhart ISD Board of Trustees approve the request for the maximum class size waiver exceptions for the 2023-2024 school year. Trustee Rayos seconded the motion. The motion carried, 7-0.

B. Consider and/or Approve Board Resolution for World Teachers' Day

Trustee Guyton made the motion that the Board adopt the Lockhart ISD School Board Resolution for World Teachers' Day. Trustee Lockhart seconded the motion. The motion carried, 7-0.

10. BOARD AND STAFF COMMENTS - ITEMS OF COMMUNITY INTEREST*
11. BENEDICTION was given by Trustee Guyton
12. ADJOURNMENT was at 9:00 p.m. by Board President Michael Wright

Michael Wright, Board President

Tom Guyton, Board Secretary

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item:

AGENDA SECTION:

READING:

PREVIOUS BOARD REVIEW DATE:

TYPE OF ACTION:

DEPARTMENT:

DISTRICT GOAL(S) ALIGNMENT:

1. Create innovative opportunities for ALL students to prepare for success beyond graduation.
2. Every campus will have an A rating by 2028 through exemplary teaching and student-centered learning.
3. Cultivate an environment where our employees choose Lockhart Independent School District.

AGENDA TITLE:

BACKGROUND INFORMATION:

ATTACHMENT(S):

RECOMMENDATION:

RECOMMENDED MOTION:

Caldwell County Appraisal District

10/18/23

Lockhart ISD
Superintendent
PO Box 120
Lockhart TX 78644

RE: Resolution for 2023 tax roll

I have enclosed for your use a resolution to be used for approval of the 2023 tax roll, along with a copy of the totals from the tax roll. The resolution should be adopted at the next meeting of your governing body as formal approval of the 2023 tax roll.

If you have any questions, please feel free to contact me at (512) 398-5550 ext #207.

Thank you,


Shanna Ramzinski
Chief Appraiser

Encl: Resolution
Levy Totals



211 Bufkin Ln
P.O. Box 900
Lockhart, Texas 78644
United States

PHONE (512) 398-5550
FAX (512) 398-5551
E-MAIL general@caldwellcad.org
WEB SITE www.caldwellcad.org

RESOLUTION

WHEREAS, Section 26.09 of the Property Tax Code requires approval by the Board of Trustees of the Lockhart ISD appraisal roll with tax amounts entered by the assessor, for the tax year 2023, and

WHEREAS, such roll was presented to the Lockhart ISD on _____ and appears in all things correct as under the applicable laws of Texas, and

WHEREAS, said Board of Trustees voted in open session to approve said roll.

IT IS HEREBY RESOLVED by the Lockhart ISD that the appraisal roll with amounts due totaling \$30,259,092.56 for the year 2023 is approved and is the tax roll for the Lockhart ISD for the year 2023.

Presiding Officer

Date

ATTEST:

Secretary

2023 LEVY TOTALS

SLH - Lockhart ISD

Property Count: 26,905

10/13/2023

3:05:08PM

Land	Value		
Homesite:	540,371,660		
Non Homesite:	1,176,413,782		
Ag Market:	2,526,988,868		
Timber Market:	1,626,780	Total Land	(+) 4,245,401,090

Improvement	Value		
Homesite:	1,290,253,870		
Non Homesite:	1,279,726,402	Total Improvements	(+) 2,569,980,272

Non Real	Count	Value		
Personal Property:	1,324	290,828,070		
Mineral Property:	7,548	23,236,918		
Autos:	0	0	Total Non Real	(+) 314,064,988
			Market Value	= 7,129,446,350

Ag	Non Exempt	Exempt		
Total Productivity Market:	2,527,627,468	988,180		
Ag Use:	14,224,301	2,330	Productivity Loss	(-) 2,513,386,017
Timber Use:	17,150	0	Appraised Value	= 4,616,060,333
Productivity Loss:	2,513,386,017	985,850	Homestead Cap	(-) 471,902,751
			Assessed Value	= 4,144,157,582
			Total Exemptions Amount (Breakdown on Next Page)	(-) 830,040,548
			Net Taxable	= 3,314,117,034

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	35,918,784	13,840,114	43,898.97	44,340.71	232		
DPS	124,375	14,375	0.00	0.00	2		
OV65	468,650,613	229,717,142	670,545.36	678,928.16	2,300		
Total	504,693,772	243,571,631	714,444.33	723,268.87	2,534	Freeze Taxable	(-) 243,571,631
Tax Rate	0.9569000						
						Freeze Adjusted Taxable	= 3,070,545,403

