



Regular Meeting with Public Hearing Agenda
Thursday, June 18, 2026
Linda Lippe Instructional Materials Center
1775 W New Hope Drive
B1001.01 and B1001.02
Cedar Park, Texas 78613
6:15 PM

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

Doors will open to the public at 5:45 PM.

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

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

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

The notice for this meeting was posted in compliance with the Texas Open Meetings Act on June 11, 2026, at 2:34 PM.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- 1. CALL TO ORDER AND DECLARATION OF QUORUM**
- 2. OPENING CEREMONY**
 - A. Pledge of Allegiance
 - B. Moment of Silence
- 3. CITIZEN COMMENTS** *(See the notes at the top of the agenda for instructions on how to sign up and details regarding speaking.)*
- 4. PUBLIC HEARING**
 - A. Public Hearing on the 2026-2027 Proposed Budget and Tax Rate 3
- 5. CITIZEN COMMENTS FOR PUBLIC HEARING ON THE 2026-2027 PROPOSED BUDGET AND TAX RATE** *(See the notes at the top of the agenda for instructions on how to sign up and details regarding speaking.)*
- 6. CONSENT AGENDA**
 - A. Consider Approval of Minutes of Regular and Called Board Meetings 23
- 7. SUPERINTENDENT'S REPORT 28**
 - A. Empowered Student Learning
 - B. Empowered Staff Learning
 - C. Safe and Innovative Learning Environments
- 8. DISCUSSION / ACTION ITEMS**
 - A. STUDENT EXPERIENCE
 1. Consider Approval of 2026-27 Optional Flexible School Day Program Application to the Texas Education Agency 48

2. Discussion of Leading Measures	63
B. OPERATIONS	
1. 2025-2026 Budget Projections	93
2. Consider Approval of the 2025-2026 Final Budget Amendment	95
3. Consider Approval of 2026-2027 Accelerated Instruction Budget	98
4. Consider Adoption of the 2026-2027 Budget	99
5. Consider Approval of a Resolution Revising the Assigned Fund Balance for Self-Insured Healthcare	140
9. CLOSED SESSION	
A. Texas Government Code 551.071: consultation with attorney regarding, pending or contemplated litigation, and/or attorney client privileged matter	
B. Texas Government Code 551.074: personnel - deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers	
C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed	
D. Texas Government Code 551.074: deliberation and consideration of employment of Area Superintendents	
10. ACTION PURSUANT TO CLOSED SESSION	
A. Consider Employment of Area Superintendent	
B. Consider Employment of Area Superintendent	
11. BOARD MEETING DEBRIEF	
12. 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)]

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 18, 2026

Agenda Item:	Public Hearing on the 2026-2027 Proposed Budget and Tax Rate
Purpose:	☒ Discussion Item/Report Only ☐ Action Requested
Administrator Responsible:	Gina Mitschke, Executive Director of Business
Attachments:	Public Hearing on the 2026-2027 Proposed Budget and Tax Rate Presentation

Background Information:

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

- The Board of Trustees is required to adopt the 2026-2027 budget no later than June 30, 2026.
- Budgets for the General Fund, Child Nutrition Fund, and Debt Service Fund are included in the official district budget.
- To comply with the State’s legal level of control, budgets must be prepared and approved, at least at the fund and function levels.
- The officially adopted district budget must be filed with the Texas Education Agency through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines.

The required publication of this public meeting, the “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” was published on June 4, 2026, in the Hill Country Newspaper. In addition to the publication of the notice, the district shall post a [summary of the proposed budget](#) on the [district’s website](#), which was done in conjunction with the publication date.

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

The adoption of the budget is scheduled for the [June 18, 2026, Regular Board Meeting with Public Hearing](#). The tax rate will be discussed at the June 18 meeting but will not be adopted until August or September.

[House Bill 1522](#) was passed in the 89th legislative session and requires districts to provide a [taxpayer impact statement](#) showing, for the median-valued homestead property, a comparison of the property tax bill for the property for the current fiscal year to an estimate of the property tax bill for the same property for the upcoming fiscal year if the proposed budget is adopted.

Administrative Recommendation:

N/A

Sample Motion:

N/A



June 18, 2026

PUBLIC HEARING ON THE 2026- 2027 PROPOSED BUDGET AND TAX RATE

PURPOSE

**Provide an overview of the Proposed
2026-2027 General Fund, Debt Service, Child
Nutrition Services Budgets for Adoption, and
Tax Overview**



Public Hearing on the 2026-2027 Proposed Budget and Tax Rate

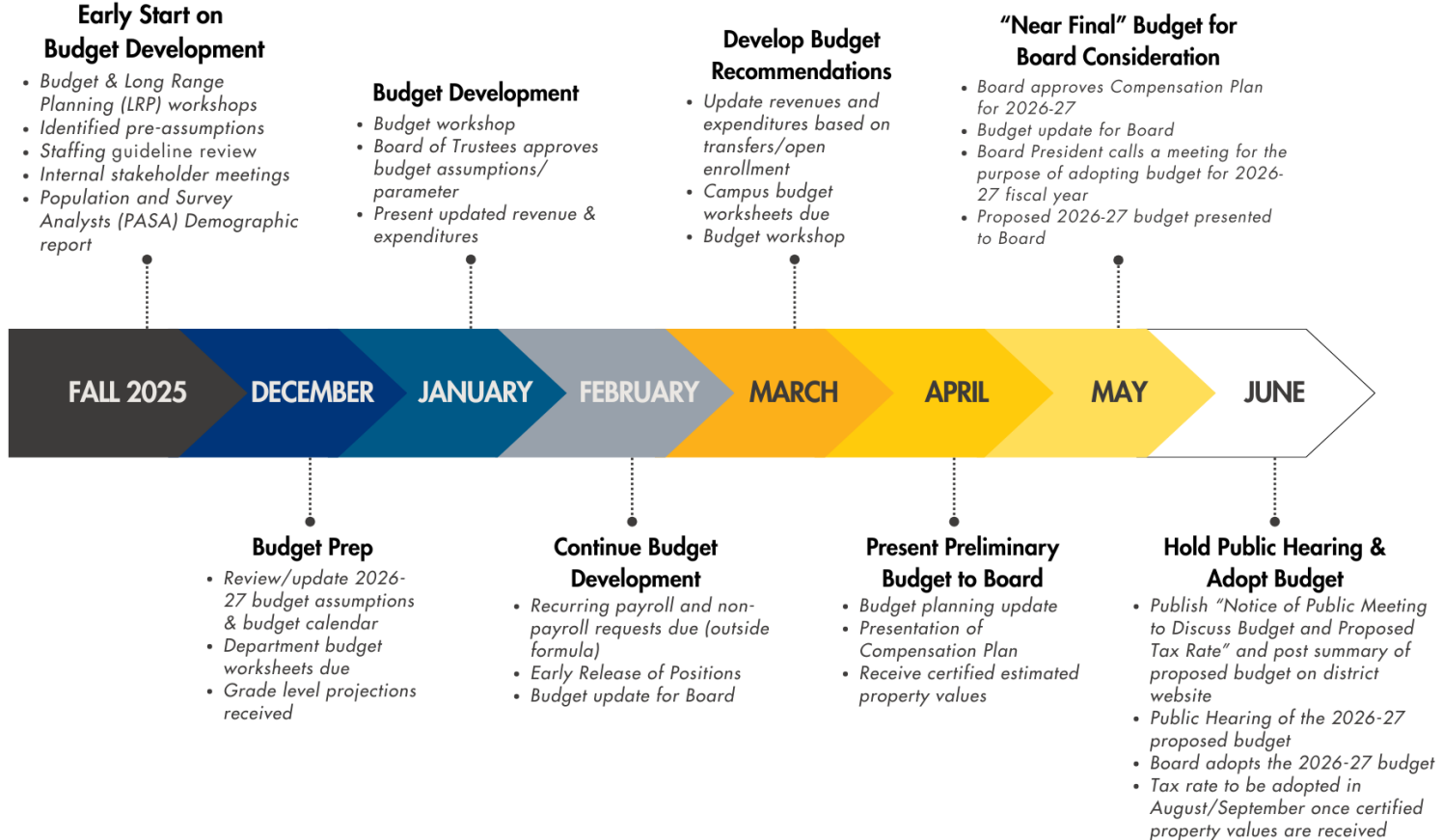


Budget Process

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2026-2027 Budget Calendar





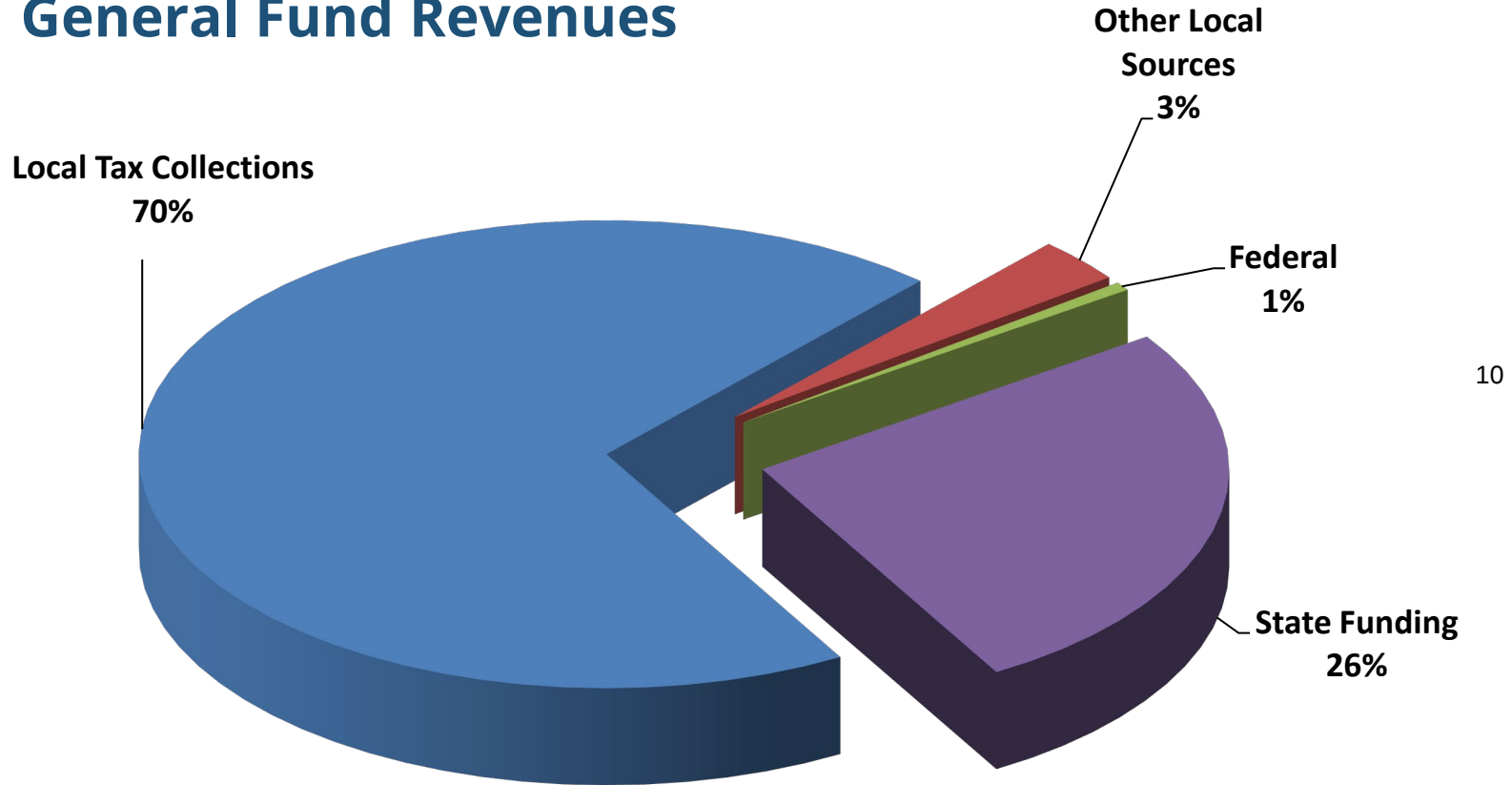


2026-2027 Budget Parameters

	2023-2024	2024-2025	2025-2026	2026-2027 Proposed
Enrollment	42,593	42,613	42,448	41,841
Property Value Change	2.45%	7.11%	0.61%	-0.77%
Tax Collection Rate (excluding delinquent taxes)	98.95%	99.02%	In Process	98.50%
Maintenance & Operations (M&O) Tax Rate	\$0.7787	\$0.7569	\$0.7569	\$0.7569
Interest & Sinking (I&S) Tax Rate	\$0.3300	\$0.3300	\$0.3300	\$0.3300
Total Tax Rate	\$1.1087	\$1.0869	\$1.0869	\$1.0869

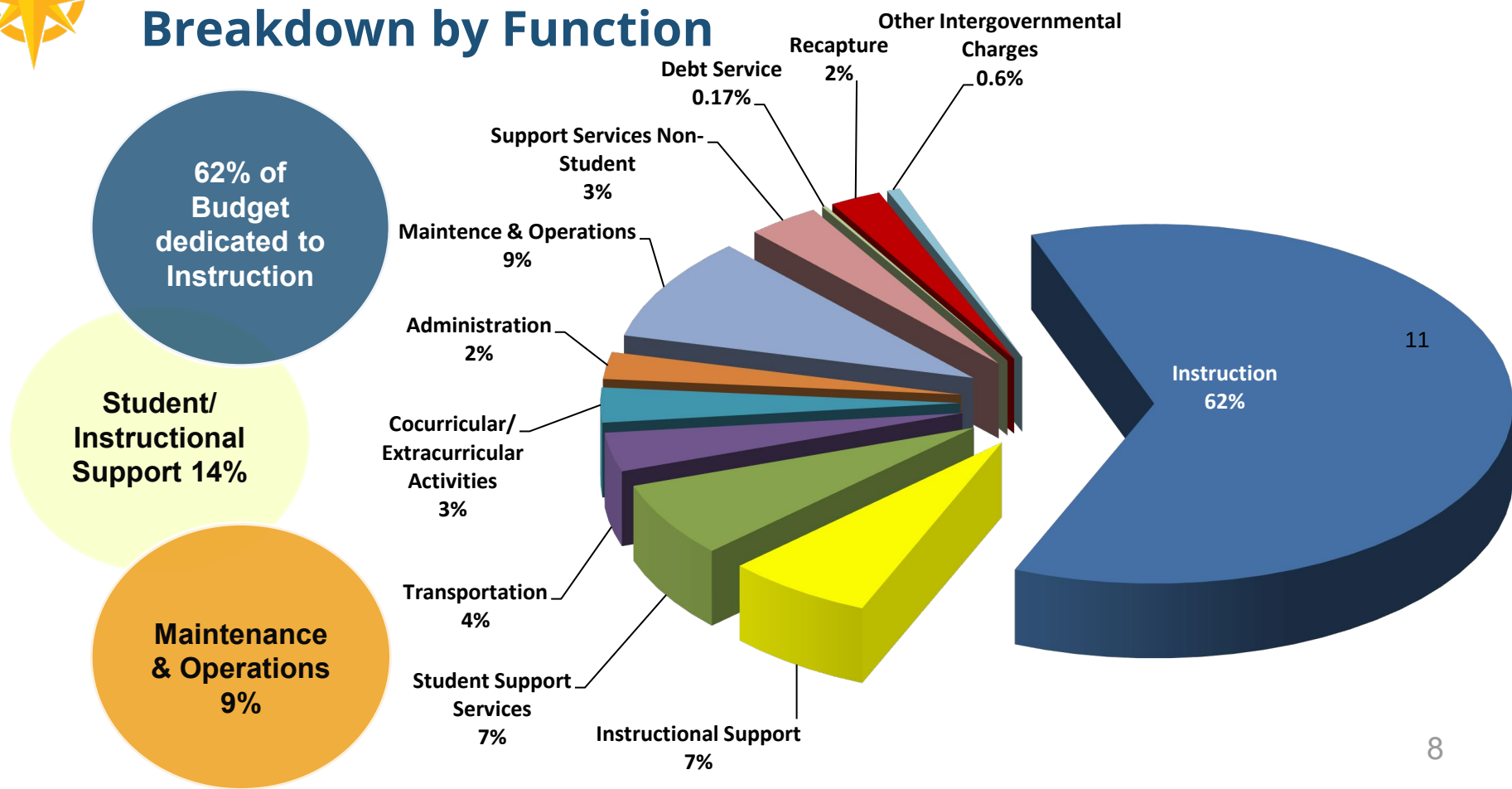


General Fund Revenues



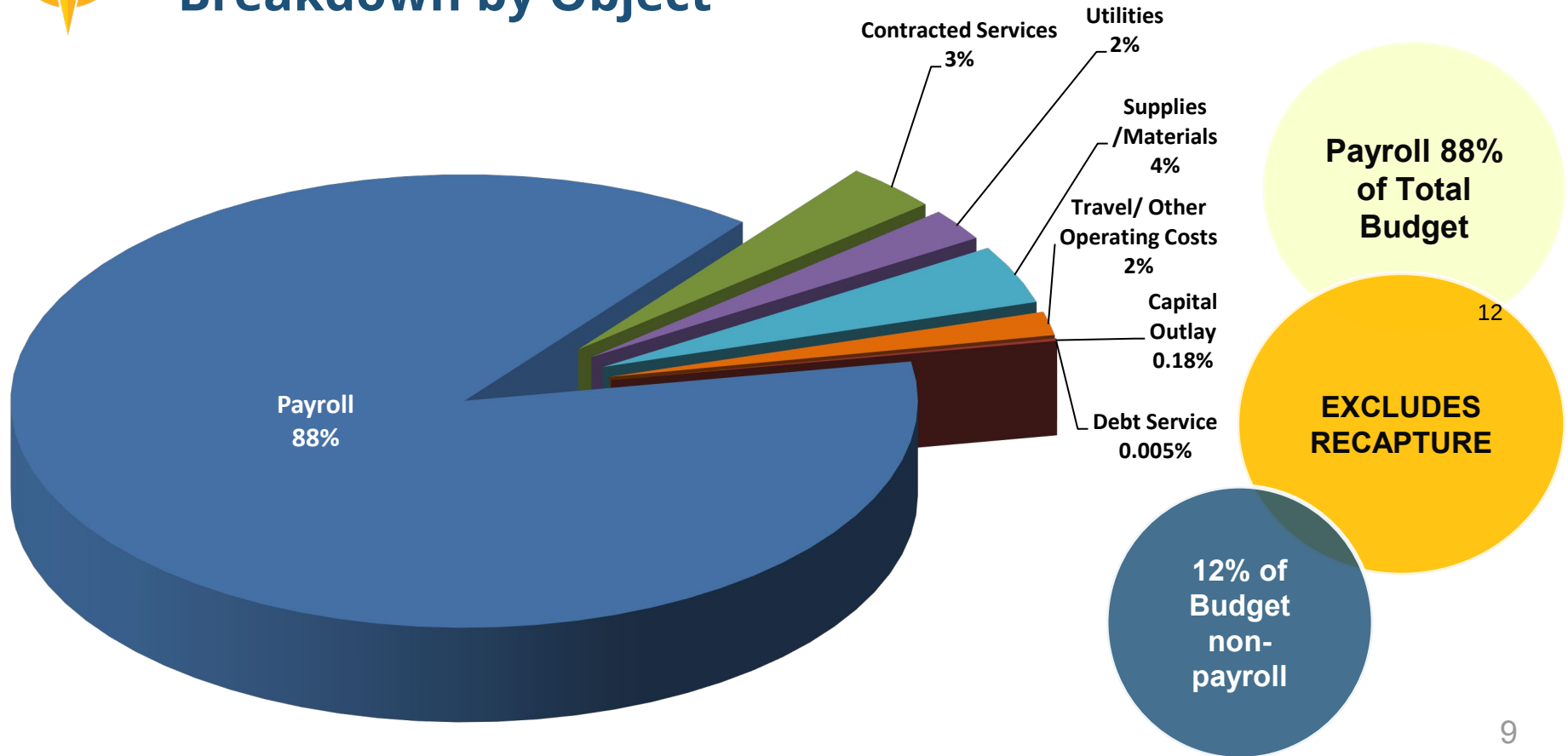


Breakdown by Function





Breakdown by Object





General Fund Comparison

	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Projected Actual	2026-2027 Proposed Budget	Change from Projected Actual
Revenues:					
Local Sources	\$ 344,477,403	\$ 340,511,765	\$ 341,387,089	\$ 340,798,514	\$ (588,575)
State Sources	96,577,659	115,271,197	117,721,610	122,379,307	4,657,697
Federal Sources	616,088	4,995,000	4,457,000	2,757,000	(1,700,000)
TOTAL REVENUES	\$ 441,671,150	\$ 460,777,962	\$ 463,565,699	\$ 465,934,821	\$ 2,369,122
Expenditures:					
Payroll	\$ 403,986,764	\$ 415,310,540	\$ 408,547,626	\$ 410,815,429	\$ 2,267,803
Contracted Services	15,597,123	18,548,720	15,609,833	15,786,797	176,964
Utilities	10,069,147	10,328,802	10,290,902	10,581,473	290,571
Supplies & Materials	17,992,685	19,488,910	16,368,863	19,434,331	3,065,468
Other Operating	7,029,426	7,696,623	6,258,469	7,830,908	1,572,439
Debt Service	1,517,047	501,756	749,721	830,981	81,260
Capital Outlay	2,373,159	2,229,324	3,538,058	21,700	(3,516,358)
Chapter 49/Recapture	11,162,584	11,039,386	10,936,462	10,885,260	(51,202)
TOTAL OPERATING EXPENDITURES	\$ 469,727,934	\$ 485,144,061	\$ 472,299,933	\$ 476,186,879	\$ 3,886,946
Results of Operations	\$ (28,056,784)	\$ (24,366,099)	\$ (8,734,234)	\$ (10,252,058)	\$ (1,517,824)
Total Other Financing Sources/Uses	\$ 1,086,095	\$ (1,650,000)	\$ (2,088,772)	\$ 350,000	\$ 2,438,772
Net Change to Fund Balance	\$ (26,970,689)	\$ (26,016,099)	\$ (10,823,006)	\$ (9,902,058)	
Beginning Fund Balance	\$ 184,890,435	\$ 157,919,746	\$ 157,919,746	\$ 147,096,740	
Ending Fund Balance	\$ 157,919,746	\$ 131,903,647	\$ 147,096,740	\$ 137,194,683	



