

**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  
Special Meeting, June 2, 2025 – 6:00 PM**

Notice is hereby given that on June 2, 2025, the Board of Trustees of the Lockhart Independent School District will hold a Special meeting at 6:00 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.

1. Call to Order
2. Public Comment
3. Recognition:
  - A. State V.A.S.E. Participants
4. COMMUNICATION:
  - A. 2025 - 2026 Staffing and Budget Session 3
5. COMMUNICATION/ACTION:
  - A. Consider and/or Approve Memorandum of Ground Lease between the City of Lockhart and Lockhart ISD for the Aquatics Facility 5
  - B. Approve Date for Public Meeting on 2025-2026 Budget 14
  - C. Approve 2025 Tax Rate to be Published 16
  - D. Consider and/or Approve Staffing for the 2025-2026 School Year 21
  - E. Approve Budget Amendments 23
  - F. Consider and/or Approve Additional Scope of Work for Bond 2022 Increasing Core Construction Contract 25
  - G. Consider and/or Approve LHS Portable Re-purposing Project 27
  - H. Consider and/or Approve 2025-2027 Bank Depository Contract
6. ADJOURNMENT

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 May 30, 2025, 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.



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Superintendent

# Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item:

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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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BACKGROUND INFORMATION:

ATTACHMENT(S):

RECOMMENDATION:

RECOMMENDED MOTION:

# Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item:

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AGENDA SECTION:

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AGENDA TITLE:

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BACKGROUND INFORMATION:

ATTACHMENT(S):

RECOMMENDATION:

RECOMMENDED MOTION:

**MEMORANDUM OF GROUND LEASE**

THE STATE OF TEXAS       §  
COUNTY OF CALDWELL     §

THIS MEMORANDUM OF GROUND LEASE (this “**Memorandum**”) is made and entered into effective as of the \_\_\_\_ day of \_\_\_\_\_ 202\_\_\_\_, by and between **THE CITY OF LOCKHART, TEXAS**, a Texas municipal corporation and home-rule city of the State of Texas principally situated in Caldwell County, Texas, acting by and through its governing body, the City Council (“**Tenant**”) and **LOCKHART INDEPENDENT SCHOOL DISTRICT**, a Texas political subdivision, acting by and through its Board (“**Landlord**”).

A. Landlord and Tenant have entered into that certain Interlocal Agreement between the City of Lockhart and the Lockhart Independent School District for an Aquatics Facility dated effective as of \_\_\_\_\_, 202\_\_\_\_, (the “**Ground Lease**”), pursuant to which Landlord has leased to Tenant, and Tenant has leased from Landlord, the following (the “**Leased Premises**”):

The real property located in Caldwell County, Texas described on Exhibit “A” attached hereto.

B. Landlord and Tenant desire to execute this Memorandum to provide notice of Tenant’s rights, titles, and interest under the Ground Lease and in and to the Leased Premises.

For good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties agree as follows:

**Section 1. Definitions and Usage.** Unless the context shall otherwise require, capitalized terms used in this Memorandum shall have the meanings assigned to them in the Ground Lease, which also contains rules as to usage that shall be applicable herein.

**Section 2. Lease.** The Leased Premises have been leased to Tenant pursuant to the terms and conditions of the Ground Lease, which is incorporated by reference in its entirety in this Memorandum.

**Section 3. Lease Term.** The Landlord has leased the Leased Premises to Tenant for a Base Term commencing at 12:00 a.m. on \_\_\_\_\_, 202\_\_\_\_, and ending, unless sooner terminated in accordance with the provisions of the Ground Lease, at 11:59 p.m. on the date which is forty (40) years thereafter. In addition, Tenant, at its option, may extend the Base Term of the Ground Lease for two (2) additional periods of twenty (20) years in accordance with the terms and conditions of the Ground Lease.

**Section 4. Successors and Assigns.** This Memorandum and the Ground Lease shall bind and inure to the benefit of the Parties and their respective successors and assigns, subject however, to the provisions of the Ground Lease regarding assignment.

**Section 5. Conflict.** In the event of any conflict or inconsistency between this Memorandum and the Ground Lease, the Ground Lease shall control.

[Signature Page Follows]

**LANDLORD:**

**LOCKHART INDEPENDENT SCHOOL DISTRICT,**  
a Texas political subdivision

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: President, Board

STATE OF TEXAS           §  
                                      §  
COUNTY OF CADWELL    §

This instrument was acknowledged before me on \_\_\_\_\_, 202\_\_\_\_, by \_\_\_\_\_, President of the Board, Lockhart Independent School District, on behalf of Lockhart Independent School District.