Levy Info			
M&O Rate:	0.6992000	M&O Tax:	22,101,608.56
I&S Rate:	0.2577000	I&S Tax:	8,145,858.24
Protected I&S Rate:	0.0000000	Protected I&S Tax:	0.00
		Ag Penalty:	11,625.76
		PP Late Penalty:	0.00
		Late Correction Penalty:	0.00
		Total Levy	30,259,092.56
Tax Increment Finance Value:			0
Tax Increment Finance Levy:			0.00

2023 LEVY TOTALS

SLH - Lockhart ISD

Property Count: 26,905

10/13/2023

3:05:28PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	242	0	1,509,965	1,509,965
DPS	2	0	10,000	10,000
DV1	55	0	413,666	413,666
DV1S	1	0	5,000	5,000
DV2	37	0	303,692	303,692
DV2S	1	0	7,500	7,500
DV3	50	0	424,545	424,545
DV3S	1	0	0	0
DV4	180	0	1,405,185	1,405,185
DV4S	8	0	74,976	74,976
DVHS	153	0	36,383,774	36,383,774
DVHSS	1	0	104,369	104,369
EX	16	0	5,686,210	5,686,210
EX-XF	4	0	55,350	55,350
EX-XG	3	0	3,207,550	3,207,550
EX-XL	2	0	283,080	283,080
EX-XN	2	0	1,108,230	1,108,230
EX-XR	36	0	11,325,070	11,325,070
EX-XU	2	0	1,657,750	1,657,750
EX-XV	341	0	228,732,534	228,732,534
EX-XV (Prorated)	1	0	435,114	435,114
EX366	2,937	0	369,840	369,840
FR	2	616,010	0	616,010
HS	5,771	0	508,849,533	508,849,533
HT	2	0	0	0
OV65	2,427	6,986,655	18,593,323	25,579,978
OV65S	14	45,497	118,441	163,938
PC	1	325,580	0	325,580
SO	65	1,002,109	0	1,002,109
Totals		8,975,851	821,064,697	830,040,548

2023 LEVY TOTALS

SLH - Lockhart ISD
Under ARB Review Totals

Property Count: 71

10/13/2023

3:05:08PM

Land	Value			
Homesite:	3,325,632			
Non Homesite:	6,766,858			
Ag Market:	11,339,920			
Timber Market:	0	Total Land	(+)	21,432,410

Improvement	Value			
Homesite:	6,700,230			
Non Homesite:	4,484,425	Total Improvements	(+)	11,184,655

Non Real	Count	Value		
Personal Property:	1	640		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				640
				32,617,705

Ag	Non Exempt	Exempt			
Total Productivity Market:	11,339,920	0			
Ag Use:	98,520	0	Productivity Loss	(-)	11,241,400
Timber Use:	0	0	Appraised Value	=	21,376,305
Productivity Loss:	11,241,400	0			
			Homestead Cap	(-)	2,420,785
			Assessed Value	=	18,955,520
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,395,877
			Net Taxable	=	16,559,643

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,044,905	719,905	4,042.40	4,042.40	3		
OV65	1,931,574	1,007,574	5,001.20	5,001.20	8		
Total	2,976,479	1,727,479	9,043.60	9,043.60	11	Freeze Taxable	(-)
Tax Rate	0.9569000						1,727,479

Freeze Adjusted Taxable = 14,832,164

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2023 LEVY TOTALS

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	3	0	25,000	25,000
DV2	1	0	12,000	12,000
EX366	1	0	640	640
HS	23	0	2,225,047	2,225,047
OV65	7	28,000	70,000	98,000
OV65S	1	4,000	10,000	14,000
SO	1	21,190	0	21,190
Totals		53,190	2,342,687	2,395,877