Debt Service Budget



Debt Service Budget

Revenues
reflect tax rate
of \$.3300

	2024-2025 Actual	2025-2026 Amended Budget	2025-26 Estimate of Actual	2026-27 Proposed Budget \$0.33	Change
Revenues:					
Local Tax Revenues	\$ 143,128,473	\$ 142,334,699	\$ 141,100,000	\$ 142,953,323	\$ 1,853,323
Interest Income	4,179,345	2,500,000	4,000,000	2,825,621	\$ (1,174,379)
State Hold Harmless	16,699,218	21,343,843	23,478,934	22,239,870	\$ (1,239,064)
Total Revenues	\$ 164,007,036	\$ 166,178,542	\$ 168,578,934	\$ 168,018,814	\$ (560,120)
Expenditures:					
Principal	\$ 48,939,104	\$ 51,374,253	\$ 51,374,253	\$ 64,613,648	\$ 13,239,395
Interest	92,519,068	101,215,314	101,215,314	103,392,166	\$ 2,176,852
Fees/Other	29,913,203	13,589,775	13,000	13,000	\$ -
Defeasance/Refunding- Issuer Contribution	-	-	463,356	-	\$ (463,356)
Total Expenditures	\$ 171,371,375	\$ 166,179,342	\$ 153,065,923	\$ 168,018,814	\$ 14,952,891
Other Financing Sources/(Uses):					
Other Sources	\$ 348,051,030	\$ -	\$ 36,885,434	\$ -	\$ (36,885,434)
Other Uses	(345,953,775)	-	(36,468,482)	-	36,468,482
Total Other Financing Sources/(Uses)	\$ 2,097,255	\$ -	\$ 416,952	\$ -	\$ (416,952)
Excess/(Deficiency) of Revenues vs. Expenditures	\$ (5,267,084)	\$ (800)	\$ 15,929,963	\$ -	
Beginning Fund Balance	\$ 135,656,445	\$ 130,389,361	\$ 130,389,361	\$ 146,319,324	
Ending Fund Balance	\$ 130,389,361	\$ 130,388,561	\$ 146,319,324	\$ 146,319,324	



Child Nutrition Services Budget

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Child Nutrition Budget

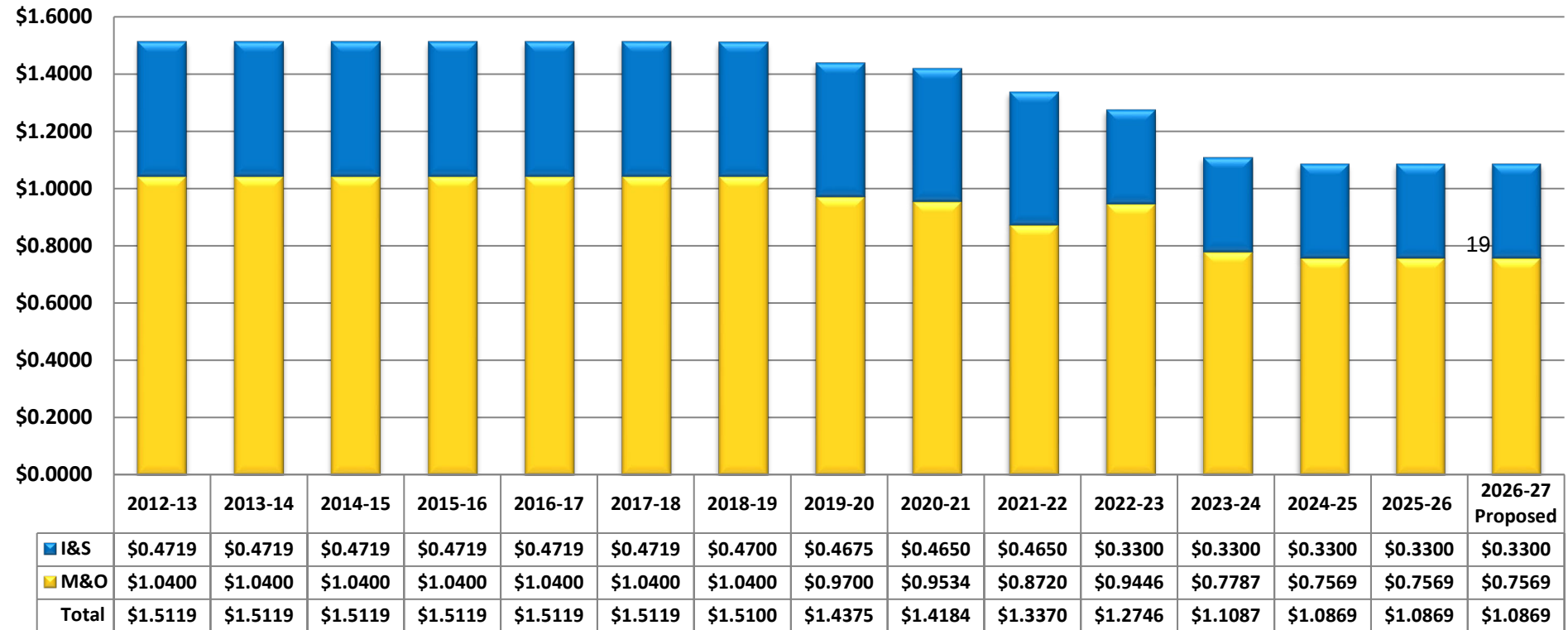
	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Proposed Budget	Change from Amended
Revenues:				
Local Revenue	\$ 9,569,751	\$ 9,904,940	\$ 9,669,922	\$ (235,018)
State Revenue	69,175	65,000	65,000	-
Federal Revenue	6,287,717	7,024,085	5,449,494	(1,574,591)
Total Revenues	<u>\$ 15,926,642</u>	<u>\$ 16,994,025</u>	<u>\$ 15,184,416</u>	<u>\$ (1,809,609)</u>
Expenditures:				
Payroll	\$ 7,371,392	\$ 6,263,791	\$ 7,311,421	\$ 1,047,630
Contracted Services	7,582,831	8,509,997	8,739,618	229,621
Supplies & Materials	1,447,440	2,528,564	2,509,099	(19,465)
Other Operating	9,558	111,500	75,000	(36,500)
Debt Service	-	-	-	-
Capital Outlay	1,019,569	2,492,970	2,432,970	(60,000)
Total Expenditures	<u>\$ 17,430,788</u>	<u>\$ 19,906,822</u>	<u>\$ 21,068,108</u>	<u>\$ 1,161,286</u>
Other Financing Sources:				
Other Sources/(Uses)	\$ 618,250	\$ -	\$ -	\$ -
Excess/(Deficiency) of Revenues vs. Expenditures	<u>\$ (885,896)</u>	<u>\$ (2,912,797)</u>	<u>\$ (5,883,692)</u>	
Beginning Fund Balance	\$ 16,162,699	\$ 15,276,803	\$ 12,364,006	
Ending Fund Balance	<u>\$ 15,276,803</u>	<u>\$ 12,364,006</u>	<u>\$ 6,480,314</u>	



Tax Information



Tax Rate History





Tax Rate Comparison

	2024 Tax Rate Adopted	2025 Tax Rate Adopted	2026 Tax Rate Proposed
Maximum Compressed Rate (MCR)	\$0.6169	\$0.6169	\$0.6169
Golden Pennies	0.0800	0.0800	0.0800
Copper Pennies	0.0600	0.0600	0.0600
Total M&O Rate	\$0.7569	\$0.7569	\$0.7569
I&S	0.3300	0.3300	0.3300
Total I&S Rate	\$0.3300	\$0.3300	\$0.3300
Total Tax Rate	\$1.0869	\$1.0869	\$1.0869
Change in Tax Rate from Prior Year	(\$0.0218)	\$0.0000	\$0.0000



CITIZEN COMMENT FOR PUBLIC HEARING ON THE 2026-2027 TAX RATE



DISCUSSION

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 18, 2026

Agenda Item:	Consider Approval of Minutes of Regular and Called Board Meetings
Purpose:	☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible:	Chris Clark, Ed.D., Superintendent of Schools
Attachments:	06-04-26 Regular Meeting with Public Hearing Minutes DRAFT

Background Information:

Board Meeting minutes are attached for your review.

Administrative Recommendation:

Administration recommends approval of the Board Meeting minutes, as presented.

Sample Motion:

I move the Board approve the minutes, as presented.

Minutes of Regular Meeting with Public Hearing

The Board of Trustees
Leander Independent School District

STATE OF TEXAS COUNTY OF WILLIAMSON

A meeting of the Board of Trustees of the Leander Independent School District was held on Thursday, June 4, 2026, beginning at 6:18 PM in Linda Lippe Instructional Materials Center, 1775 W New Hope Drive, B1001.01 and B1001.02, Cedar Park, Texas 78613. The following members were present: Anna Smith, Sade Fashokun (attended virtually), Nekosi Nelson, Trish Bode, Paul Gauthier (left the meeting at 8:43 PM), Gloria Gonzales-Dholakia (arrived at 6:21 PM), and Laura Marques.

1. CALL TO ORDER AND DECLARATION OF QUORUM

2. OPENING CEREMONY

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

3. CITIZEN COMMENTS

Three citizens addressed the Board of Trustees.

4. PUBLIC HEARING

- A. End of Course Accelerated Instruction Public Hearing

**5. CITIZEN COMMENTS FOR END OF COURSE ACCELERATED INSTRUCTION
PUBLIC HEARING**

No citizens addressed the Board of Trustees for the Public Hearing.

6. CONSENT AGENDA

- A. Consider Approval of Instructional Material Tier 1 K-5 Math
- B. Consider Approval of Expedited Waiver for Staff Development
- C. Consider Approval of Foreign Exchange Student Waiver
- D. Consider Approval of Minutes of Regular and Called Board Meetings
- E. Consider Approval of the Project Search Interlocal Agreement and Memorandum of Understanding (MOU) with Liberty Hill ISD

I move the Consent Agenda items be approved as presented. This motion made by Gloria Gonzales-Dholakia and seconded by Laura Marques passed six in favor and one absent. Trish Bode: In favor; Sade Fashokun: In favor; Paul Gauthier: Absent, Dr. Gloria Gonzales-Dholakia: In favor; Dr. Laura Marques: In favor; Nekosi Nelson: In favor; Anna Smith: In favor

7. SUPERINTENDENT'S REPORT

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

8. DISCUSSION/ACTION ITEMS

A. GOVERNANCE

- 1. Discussion of Gibson Consulting Group's Human Resources and Procurement Internal Audit Reports
- 2. Consider Approval of a Delegate and Alternate to the 2026 Texas Association of School Boards (TASB) Delegate Assembly

I recommend that the Board of Trustees name Trish Bode as the Official Voting Delegate and Anna Smith as the Alternate to the 2026 TASB Delegate Assembly. This motion made by Trish Bode and seconded by Gloria Gonzales-Dholakia passed six in favor and one absent. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: Absent, Dr. Gloria Gonzales-Dholakia: In favor, Dr. Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor

B. OPERATIONS

- 1. Resolution Regarding Financial Sustainability and Long-Range Planning for Leander Independent School District Update
- 2. Consider Approval to Transfer Funds from the Assigned General Fund Balance to the Self-Insured Health Care Fund

I move the Board approve the transfer of \$2 million from the Assigned General Fund to the Self-Insured Health Care Fund. This motion made by Gloria Gonzales-Dholakia and seconded by Nekosi Nelson passed six in favor and one absent. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: Absent, Dr. Gloria Gonzales-Dholakia: In favor, Dr. Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor

9. CLOSED SESSION

The Board of Trustees went into Closed Session at 10:20 PM after the Board President announced the right to do so under:

- A. Texas Government Code 551.071: consultation with attorney regarding pending or contemplated litigation, and/or attorney client privileged matter
- B. Texas Government Code 551.074: personnel - deliberation regarding resignations, terminations, employment, reassignments, duties, and evaluation of personnel and public officers
- C. Texas Government Code 551.0821: deliberation regarding matters whereby personally identifiable information regarding one or more students will be disclosed
- D. Texas Government Code 551.074: personnel - House Bill 3372 Administrator Personal Services Contracts
- E. Texas Government Code 551.074: deliberation and consideration of employment of Deer Creek Elementary School Principal

- F. Texas Government Code 551.074: deliberation and consideration of employment of Tarvin Elementary School Principal
- G. Texas Government Code 551.074: deliberation and consideration of employment of Chief Financial Officer
- H. Texas Government Code 551.074: deliberation and consideration of employment of Deputy Superintendent of Administrative Services

The Board of Trustees returned to Open Session at 10:53 PM.

10. ACTION PURSUANT TO CLOSED SESSION

- A. Consider Approval of House Bill 3372 Administrator Personal Services Contracts

I move that the Board of Trustees approve the HB 3372 Administrator Personal Services Contracts as presented. This motion made by Nekosi Nelson and seconded by Gloria Gonzales-Dholakia passed six in favor and one absent. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: Absent, Dr. Gloria Gonzales-Dholakia: In favor, Dr. Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor

- B. Consider Employment of Deer Creek Elementary School Principal

No action was taken on this agenda item.

- C. Consider Employment of Tarvin Elementary School Principal

I move that the Board of Trustees accept the recommendation of Rachel Baker for Principal at Tarvin Elementary School 1-year probationary employment contract for personnel addition(s) as presented in accordance with the salary scale, policies, and contract of Leander Independent School District for the 2026-27 school year. This motion made by Laura Marques and seconded by Gloria Gonzales-Dholakia passed six in favor and one absent. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: Absent, Dr. Gloria Gonzales-Dholakia: In favor, Dr. Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor

- D. Consider Employment of Chief Financial Officer

I move that the Board of Trustees accept the recommendation of Daniel Villarreal for Chief Financial Services 2-year term employment contract for personnel addition(s) as presented in accordance with the salary scale, policies and contract of Leander Independent School District for the 2026-27 school year. This motion made by Gloria Gonzales-Dholakia and seconded by Laura Marques passed six in favor and one absent. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: Absent, Dr. Gloria Gonzales-Dholakia: In favor, Dr. Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor

- E. Consider Employment of Deputy Superintendent of Administrative Services

I move that the Board of Trustees accept the recommendation of Kimberly Waltmon for Deputy Superintendent for Administrative Services 2-year term employment contract for personnel addition(s) as presented in accordance with the salary scale, policies, and contract of Leander Independent School District for the 2026-27 school year. This motion made by Trish Bode and seconded by Gloria Gonzales-Dholakia passed six in favor and one absent. Trish Bode: In favor, Sade Fashokun: In favor, Paul Gauthier: Absent, Dr. Gloria Gonzales-Dholakia: In favor, Dr. Laura Marques: In favor, Nekosi Nelson: In favor, Anna Smith: In favor

11. BOARD MEETING DEBRIEF

12. ADJOURNMENT

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

Time: 10:56 PM

These minutes were read and approved by the Board of Trustees on the 18th day of June 2026.

President

Secretary

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



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June 18, 2026

Superintendent's Report

Board of Trustees Meeting

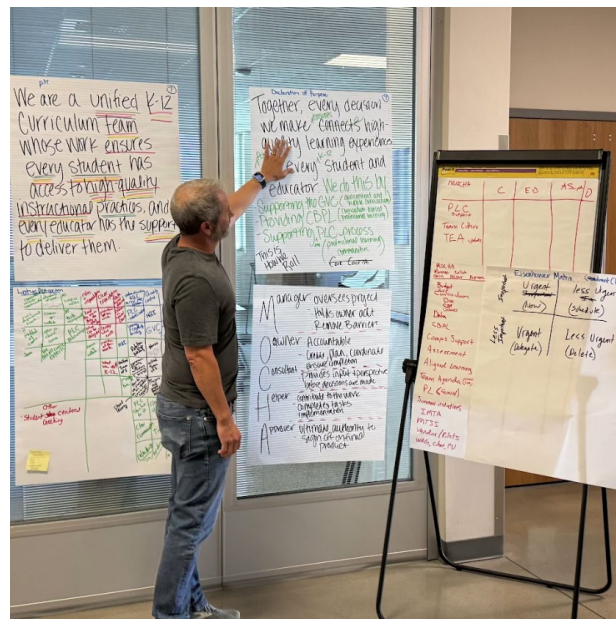




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EMPOWERED STAFF



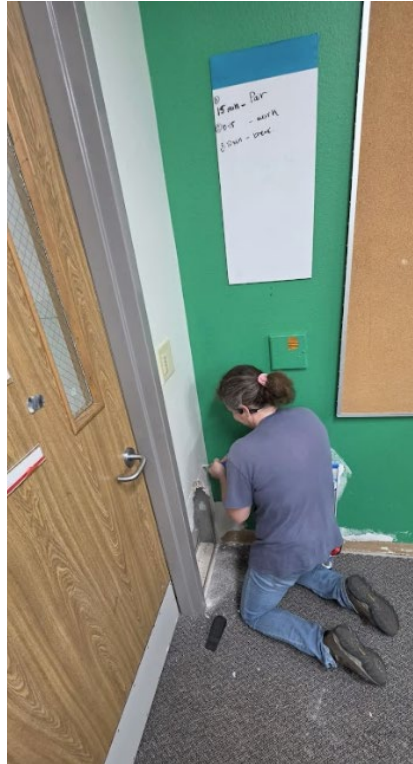


EMPOWERED STAFF





EMPOWERED STAFF





EMPOWERED STAFF



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EMPOWERED COMMUNITY



35



EMPOWERED COMMUNITY



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SAFE & INNOVATIVE LEARNING ENVIRONMENTS

COMING UP THIS SUMMER AT

LEANDER ISD LIVE
2023 BOND

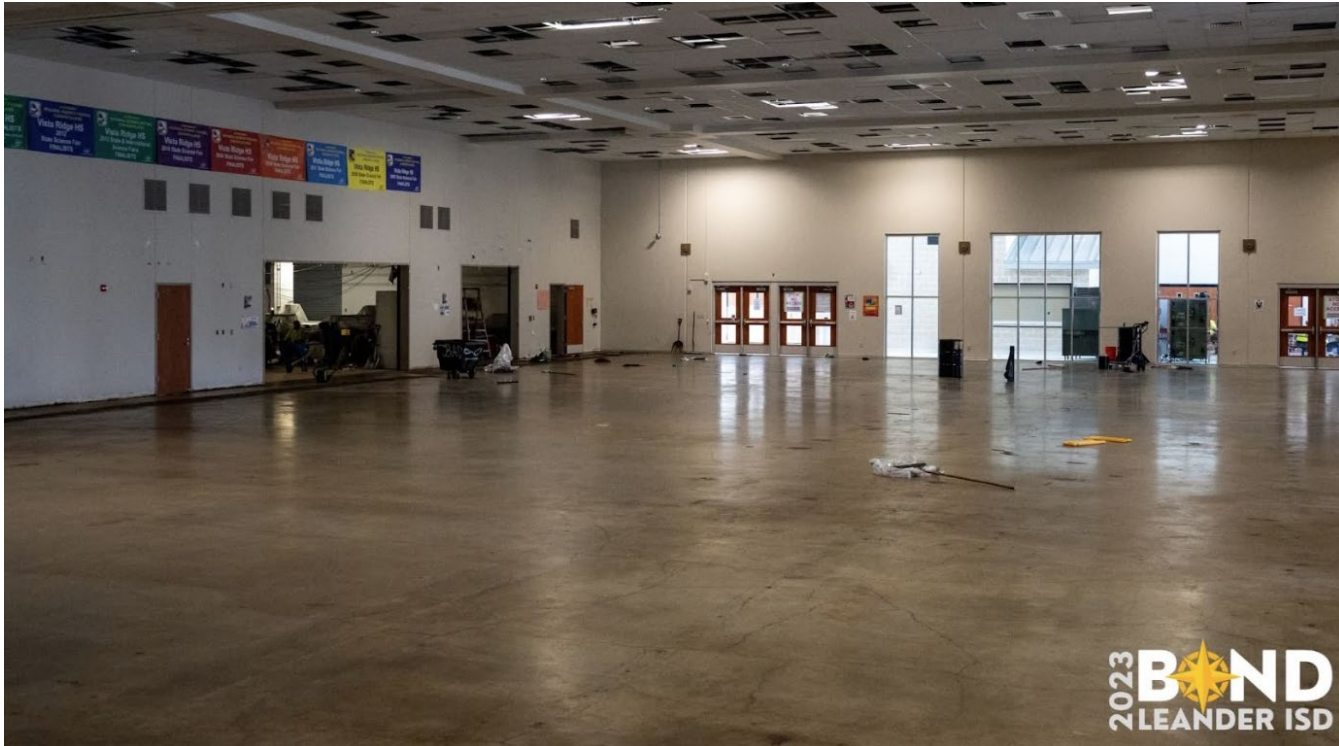
PHASE 1 COMPLETE SUMMER 2026 LEANDER HIGH SCHOOL	COMPLETE SUMMER 2026 CEDAR PARK HIGH SCHOOL
COMPLETE SUMMER 2026 VISTA RIDGE HIGH SCHOOL	COMPLETE SUMMER 2026 FAUBION School for Early Childhood
COMPLETE NOVEMBER 2026 South PAC	COMPLETE JULY 2026 BIBLE & MONROE ARTIFICIAL TURF
COMPLETE SUMMER 2026 South Transportation Terminal	INSTALLATION SUMMER 2026 BROADBAND NETWORK NODE

2023 BOND
LEANDER ISD

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SAFE & INNOVATIVE LEARNING ENVIRONMENTS



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SAFE & INNOVATIVE LEARNING ENVIRONMENTS



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SAFE & INNOVATIVE LEARNING ENVIRONMENTS



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SAFE & INNOVATIVE LEARNING ENVIRONMENTS



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SAFE & INNOVATIVE LEARNING ENVIRONMENTS





SAFE & INNOVATIVE LEARNING ENVIRONMENTS



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VANDEGRIFT & LEANDER HIGH SCHOOL TURF PROJECTS

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SAFE & INNOVATIVE LEARNING ENVIRONMENTS



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SAFE & INNOVATIVE LEARNING ENVIRONMENTS



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2023 **BOND**
LEANDER ISD



EMPOWERED STUDENT LEARNING



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DISCUSSION

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 18, 2026

Agenda Item:	Consider Approval of 2026-27 Optional Flexible School Day Program Application to the Texas Education Agency (TEA)
Purpose:	☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible:	Angela Hodges, Ed.D., Deputy Superintendent of Learning & Innovation; Gina Mitschke, Executive Director of Business and Business Processes; Christina Lane, M.Ed., Principal, New Hope High School
Attachments:	Optional Flexible School Day Program (OFSDP) Program Application to the TEA Presentation Optional Flexible School Day Program Agreement

Background Information:

The purpose of this presentation is to provide the Board of Trustees with an overview of the Optional Flexible School Day Program (OFSDP) and seek approval to submit New Hope High School's OFSDP application to the Texas Education Agency for the 2026–2027 school year.