{SEAL}

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public in and for the  
State of \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

**TENANT:**

**CITY OF LOCKHART, TEXAS**

By:

\_\_\_\_\_  
Name: Lew White  
Title: Mayor

STATE OF TEXAS           §  
  §  
COUNTY OF CALDWELL §

This instrument was acknowledged before me on August \_\_\_\_, 2023, by Lew White, Mayor of the City of Lockhart, Texas, a Texas municipal corporation and home-rule city of the State of Texas principally situated in Caldwell County, Texas, acting by and through the governing body, the City Council, on behalf of said municipal corporation.

{SEAL}

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public in and for the  
State of Texas  
My Commission Expires: \_\_\_\_\_

**EXHIBIT "A"**  
**Property Description for Parcel 1**

**BEING A 8.101 ACRE (352,865 SQ. FT.) TRACT OF LAND, OUT OF A 19.89 ACRE TRACT OF LAND SITUATED IN THE FRANCIS BERRY LEAGUE SURVEY, ABSTRACT 552, CALDWELL COUNTY, TEXAS, CONVEYED TO LOCKHART INDEPENDENT SCHOOL DISTRICT, IN VOLUME 347, PAGE 537, OF THE DEED RECORDS OF CALDWELL COUNTY, TEXAS; SAID 8.101 ACRE (352,865 SQ. FT.) TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:**

**COMMENCING** at a found 5/8" iron rod in concrete at the intersection of the existing north Right-of-Way (R.O.W.) line of Center Street\* a (60' Right-of-Way recorded in Volume A, Pg.2, Deed and Plat Records of Caldwell County, Texas), and the east Right-of-Way line of San Jacinto Street a (60' Right-of-Way recorded in Volume A, Pg.61, Deed and Plat Records of Caldwell County, Texas), for the southwest corner of a 0.079 acre tract, conveyed to Lockhart Independent School District in Volume 378, Page 392, Deed Records of Caldwell County, Texas;

**THENCE, North 59°04'25" East**, a distance of **59.00 feet**, with the existing north Right-of-Way line of said Center Street, to a set 1/2-inch iron rod with orange plastic cap stamped "BAIN MEDINA BAIN INC. PROPERTY CORNER"; for the southeast corner of a 0.62 acre tract of land conveyed to the City of Lockhart, recorded in Volume 286, Page 495, Deed Records of Caldwell County, Texas, for the southwest corner of said 19.89 acre tract, for the **POINT OF BEGINNING** and the southwest corner of the herein described tract;

**THENCE, North 31°22'51" West**, a distance of **366.63 feet**, departing the north Right-of-Way line of said Center Street, with the east line of said 0.62 acre tract and the west line of said 19.89 acre tract, to a set 1/2-inch iron rod with orange plastic cap stamped "BAIN MEDINA BAIN INC. PROPERTY CORNER"; on the east Right-of-way line of said San Jacinto Street, for the north corner of said 0.62 acre tract, and for an angle point of the herein described tract;

**THENCE, North 16°15'59" West**, a distance of **351.79 feet**, with the east Right-of-Way line of said San Jacinto Street, to a set 1/2-inch iron rod with orange plastic cap stamped "BAIN MEDINA BAIN INC. PROPERTY CORNER"; on the north line of said 19.89 acre tract, and the south line of the remainder of a 7.85 acre tract conveyed to Lockhart Independent School District recorded in Volume 253, Page 119, Deed Records of Caldwell County, Texas, for the northwest corner of herein described tract;

**THENCE, North 58°46'25" East**, with the north line of said 19.89 acre tract of land, at a distance of 281.52 feet passing the southeast corner of said remainder 7.85 acre tract, and the southwest corner of a 16.42 acre tract conveyed to Lockhart Independent School District, recorded in Volume 234, Page 446, Deed Records of Caldwell County, Texas, for a total distance of **431.61 feet**, to a set 1/2-inch iron rod with orange plastic cap stamped "BAIN MEDINA BAIN INC. PROPERTY CORNER"; for the northeast corner of herein described tract;