2023 LEVY TOTALS

SLH - Lockhart ISD
Grand Totals

Property Count: 26,976

10/13/2023 3:05:08PM

Land		Value		
Homesite:		543,697,292		
Non Homesite:		1,183,180,640		
Ag Market:		2,538,328,788		
Timber Market:		1,626,780	Total Land	(+) 4,266,833,500
Improvement		Value		
Homesite:		1,296,954,100		
Non Homesite:		1,284,210,827	Total Improvements	(+) 2,581,164,927
Non Real		Count	Value	
Personal Property:	1,325		290,828,710	
Mineral Property:	7,548		23,236,918	
Autos:	0		0	
			Total Non Real	(+) 314,065,628
			Market Value	= 7,162,064,055
Ag		Non Exempt	Exempt	
Total Productivity Market:	2,538,967,388		988,180	
Ag Use:	14,322,821		2,330	Productivity Loss (-) 2,524,627,417
Timber Use:	17,150		0	Appraised Value = 4,637,436,638
Productivity Loss:	2,524,627,417		985,850	
			Homestead Cap	(-) 474,323,536
			Assessed Value	= 4,163,113,102
			Total Exemptions Amount (Breakdown on Next Page)	(-) 832,436,425
			Net Taxable	= 3,330,676,677

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	36,963,689	14,560,019	47,941.37	48,383.11	235	
DPS	124,375	14,375	0.00	0.00	2	
OV65	470,582,187	230,724,716	675,546.56	683,929.36	2,308	
Total	507,670,251	245,299,110	723,487.93	732,312.47	2,545	Freeze Taxable (-) 245,299,110
Tax Rate	0.9569000					
						Freeze Adjusted Taxable = 3,085,377,567

Levy Info			
M&O Rate:	0.6992000	M&O Tax:	22,101,608.56
I&S Rate:	0.2577000	I&S Tax:	8,145,858.24
Protected I&S Rate:	0.0000000	Protected I&S Tax:	0.00
		Ag Penalty:	11,625.76
		PP Late Penalty:	0.00
		Late Correction Penalty:	0.00
		Total Levy	30,259,092.56
Tax Increment Finance Value:			0
Tax Increment Finance Levy:			0.00

2023 LEVY TOTALSSLH - Lockhart ISD
Grand Totals

Property Count: 26,976

10/13/2023

3:05:28PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	245	0	1,534,965	1,534,965
DPS	2	0	10,000	10,000
DV1	55	0	413,666	413,666
DV1S	1	0	5,000	5,000
DV2	38	0	315,692	315,692
DV2S	1	0	7,500	7,500
DV3	50	0	424,545	424,545
DV3S	1	0	0	0
DV4	180	0	1,405,185	1,405,185
DV4S	8	0	74,976	74,976
DVHS	153	0	36,383,774	36,383,774
DVHSS	1	0	104,369	104,369
EX	16	0	5,686,210	5,686,210
EX-XF	4	0	55,350	55,350
EX-XG	3	0	3,207,550	3,207,550
EX-XL	2	0	283,080	283,080
EX-XN	2	0	1,108,230	1,108,230
EX-XR	36	0	11,325,070	11,325,070
EX-XU	2	0	1,657,750	1,657,750
EX-XV	341	0	228,732,534	228,732,534
EX-XV (Prorated)	1	0	435,114	435,114
EX366	2,938	0	370,480	370,480
FR	2	616,010	0	616,010
HS	5,794	0	511,074,580	511,074,580
HT	2	0	0	0
OV65	2,434	7,014,655	18,663,323	25,677,978
OV65S	15	49,497	128,441	177,938
PC	1	325,580	0	325,580
SO	66	1,023,299	0	1,023,299
Totals		9,029,041	823,407,384	832,436,425

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item:

AGENDA SECTION:

READING:

PREVIOUS BOARD REVIEW DATE:

TYPE OF ACTION:

DEPARTMENT:

DISTRICT GOAL(S) ALIGNMENT:

1. Create innovative opportunities for ALL students to prepare for success beyond graduation.
2. Every campus will have an A rating by 2028 through exemplary teaching and student-centered learning.
3. Cultivate an environment where our employees choose Lockhart Independent School District.

AGENDA TITLE:

BACKGROUND INFORMATION:

ATTACHMENT(S):

RECOMMENDATION:

RECOMMENDED MOTION:

Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item:

AGENDA SECTION:

READING:

PREVIOUS BOARD REVIEW DATE:

TYPE OF ACTION:

DEPARTMENT:

DISTRICT GOAL(S) ALIGNMENT:

1. Create innovative opportunities for ALL students to prepare for success beyond graduation.
2. Every campus will have an A rating by 2028 through exemplary teaching and student-centered learning.
3. Cultivate an environment where our employees choose Lockhart Independent School District.