OFSDP would provide a targeted flexible scheduling option for eligible New Hope students whose documented circumstances make traditional attendance difficult while maintaining instructional engagement, attendance documentation, and compliance requirements. The initial implementation would be limited in scope, with students identified case by case based on documented need.

Administrative Recommendation:

Administration recommends that the Board of Trustees approve the submission of the 2026–2027 Optional Flexible School Day Program application for New Hope High School to the Texas Education Agency, as presented.

Sample Motion:

I move that the Board of Trustees approve the submission of the 2026–2027 Optional Flexible School Day Program application for New Hope High School to the Texas Education Agency, as presented.



June 18, 2026

Consider Approval of 2026-27 Optional Flexible School Day Program Application to the Texas Education Agency



PURPOSE

The purpose of this presentation is to provide the Board of Trustees with information regarding the Optional Flexible School Day Program (OFSDP) and to seek approval for New Hope High School's OFSDP application to the Texas Education Agency (TEA).



Recommendation

- Administration recommends submitting an OFSDP application for New Hope High School for the 2026–2027 school year.
- OFSDP allows for a flexible school day for students while still receiving full Average Daily Attendance (ADA) funding.

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Board Approval Requirement

- TEC §29.0822 and Commissioner's Rule §129.1027 require Board approval prior to submitting an OFSDP application
- OFSDP approval must be included as an action item during a regular Board meeting
- Following Board approval, the district may submit the OFSDP application to TEA for review and approval

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New Hope Campus Design

- Supports students who benefit from a smaller and more personalized learning environment preventing the potential loss of students who may otherwise withdraw to virtual school, homeschool, or other options.
- Many New Hope students balance school with work, parenting responsibilities, health needs, therapy, or significant home responsibilities.
- Provides individualized academic and social-emotional support for student success
- Connects students to campus and community resources with focuses on keeping students engaged in school.

53



New Hope OFSDP History

- New Hope High School previously operated under OFSDP during the 2021–2022 school year.
- Renewal was denied for 2022–2023 due to TEA concerns related to unclear attendance accounting practices for OFSDP students.
- The current proposal addresses prior concerns through a smaller rollout, clearer documentation, strengthened attendance verification, and TEA consultation.

54



Student Profile and Rationale for Flexibility

- Traditional attendance models can create barriers for students who are making academic progress but cannot consistently attend during standard attendance-taking times.
- OFSDP provides a structured way to keep eligible students connected to school while documenting instructional minutes and progress, yet still receiving full attendance funding.⁵⁵
- This is **not** intended for students who simply choose not to attend; eligibility would be based on documented, specific student needs.
- OFSDP may help reduce truancy actions for students who remain engaged and progressing toward graduation.



What OFSDP Allows

- Eligible students may participate in a flexible school day schedule approved through the OFSDP application.
- Students must be on campus for a minimum of 1200 minutes weekly for full funding to be received.
- Students must continue to meet instructional expectations, attendance requirements, and graduation progress expectations.
- The program is campus-specific; approval for New Hope does not automatically apply to other campuses.

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Targeted Implementation Plan

- The principal and counselor will identify eligible students case by case.
- Initial implementation is expected to include approximately 20 students.
- Family meetings will be held to review expectations, schedule options, attendance requirements, and student responsibilities. 57
- Students and families will sign a participation agreement before placement.
- Staff will monitor attendance, instructional minutes, Edgenuity progress, credit recovery, and graduation progress.
- Students may be removed from OFSDP if program expectations are not met.



Operations, Auditing, and Sustainability

- Year one would use manual attendance and instructional minute tracking while processes are validated with TEA.
- Broader expansion would require additional staffing, biometric technology, and campus-specific planning.

58



Approval and Submission Process

1 Campus administration and PEIMS have prepared application and compliance procedures.

2 District validated proposed manual tracking process with TEA.

3 Board considers approval as an action item. (Tonight)

59

4 Board President/Superintendent approval documentation is signed after approval.

5 District uploads required documentation and submits the OFSDP application to TEA.

6 TEA reviews the application, with an estimated 30-day approval process before implementation may begin.



DISCUSSION

Optional Flexible School Day Program Agreement

This document must be fully completed and signed by the school system's Board President and Superintendent. The signed document must be uploaded into the OFSDP Smartsheet application. This document is a required component of the OFSDP application submission.

Leander Independent School District

Legal Name of School District or Open-Enrollment Charter School

204 W. South St., Leander, TX 78646

Physical Address

Board Agreement

All information requested must be included with this form. The school district or open-enrollment charter school hereinafter called "district" does hereby certify and agree to the following conditions of the agreement.

1. The board of trustees of the school district or the governing board of the open-enrollment charter school **agrees to include the OFSDP as an item on the agenda** concerning the proposed application.
2. The board of trustees of the school district or the governing board of the open-enrollment charter school must discuss the progress of the program before applying to operate an OFSDP.

The proposed OFSDP application was on the agenda and discussed at the board meeting conducted on:

Month: June
 Day: 18th
 Year: 2026
 Time: 6:15 pm
 Location: Linda Lippe Instructional Materials Center, 1775 W. New Hope Dr, B1001.01 and B1001.02, Cedar Park, TX

The board reviewed the OFSDP program and application and approved the submission on behalf of the school district or open-enrollment charter school by authorized representatives.

Anna Smith, Leander ISD Board President, 512.570.0016

Name, Title, and Telephone Number of School Board President

6/18/26

Signature of School Board President

Date

Authorized School System Official

On behalf of the school district or charter school, I hereby certify that the district/charter will implement and operate the OFSDP in accordance with Texas Education Code (TEC) §29.0822, 19 Texas Administrative Code (TAC) §129.1027, the Student Attendance Accounting Handbook, and all applicable guidance, forms, and instructions issued by the Texas Education Agency (TEA) for the applicable school year.

I certify that the information submitted in connection with this application is true and correct and the district/charter will fully comply with all application assurances, applicable laws, rules, and TEA guidance governing the Optional Flexible School Day Program.

Chris Clark, Ed.D., Leander ISD Superintendent of Schools, 512.570.0007

Name, Title, and Telephone Number of District Superintendent or Charter School Chief Operations Officer

6/18/26

Signature of Person Authorized to Bind the District or Charter School

Date

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 18, 2026

Agenda Item:	Discussion of Leading Measures		
Purpose:	☒ Discussion Item/Report Only	☐ Action Requested	
Administrator Responsible:	Angela Hodges, Ed.D., Deputy Superintendent of Learning and Innovation		
Attachments:	Discussion of Leading Measures Presentation (<i>Uploaded to BoardBook 06-15-26</i>)		

Background Information:

The purpose of this presentation is to review synthesized district data that will inform the development of our interim goals and guardrails that align to the Board’s 5-year goals. Additionally, we will clarify the monitoring process for Board Goals and Guardrails during the 2026–27 school year. This will establish a foundation for the development of the superintendent evaluation, which is being presented to the Board during the July 23rd Board Meeting.

To accompany this presentation, a comprehensive End-of-Year Data and Growth Packet will be provided to the Board for review. This packet includes vital contextual data on enrollment trends, student demographics, support needs, attendance, and discipline, alongside an analysis of our broader community and competitive landscape. It also features student performance metrics directly aligned with the Board Goals and Guardrails.

While this supplemental data will not be presented slide-by-slide at the Board meeting, it serves as the foundational framework for identifying key opportunities and shaping improvement strategies within the 2026–27 District Improvement Plan, which will be formally presented in September 2026.

Trustees are encouraged to share questions regarding both the presentation and the data packet during the designated discussion period.

Administrative Recommendation:

N/A

Sample Motion:

N/A



June 18, 2026

Discussion of Leading Measures

PURPOSE

To clarify how the district will monitor progress toward Board Goals and Guardrails during the 2026–27 school year and how selected measures will inform the superintendent evaluation.



Developing Interim Metrics: Scorecard

Goals and Guardrails

Board goals reflect community-desired student outcomes. They are "lag measures"—data only available at the end of a cycle.

66

Interim Goals and Guardrails

Based on regularly updated interim data, these "lead measures" allow boards to track progress toward major goals throughout the year.

(Crabill, 2021, p. 84)



2026–27 as a Learning Year

This first year will require flexibility. We are building the system while implementing it, so not every measure, process, or tool will be fully refined right away.

In 2026–27, we will:

- Test data sources & refine measurement routines
- Calibrate reporting practices
- Strengthen alignment between board goals, guardrails, strategic plan, department goals, District Improvement Process (DIP), Campus Improvement Process (CIP), and superintendent evaluation.

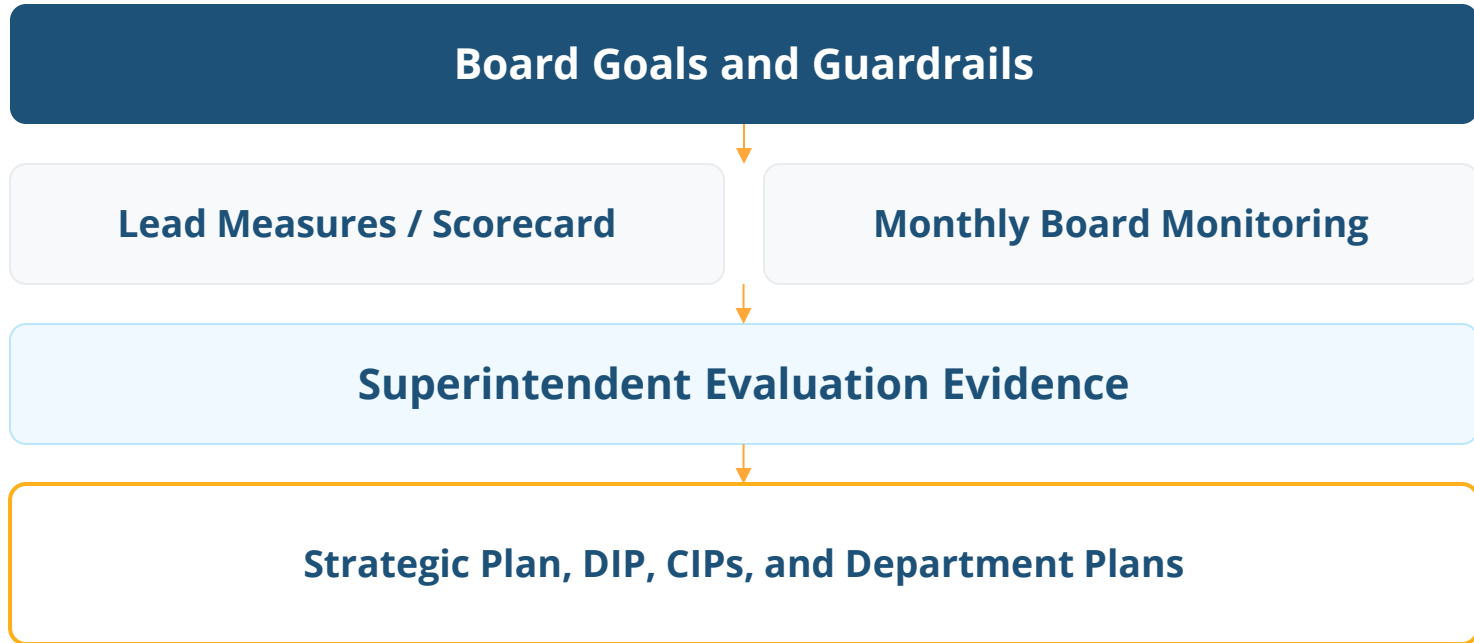
67

By 2027–28, we expect to have:

- Initial curriculum implementation underway
- Clearer understanding of our state assessment system
- Stronger clarity on what to measure and how
- More quantifiable metrics aligned to Board Goals and Guardrails
- Integration into our new strategic plan and Community Based Accountability System (CBAS).



How the Tools Fit Together





Board Goals

Goal 1: 3rd Grade STAAR

The percentage of students achieving Meets Expectations on Math and Reading will increase to meet 2030 student group goals.

Goal 2: 6th Grade STAAR

The percentage of students achieving Meets Expectations on Math and Reading will increase to meet 2030 student group goals.

69

Goal 3: High School End of Course (EOC)

The percentage of students achieving Meets Expectations on English 1 and Algebra 1 End of Course assessments will increase to meet 2030 student group goals.

Goal 4: Texas Success Initiative (TSI) Criteria

The percentage of students achieving TSI criteria will increase from the 2025 percentage to meet or exceed 2030 goals.

All goals are measured against the 2025 baseline to reach or exceed student group targets by 2030. Data Source for Goals: TX Performance Reporting System (TPRS)



Board Goals

Calculation Summary for Board Goals 1 - 4

4 Board Goals
(2 Subjects Per Goal)
8 Metrics Total

X

9 Student Groups
Per Metric

—

72
metrics

70



Recommended Narrowed Focus for the Scorecard

	All Students	Accelerating Growth
Interim Goal 1	Maintain or increase 3rd grade math growth at or above average levels for all students .	Increase the percentage of 3rd grade students classified as Economically Disadvantaged demonstrating Above Average growth while decreasing low rates of growth on Measures of Academic Progress (MAP). 71
Interim Goal 2	Increase 6th grade math growth at or above average levels for all students .	Increase the percentage of 6th grade students classified as Economically Disadvantaged in math demonstrating Above Average growth while decreasing low rates of growth on MAP.
Interim Goal 3	Maintain or increase Algebra I growth at or above average levels for all students .	Increase the percentage of Algebra I students classified as Economically Disadvantaged in math demonstrating Above Average growth while decreasing low rates of growth on MAP.
Interim Goal 4	Increase the percentage of students meeting College and Career Readiness (CCR) benchmark on Preliminary SAT (PSAT) in math.	
	Increase the percentage of students becoming TSI eligible through SAT in math.	



What is “Economically Disadvantaged”?



Texas Education Code (TEC) §5.001(4)

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Defines educationally disadvantaged as:

“eligible to participate in the national free or reduced-price lunch program.”



Board Goals



Signal Measures for System Learning

These focus areas serve as key indicators for our district's growth, though they represent only a portion of our broader efforts.

System initiatives addressing **Professional Learning Communities (PLC), curriculum, attendance, and enrollment** are designed to strengthen learning for all students over time.

Our District Improvement Plan directly *complements and enhances* this system-level work.

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3rd grade Math			
	At or Above Average Growth		
Student Group	All Students	Students classified as Eco Dis	Eco Dis Above Average Growth
All 3rd grade Students	80%	69% (575 students)	50%
Black/African American	77%	73% (60 students)	45%
Hispanic/Latino	76%	68% (271 students)	49%
White	81%	70% (175 students)	54%
Two or More Races	75%	53% (43 students)	42%
Asian	87%	85% (26 students)	54%
Special Education	68%	58% (186 students)	39%
Emergent Bilingual	80%	68% (175 students)	50%

Why Monitor Growth for Students classified as Economically Disadvantaged (Eco Dis)?

When students classified as ⁷⁴ “economically disadvantaged” grow at the same or a lower rate than their non-economically disadvantaged peers, the gap widens over time even when both groups are improving.

Number of students is indicated for perspective.



Data for 3rd Grade Math

3rd grade math shows a gap in achievement and growth between students classified as economically disadvantaged and non-economically disadvantaged students.

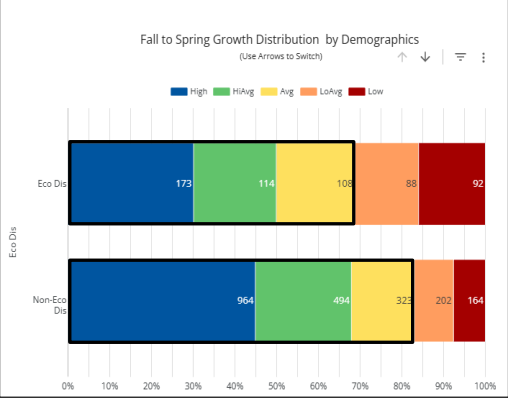
3rd grade Achievement

Percent at 40th %ile or Above

88% Not Classified as Economically Disadvantaged

62% Classified as Economically Disadvantaged

3rd grade Growth



Growing at Average and Above Growth:
83% Not Classified as Economically Disadvantaged
69% Classified as Economically Disadvantaged

May 2026 STAAR

Math	3rd grade
Approaches	72%
Meets (2030 3rd gr. Board goal: 62%)	50%
Masters	26%



6th grade Math			
	At or Above Average Growth		
Student Group	All Students	Students classified as Eco Dis	Eco Dis Above Average Growth
All 6th grade Students	74%	64% (625 students)	46%
Black/African American	65%	61% (61 students)	34%
Hispanic/Latino	69%	61% (297 students)	46%
White	75%	68% (201 students)	48%
Two or More Races	77%	72% (43 students)	53%
Asian	78%	61% (23 students)	52%
Special Education	64%	58% (183 students)	37%
Emergent Bilingual	73%	66% (166 students)	51%

Why Monitor Growth for Students classified as Economically Disadvantaged?

When students classified as “economically disadvantaged”⁶ grow at the same or a lower rate than their non-economically disadvantaged peers, the gap widens over time even when both groups are improving.

Number of students is indicated for perspective.



Why 6th Grade Math Is a Strong First Signal

6th grade math shows a gap in growth between economically disadvantaged and non-economically disadvantaged students.

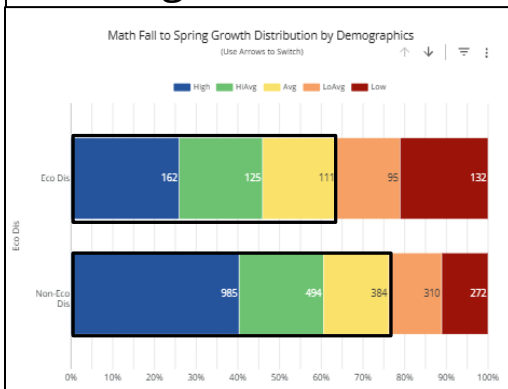
6th grade Achievement

Percent at 40th %tile or Above

90% Not Classified as Economically Disadvantaged

65% Classified as Economically Disadvantaged

6th grade Growth



Growing at Average and Above Growth:
76% of students not classified as "economically disadvantaged"

64% of students classified as "economically disadvantaged"

May 2026 STAAR

Math	6th grade
Approaches	85%
Meets (2030 6th grade Board goal: 68%)	59%
Masters	31%



Algebra I - Combined Middle School & High School			
	At or Above Average Growth		
Student Group	All Students	Students classified as Eco Dis	Eco Dis Above Average Growth
All Students	66%	58% (466 students)	35%
Black/African American	58%	49% (51 students)	27%
Hispanic/Latino	61%	52% (216 students)	28%
White	65%	66% (128 students)	41%
Two or More Races	72%	48% (31 students)	32%
Asian	73%	82% (39 students)	62%
Special Education	52%	47% (102 students)	21%
Emergent Bilingual	67%	55% (126 students)	34%

Why Monitor Growth for Students classified as Economically Disadvantaged?

When students classified as “economically disadvantaged”⁸ grow at the same or a lower rate than their non-economically disadvantaged peers, the gap widens over time even when both groups are improving.

Number of students is indicated for perspective.