**THENCE, South 30°55'35" East**, a distance of **709.21 feet**, departing the south line of said 16.42 acre tract, and crossing said 19.89 acre tract, to a found 1/2-inch iron rod with a pink plastic cap stamped "Hinkle Surveyors", in the north Right-of-Way line of said Center Street, for the southwest corner of a 20' wide electrical easement recorded in Document Number 20221451, Official Public Records of Caldwell County, Texas, and for the southeast corner of herein described tract;

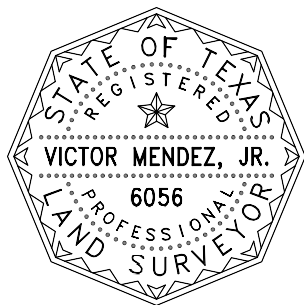
**THENCE, South 59°04'25" West**, a distance of **517.72 feet**, with the north Right-of-Way line of said Center Street, and the south line of said 19.89 acre tract, to the **POINT OF BEGINNING**, and containing **8.101** of an Acre (**352,865 Sq.Ft.**) tract of land.

\* **NOTE**, Center Street depicted as a 60' Right-of-Way in plat of Park Way subdivision, Volume 1 (A), Page 2, Deed and Plat Records of Caldwell County, Texas, 56' Right-of-Way found in field as monumented.

A parcel plat of even date was prepared in conjunction with this property description.

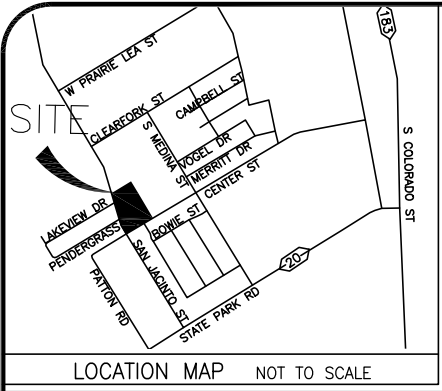
I hereby certify that this survey was performed on the ground under my supervision and that this property description represents the facts found at the time of the survey.

Surveyed on the ground the 4<sup>th</sup> day of April, 2025.

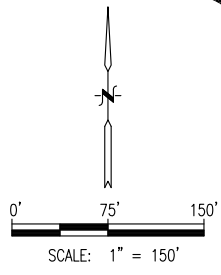


A handwritten signature in blue ink, appearing to read "Victor Mendez, Jr.", written over a horizontal line.

Victor Mendez, Jr., RPLS #6056  
Bain Medina Bain, Inc.  
7073 San Pedro  
San Antonio, Texas 78216  
(210) 494-7223  
Firm Registration No. 100209-00



| LINE TABLE |             |          |
|------------|-------------|----------|
| LINE NO.   | BEARING     | DISTANCE |
| L1         | N59°04'25"E | 59.00'   |



16.42 ACRES  
 LOCKHART IND.  
 SCHOOL DISTRICT  
 FRANCIS BERRY  
 SURVEY  
 VOL.234, PG.446  
 D.R.C.C.T.

FRANCIS BERRY  
 LEAGUE SURVEY  
 ABSTRACT 552  
 ABSTRACT LABEL A-2

19.89 ACRES  
 LOCKHART INDEPENDENT  
 SCHOOL DISTRICT  
 VOL.347, PG.537  
 D.R.C.C.T.

0.090 ACRES  
 (3932 SQ. FT.)  
 20' ELECTRIC  
 EASEMENT  
 FRANCIS BERRY  
 SURVEY  
 A-2  
 DOC. NO.  
 20221451  
 D.R.C.C.T.

0.62 ACRES  
 CITY OF  
 LOCKHART  
 VOL.286, PG.495  
 D.R.C.C.T.

10' WATER LINE  
 EASEMENT  
 VOL.254, PG.52  
 D.R.C.C.T.