AGENDA TITLE:

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RECOMMENDATION:

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LOCKHART I.S.D. BOARD

Tax Collection Report

SEPTEMBER 2023

	September	Prior Months	TOTAL	PRIOR YEAR
2023 Tax Collection	\$0.00	\$0.00	\$0.00	\$0.00
2022 & Prior Collection	\$161,512.28	\$301,681.09	\$463,193.37	\$473,221.84
Total Tax Collection =	\$161,512.28	\$301,681.09	\$463,193.37	\$473,221.84

note: Above figures include penalties and interest collected

2023 Original Levy \$0.00

September 30, 2023 Percent of 2023 Tax Collected 0.00%
(2023 Levy is not created until October)

September 30, 2022 Percent of 2022 Tax Collected 0.00%
(On September 30, 2022, 2022 Levy had not been created)

September 30, 2021 Percent of 2021 Tax Collected 0.00%
(On September 30, 2021, 2021 Levy had not been created)

September 30, 2023 - Balance of Delinquent Tax \$2,793,746.49

September 30, 2022 - Balance of Delinquent Tax \$2,608,918.95

September 30, 2021 - Balance of Delinquent Tax \$2,354,280.51

Corrections made to Current Tax Roll \$0.00

Corrections made to Delinquent Tax Roll (\$13,202.41)

NOTE:

Caldwell County Appraisal District has collected and disbursed Attorney Fees in the amount of \$24,332.66

Submitted by:

Shanna Ramzinski

Shanna Ramzinski
 Chief Appraiser
 Caldwell County Appraisal District

Lockhart Independent School District Board of Trustees

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LOCKHART INDEPENDENT SCHOOL DISTRICT
REPORT OF INVESTMENT ACTIVITY
For the period ending September 30, 2023

Introduction

House Bill 2459, which was passed during the 1995 legislative session, amended a section of the Education Code dealing with investments. Code Section 2256.023 as amended, requires that the Investment Officer of the District prepare a report of investment activity and position. Monthly financial reports and invested fund statements are included in Board agendas and become a part of the permanent record. However, it is prudent to provide more detailed information on a regular basis. This report covers the quarter July 1, 2023 through September 30, 2023.

Cash

The District's funds are required to be deposited and invested under the terms of a depository contract pursuant to the School Depository Act. First Lockhart National Bank (FLNB) deposits for safekeeping and trust with the Federal Reserve System, pledged securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of securities is waived only to the extent of Federal Deposit Insurance Corporation (FDIC) insurance.

The District's cash balances were properly collateralized and insured at all times during the period. The highest combined balances of bank deposits at FLNB for the quarter ended September 30, 2023, occurred during the month of September 2023, in the amount of \$8,862,373. FDIC insurance for government accounts is \$250,000 for the combined amount of all time deposits, and an additional \$250,000 for the combined amount of all interest-bearing demand deposits. The total pledged amount by the Letter of credit from FHL Bank Dallas is \$10,000,000. FLNB provides a minimum interest rate of 1.00% on an annual basis, per the bank depository contract. Interest is credited on investments as earned on a monthly basis and is recorded on the District's books as earned. Interest accrues on investments with maturities longer than one month. As of September 30, 2023, the District General Fund has earned interest from all investments in the amount of \$233,430.

Investments

Temporary investments balances are held by Texas Local Government Investment Pools (TexPool, and Texas Range).

TexPool Prime is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (the Trust Company) to provide a safe, efficient, and liquid investment alternative for the placement of local government funds in authorized, short-term, fully-collateralized investment. TexPool Prime invests in U.S. Government securities, repurchase agreements collateralized by U. S. Government securities and AAA-rated no-load money market mutual funds, commercial paper and certificate of deposits. TexPool Prime is rated AAAM by Standard & Poor's, the highest rating a local government pool can

LOCKHART INDEPENDENT SCHOOL DISTRICT
REPORT OF INVESTMENT ACTIVITY
For the period ending September 30, 2023

achieve. The weighted average maturities may be authorized longer than one year provided legal limits are not exceeded.

The State, with the authority of the Texas Legislature, created the Texas Treasury Safekeeping Trust Company (the Trust Company). This is a special purpose trust company with direct access to the service of the Federal Reserve Bank to manage, disburse, transfer, safe-keep and invest public funds and securities more efficiently and economically. The Comptroller of Public Accounts is the sole officer, director and shareholder of the Trust Company. Federated Investors manage the daily operations of the pool under a contract with the State Comptroller. Federated Investors is the administrator for the TexPool program providing Participant Services and Marketing functions to TexPool participants. Federated Investors is also the investment manager and provides for accounting, custodial, and transfer agency services to TexPool. Interest is accrued daily and paid monthly.