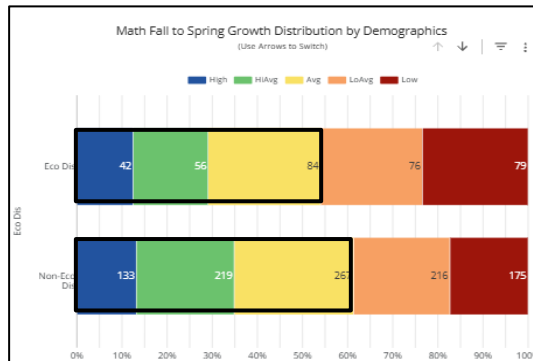


Why Algebra I is a Strong First Signal

Algebra I shows a gap in growth between economically disadvantaged and non-economically disadvantaged students, specifically at the high school level.

Algebra I Achievement Percent at 40th %tile or Above

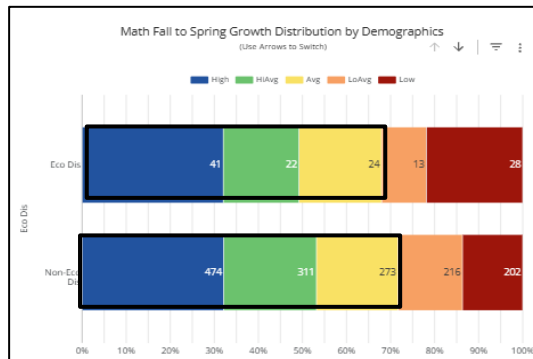
	High School	Middle School
<u>Not</u> Classified as Eco Dis	66%	99%
Classified as Eco Dis	50%	96%



High School: Algebra I Growth

Growing at Average and Above Growth:
54% of students classified as economically disadvantaged

61% of students not classified as economically disadvantaged



Middle School: Algebra I Growth

Growing at Average and Above Growth:
68% of students classified as economically disadvantaged

72% of students not classified as "economically disadvantaged"

May 2026 STAAR 79
(MS and HS)

Algebra I

Approaches 87%

Meets
(2030 Alg. I
Board goal:
69%) 65%

Masters 43%



Texas Success Initiative (TSI) Celebration: Reading

	Class of 2024 Baseline	Class of 2025	Goal: Class of 2029
All Students	81%	86%	90%
Black/African American	65%	71%	75%
Hispanic/Latino	68%	78%	78%
White	85%	88%	90%
Two or More Races	84%	87%	90%
Asian	94%	97%	99%
Special Education	29%	45%	49%
Economically Disadvantaged	59%	71%	69%
Emergent Bilingual (includes monitor students)	42%	70%	62%

80



Texas Success Initiative (TSI) Data: Math

	Class of 2024 Baseline	Class of 2025	Goal: Class of 2029
All Students	81%	76%	90%
Black/African American	67%	46%	77%
Hispanic/Latino	72%	65%	82%
White	84%	78%	90%
Two or More Races	84%	82%	90%
Asian	96%	96%	99%
Special Education	33%	26%	53%
Economically Disadvantaged	63%	54%	73%
Emergent Bilingual (includes monitor students)	59%	54%	69%

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Why PSAT/SAT Instead of TSI

TSI: Official Readiness Outcome & Lag Measure

TSI confirms college readiness for official reporting. As a late-stage measure, it is best used for outcome reporting rather than active in-year progress monitoring.

SAT: Leading Measure for TSI Readiness

Qualifying SAT performance provides early evidence of progress toward official TSI readiness, making it a critical leading indicator. ⁸²

PSAT: Early Readiness Signal

PSAT identifies students on track early, enabling campuses to provide timely advising, intervention, and preparation support before high-stakes testing.

Recommended Approach

Use **PSAT** as an early indicator (Interim Goal), **SAT** as a leading measure (Interim Goal), and **TSI** as the official lag measure (Board Goal).



Board Guardrails

1. Professional Learning Communities (PLCs)

Ensuring PLCs are the engine for growth through system-wide fidelity, consistency in Tier 1 instruction, and enrichment for high achievers.

2. Student Experience & Pathway Access

Driving participation through interest and belonging, ensuring proactive access to enrichment and support for all pathways.

3. Curriculum & Instructional Materials (C&I)

Providing rigorous, vetted curriculum with built-in accommodations to reduce teacher burden and maintain instructional pacing.

4. Impactful Family Engagement

Utilizing a "differential reach" strategy to empower families with actionable performance data and tailored learning resources.

83

5. Effective & Efficient Operations

Aligning budgetary decisions with academic goals via "Academic Impact Statements" to directly contribute to 2030 Board Goals.



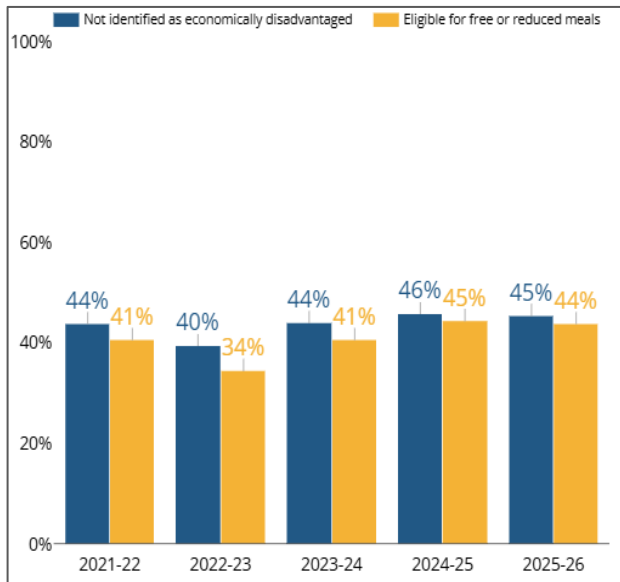
Guardrail 1: PLC End of Year Reflection

PLC Question	Right + Bright 2025 (EOY)	Right + Bright 2026 (EOY)
Foundational Practices	89.62%	89.45%
Q1: What do we want students to learn and be able to do?	91.47%	92.55%
Q2: How will we know if they learned it?	82.77%	87.14%
Q3 and 4: How will we respond when some students do not learn it or how will we extend learning for students who have demonstrated proficiency?	79.47%	82.85%

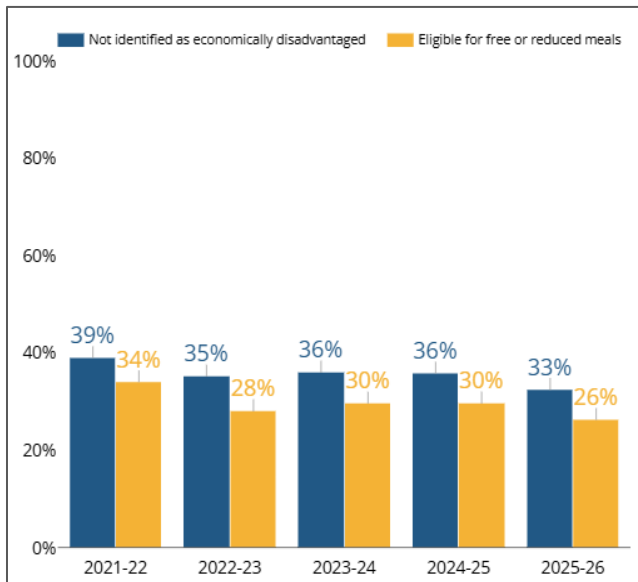
PLC Question	Key Actions to Move Forward
Foundational Practices	Engage in Shared Learning
Q1: What do we want students to learn and be able to do?	Implementing ⁸⁴ Processes for Student Ownership
Q2: How will we know if they learned it?	
Q3 and 4: How will we respond when some students do not learn it or how will we extend learning for students who have demonstrated proficiency?	Implementing Processes for Student Ownership and Design and Implement Extensions



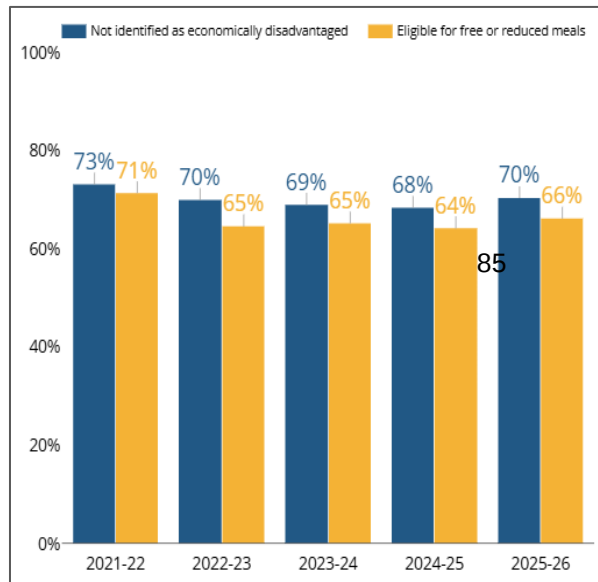
Guardrail 2: Student Access Data



**Fine Arts Course –
University Interscholastic
League (UIL) or Level 2+
(Grades 6-12)**



**Athletics Course
(Grades 7-12)**

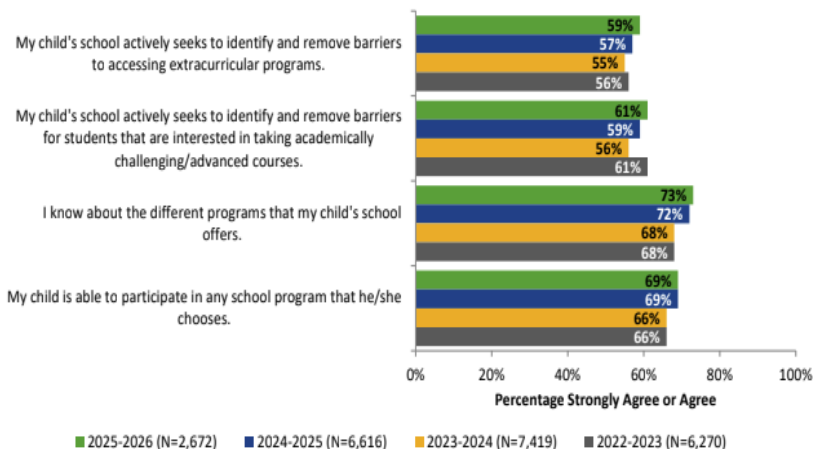


**Career Technical Education
(CTE) or CTE- Supported
Course (Grades 7-12)**

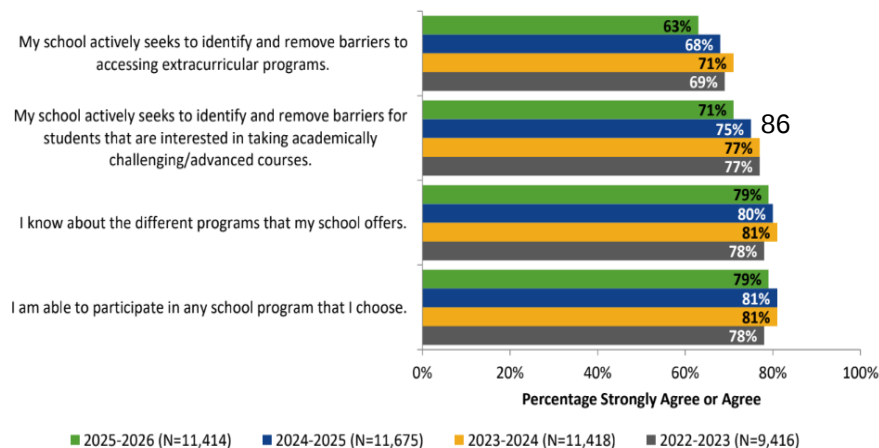


Guardrail 2: Student Access Data

Parents



Secondary Students



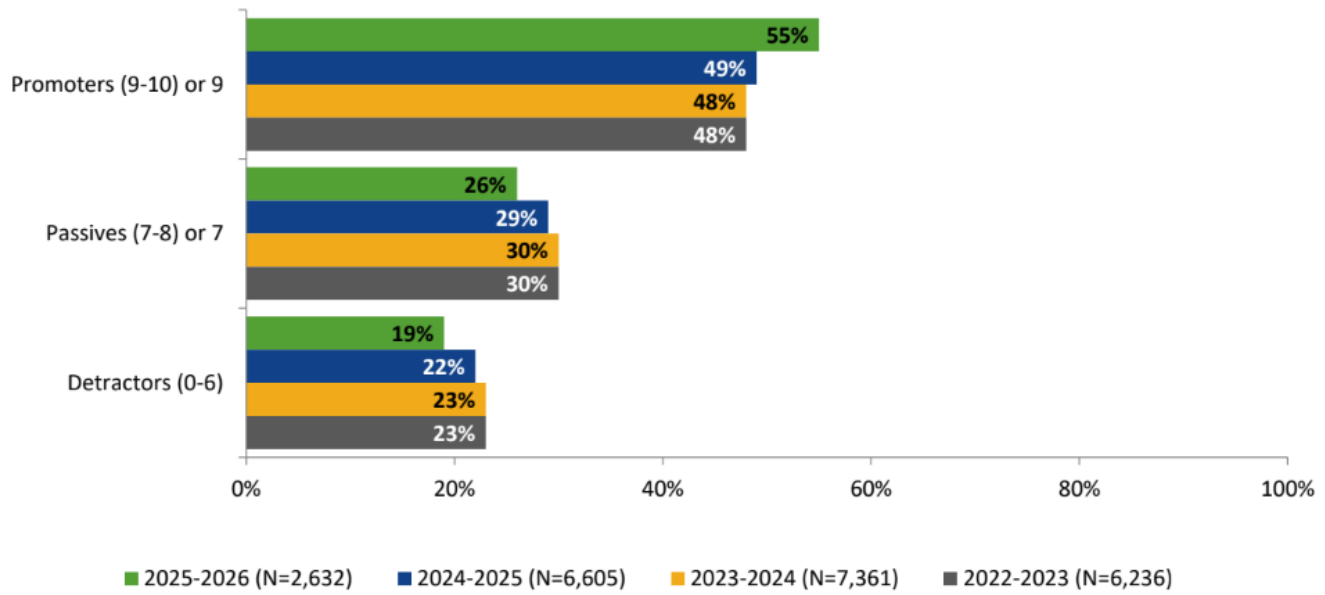


Guardrail 4: Impactful Family Engagement Guardrails

District promoter score: 8.1

Net Promoter Score: Comparison Over Time

How likely is it that you would recommend a friend to send their child to your child's school in Leander ISD?



87

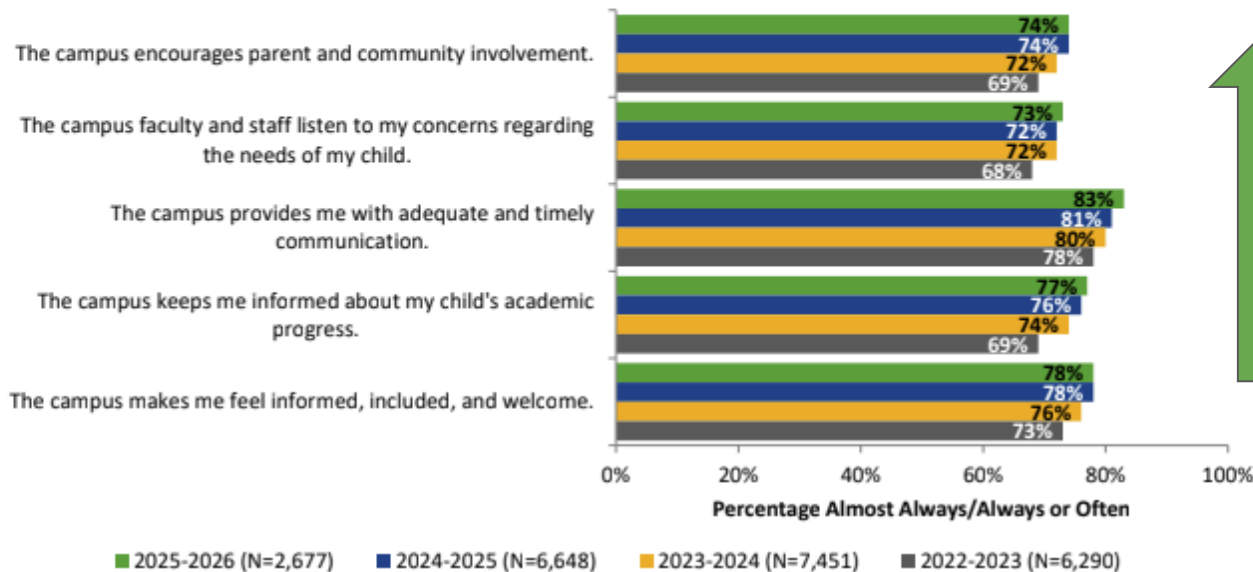
*N = Total Responses



Guardrail 4: Impactful Family Engagement Guardrails

Family Involvement: Comparison Over Time

How frequently do you feel the following statements are true?



88



Interim Guardrails

1. Professional Learning Communities (PLCs)

100% of campuses and district support staff will reflect and act upon on the PLC Implementation Guide for their roles (Teacher Groups, Leadership Groups)

2. Student Experience & Pathway Access

Develop a student-facing resource that links academic programs, clubs, activities, and pathway options in a way that encourages students to explore their interests and passions. Staff will also use a consistent process to encourage student participation.

3. Curriculum & Instructional Materials (C&I)

Monitor implementation of high-quality curriculum while ensuring essential standards are identified, communicated and aligned.

4. Impactful Family Engagement

The district will increase participation of historically underrepresented families in engagement opportunities beyond traditional parent structures.

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5. Effective & Efficient Operations

All non-instructional departments will establish performance indicators within department plans that align to district priorities.



Considerations

Framework for Interim Metrics

Crabill (2021) identifies that meaningful interim metrics must be strongly connected to long-term goals, rely on externally validated data, and align with the district's taught curriculum (p. 189).

90

Current Strategic Focus

The district is balancing timely progress monitoring with data validity and STAAR correlation.

- Refining interim measures for confidence and reliability.
- Monitoring Texas Education Agency (TEA) assessment revisions for state alignment.



Recommended direction for 2026–27

Scorecard Implementation: Use the year as a learning year for scorecard implementation.

Focused Lead Measures: Monitor a focused set of lead measures rather than all possible metrics.

TSI Measures: Use PSAT/SAT as readiness lead measures (scorecard/interim goal) and TSI as the official lag measure (board goal).

Student Growth Tracking: Track growth for students classified as economically disadvantaged with the goal of acceleration.

Continuous Refinement: Refine measures as data quality, curriculum alignment, TEA assessment revisions, and strategic plan implementation become clearer.

Discussion

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Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 18, 2026

Agenda Item:	2025-2026 Budget Projections
Purpose:	☒ Discussion Item/Report Only ☐ Action Requested
Administrator Responsible:	Gina Mitschke, Executive Director of Business
Attachments:	Fiscal Year 2025-2026 Summary of Revenue and Expenditure Projections

Background Information:

Projections of revenues and expenditures are critical for monitoring the financial position of the district. Attached is a summary of the projections for the current 2025-2026 fiscal year based on eleven months of actual data.

Financial Services projects final revenues and expenditures by adding estimates of what will transpire through the remainder of the fiscal year to the actual numbers incurred for the current fiscal year.

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

In summary, the projections reflect the following:

- Gross revenues are projected at \$459,149,172 before other sources (transfers in). Revenue and other sources **net of recapture** are projected at \$449,989,452.
 - The State aid projection reflects:
 - revenue loss for lower than projected enrollment
 - adjustments to state aid funding formulas
 - adjustments for various allotments
 - property value (T2) updates
 - increase in revenue due to property value audit
 - reduction for School Health and Related Services (SHARS) revenue that may not be realized
- Total operating expenditures are projected at \$471,454,032, before transfers out of \$4,000,000.
 - Savings are projected in the areas of payroll, contracted services, supplies and travel.
- Transfers out to the Health Insurance Fund are estimated at \$4 million.

Current projections show the General Fund to end the year with a fund balance of \$143,391,628, reflecting a deficit of \$14,528,118.

Administrative Recommendation:

N/A

Sample Motion:

N/A

Leander Independent School District
Summary of Revenue and Expenditure Projections thru June 30, 2026
Fiscal Year 2025-2026

	Original Budget	Current Revised Budget	Projections Thru EOY	Variance	Explanation of Variances
Revenues:					
Taxes Gross (Current & Delinquent)	\$ 325,546,587	\$ 325,546,587	\$ 323,857,444	\$ (1,689,143)	
Taxes (P&I)	1,100,000	1,100,000	1,100,000	-	
Other Local	13,735,000	13,865,178	14,715,416	850,238	Increased interest earnings
State - ASF & FSF	88,096,013	88,096,013	91,534,128	3,438,115	Enrollment loss offset primarily by PV (T2) updates and adjustments in various allotments; property value audit revenue
State - Other	27,175,184	27,175,184	27,175,184	-	
Federal	4,995,000	4,995,000	767,000	(4,228,000)	Indirect costs, Reduced SHARS funding estimate
Total Revenues	\$ 460,647,784	\$ 460,777,962	\$ 459,149,172	\$ (1,628,790)	
Expenditures:					
Payroll Costs	\$ 415,351,843	\$ 415,310,540	\$ 408,499,999	\$ 6,810,541	Vacancies due to lower enrollment, unfilled positions
Contracted Services	16,281,601	18,548,720	\$ 15,283,601	3,265,120	Availability of grant funds and anticipated savings
Utilities	10,365,070	10,328,802	\$ 10,245,624	83,177	
Supplies and Materials	19,334,351	19,488,910	\$ 15,643,646	3,845,264	Anticipated savings
Other Operating Costs	7,604,389	7,696,623	\$ 6,295,234	1,401,389	Anticipated savings
Debt Service	501,756	501,756	\$ 1,188,015	(686,259)	Recoding of subscription-based software and leased vehicles
Capital Outlay	751,766	2,229,324	\$ 3,361,451	(1,132,127)	Department vehicles/equipment
Recapture	11,039,386	11,039,386	10,936,462	102,924	
Total Expenditures	\$ 481,230,162	\$ 485,144,061	\$ 471,454,032	\$ 13,690,029	
Net Operating Results	\$ (20,582,378)	\$ (24,366,099)	\$ (12,304,860)	\$ 12,061,239	
Other Sources	350,000	350,000	1,776,742	(1,426,742)	Vehicles
Transfers Out - Health Insurance	-	(2,000,000)	(4,000,000)	2,000,000	Transferred \$2 million in December 2025 and \$2 million in May of 2026 to the health insurance fund
Net Change to Fund Balance	\$ (20,232,378)	\$ (26,016,099)	\$ (14,528,118)		
Beginning Fund Balance July 1	157,919,746	157,919,746	157,919,746		
Estimated Ending Fund Balance	\$ 137,687,368	\$ 131,903,647	\$ 143,391,628		

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 18, 2026

Agenda Item:	Consider Approval of the 2025-2026 Final Budget Amendment
Purpose:	☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible:	Gina Mitschke, Executive Director of Business
Attachments:	Final 2025-2026 Budget Amendment

Background Information:

The Final Budget amendment for the 2025-2026 fiscal year realigns funds to cover anticipated spending through the end of the year to ensure compliance with budget objectives.