0.079 AC.  
 LOCKHART  
 INDEPENDENT  
 SCHOOL DISTRICT  
 VOL.378, PG.392  
 D.R.C.C.T.

**PARCEL 1**  
**(8.101 ACRES)**  
**352,865 SQ. FT.**

**LEGEND**

- EXISTING RIGHT OF WAY LINE
- - - - EXISTING EASEMENT LINE
- EXISTING PROPERTY LINE
- 1/2" IRON ROD FOUND UNLESS OTHERWISE NOTED
- ⊙ 1/2" IRON ROD WITH ORANGE PLASTIC CAP STAMPED "BAIN MEDINA BAIN INC. PROPERTY CORNER" SET
- ⊗ 1/2" IRON ROD FOUND WITH PINK PLASTIC CAP STAMPED "HINKLE SURVEYORS"
- D.P.R.C.C.T. DEED AND PLAT RECORDS OF CALDWELL COUNTY, TEXAS
- D.R.C.C.T. DEED RECORDS OF CALDWELL COUNTY, TEXAS
- O.P.R.C.C.T. OFFICIAL PUBLIC RECORDS OF CALDWELL COUNTY, TEXAS
- O.P.R.P.C.C.T. OFFICIAL PUBLIC RECORDS OF REAL PROPERTY OF CALDWELL COUNTY, TEXAS
- ( ) RECORD INFORMATION

**NOTES:**  
 A METES AND BOUNDS DESCRIPTION OF EVEN DATE HERewith ACCOMPANIES THIS SURVEY PLAT.

**NOTE:**  
 \* CENTER ST (60' R.O.W VOL. A, PG. 2 D.P.R.C.C.T.) ACCORDING TO PLAT;  
 56' FOUND IN FIELD AS MONUMENTED

**BEARING SOURCE:**  
 NAD 83(2011) TEXAS STATE PLANE COORDINATES SOUTH CENTRAL ZONE, SCALE FACTOR 1.00013

POINT OF COMMENCEMENT:  
 5/8" IRON ROD IN CONCRETE  
 N:13,868,485.90  
 E:2,386,156.03

POINT OF BEGINNING  
 N:13,868,516.22  
 E:2,386,206.64

STATE OF TEXAS }  
 COUNTY OF BEXAR }

THIS SURVEY PLAT WAS PREPARED FROM AN ACTUAL SURVEY MADE ON THE GROUND UNDER MY SUPERVISION.  
 THIS 4TH DAY OF APRIL, 2025 A.D.

Victor Mendez, Jr.  
 Registered Professional Land Surveyor  
 No. 6056 - State of Texas



PREPARED BY:



BAIN MEDINA BAIN, INC.  
 ENGINEERS & SURVEYORS  
 7073 San Pedro Ave.  
 San Antonio, Texas 78216  
 210/494-7223  
 TLSF REG No. 100209-00

**SURVEY PLAT SHOWING:**

BEING A 8.101 ACRE (352,865 SQ. FT.) TRACT OF LAND OUT OF A 19.89 ACRE TRACT OF LAND SITUATED IN THE FRANCIS BERRY LEAGUE SURVEY, ABSTRACT 552 (A-2), CALDWELL COUNTY, TEXAS, CONVEYED TO LOCKHART INDEPENDENT SCHOOL DISTRICT, IN VOLUME 347, PAGE 537, OF THE DEED RECORDS OF CALDWELL COUNTY, TEXAS;

# Parcel Map Check Report

**Client:**

Client

Client Company

Address 1

Date: 5/5/2025 2:22:40 PM

**Prepared by:**

Josh Alvarado

Bain Medina Bain inc.

7073 San Pedro Ave.

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Parcel Name: Parcel 1 8.101ac (352,865 Sq. Ft.)

Description:

Process segment order counterclockwise: False

Enable mapcheck across chord: False

North:13,868,516.2230'

East:2,386,206.6430'

Segment# 1: Line

Course: N31°22'51"W

Length: 366.63'

North: 13,868,829.2233'

East: 2,386,015.7304'

Segment# 2: Line

Course: N16°15'59"W

Length: 351.79'

North: 13,869,166.9271'

East: 2,385,917.1934'

Segment# 3: Line

Course: N58°46'25"E

Length: 431.61'

North: 13,869,390.6810'

East: 2,386,286.2705'

Segment# 4: Line

Course: S30°55'35"E

Length: 709.21'

North: 13,868,782.3001'

East: 2,386,650.7605'

Segment# 5: Line

Course: S59°04'25"W

Length: 517.72'

North: 13,868,516.2230'

East: 2,386,206.6433'

Acre: 8.101ac

Perimeter: 2,376.954'

Area: 352,864.80Sq.Ft.

Error Closure: 0.0003

Course: N83°17'40.76"E

Error North : 0.00004

East: 0.00032

Precision 1: 7,923,183.333

# 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:

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AGENDA TITLE:

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RECOMMENDATION:

RECOMMENDED MOTION:

## Timeline for Budget/Tax Rate Adoption and Voter-Approval Tax Rate Elections

Published online in [TASB School Law eSource](#)

The dates below apply to school districts adopting their budgets and tax rates and conducting voter-approval tax rate elections (VATRE) in 2025. The year is included below if the date changes each year.