Texas Range is a portfolio established by the Texas Range advisory board pursuant to the provisions of the Texas Term common investment contract. Texas Range offers governmental entities such as Texas schools a convenient method of pooling funds for temporary investment. It operates as a money market fund and seeks to maintain a constant net asset value of \$1.00 per share, while offering liquidity and as high a level of current income as is consistent with the preservation of principal. The net income of Texas Daily is calculated daily and each month is reinvested in additional shares of the Daily Portfolio.

Investment Strategy by Fund

The strategy of the Maintenance and Operations Fund, Capital Projects, Payroll, and School Nutrition Fund is to closely match projected cash needs during the year through legal, authorized investments. Only investments authorized by Board Policy CDA (Legal) and CDA (Local) will be purchased. Investments should be purchased with the intent of holding until maturity. Liquidity and safety are predominant considerations with continued emphasis on yield, but not to the impairment of the other two objectives.

Debt Service Fund - All legal authorized investments should closely match projected cash needs during the year. Investment maturities may be authorized longer than one year provided legal limits are not exceeded. Only investments authorized by Board Policy CDA (legal) and CDA (local) will be purchased, with the objective of timing maturity with the dates that the districts' debt is due. Investments should be purchased with the intent of holding until maturity. The same comments affecting M&O investment operations are applicable to the Debt Service fund investments.

LOCKHART INDEPENDENT SCHOOL DISTRICT
REPORT OF INVESTMENT ACTIVITY
For the period ending September 30, 2023

2023 Bond Proceeds - Bond funds are invested only as authorized by Board Policy CDA (legal) and CDA (local), with the objective of timing maturity with the District's bond draw schedule. While interest earned monthly is recorded on the District's books as earned interest, interest accrues on investments with maturity dates longer than one month. Investment maturities may be authorized longer than one year provided legal limits are not exceeded. Only investments authorized by Board Policy CDA (legal) and CDA (local) will be purchased.

Student Activity / Agency Funds - All legal authorized investments should closely match projected cash needs during the year. Investment maturities may be authorized longer than one year provided legal limits are not exceeded. Only investments authorized by Board Policy CDA (legal) and CDA (local) will be purchased.

Conclusion

Interest is credited on investments as earned on a monthly basis and is recorded on the District's books as earned. Therefore, the District's investment earnings will always reflect compounded interest earned in relation to capital invested, term of investment, and market conditions. The investment pools are in relatively short-term securities; consequently the risk to the District is minimal.

Compliance

We, the approved Investment Officers of Lockhart ISD, hereby certify that the above Investment Report represents the investment position of the district in compliance with the Board approved Investment Policy, the Public Funds Investment Act (Texas Government Code 2256), and Generally Accepted Accounting Principles (GAAP).

Respectfully submitted,



Nicole Weiser, Chief Financial Officer



Michelle Wylie, Director of Finance

Lockhart Independent School District Board of Trustees

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**School Health
Advisory Council**

The board shall establish a local school health advisory council (SHAC) to assist the district in ensuring that local community values are reflected in the district's health education instruction. *Education Code 28.004(a)* [See EHAA regarding duties of the SHAC.]

Meetings

The SHAC shall meet at least four times each year. For each meeting the SHAC shall:

1. At least 72 hours before the meeting post notice of the date, hour, place, and subject of the meeting on a bulletin board in the central administrative office of each campus in the district; and ensure that the required notice is posted on the district's internet website, if the district has an internet website;
2. Prepare and maintain minutes of the meeting that state the subject and content of each deliberation and each vote, order, decision, or other action taken by the council during the meeting;
3. Make an audio or video recording of the meeting; and
4. Not later than the tenth day after the meeting, submit the minutes and audio or video recording of the meeting to the district.

As soon as practicable after receipt of the minutes and audio or video recording, the district shall post the minutes and audio or video recording on the district's internet website, if the district has an internet website.

Education Code 28.004(d-1), (d-2)

Composition

The board shall appoint at least five members to the SHAC. A majority of members must be persons who are parents of students enrolled in the district and who are not employed by the district. One of those members shall serve as chair or co-chair of the SHAC.