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

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

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

- Increase of \$5,400 to revenue and expenditure budgets in Fund 197 for revenues received for athletic tournaments.
- Increase of \$2,601 to revenue and expenditure budgets in Fund 199 for language assessments.
- Increase of \$1,650,000 to expenditure budgets to ensure sufficient funds at the function level.
- Increase of \$1,426,742 to Transfers In to record proceeds for capital leases.
- Increase of \$60,618 to Transfers Out to Child Nutrition Services Fund (240) to cover negative lunch balances.
- Increase of \$2,000,000 to Transfers Out to the health insurance fund, approved by the Board at the [June 4, 2026, meeting](#).
- Transfers among functions with no impact on the total operating deficit/surplus, including transfers between functions in Funds 197 and 199. There are a large number of transfers among functions this month as campuses and departments moved funds to cover final purchases and to ensure accounts are not overdrawn.

The amendments to the **General Fund** are as follows:

- Increase the budget deficit by \$2,283,876.

The amendments presented this month for the **Child Nutrition Fund** (Fund 240) are as follows:

- Increase of \$60,618 to Transfers In from the General Fund (199) to cover negative lunch balances.

Amendments to the Child Nutrition Fund result in an increase to fund balance of \$60,618.

There are no amendments to the **Debt Service Fund**.

Administrative Recommendation:

The recommendation is for the Board of Trustees to approve the final budget amendment for the General Operating, Child Nutrition, and Debt Service funds for 2025-2026, as presented.

Sample Motion:

I move that the Board of Trustees approve the final budget amendment for the General Operating, Child Nutrition, and Debt Service funds for 2025-2026, as presented.

Leander Independent School District
General Fund - Fund 199
Final 2025-2026 Budget Amendment

	2025-2026 Original Budget	Previously Amended Budget	Proposed Amendments 06/08/26	Proposed Amended Budget
Revenues:				
Local Sources	\$ 340,381,587	\$ 340,511,765	\$ 8,001	\$ 340,519,766
State Sources	115,271,197	115,271,197	-	115,271,197
Federal Sources	4,995,000	4,995,000	-	4,995,000
TOTAL REVENUES	\$ 460,647,784	\$ 460,777,962	\$ 8,001	\$ 460,785,963
Expenditures:				
Function 11 - Instruction	\$ 286,510,381	\$ 286,482,615	\$ (3,097,076)	\$ 283,385,539
Function 12 - Instructional Resources & Media	5,043,033	5,062,637	-	5,062,637
Function 13 - Staff Development	11,207,838	11,097,444	27,969	11,125,413
Function 21 - Instructional Administration	5,316,581	5,354,392	(209,404)	5,144,988
Function 23 - School Administration	26,248,027	26,303,634	(99,231)	26,204,403
Function 31 - Guidance & Counseling	23,733,887	23,747,443	410,753	24,158,196
Function 32 - Social Services	1,281,252	1,281,827	(100,000)	1,181,827
Function 33 - Health Services	4,530,285	4,541,823	49,793	4,591,616
Function 34 - Student Transportation	16,592,462	16,930,686	1,200,000	18,130,686
Function 35 - Food Services	5,000	5,000	-	5,000
Function 36 - Co-Curricular Activities	14,384,737	14,810,343	303,085	15,113,428
Function 41 - General Administration	11,611,729	11,372,071	-	11,372,071
Function 51 - Plant Maintenance & Operations	42,210,405	44,191,301	1,270,101	45,461,402
Function 52 - Security	7,392,949	8,710,696	(699,076)	8,011,620
Function 53 - Data Processing	8,773,871	8,853,523	-	8,853,523
Function 61 - Community Services	1,813,161	1,824,061	1,001,087	2,825,148
Function 71 - Debt Service	501,756	501,756	1,200,000	1,701,756
Function 81 - Capital Outlay	-	-	-	-
Function 91 - Contracted Instruction Services	11,039,386	11,039,386	400,000	11,439,386
Function 95 - JJAEP	286,070	286,070	-	286,070
Function 99 - Other Intergovernmental Charges	2,747,352	2,747,352	-	2,747,352
TOTAL ALL EXPENDITURES	\$ 481,230,162	\$ 485,144,061	\$ 1,658,001	\$ 486,802,062
Excess/(Deficiency) of Revenues vs. Expenditures	\$ (20,582,378)	\$ (24,366,099)	\$ (1,650,000)	\$ (26,016,099)
Other Financing Sources/Uses				
Sale of Assets	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Transfer In - Empowerment Grant	-	-	-	-
Transfer In - Capital Leases	-	-	1,426,742	1,426,742
Transfer Out - Other	-	-	(60,618)	(60,618)
Transfer Out - Healthcare	-	(2,000,000)	(2,000,000)	(4,000,000)
Transfer Out - Healthcare Additional Contribution	-	-	-	-
Other Uses - Settlements	-	-	-	-
Total Other Financing Sources/Uses	\$ 350,000	\$ (1,650,000)	\$ (633,876)	\$ (2,283,876)
Net Increase/(Decrease) in Fund Balance	\$ (20,232,378)	\$ (26,016,099)	\$ (2,283,876)	\$ (28,299,975)

Leander Independent School District
Child Nutrition - Fund 240
Final 2025-2026 Budget Amendment

	2025-2026 Original Budget	Previously Amended Budget	Proposed Amendments 06/08/26	Proposed Amended Budget
Revenues:				
Local Sources	\$ 9,904,940	\$ 9,904,940	\$ -	\$ 9,904,940
State Sources	65,000	65,000	-	\$ 65,000
Federal Sources	7,024,085	7,024,085	-	\$ 7,024,085
TOTAL REVENUES	\$ 16,994,025	\$ 16,994,025	\$ -	\$ 16,994,025
Expenditures:				
Function 11 - Instruction	\$ -	\$ -	\$ -	\$ -
Function 12 - Instructional Resources & Media	-	-	-	-
Function 13 - Staff Development	-	-	-	-
Function 21 - Instructional Administration	-	-	-	-
Function 23 - School Administration	-	-	-	-
Function 31 - Guidance & Counseling	-	-	-	-
Function 32 - Social Services	-	-	-	-
Function 33 - Health Services	-	-	-	-
Function 34 - Student Transportation	-	-	-	-
Function 35 - Food Service	19,103,855	21,815,179	-	21,815,179
Function 36 - Co-Curricular Activities	-	-	-	-
Function 41 - General Administration	-	-	-	-
Function 51 - Plant Maintenance & Operations	-	-	-	-
Function 52 - Security	-	-	-	-
Function 53 - Data Processing	-	-	-	-
Function 61 - Community Services	-	-	-	-
Function 71 - Debt Service	-	-	-	-
Function 81 - Capital Outlay	-	-	-	-
Function 91 - Contracted Instruction Services	-	-	-	-
Function 95 - JJAEP	-	-	-	-
Function 99 - Other Intergovernmental Charges	-	-	-	-
TOTAL ALL EXPENDITURES	\$ 19,103,855	\$ 21,815,179	\$ -	\$ 21,815,179
Excess/(Deficiency) of				
Revenues vs. Expenditures	\$ (2,109,830)	\$ (4,821,154)	\$ -	\$ (4,821,154)
Transfers In	\$ -	\$ -	\$ 60,618	\$ 60,618
Transfers Out			-	-
Net Increase/(Decrease) in Fund Balance	\$ (2,109,830)	\$ (4,821,154)	\$ 60,618	\$ (4,760,536)

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 18, 2026

Agenda Item: Consider Approval of 2026-2027 Accelerated Instruction Budget
Purpose: ☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible: Gina Mitschke, Executive Director of Business
Attachments: N/A

Background Information:

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

House Bill 5 (HB) of the 83rd Legislative Session added new [TEC §28.0217](#) to require each school district to provide accelerated instruction in the applicable subject area each time a student fails to perform satisfactorily on an end-of-course (EOC) assessment instrument. Modifications were made to HB 5 during the 87th legislative session through HB 4545 and through HB 1416 during the 88th legislative session.

The modifications did not change the language in HB 5 that states districts are required “to separately budget and prioritize state compensatory education funding and any other funding necessary to sufficiently support the cost of additional accelerated instruction for students who fail to perform satisfactorily on an EOC assessment instrument. State compensatory education funds cannot be used for any other purpose until your district or charter school has sufficiently funded additional accelerated instruction”.

Tonight, administration is requesting Board approval of \$295,164, which is included in the 2026-2027 proposed budget and, under the provisions of HB 5, is required to be segregated and identified by Board action. These funds will be used to support the following student accelerated instructional practices and interventions: Summer School, Student Success Initiative (SSI) accelerated instruction, end of course (EOC) review sessions, and educational resources to support accelerated instruction.

Administrative Recommendation:

Administration recommends the Board of Trustees approve \$295,164 of the 2026-2027 proposed budget to be utilized for additional accelerated instruction in the 2026-2027 school year, to comply with the requirements of HB 5 from the 83rd legislative session, as presented.

Sample Motion:

I move that the Board of Trustees approve \$295,164 of the 2026-2027 proposed budget to be utilized for additional accelerated instruction in the 2026-2027 school year, to comply with the requirements of HB 5 from the 83rd legislative session, as presented.

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 18, 2026

Agenda Item:	Consider Adoption of the 2026-2027 Budget
Purpose:	☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible:	Gina Mitschke, Executive Director of Business
Attachments:	Leander ISD Proposed 2026-2027 Budget Report Multi-Year Revenue, Expenditure and Fund Balance Detail Report 2026-2027 Strategic Levers & Impact Analysis Tool

Background Information:

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

- The Board of Trustees is required to adopt the 2026-2027 budget no later than June 30, 2026.
- Budgets for the General Fund, Child Nutrition Fund, and Debt Service Fund are included in the official district budget.
- To comply with the State’s legal level of control, budgets must be prepared and approved, at least at the fund and function levels.
- The officially adopted district budget must be filed with the Texas Education Agency through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines.

The proposed general operating budget for 2026-2027 represents the culmination of months of planning and work to present a plan that provides the resources necessary to support the district’s mission while maintaining accountability to its stakeholders. The proposed budget has been prepared to support 41,841 students, which represents a decline in growth of -0.26% over October 2025 enrollment numbers.

The proposed General Fund Operating budget includes gross revenues of \$465,934,821, expenditures of \$476,186,879, and other uses/transfers of \$350,000, resulting in an overall deficit of \$9,902,058. The Multi-Year Revenue, Expenditure and Fund Balance Detail Report, as well as the 2026-2027 Strategic Levers & Impact Analysis Tool, are attached to provide additional detail related to the efforts taken in developing the 2026-2027 budget.

[House Bill 1522](#) was passed in the 89th legislative session and requires districts to provide a [taxpayer impact statement](#) showing, for the median-valued homestead property, a comparison of the property tax bill for the property for the current fiscal year to an estimate of the property tax bill for the same property for the upcoming fiscal year if the proposed budget is adopted.

The proposed Debt Service budget includes revenues of \$168,018,814, expenditures of \$168,018,814, resulting in a balanced budget.

The proposed Child Nutrition budget includes projected revenues of \$15,184,416 and expenditures of \$21,068,108, resulting in a planned operating deficit of \$5,883,692. This deficit is intentional and aligns with federal requirements to spend down excess fund balance.

Administrative Recommendation:

The recommendation is for the Board of Trustees to adopt the 2026-2027 General Fund, Child Nutrition, and Debt Service Fund budgets, as presented.

Sample Motion:

I move that the Board of Trustees adopt the 2026-2027 General Fund, Child Nutrition, and Debt Service Fund budgets, as presented.

Leander

Independent School District

2026-2027 Proposed Budget

July 1, 2026 – June 30, 2027

Leander Independent School District

2026-2027 Proposed Budget

Administration

Chris Clark, Ed.D.
Superintendent

Gina Mitschke
Executive Director of Business

Angela Hodges, Ed.D.
Deputy Supt of Learning & Innovation

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

Crestina Hardie
Chief Communications Officer

Rachel Mackey
Chief Human Resources Officer

Jason Miller
Chief Technology Officer

Shā Rogers
Chief of Police

Shawn Swisher, J.D.
General Counsel

Jeremy Trimble
Chief Operations Officer

Board of Trustees

Anna Smith,
President

Sade Fashokun,
Vice President

Nekosi Nelson,
Secretary

Trish Bode

Paul Gauthier

Dr. Gloria Gonzales-Dholakia

Dr. Laura Marques



BUDGET HIGHLIGHTS

- Budgeted Tax Rates: Maintenance & Operations - \$0.7569; Debt Service - \$0.3300, and a total tax rate of \$1.0869 (maintains 2025-2026 tax rate)
- Projected Student Enrollment: 41,841 (projected)
- Refined Average Daily Attendance: 38,521
- No pay increase
- Leander ISD (LISD) monthly medical contribution to each full-time employee of \$510 per month
- Identified reductions totaling approximately \$11 million
- Funds to continue to establish the Police Department
- Salaries to Open Faubion School for Early Childhood
- Moving 6.0 IDEA-B funded positions to General Fund
- Accelerated instruction funds: \$295,164 budgeted as identified in Section 29.081(b-2) of the Education Code
- Statutorily Required Public Notice funds: \$2,580 pursuant to Senate Bill (SB) 622 requirements
- Advocacy expenditure funds: \$54,793 pursuant to House Bill (HB) 1495 requirements

Executive Summary

Leander Independent School District

2026-2027

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

The Leander Independent School District (the "District") is committed to sound financial management through integrity, prudent stewardship, planning, accountability, transparency, and open communication. This document represents the financial plan for the Leander Independent School District for the 2026-2027 fiscal year.

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

Legal Requirements

Federal, state, and local guidelines govern the budget development process. The Texas Education Agency (TEA) requires the General, Food Service and Debt Service funds to be budgeted, and adopted annually, by the District's Board of Trustees. Budgets have been prepared in accordance with state regulations and cover the fiscal period beginning July 1, 2026, through June 30, 2027.

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

Adoption of Budget and Tax Rate

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

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

A tax rate cannot be adopted by the Board of Trustees until the administration has completed the local property value survey and the Texas Education Agency issues the District's maximum compressed tax rate (MCR) information and the Commissioner of Education certifies the District's intent to enter into an agreement to reduce its local revenue to a level not to exceed the level established under Texas Education Code Chapter 48.257. The District must adopt a tax rate on or before September 30th or 60 days after receiving the certified appraisal roll, whichever date is later. The District will adopt the 2026 tax rate in August or September of 2026.

Under House Bill 3, passed in 2019, the maximum Maintenance and Operations tax rate allowable without voter authorization is the calculated maximum compressed rate (MCR) under Texas Education Code §48.2551 plus the enrichment pennies from the prior year. The Texas Education Agency calculates the MCR (tier one tax rate) and submits to each school district on or before August 5th. Administration has estimated that the Texas Education Agency will calculate the district's MCR at \$0.6169 for 2026-27. A Maintenance and Operation tax rate beyond the compressed rate plus the existing enrichment pennies from the prior year requires board and voter approval. Because the District will not receive final certified taxable assessed property values from the appraisal district until the end of July, the budget is built on estimated taxable values and estimated tax rates. The Board may ultimately adopt different tax rates based on final certified values.

Federal Funds Update

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

As part of the 2025–2026 budget process, it was determined that Title I funding would be reduced compared to prior years, requiring the General Fund to absorb approximately \$1.5 million in staffing costs.

Legislative Impacts

The 89th Legislative Session concluded on June 2, 2025, with the adoption of HB 2 by both the House and Senate. HB 2 provides targeted increases in funding across several allotments:

Allotment	Description
Teacher Retention Allotment (TRA)	Funding for teacher pay raises for those with three or more years of experience.
Support Staff Retention Allotment	Funding in the form of a retention allotment for full- and part-time non-teacher, non-administrative staff.
School Safety Allotment	Increased from \$10 to \$20 per student, plus \$33,540 per eligible campus (previously \$15,000).
Allotment for Basic Costs (ABC)	Funding to offset inflationary pressures.
Special Education FIIE Allotment	\$1,000 per Full Individual and Initial Evaluation performed.

While HB 2 included new funding for specific allotments, no net new funding was received by Leander ISD. Hold harmless funding the District previously qualified for was eliminated due to the methodology used to determine hold harmless and its connection to Tier 1 funding. The loss in hold harmless funding totals more than \$10.5 million.

Additionally, HB 2 introduced several unfunded mandates:

- Teacher Retirement System (TRS) costs associated with TRA funding: approximately \$1.5 million
- Increased costs for special education evaluations — while the allotment provides \$1,000 per evaluation, actual costs can reach up to \$5,000 depending on psychologist time and speech/language, Occupational Therapy/Physical Therapy, and other assessments
- School Safety Allotment resulted in estimated funding of \$2.5 million for 25-26; however, the District's budgeted expenditures for 2025-2026 were \$5.1 million. The 26-27 school year remains in line with the allotment and expenditures for 25-26.

Not all districts were negatively impacted by HB 2. Moak Casey forwarded correspondence to TEA in July 2025 requesting a review of the financial impact of HB 2 on Leander ISD, as well as eight other districts. Correspondence received from TEA dated December 16, 2025 stated that available data did not verify that this outcome was occurring.

As of the preparation of this document, TEA has not provided any further update, and at a June 1, 2026 Public Education Committee Hearing, Leander ISD was not identified by TEA as a district potentially affected by HB 2.

Due to the expiration of ESSER funds, combined with inflation and no additional net funding from the state, financial pressure continues to be of significant concern for the General Fund budget.

Balanced Budget

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

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

While budgets are adopted annually, the District considers the long-term impact of each year's budget decisions to ensure alignment with this fund balance target. LISD anticipates ending the 2025–2026 school year with a deficit; however, steps are being taken to ensure that the fund balance remains in compliance with Board policy.

Planning

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

During the 2025-2026 budget process, the District identified \$15 million in expenditure reductions. Reduction efforts continued during the 2026-2027 budget development process. Beginning early in the 2026-2027 school year, the District developed strategies to assess and prioritize the needs of students and staff while simultaneously identifying opportunities for further reductions.

- Initiated district-wide budget reduction discussions with Cabinet, Principals, and Department Leaders
- Reviewed and finalized staffing guidelines, with campus and department feedback
- Developed a Board Resolution Regarding Financial Sustainability and Long-Range Planning
- Developed and utilized a Strategic Budget Levers and Impact Analysis tool
- Prioritized and finalized identified reductions

Reductions totaling over \$11 million were identified and incorporated into the 2026-2027 budget.

Reporting

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

Control and Accountability

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

Budget Process/Priorities

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

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

those critical needs in the budget process. Parents and community members also have the opportunity to make comments in public budget hearings at Board meetings.