Prior to conducting a VATRE, a district must conduct an efficiency audit in accordance with the deadlines set out below and guidelines established by the [Legislative Budget Board](#). This efficiency audit is not required for school districts that have been subject to a recent disaster declaration from the governor.<sup>1</sup>

TASB Legal Services' [School District Budget and Tax Rate Adoption in 2025](#) contains detailed information about each requirement and deadline below. For more information on voter-approval tax rate elections, see TASB Legal Services' [School District Voter-Approval Tax Rate Elections in 2025](#).

- **April 30:** Deadline for chief appraiser to certify estimate of district's property values<sup>2</sup>
- **June 19:** Deadline for districts with July 1 fiscal year to prepare a proposed budget<sup>3</sup>
- **June 20:** Latest date for districts with July 1 fiscal year to publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate (Texas Comptroller's Form 50-280), which must be published 10 - 30 days before the budget/tax rate meeting<sup>4</sup>
- **June 30:** Deadline to adopt budget for district with July 1 fiscal year<sup>5</sup>
- **July 4, 2025:** Deadline to select auditor for efficiency audit for districts seeking a VATRE in the November 4, 2025 election (**no later than 4 months before Election Day**),<sup>6</sup>
- **July 18 - August 1:** TEA Local Property Value Survey regarding taxable property values and local exemption amounts for the preceding and current tax years<sup>7</sup>
- **July 25:** Deadline for chief appraiser to provide certified appraisal roll to district's tax assessor; if the appraisal review board has not approved the appraisal records by July 20, the chief appraiser must prepare and certify an *estimate* of taxable property value by July 25<sup>8</sup>
- **August 1:** Deadline for tax assessor to determine district property values and submit appraisal roll to the board<sup>9</sup>
- **August 5:** Deadline for TEA to calculate and make available a preliminary maximum compressed tier one tax rate (MCR) for each district<sup>10</sup>
- **August 8, 2025:** Latest date for districts *planning a VATRE* to publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate (Texas Comptroller's Form 50-280)<sup>11</sup>
- **August 15 (or 10 Calendar Days after TEA approves preliminary MCR):**
  - Deadline to appeal preliminary MCR<sup>12</sup>
  - If not appealed, preliminary MCR becomes final<sup>13</sup>

- **August 18, 2025 (78th day before Election Day):** Deadline to order a VATRE to be held on the November uniform election date; a district must adopt its budget and tax rate *before* ordering an election<sup>14</sup>
- **August 20:** Deadline for districts with September 1 fiscal year to prepare a proposed budget<sup>15</sup>
- **August 21:** Latest date for districts with September 1 fiscal year to publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate (Texas Comptroller’s Form 50-280) *if not conducting a VATRE*<sup>16</sup>
- **August 31:**
  - Deadline to adopt budget for district with September 1 fiscal year<sup>17</sup>
  - Deadline for TEA to issue final determination of MCR appeals<sup>18</sup>
- **September 29, 2025 or 60 days after receiving certified appraisal roll (whichever is later):** Tax rate must be adopted *before* the later of these dates if not conducting a VATRE<sup>19</sup>
- **October 4 (no later than three months after auditor appointment):** Efficiency audit completed if the board appointed the auditor on July 5; may be earlier if the auditor was appointed before the deadline; final report is due no later than 90 days after appointment<sup>20</sup>
- **October 5, 2025 (no later than thirty days before Election Day):** Efficiency audit results posted on district website; before the VATRE, the board must hold an open meeting to discuss the results<sup>21</sup>
- **November 5, 2025 (First Tuesday after first Monday in November):** Uniform election date for VATRE<sup>22</sup>

*This document is provided for educational purposes and contains information to facilitate a general understanding of the law. References to judicial or other official proceedings are intended to be a fair and impartial account of public records, which may contain allegations that are not true. This publication is not an exhaustive treatment of the law, nor is it intended to substitute for the advice of an attorney. Consult your own attorney to apply these legal principles to specific fact situations.*

Published May 2025

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<sup>1</sup> Tex. Educ. Code § 11.184. The board of a district located in an area declared a disaster area by the governor under Texas Government Code chapter 418 may hold a VATRE during the two-year period following the date of the declaration *without* conducting an efficiency audit. Tex. Educ. Code § 11.184(b-1).