The board also may appoint one or more persons from each of the following groups or a representative from a group other than a group specified:

1. Classroom teachers employed by the district;
2. School counselors certified under Education Code Chapter 21, Subchapter B, employed by the district;
3. School administrators employed by the district;
4. District students;
5. Health-care professionals licensed or certified to practice in this state, including medical or mental health professionals;

6. The business community;
7. Law enforcement;
8. Senior citizens;
9. The clergy;
10. Nonprofit health organizations; and
11. Local domestic violence programs.

Education Code 28.004(d)

Physical Activity
and Fitness
Planning
Subcommittee

The SHAC shall establish a physical activity and fitness planning subcommittee to consider issues relating to student physical activity and fitness and make policy recommendations to increase physical activity and improve fitness among students. *Education Code 28.004(l-1)*

Annual Report

In addition to its other duties, the SHAC shall submit to the board, at least annually, a written report that includes:

1. Any SHAC recommendation concerning the district's health education curriculum and instruction or related matters that the SHAC has not previously submitted to the board;
2. Any suggested modification to a SHAC recommendation previously submitted to the board;
3. A detailed explanation of the SHAC's activities during the period between the date of the current report and the date of the last prior written report; and
4. Any recommendations made by the physical activity and fitness planning subcommittee.

Education Code 28.004(m)

Public Statement

A district shall publish in the student handbook and post on the district's internet website, if the district has an internet website, a statement of:

1. The policies and procedures adopted to promote the physical health and mental health of students, the physical health and mental health resources available at each campus, contact information for the nearest providers of essential public health services under Health and Safety Code Chapter 121, and the contact information for the nearest local mental health authority;
2. The policies adopted to ensure that elementary school, middle school, and junior high school students engage in at least

the amount and level of physical activity required by Education Code 28.002(l) [see EHAB and EHAC];

3. The number of times during the preceding year the SHAC has met;
4. Whether the district has adopted and enforces policies to ensure that district campuses comply with the Texas Education Agency's vending machine and food service guidelines for restricting student access to vending machines;
5. Whether the district has adopted and enforces policies and procedures that prescribe penalties for the use of e-cigarettes, as defined by Education Code 38.006, and tobacco products by students and others on school campuses or at school-sponsored or school-related activities [see DH and GKA];
6. Notice to parents that they can request in writing their child's physical fitness assessment results at the end of the school year [see FFAA]; and
7. Whether each campus in the district has a full-time nurse or full-time school counselor.

Education Code 28.004(k)

Lockhart ISD School Health Advisory Council 2023-2024 Membership List

Name	Designation
Abel, Whitney	Parent - LHS, LJHS, Board appointed
Amaya, Connie	Community Member, Grandparent-LHS, Board appointed
Amaya, Flora	Parent - Clear Fork, LJHS
Baltierra, Lezlie	Parent - Plum Creek
Beaman, Dusty	Parent - LJHS
Camarillo, Stephaine	Deputy Superintendent
Cheatham, Samantha	Parent - Carver, LHS
Cruz, Rose Mary	Community member, Board appointed
Davidson, Ty	Assistant Superintendent of Curriculum & Instruction
Davis, Jessica	Parent - Bluebonnet, LJHS, Board appointed
Dunkin, Yolanda	Parent - Plum Creek
Gilbert, Joshua	Secondary PE Coordinator - LHS
Hernandez, Olivia	Parent - ABS
Keller, Jaclyn	LHS Registered Nurse
Lacy, Elsie	Texas A&M Extension Agent, Family & Community Health
Lee, Kimberly	Parent - LHS, LJHS, Bluebonnet, Board appointed
Leos, Alexandra	Parent - LJHS
Manibusan, Denise	Food & Nutrition Coordinator
Martinez, Dustin	Parent - LHS
Mendez, Marissa	Parent - LHS, Bluebonnet, Parent Co-chair
Metzler, Nick	Parent - LHS, LJHS, Board appointed
Pacheco, Michelle	Parent - LHS, Board appointed
Peters, Ethan	Principal - Pride High School
Rios, Maria	Methodist Wesley Nurse
Robinson, Lenaya	Elementary PE Coordinator - Plum Creek
Tippie, Helen	Parent - LHS, Registered Nurse
Valle, Claudia	Parent - LJHS, Teacher - LHS
Walker, Shalaina	Parent - LHS
Weber, Shelly	Health Services Coordinator
Wilson, Kaile	Parent - Navarro, Navarro Registered Nurse