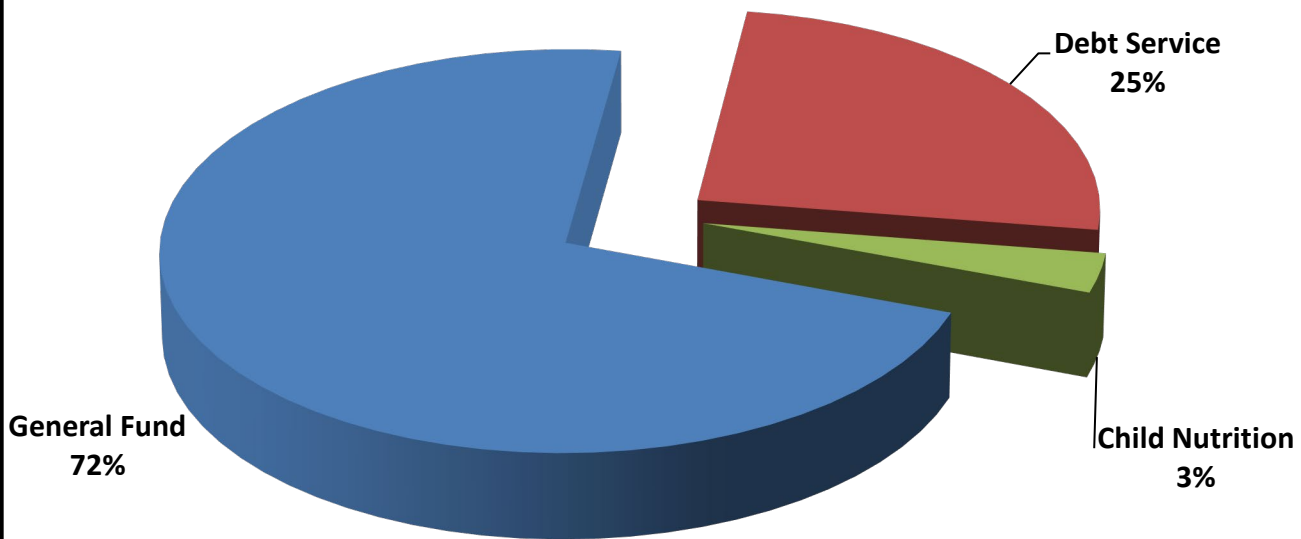
Budget Amendments

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

**LEANDER INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET
LEGALLY ADOPTED FUNDS
2026 - 2027**

	General Operating	Debt Service	Child Nutrition
REVENUES AND OTHER SOURCES:			
Local Revenues	\$ 340,798,514	\$ 145,778,944	\$ 9,669,922
State Program Revenues	122,379,307	22,239,870	65,000
Federal Program Revenues	2,757,000	-	5,449,494
Total Revenue	\$ 465,934,821	\$ 168,018,814	\$ 15,184,416
EXPENDITURES:			
11- Instruction	\$ 279,577,524	\$ -	\$ -
12- Library & Media Services	4,752,226	-	-
13- Curriculum/Instructional Staff Development	10,423,777	-	-
21- Instructional Administration	4,963,828	-	-
23- School Leadership	26,402,122	-	-
31- Guidance & Counseling	24,333,094	-	-
32- Social Work Services	1,146,822	-	-
33- Health Services	4,707,713	-	-
34- Student Transportation	16,713,634	-	-
35- Child Nutrition	8,000	-	21,068,108
36- Co-Curricular/Extra Curricular Activities	14,937,288	-	-
41- General Administration	11,519,522	-	-
51- Plant Maintenance & Operations	44,247,004	-	-
52- Security & Monitoring Services	6,610,122	-	-
53- Data Processing Services	8,985,071	-	-
61- Community Services	2,038,192	-	-
71- Debt Administration-Principal	786,557	64,613,648	-
71- Debt Administration-Interest	44,424	103,392,166	-
71- Debt Administration-Fees	-	13,000	-
71- Defeasance/Refunding-Issuer Contribution	-	-	-
81- Facilities Acquisition/Construction	-	-	-
91- Intergovernmental Charges	10,885,260	-	-
95- Juvenile Justice Alternative Education	286,070	-	-
99- Other Intergovernmental Charges	2,818,629	-	-
Total Expenditures	\$ 476,186,879	\$ 168,018,814	\$ 21,068,108
NET OPERATING RESULTS	\$ (10,252,058)	\$ -	\$ (5,883,692)
Other Financing Sources/Uses			
Sale of Assets	350,000	-	-
Transfer Out - Other	-	-	-
Transfer Out - Healthcare	-	-	-
Transfer Out - Healthcare Addtl Contribution	-	-	-
Transfer Out - 2 cents to Major Maintenance	-	-	-
Other Uses	110	-	-
NET CHANGE TO FUND BALANCE	\$ (9,902,058)	\$ -	\$ (5,883,692)

**Leander Independent School District
Legally Adopted Budgets
Including Transfers In/Out
FY 2026-2027**



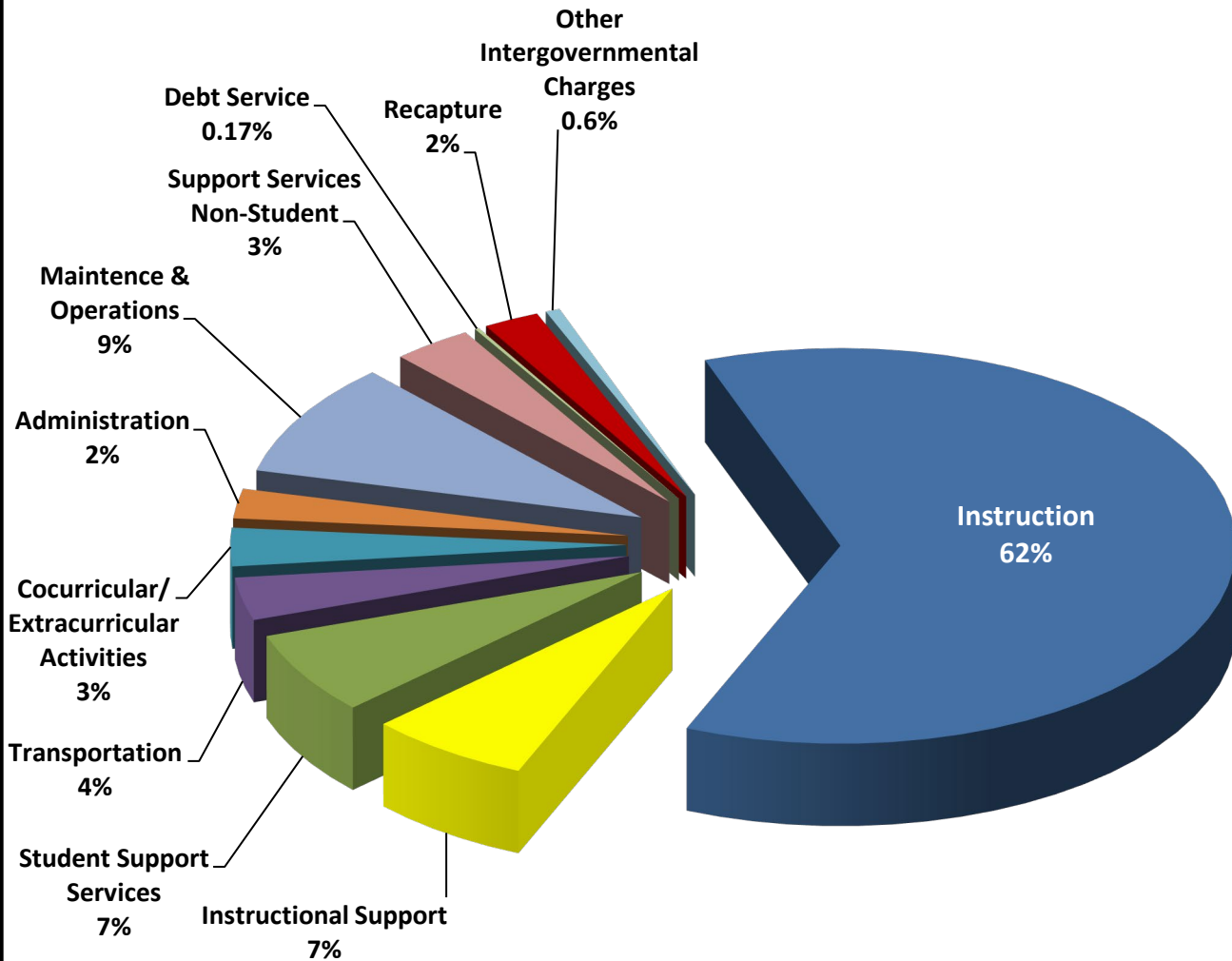
GENERAL FUND

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

Leander Independent School District
General Fund
Budget Overview

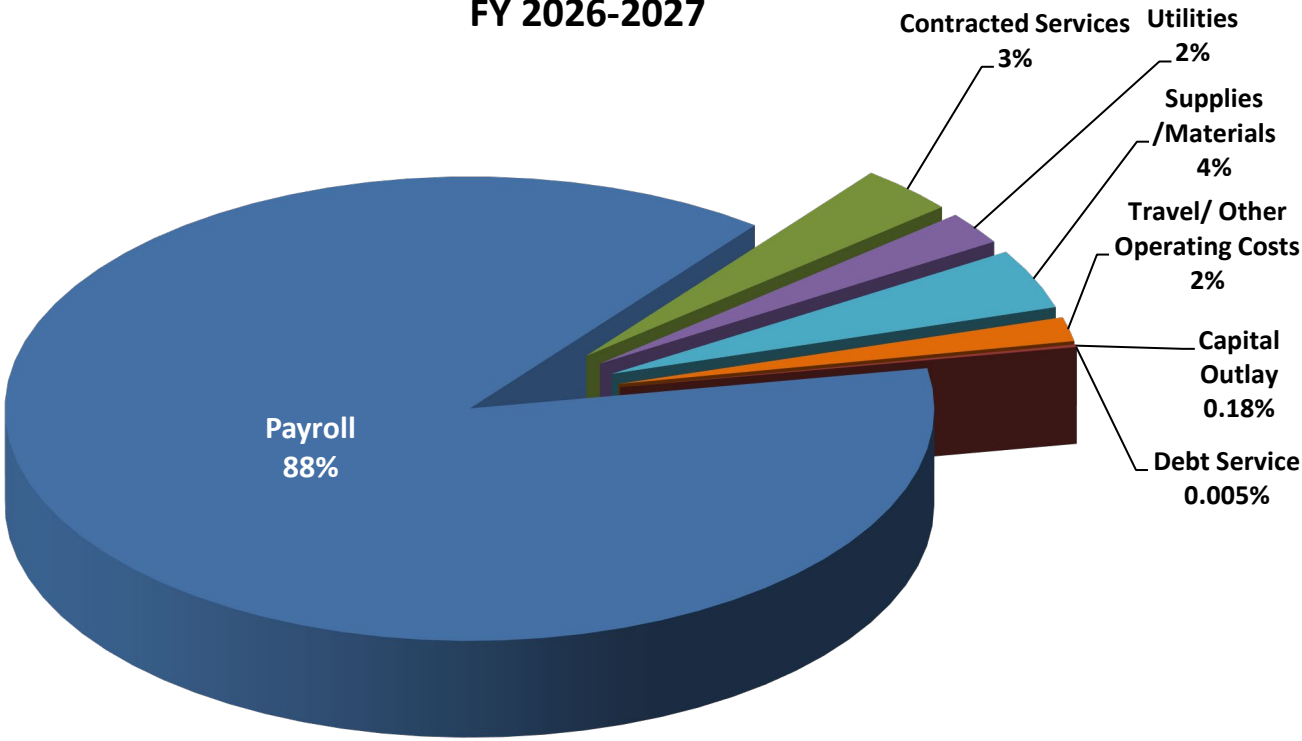
	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Projected Actual	2026-2027 Proposed Budget	Change from Projected Actual
Revenues:					
Local Sources	\$ 344,477,403	\$ 340,511,765	\$ 341,387,089	\$ 340,798,514	\$ (588,575)
State Sources	96,577,659	115,271,197	117,721,610	122,379,307	4,657,697
Federal Sources	616,088	4,995,000	4,457,000	2,757,000	(1,700,000)
TOTAL REVENUES	\$ 441,671,150	\$ 460,777,962	\$ 463,565,699	\$ 465,934,821	\$ 2,369,122
Expenditures:					
Payroll	\$ 403,986,764	\$ 415,310,540	\$ 408,547,626	\$ 410,815,429	\$ 2,267,803
Contracted Services	15,597,123	18,548,720	15,609,833	15,786,797	176,964
Utilities	10,069,147	10,328,802	10,290,902	10,581,473	290,571
Supplies & Materials	17,992,685	19,488,910	16,368,863	19,434,331	3,065,468
Other Operating	7,029,426	7,696,623	6,258,469	7,830,908	1,572,439
Debt Service	1,517,047	501,756	749,721	830,981	81,260
Capital Outlay	2,373,159	2,229,324	3,538,058	21,700	(3,516,358)
Chapter 49/Recapture	11,162,584	11,039,386	10,936,462	10,885,260	(51,202)
TOTAL OPERATING EXPENDITURES	\$469,727,935	\$485,144,061	\$472,299,933	\$476,186,879	\$ 3,886,946
Results of Operations	\$ (28,056,785)	\$ (24,366,099)	\$ (8,734,234)	\$ (10,252,058)	\$ (1,517,824)
Other Financing Sources/Uses					
Sale of Assets	\$ 213,264	\$ -	\$ -	\$ -	\$ (213,264)
Transfers In	991,081	350,000	1,911,228	350,000	(1,561,228)
Transfer Out - Other	(618,250)	(2,000,000)	-	-	-
Transfer Out - Healthcare	(1,500,000)	-	(4,000,000)	-	4,000,000
Transfer Out - Empowerment Grant	-	-	-	-	-
Total Other Financing Sources/Uses	\$ 1,086,095	\$ (1,650,000)	\$ (2,088,772)	\$ 350,000	\$ 2,225,508
Net Change to Fund Balance	\$ (26,970,690)	\$ (26,016,099)	\$ (10,823,006)	\$ (9,902,058)	
Beginning Fund Balance	\$ 184,890,435	\$ 157,919,746	\$ 157,919,746	\$ 147,096,740	
Ending Fund Balance	\$ 157,919,746	\$ 131,903,647	\$ 147,096,740	\$ 137,194,683	

Leander Independent School District General Fund Expenditures - by Function FY 2026-2027



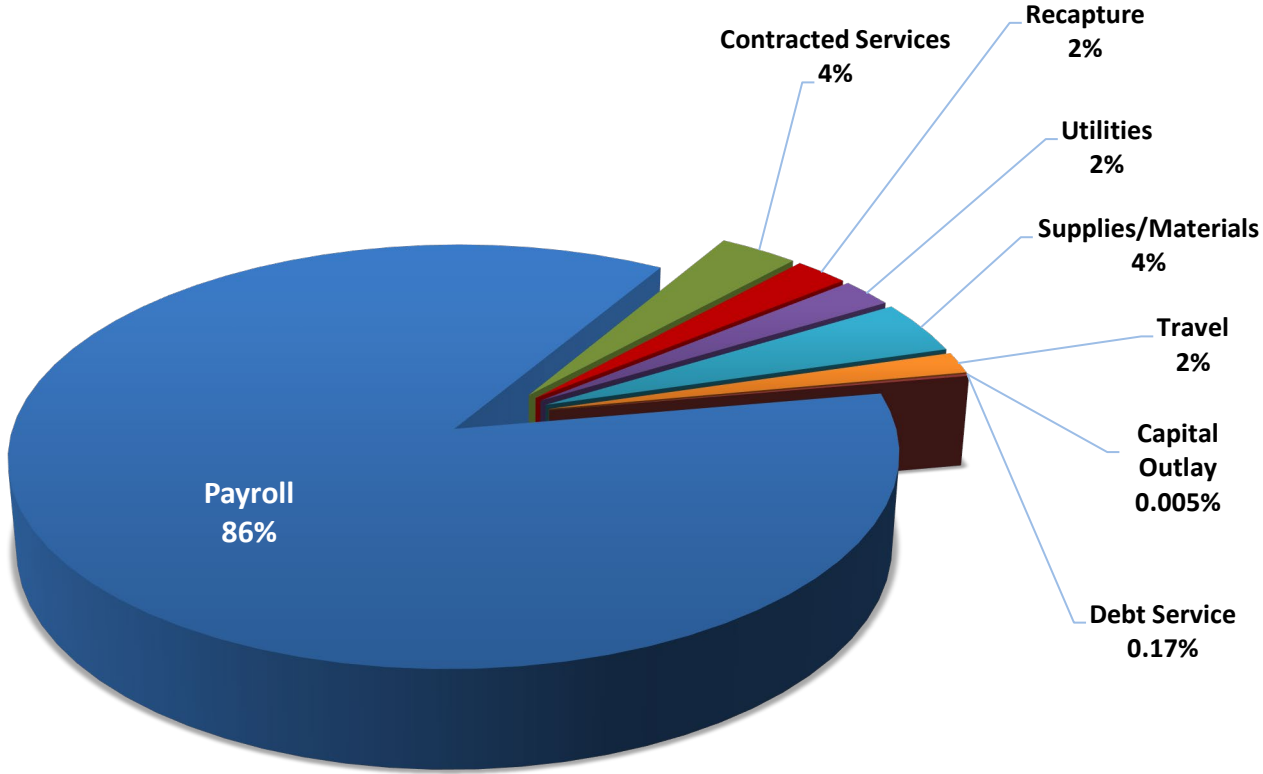
Note: Percentages may not total 100% due to rounding.

**Leander Independent School District
General Fund Expenditures - by Object
Excluding Recapture
FY 2026-2027**



Note: Percentages may not total 100% due to rounding.

**Leander Independent School District
General Fund Expenditures - by Object
Including Recapture
FY 2026-2027**

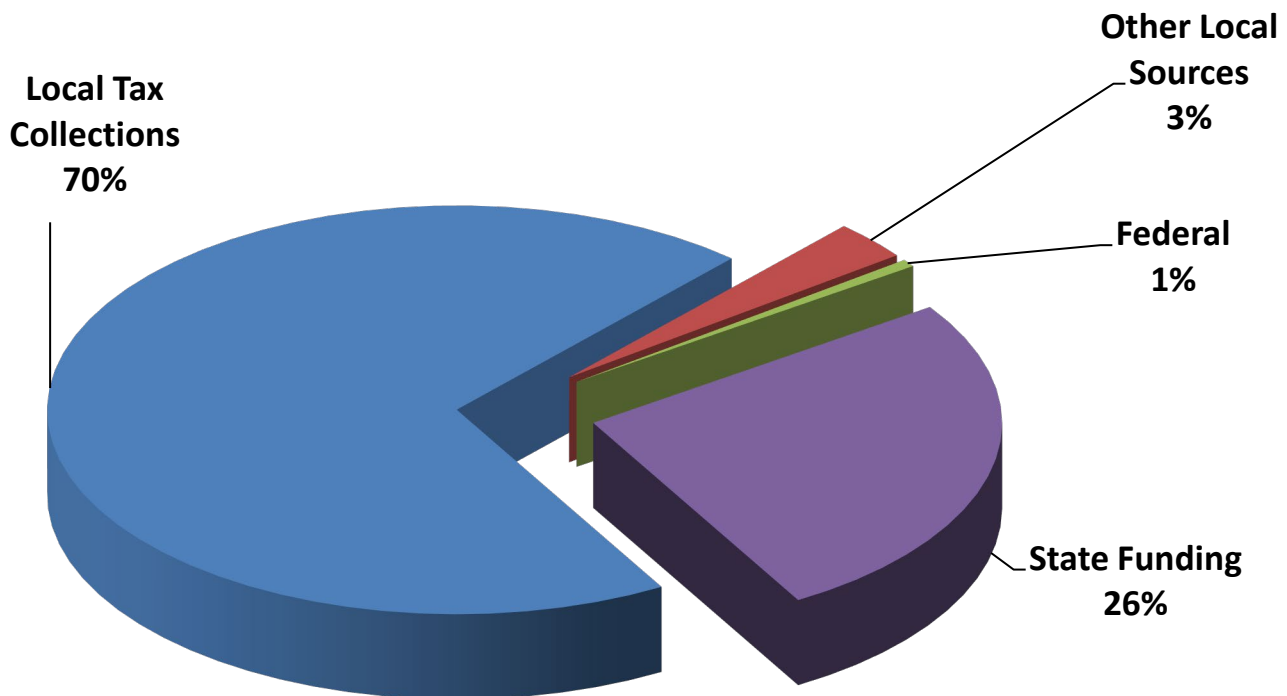


Note: Percentages may not total 100% due to rounding.