<sup>2</sup> Tex. Tax Code § 26.01(e).

<sup>3</sup> Tex. Educ. Agency, [Financial Accountability System Resource Guide](#), (FASRG), Module 1, Financial Accounting and Reporting, section 1.1.3, p. 13, and *Module 4, Auditing*, section 4.6.4, Exhibit 1, p. 59 (2024).

<sup>4</sup> Tex. Educ. Code §44.004(b). Because a district with a July 1 fiscal year will not have its maximum compressed tax rate (MCR) from TEA by this date, a district can use the district’s MCR estimated in its state aid template and add the desired number of tier two pennies for the purpose of publishing the required Notice of Public Meeting to Discuss Budget and Proposed Tax Rate. *See* Tex. Educ. Code § 48.2551 (a district’s MCR is calculated by TEA and is the lesser of the district’s prior year MCR, the state compression rate, or the rate determined by a statutory formula if the district’s taxable property value for the current year exceeds the district’s prior year value by at least 2.5 percent.) A district will need to publish a revised notice if it ultimately plans to adopt a higher tax rate than the original proposed rate. Tex. Educ. Code §44.004(g-1).

<sup>5</sup> Tex. Educ. Agency, [FASRG](#), Module 1, Financial Accounting and Reporting, section 1.1.3, p. 13, and *Module 4, Auditing*, section 4.6.4, Exhibit 1, p. 59 (2024).

<sup>6</sup> Tex. Educ. Code § 11.184(d). The efficiency audit is due not later than three months after the selection. Tex. Educ. Code § 11.184(g).

<sup>7</sup> 19 Tex. Admin. Code § 61.1000(c).

- <sup>8</sup> Tex. Tax Code § 26.01(a)-(a-1); see also Tex. Tax Code § 26.04(c-2) (if the assessor received a certified estimate, the taxing unit’s designated officer or employee shall calculate the no-new-revenue tax rate and voter-approval tax rate using the certified estimate).
- <sup>9</sup> Tex. Tax Code § 26.04(a)-(b).
- <sup>10</sup> 19 Tex. Admin. Code § 61.1000(d).
- <sup>11</sup> Tex. Educ. Code § 44.004. A district with a July 1 fiscal year must, after receipt of the certified appraisal roll, publish a revised notice and hold another public meeting before the district may adopt a tax rate that exceeds the proposed rate or the district’s voter-approval tax rate using the certified appraisal roll. Tex. Educ. Code § 44.004(i)(1)-(2).
- <sup>12</sup> 19 Tex. Admin. Code § 61.1000(g)(1).
- <sup>13</sup> 19 Tex. Admin. Code § 61.1000(f).
- <sup>14</sup> Tex. Elec. Code § 3.005; Tex. Tax Code § 26.08. See TASB Legal Services’ eSource [Elections](#) website and the Secretary of State [Elections Division](#) website for more information regarding election procedures and deadlines.
- <sup>15</sup> Tex. Educ. Agency, [FASRG](#), Module 1, Financial Accounting and Reporting, section 1.1.3, p. 13, and Module 4, Auditing, section 4.6.4, Exhibit 1, p. 59 (2024).
- <sup>16</sup> Tex. Educ. Code § 44.004(b). The notice must be published “not earlier than the 30<sup>th</sup> day or later than the 10<sup>th</sup> day before the date of the hearing.”
- <sup>17</sup> Tex. Educ. Agency, [FASRG](#), Module 1, Financial Accounting and Reporting, section 1.1.3, p. 13, and Module 4, Auditing, section 4.6.4, Exhibit 1, p. 59 (2024).
- <sup>18</sup> 19 Tex. Admin. Code § 61.1000(e).
- <sup>19</sup> Tex. Tax Code § 26.05(a).
- <sup>20</sup> Tex. Educ. Code § 11.184(g).
- <sup>21</sup> Tex. Educ. Code § 11.184(h).
- <sup>22</sup> Tex. Tax Code § 26.08(a); Tex. Elec. Code § 41.001.

# Lockhart Independent School District Board of Trustees

Date of Board Meeting:

Agenda Item:

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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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BACKGROUND INFORMATION:

ATTACHMENT(S):

RECOMMENDATION:

RECOMMENDED MOTION:

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