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

	2024-2025 Actuals	2025-2026 Amended Budget	2026-2027 Proposed Budget	Percent of Total	Variance
LOCAL & OTHER SOURCES					
Local Taxes - Current Year	326,460,463	\$ 324,746,587	\$ 325,636,264	69.8%	\$ 889,677
Local Taxes - Prior Years	621,934	800,000	800,000	0.2%	-
Local Tax Penalties & Interest	1,139,852	1,100,000	1,100,000	0.2%	-
Local Services to Other Districts	57,274	50,000	50,000	0.0%	-
Tuition and Fees	2,451,838	2,990,000	2,837,250	0.6%	(152,750)
Earnings from Investments	10,499,472	7,600,000	7,100,000	1.5%	(500,000)
Rents and Building Use Fees	1,197,374	1,100,000	1,324,000	0.3%	224,000
Gifts and Bequests	9,955	-	-	0.0%	-
Insurance Recovery	20,076	11,939	-	0.0%	(11,939)
Misc. Local Revenues	627,059	620,000	675,000	0.1%	55,000
Gate Receipts & Athletic Event Entry Fees	1,092,998	1,098,239	969,000	0.2%	(129,239)
Enterprising - Advertisement	35,913	40,000	40,000	0.0%	-
City, County & Other Intermediate Sources	263,194	355,000	267,000	0.1%	(88,000)
Total Local and Other Sources	344,477,403	\$ 340,511,765	\$ 340,798,514	73.1%	\$ 286,749
STATE SOURCES					
Per Capita Apportionment	24,302,056	\$ 17,705,934	\$ 23,235,000	5.0%	\$ 5,529,066
Foundation School Fund	45,328,897	70,390,079	69,060,180	14.8%	(1,329,899)
Misc. State Revenues	468,151	-	1,000,000	0.2%	(468,151)
TRS On-behalf Payments	26,478,555	27,175,184	29,084,127	6.2%	696,629
Total State Sources	96,577,659	\$ 115,271,197	\$ 122,379,307	26.5%	\$ 4,427,645
FEDERAL SOURCES					
SHARS	214,701	\$ 4,000,000	\$ 2,000,000	0.4%	\$ (2,000,000)
Other	401,387	995,000	757,000	0.2%	(238,000)
Total Federal Sources	616,088	\$ 4,995,000	\$ 2,757,000	1.1%	\$ (2,238,000)
OTHER SOURCES					
Other - Sale Real/Personal	213,264	\$ 350,000	\$ 350,000	0.1%	\$ -
Transfers In	991,081	-	-	0.0%	-
	1,204,345	\$ 350,000	\$ 350,000	0.1%	\$ -
TOTAL REVENUE ALL SOURCES	442,875,495	\$ 461,127,962	\$ 466,284,821	100.0%	\$ 2,476,394

Leander Independent School District General Fund Revenues FY 2026-2027



DEBT SERVICE FUND

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

Leander Independent School District
Debt Service Fund
Budget Overview

	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Projected Actual	2026-2027 Proposed Budget
Revenues:				
Local Tax Revenues	\$ 143,128,473	\$ 142,334,699	\$ 141,100,000	\$ 142,953,323
Interest Income	4,179,345	2,500,000	4,000,000	2,825,621
State Hold Harmless	16,699,218	21,343,843	23,478,934	22,239,870
Total Revenues	\$ 164,007,036	\$ 166,178,542	\$ 168,578,934	\$ 168,018,814
Expenditures:				
Principal	\$ 48,939,104	\$ 51,374,253	\$ 51,374,253	\$ 64,613,648
Interest	92,519,068	101,215,314	101,215,314	103,392,166
Fees/Other	29,913,203	13,589,775	13,000	13,000
Defeasance/Refunding- Issuer Contribution	-	-	463,356	-
Total Expenditures	\$ 171,371,375	\$ 166,179,342	\$ 153,065,923	\$ 168,018,814
Other Financing Sources/(Uses):				
Other Sources	\$ 348,051,030	\$ -	\$ 36,885,434	\$ -
Other Uses	(345,953,775)	-	(36,468,482)	-
Total Other Financing Sources/(Uses)	\$ 2,097,255	\$ -	\$ 416,952	\$ -
Excess/(Deficiency) of Revenues vs. Expenditures	\$ (5,267,084)	\$ (800)	\$ 15,929,963	\$ -
Beginning Fund Balance	\$ 135,656,445	\$ 130,389,361	\$ 130,389,361	\$ 146,319,324
Ending Fund Balance	\$ 130,389,361	\$ 130,388,561	\$ 146,319,324	\$ 146,319,324
<i>Subsequent August 15th Debt Payment</i>	<i>(89,461,976)</i>		<i>(99,842,181)</i>	<i>(102,973,715)</i>
	<u>\$ 40,926,585</u>		<u>\$ 46,477,143</u>	<u>\$ 43,345,609</u>

CHILD NUTRITION FUND

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

Leander Independent School District
Child Nutrition Fund
Budget Overview

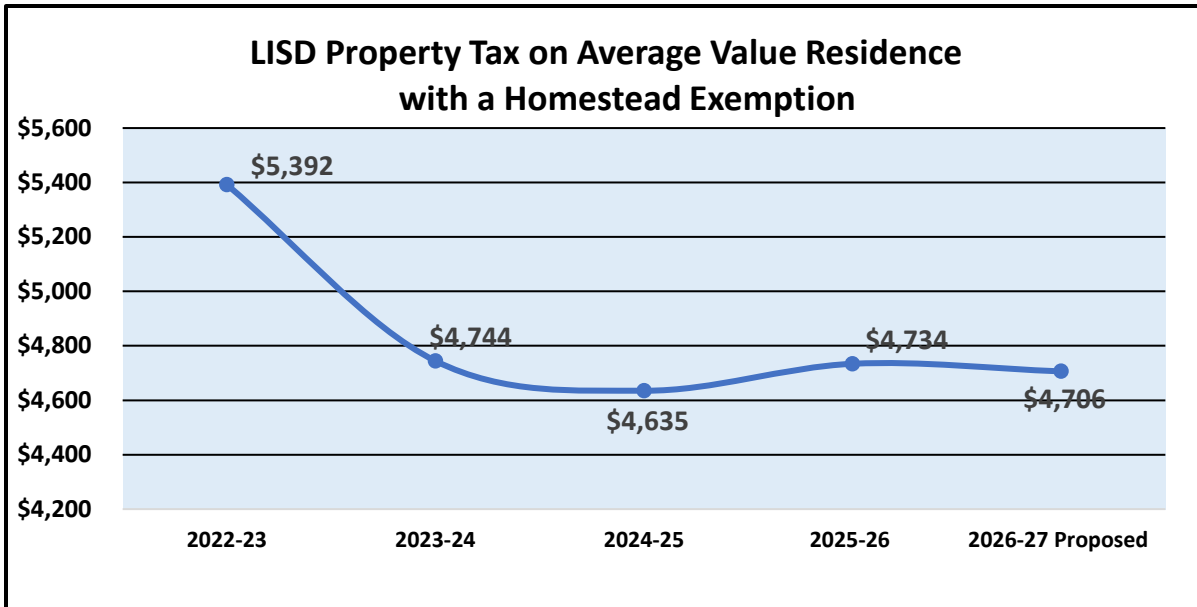
	<u>2024-2025 Actual</u>	<u>2025-2026 Amended Budget</u>	<u>2026-2027 Proposed Budget</u>	<u>Change from Amended</u>
Revenues:				
Local Revenue	\$ 9,569,751	\$ 9,904,940	\$ 9,669,922	\$ (235,018)
State Revenue	69,175	65,000	65,000	-
Federal Revenue	6,287,717	7,024,085	5,449,494	(1,574,591)
Total Revenues	<u>\$ 15,926,642</u>	<u>\$ 16,994,025</u>	<u>\$ 15,184,416</u>	<u>\$ (1,809,609)</u>
Expenditures:				
Payroll	\$ 7,371,392	\$ 6,263,791	\$ 7,311,421	\$ 1,047,630
Contracted Services	7,582,831	8,509,997	8,739,618	229,621
Supplies & Materials	1,447,440	2,528,564	2,509,099	(19,465)
Other Operating	9,558	111,500	75,000	(36,500)
Debt Service	-	-	-	-
Capital Outlay	1,019,569	2,492,970	2,432,970	(60,000)
Total Expenditures	<u>\$ 17,430,788</u>	<u>\$ 19,906,822</u>	<u>\$ 21,068,108</u>	<u>\$ 1,161,286</u>
Other Financing Sources:				
Other Sources/(Uses)	\$ 618,250	\$ -	\$ -	\$ -
Excess/(Deficiency) of Revenues vs. Expenditures	\$ (885,896)	\$ (2,912,797)	\$ (5,883,692)	
Beginning Fund Balance	\$ 16,162,699	\$ 15,276,803	\$ 12,364,006	
Ending Fund Balance	<u>\$ 15,276,803</u>	<u>\$ 12,364,006</u>	<u>\$ 6,480,314</u>	

SUPPLEMENTAL INFORMATION

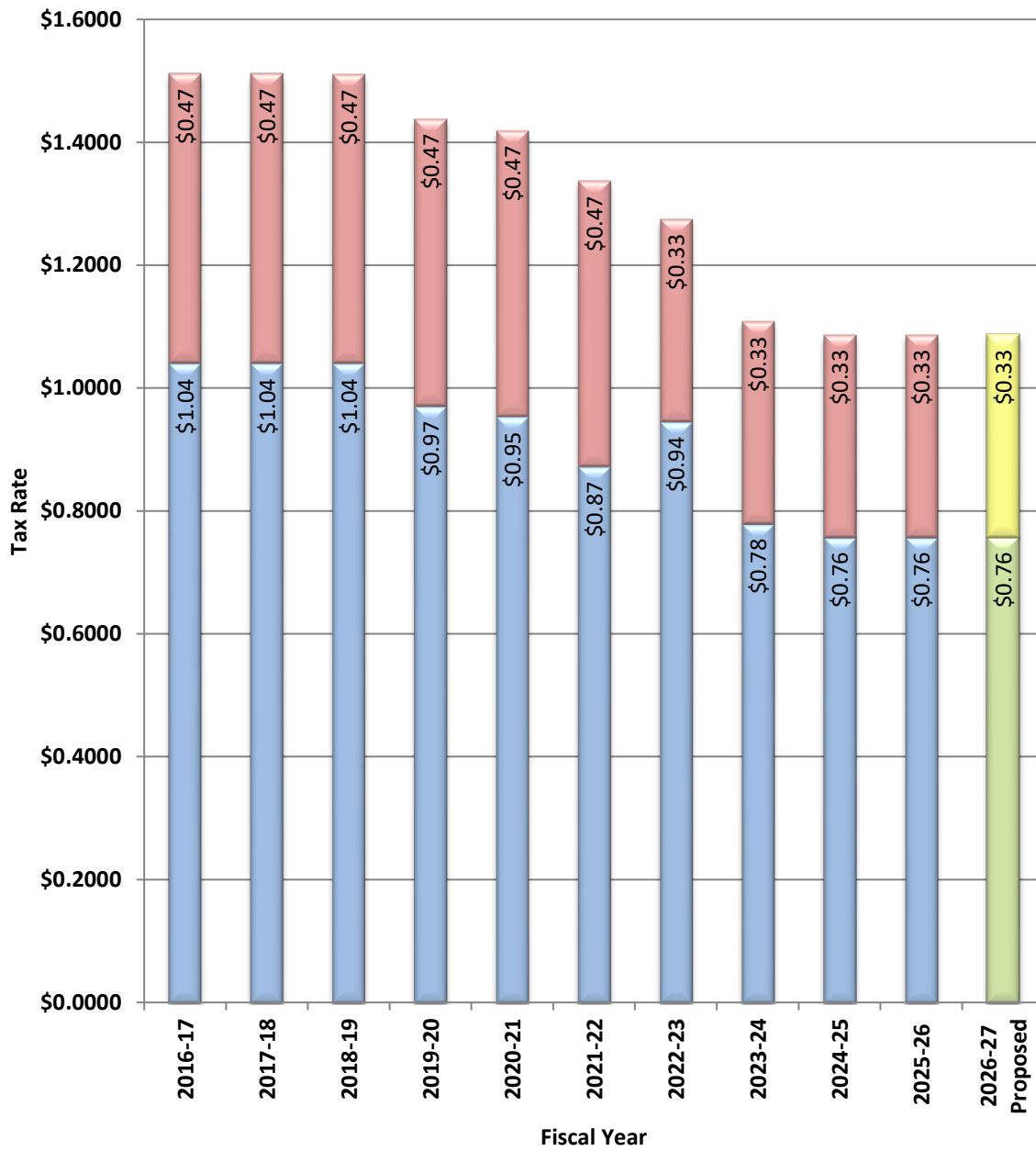
The following information is presented as supplementary information. This information has been influential on the budget preparation and process. The supplemental information includes tax rate data, student enrollment data, and staffing data.

**Leander Independent School District
2026-2027
Impact of Budget and Tax Rate on Taxpayers**

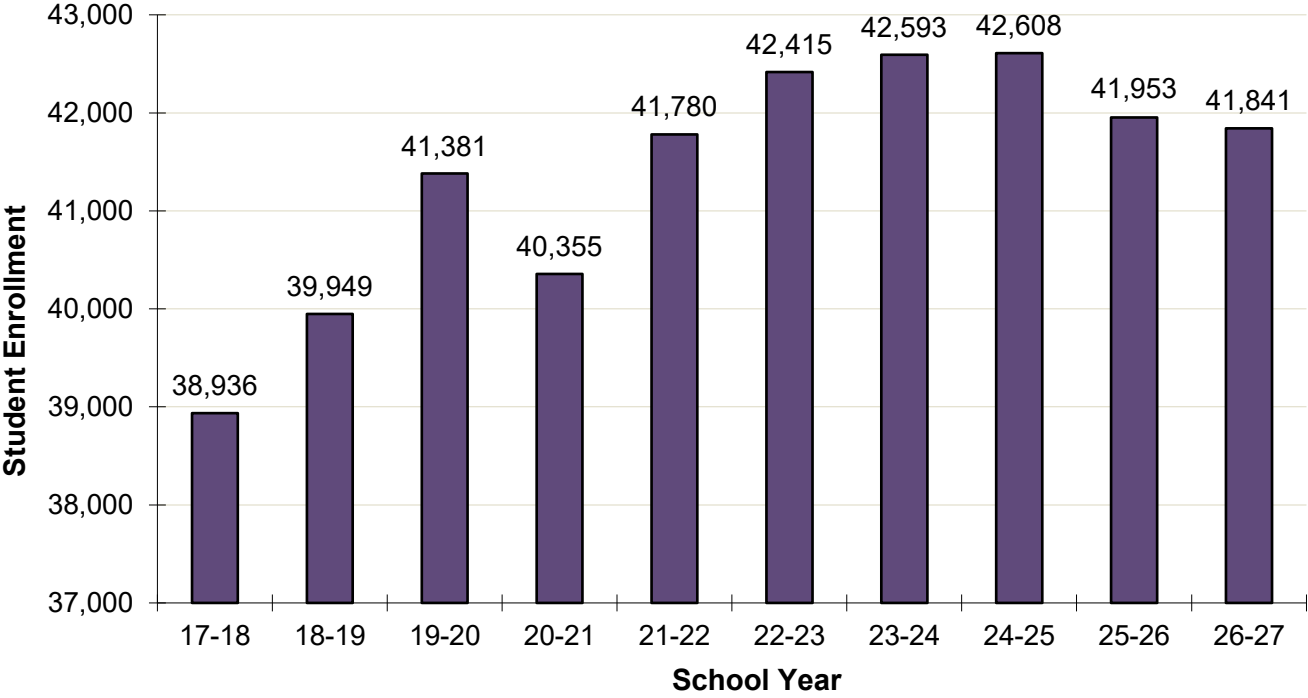
	2022-2023	2023-2024	2024-2025	2025-2026	Proposed Budget Notice 2026-2027
Assessed/Market value of a home	\$ 694,944	\$ 687,280	\$ 628,165	\$ 620,333	\$ 608,009
Average Taxable value	423,031	427,922	426,517	435,638	432,995
MCR (HB 3) Determined by TEA	\$ 0.8046	\$ 0.6387	\$ 0.6169	\$ 0.6169	\$ 0.6169
Golden Pennies Existing	0.0500	0.0800	0.0800	0.0800	0.0800
Golden Pennies Additional	0.0300	-	-	-	-
Copper Pennies Existing	-	0.0600	0.0600	0.0600	0.0600
Copper Pennies Additional	0.0600	-	-	-	-
Debt Service Rate	0.3300	0.3300	0.3300	0.3300	0.3300
Total Property Tax Rate	\$ 1.2746	\$ 1.1087	\$ 1.0869	\$ 1.0869	\$ 1.0869
Change in Tax Rate	\$ (0.0624)	\$ (0.1659)	\$ (0.0218)	\$ -	\$ -
School Property Tax	\$ 5,392	\$ 4,744	\$ 4,635	\$ 4,734	\$ 4,706
Increase/(Decrease) in Tax from Prior Year	\$ 453	\$ (648)	\$ (109)	\$ 99	\$ (28)
Property Tax Percentage Change From Prior Year	9.16%	-12.01%	-2.31%	2.14%	-0.59%
Change in Average Taxable Value					\$ (2,643)
Tax bill change due to Values					(28)
Tax bill change due to Tax Rate					(0)



Leander ISD Tax Rate History w/Projections for 2026-2027



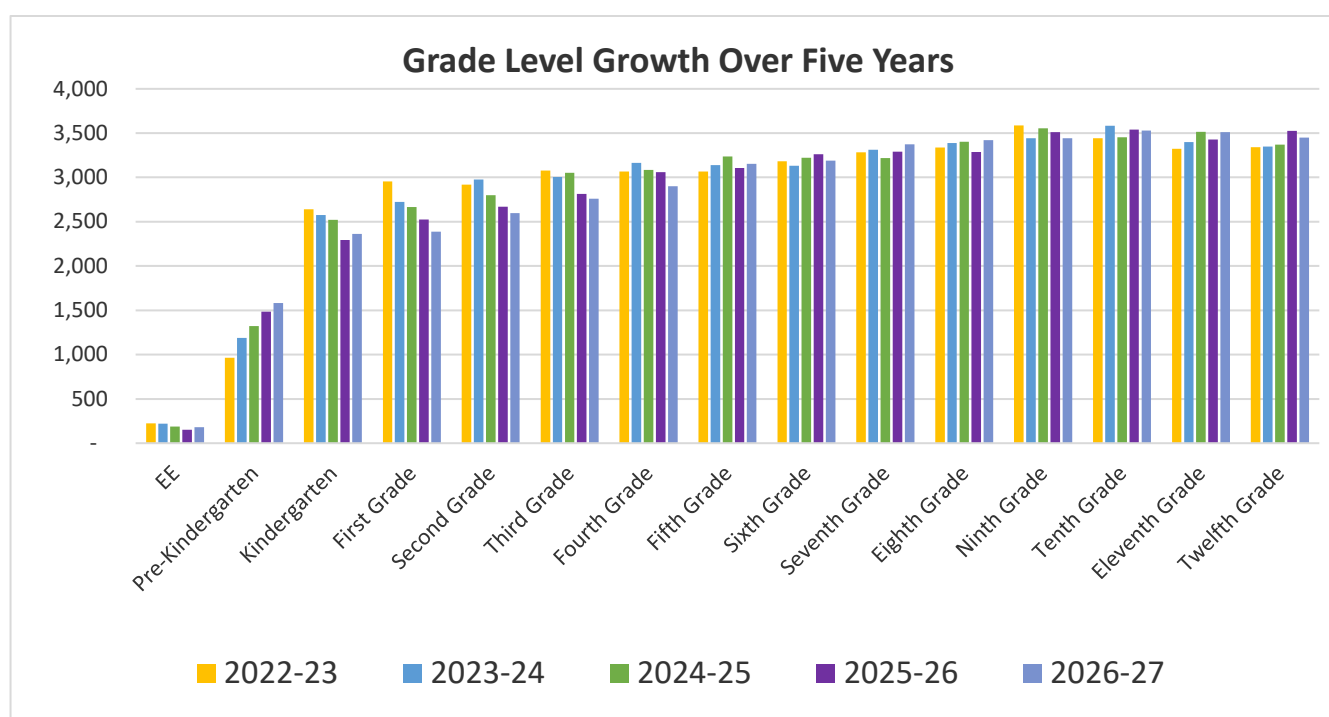
The enrollment graph below provides historical enrollment beginning in 2017-2018 and ends with the projected enrollment for 2026-2027. School year 2020-2021 was impacted by the global coronavirus pandemic resulting in a decline in student enrollment.



* 17-18 - 24-25 from Texas Academic Performance Report; 25-26 PEIMS; 26-27 Projected

Additional information regarding grade level enrollment is provided below. While 2026-27 is projected to see the highest Pre-K class on record, overall enrollment has slowed and is expected to decrease slightly. This can be attributed to competition from new charter schools in the area, parental access to voucher dollars for private school, and fewer school-age children in parts of the District.

School Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EE	196	235	345	238	201	225	220	189	152	179
Pre-Kindergarten	347	351	400	479	1,001	964	1,187	1,322	1,483	1,583
Kindergarten	2,489	2,625	2,846	2,436	2,673	2,642	2,575	2,523	2,293	2,362
First Grade	2,678	2,667	2,853	2,706	2,781	2,954	2,724	2,665	2,526	2,388
Second Grade	2,787	2,799	2,840	2,763	2,927	2,919	2,978	2,799	2,668	2,597
Third Grade	2,836	2,900	2,974	2,774	2,891	3,079	3,004	3,053	2,814	2,761
Fourth Grade	2,998	2,940	3,045	2,843	2,935	3,065	3,163	3,086	3,061	2,901
Fifth Grade	3,080	3,148	3,067	2,999	2,981	3,068	3,138	3,237	3,108	3,154
Sixth Grade	3,046	3,168	3,308	3,129	3,199	3,182	3,133	3,223	3,263	3,189
Seventh Grade	3,107	3,162	3,304	3,358	3,246	3,283	3,311	3,220	3,292	3,373
Eighth Grade	3,215	3,213	3,283	3,321	3,429	3,338	3,387	3,404	3,287	3,419
Ninth Grade	3,189	3,384	3,346	3,355	3,431	3,587	3,444	3,553	3,510	3,444
Tenth Grade	3,110	3,202	3,406	3,354	3,331	3,441	3,582	3,452	3,541	3,530
Eleventh Grade	3,080	3,117	3,257	3,358	3,351	3,325	3,400	3,513	3,429	3,510
Twelfth Grade	2,778	3,028	3,107	3,242	3,403	3,343	3,347	3,369	3,526	3,451
Total	38,936	39,939	41,381	40,355	41,780	42,415	42,593	42,608	41,953	41,841



GENERAL FUND POSITIONS (FUND 199)		
26-27 Position	2026-2027 Full-Time Equivalent (FTE)	Budgeted Cost
CAMPUS POSITIONS		
Pre-K Instructional Assistant (IA)	6.00	217,409
Career and Technical Education (CTE) Teachers	2.00	137,298
TOTAL CAMPUS FORMULA POSITIONS:	8.00	\$ 354,707
CAMPUS NON-INSTRUCTIONAL STAFF		
In School Suspension (ISS) Aide	9.00	342,063
High School Bookkeeper	1.00	54,842
TOTAL NON-INSTRUCTIONAL FORMULA POSITIONS:	10.00	\$ 396,905
POLICE DEPARTMENT		
Lieutenant	1.00	123,986
Sergeant	1.00	100,601
Police Officers	6.00	491,658
TOTAL POLICE DEPARTMENT POSITIONS:	8.00	\$ 716,245
NON-CAMPUS POSITIONS		
Senior Admin Assistant for Legal Dept.	1.00	69,213
TOTAL NON-CAMPUS POSITIONS	1.00	\$ 69,213
FAUBION SCHOOL FOR EARLY CHILDHOOD (FSEC) STARTUP POSITIONS (OPENING 2026-2027)		
Principal	n/a	77,702
Assistant Principal	n/a	86,448
Social Worker	n/a	77,583
Media Specialist	n/a	63,577
Instructional Coach	n/a	72,339
Principal Administrative Assistant	n/a	33,278
Registrar (start date of March 2)	n/a	30,009
Registrar (start date of March 9)	n/a	30,878
Parent Educator	1.00	74,174
Special Education Teacher	1.00	71,789
Registered Nurse	1.00	76,956
Admission, Review and Dismissal (ARD) Facilitator	0.50	36,475
Custodian - Lead	1.00	59,578
Custodian - Day	2.00	93,968
Custodian - Night	1.00	49,304
Maintenance/ Heating, Ventilation & Air Conditioning (HVAC)	1.00	58,442
Grounds Technician	1.00	49,524
TOTAL POSITIONS TO OPEN FSEC:	9.50	\$ 1,042,024

GENERAL FUND POSITIONS (FUND 199) - CONTINUED			
26-27 Position	2026-2027 FTE	Budgeted Cost	
SPECIAL EDUCATION TEACHERS			
School Psychologist	1.00	79,797	
Special Education (SPED) Team Lead Teacher	1.00	72,042	
SPED Developmental Teacher	1.00	72,231	
SPED General Teacher	1.00	71,104	
SPED Self-Contained Teacher	1.00	68,752	
SPED Vocational Teacher	1.00	76,911	
Special Education Teachers	6.00	430,734	
TOTAL SPECIAL EDUCATION POSITIONS:	12.00	\$	871,571
TOTAL PAYROLL:	48.50	\$	3,450,665
CHILD NUTRITION SERVICES FUNDS (FUND 240)			
26-27 Position	2026-2027 FTE	Budgeted Cost	
CAMPUS FORMULA POSITIONS			
Child Nutrition Lead	1.00	42,385	
Child Nutrition Assistant Team Lead	1.00	36,053	
Child Nutrition Worker	5.00	173,305	
TOTAL CAMPUS FORMULA POSITIONS:	7.00	\$	251,743

BUDGET APPENDIX

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

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

LEANDER INDEPENDENT SCHOOL DISTRICT
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT
2024-2025 THROUGH 2028-2029

		Actual 2024-25	2025-26 HB2 Adopted (Moak)	2025-26 Amended as of 5.21.26	2025-26 Projected as of 5.21.26	Projected 2026-27	Projected 2027-28	Projected 2028-29
<u>FUNDING DATA ELEMENTS</u>								
a	Actual Enrollment/PASA Projected Enrollment	42,608	42,448	42,448	41,953	41,841	41,711	41,880
b	Revenue per Student	\$ 10,104	\$ 10,592	\$ 10,595	\$ 10,789	\$ 10,876	\$ 10,802	\$ 10,810
c	Student Growth - Actual	15	(160)	(160)	(655)	(112)	(130)	169
d	Enrollment for Funding (Pre-k funded 1/2 day)	41,951	41,803	41,803	41,086	40,925	40,786	40,901
e	Refined ADA	39,296	39,362	39,362	38,672	38,521	38,390	38,498
f	ADA Rate	93.900%	94.125%	94.125%	94.125%	94.125%	94.125%	94.125%
g	District WADA	50,727.41	51,134.96	51,134.96	50,523.29	50,659.42	50,309.24	50,467.39
h	Compressed Tax Rate	\$ 0.6169	\$ 0.6169	\$ 0.6169	\$ 0.6169	\$ 0.6169	\$ 0.6169	\$ 0.6121
i	Golden Pennies	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800	\$ 0.0800
j	Golden/Disaster Penny	\$ -	\$ -	\$ -	\$ -			
j	Copper Penny	\$ 0.0600	\$ 0.0600	\$ 0.0600	\$ 0.0600	\$ 0.0600	\$ 0.0600	\$ 0.0600
k	Local Tax Roll (Freeze Adjusted Net Taxable)	\$ 41,199,917,857	\$ 41,030,688,642	\$ 41,449,145,714	\$ 41,449,145,714	\$ 41,130,497,255	\$ 41,541,802,228	\$ 41,957,220,250
l	Tax Roll Growth Estimate	7.11%	-0.41%	0.60%	0.60%	-0.77%	1.00%	1.00%
m	M&O Tax Rate	\$ 0.7569	\$ 0.7569	\$ 0.7569	\$ 0.7569	\$ 0.7569	\$ 0.7569	\$ 0.7521
n	I&S Tax Rate	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300
o	Total Tax Rate	\$ 1.0869	\$ 1.0869	\$ 1.0869	\$ 1.0869	\$ 1.0869	\$ 1.0869	\$ 1.0821
p	Property Tax Collection Rate	99.00%	99.00%	99.00%	99.00%	98.50%	98.50%	98.50%
<u>ASSUMPTIONS</u>								
q	Salary Increase/One-Time Payment					0.0%	0.0%	0.0%
r	Pay Study Adjustments					1,307,600	500,000	1,000,000
s	New Positions (staffing formulae - PRE-K thru 12)					751,612	(308,341)	752,000
t	New Positions (special education)					430,734	219,000	219,000
u	New Positions (outside staffing formulae)					785,458	719,564	1,169,401
v	Balance of start-up salaries for new campuses					1,042,024	-	1,500,000
w	Start-up salaries for new campuses					-	150,000	-
x	New Positions FTEs					48.5	TBD	TBD

LEANDER INDEPENDENT SCHOOL DISTRICT
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT
2024-2025 THROUGH 2028-2029

		Actual 2024-25	2025-26 HB2 Adopted (Moak)	2025-26 Amended as of 5.21.26	2025-26 Projected as of 5.21.26	Projected 2026-27	Projected 2027-28	Projected 2028-29
REVENUES								
STATE FUNDING								
1	Tier I	316,202,339	343,558,934	343,558,934	339,889,039	341,874,785	339,384,311	340,292,253
2	Local Share	272,280,503	275,763,225	275,763,225	270,877,858	270,375,298	271,727,175	271,635,006
3	Per Capita Distribution from ASF	24,302,056	17,705,934	17,705,934	18,470,496	23,235,000	15,408,263	23,033,894
4	State Share of Tier 1 (Tier 1 - LFA - Per Capita)	\$ 19,619,780	\$ 50,089,775	\$ 50,089,775	\$ 50,540,685	\$ 48,264,487	\$ 52,248,873	\$ 45,623,353
5	Tier II	16,907,148	16,577,219	16,577,219	16,944,520	17,207,223	16,653,151	16,596,797
6	Additional St Aid for Certain Ad Valorem Tax Refunds	236,264	284,513	284,513	236,264	236,264	236,264	236,264
	Additional St Aid for Adj of Limitation on Tax Incr (Over 65							
7	HH)	3,298,366	3,321,284	3,321,284	3,547,469	3,545,214	3,561,061	3,588,766
8	State School Deaf/Blind	(193,008)	(271,020)	(271,020)	(193,008)	(193,008)	(193,008)	(193,008)
9	Additional St Aid for Districts Impacted by Compression	5,460,347	-	-	-	-	-	1,074,266
	Additional St Aid to Ensure Funding of Retention							
10	Allotments	-	388,308	388,308	-	-	-	-
11	Other State - PV Audits, PY Settle up, Sped Funding change	468,151	-	-	1,000,000	1,000,000	1,000,000	1,000,000
12	TRS on Behalf	26,478,555	27,175,184	27,175,184	27,175,184	29,084,127	29,374,968	29,668,718
	TOTAL STATE REVENUES:	\$ 96,577,659	\$ 115,271,197	\$ 115,271,197	\$ 117,721,610	\$ 122,379,307	\$ 118,289,572	\$ 120,629,050
LOCAL FUNDING								
13	Tax Collections (<i>current,delinquent</i>)	327,082,397	325,546,587	325,546,587	325,573,946	326,436,264	327,236,264	328,236,264
14	Current Tax levy - 2 cents to Major Maintenance	-	-	-	-	-	-	-
14	Penalty & Interest	1,139,852	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
15	Services to Other Ed. Agency	57,274	50,000	50,000	50,000	50,000	50,000	50,000
16	Investment Earnings	10,499,472	7,600,000	7,600,000	8,850,000	7,100,000	6,000,000	5,000,000
17	mLISD Fee	735,520	750,000	750,000	750,000	750,000	750,000	750,000
18	Pre-k Tuition Community	-	162,500	162,500	408,000	625,250	671,250	671,250
19	Other Tuition & Fees	1,716,318	2,077,500	2,077,500	1,390,000	1,462,000	1,390,000	1,390,000
20	Rental Income	1,197,374	1,100,000	1,100,000	1,300,000	1,324,000	1,324,000	1,324,000
21	Donations	9,955	-	-	-	-	-	-
22	Insurance Recovery	20,076	-	11,939	-	-	-	-
23	Other Local Revenue	627,059	620,000	620,000	620,000	675,000	670,000	670,000
24	Athletics Activity	1,092,998	980,000	1,098,239	1,038,143	969,000	1,100,000	1,100,000
25	Vending	4,381	5,000	5,000	5,000	5,000	5,000	5,000
26	Advertisement - Video Scoreboards	31,532	35,000	35,000	35,000	35,000	35,000	35,000
27	Advertisement- Other	-	-	-	-	-	-	-
27	City/County Sources	263,194	355,000	355,000	267,000	267,000	267,000	267,000
28	TOTAL LOCAL REVENUES:	\$ 344,477,403	\$ 340,381,587	\$ 340,511,765	\$ 341,387,089	\$ 340,798,514	\$ 340,598,514	\$ 340,598,514
FEDERAL FUNDING								
29	City/County Sources	56,739	70,000	70,000	60,000	60,000	60,000	60,000
30	MAC	117,116	135,000	135,000	135,000	135,000	135,000	135,000
31	SHARS	214,701	4,000,000	4,000,000	4,000,000	2,000,000	2,000,000	2,000,000
32	JROTC	195,694	190,000	190,000	162,000	162,000	162,000	162,000
33	Indirect Cost	31,838	600,000	600,000	100,000	400,000	400,000	400,000
34	TOTAL FEDERAL REVENUES:	\$ 616,088	\$ 4,995,000	\$ 4,995,000	\$ 4,457,000	\$ 2,757,000	\$ 2,757,000	\$ 2,757,000
35	GROSS TOTAL REVENUES:	\$ 441,671,150	\$ 460,647,784	\$ 460,777,962	\$ 463,565,699	\$ 465,934,821	\$ 461,645,086	\$ 463,984,564

LEANDER INDEPENDENT SCHOOL DISTRICT
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT
2024-2025 THROUGH 2028-2029

		Actual 2024-25	2025-26 HB2 Adopted (Moak)	2025-26 Amended as of 5.21.26	2025-26 Projected as of 5.21.26	Projected 2026-27	Projected 2027-28	Projected 2028-29
<u>EXPENDITURES</u>								
36	Payroll - Existing Positions	377,508,209	383,375,580	383,282,705	381,372,442	395,685,953	389,331,302	391,111,525
37	Adjustments to Payroll/identified reductions		2,696,122	2,696,122	-	442,423	500,000	-
38	Identified Reductions	-	(15,397,802)	(15,397,802)	-	(12,215,614)	-	-
39	Reductions due to Budgeting at 98%	-	(7,509,294)	(7,509,294)	-	(7,600,000)	(7,600,000)	(7,800,000)
40	Salary Increase		-	-	-	-	-	-
41	Teacher Retention Allotment	-	12,318,611	12,318,611	-	598,889	-	-
42	Increase in TRS contributions (unfunded mandate)	-	1,620,981	1,620,981	-	61,386	-	-
43	Pay Study Adjustments/Support Staff Retention Allotment	-	4,781,876	4,781,876	-	1,307,600	500,000	1,000,000
44	Increase monthly contribution for health insurance	-	2,550,600	2,550,600	-	-	-	-
45	New Positions (staffing formulae - PreK-12th)	-	477,639	477,639	-	751,612	(308,341)	752,000
46	New Positions (special education)	-	144,522	144,522	-	430,734	219,000	219,000
47	New Positions (outside staffing formulae)	-	1,316,619	1,316,619	-	785,458	719,564	1,169,401
48	Balance of start-up salaries for new campuses	-	202,263	202,263	-	1,042,024	-	1,500,000
49	Start-up salaries for new campuses	-	98,942	98,942	-	-	150,000	-
50	Title I/IDEA-B positions moving to General Fund	-	1,500,000	1,500,000	-	440,837	-	-
51	State Funded TRS	26,478,555	27,175,184	27,175,184	27,175,184	29,084,127	29,374,968	29,668,718
52	Total Payroll Costs	\$ 403,986,764	\$ 415,351,843	\$ 415,258,968	\$ 408,547,626	\$ 410,815,429	\$ 412,886,493	\$ 417,620,644
53	Contracted Services	15,597,123	16,281,601	18,660,747	15,409,833	15,786,797	16,194,665	16,518,558
54	Utilities	10,069,147	10,245,070	10,323,802	10,290,902	10,581,473	10,793,102	11,008,965
55	Supplies	17,992,685	19,334,351	19,018,267	16,048,862	19,284,331	19,477,174	19,866,718
57	Travel/Misc.	7,029,426	7,604,389	7,695,126	6,258,469	7,830,908	7,909,217	8,067,401
58	Debt Service	1,517,047	501,756	501,756	749,721	830,981	830,981	830,981
59	Capital Outlay/Portables	2,373,159	86,000	885,800	3,272,292	21,700	-	-
60	Police department costs	-	665,766	1,640,209	665,766	-	-	-
61	New Campus Operating Costs (supplies)	-	120,000	120,000	120,000	150,000	-	220,000
62	Total Non-Payroll Costs	\$ 54,578,587	\$ 54,838,933	\$ 58,845,707	\$ 52,815,845	\$ 54,486,190	\$ 55,205,140	\$ 56,512,623
63	Chapter 49/Recapture	\$ 11,162,584	\$ 11,039,386	\$ 11,039,386	\$ 10,936,462	\$ 10,885,260	\$ 11,088,784	\$ 11,255,117
64	TOTAL EXPENDITURES:	\$ 469,727,934	\$ 481,230,162	\$ 485,144,061	\$ 472,299,933	\$ 476,186,879	\$ 479,180,417	\$ 485,388,384
65	Results from Operations	\$ (28,056,784)	\$ (20,582,378)	\$ (24,366,099)	\$ (8,734,234)	\$ (10,252,058)	\$ (17,535,331)	\$ (21,403,820)
66	Other Sources/One-time Workers' Comp transfer	1,204,345	350,000	350,000	1,911,228	350,000	350,000	350,000
67	Transfers Out - Healthcare	(1,500,000)	-	(2,000,000)	(4,000,000)	-	-	-
68	Transfers Out - Other	(618,250)	-	-	-	-	-	-
69	Net Change in Fund Balance	\$ (26,970,689)	\$ (20,232,378)	\$ (26,016,099)	\$ (10,823,006)	\$ (9,902,058)	\$ (17,185,331)	\$ (21,053,820)

**LEANDER INDEPENDENT SCHOOL DISTRICT
MULTI-YEAR REVENUE, EXPENDITURE, and FUND BALANCE REPORT
2024-2025 THROUGH 2028-2029**

		Actual 2024-25	2025-26 HB2 Adopted (Moak)	2025-26 Amended as of 5.21.26	2025-26 Projected as of 5.21.26	Projected 2026-27	Projected 2027-28	Projected 2028-29
70	Beginning Fund Balance	\$ 184,890,435	\$ 157,919,746	\$ 157,919,746	\$ 157,919,746	\$ 147,096,740	\$ 137,194,683	\$ 120,009,352
71	Net Change in Fund Balance	\$ (26,970,689)	(20,232,378)	(26,016,099)	(10,823,006)	(9,902,058)	(17,185,331)	(21,053,820)
72	Ending Fund Balance	\$ 157,919,746	\$ 137,687,368	\$ 131,903,647	\$ 147,096,740	\$ 137,194,683	\$ 120,009,352	\$ 98,955,532
FUND BALANCE POLICY IMPLICATIONS								
73	Fund Balance Level - 3 Months Operating	\$ 114,641,337	\$ 117,547,694	\$ 118,526,169	\$ 115,340,868	\$ 116,325,405	\$ 117,022,908	\$ 118,533,317
74	Projected Actual Fund Balance	\$ 157,919,746	\$ 137,687,368	\$ 131,903,647	\$ 147,096,740	\$ 137,194,683	\$ 120,009,352	\$ 98,955,532
75	Overage/(Shortage) from Required Level	\$ 43,278,409	\$ 20,139,674	\$ 13,377,478	\$ 31,755,872	\$ 20,869,278	\$ 2,986,444	\$ (19,577,785)
76	Budget Deficit Threshold - 4.5%/3.0% of Revenues	\$ 12,915,257	\$ 20,232,378	\$ 20,238,236	\$ 20,368,316	\$ 13,651,487	\$ 13,516,689	\$ 13,581,883
77	Projected Operating Budget Deficit/Surplus	\$ (26,970,689)	\$ (20,232,378)	\$ (26,016,099)	\$ (10,823,006)	\$ (9,902,058)	\$ (17,185,331)	\$ (21,053,820)
78	Budget Deficit exceeding Threshold	\$ (14,055,432)	\$ -	\$ (5,777,863)	\$ 9,545,310	\$ 3,749,429	\$ (3,668,642)	\$ (7,471,937)

Strategic Levers & Impact Analysis

Commitments →

		Impact (+, -, 0) [-2, -1, 0, 1, 2]								Worst-Case Scenario				
		Student Experience 	Staff Experience 	Stewardship 	Sustainability 	Cumulative Score**	Estimated Revenue/ (Savings)	First-Order Impact (What happens right away)	Second-Order Impact (What Follows)	If you move forward	Can We Live With This	If you <i>DO NOT</i> move forward	Can We Live With This	Estimated Cost/Savings
Revenue Levers	Sale of Land	0	0	1	-1	0	\$ 5,000,000	Improves near-term financial flexibility.	Permanent loss of asset, reduced future flexibility, risk if one-time funds support recurring needs.	We permanently lose a strategic asset, spend the one-time funds on short-term needs, and later face pressures that require buying land back at a much higher cost.	Yes	We hold unused land, incur ongoing costs, and miss an opportunity to strengthen near-term financial stability if growth never materializes.	Yes	\$ -
	Special Education Allotment Adjustments	2	2	2	2	8	\$ 1,000,000	We are able to fund SPED positions that will accommodate our student growth.	Our classrooms are staffed at appropriate ratios.	If we receive funds, we will be able to offset expenses in the general fund.	Yes	If we do not receive funds, we will have to dip more into general fund for special education expenses.	Yes	\$ 137,000,000
	Voter-Approval Tax Rate Election (VATRE)	0	0	2	2	4	\$ 6,500,000	Increase funding to M&O fund.	Increase continues.	Increase annual funding \$6.8M.	Yes	Limits ability to give staff raises or bolster student programs.	No	\$ -
	Texas Education Agency (TEA) Hold Harmless	0	0	1	1	2	\$ -	If qualify, increases funding.	Funding is maintained.	Increase in funding which supports student experiences.	Yes	Funding remains the same which results in reductions to programs.	No	\$ -
	1% increase in Average Daily Attendance (ADA)	0	0	2	2	4	\$ 535,000	Increase funding and student instruction time.	Increased funding, increase in student outcomes.	Increase in funding which supports student experiences.	Yes	Flat funding or even potential decrease in funding which means further reductions in other areas.	No	\$ -
	Career & Technical Education (CTE) Funding Increase	1	1	1	0	3	\$ 949,434	Increased funding.	Increase continues.	Increased funding.	Yes	Flat funding.	No	\$ 949,434
	Open Enrollment	1	0	1	1	3	\$ 504,969	Admits student enrollment into Leander ISD who do not live within the attendance boundaries of Leander ISD. Purchase of a software platform to process transfer requests.	Acclimation of students into the Leander ISD community. Increase work demand to support requests. Continued cost of transfer platform.	Increased revenue offsetting cost of software platform. More efficient use of campus functional capacity. Enhanced perspective from students who do not live within Leander ISD. Need for additional staff to support work needed to support.	Yes	Potential loss of new revenue from WADA for new students. Less efficient use of building capacity. Could lose students who would consider Leander ISD, but no option for them to transfer. We would still need the software platform to process inter-district transfers.	Yes	\$ -
	Advertising (Bus/Scoreboards/Campus)	1	-1	2	1	3	\$ 90,000	These funds provide an additional revenue source for the district without requiring increased taxpayer funding.	Over time, deeper business partnerships, sponsorships, philanthropic support, and program investments --> diversify revenue sources and reduce reliance on traditional funding streams. Must consider additional workload on staff. What do we want to do more of? What should we do less of? What's okay to abandon?	Increase non-tax revenue stream supporting student programs, activities, or facilities. Strengthens partnerships with local businesses and community organizations. Provides opportunities to offset costs. Requires clear guidelines and oversight perhaps more than what we can currently commit.	Yes	Maintains the district's status quo. Avoids additional administrative oversight.	Yes	\$ -
	Naming Rights	1	0	2	1	4	\$ -	These funds provide an additional revenue source for the district without requiring increased taxpayer funding.	Over time, deeper business partnerships, sponsorships, philanthropic support, and program investments --> diversify revenue sources and reduce reliance on traditional funding streams. Must consider additional workload on staff. What do we want to do more of? What should we do less of? What's okay to abandon?	Increase in revenue, potentially commits staff time if decision is made to do in-house.	Yes	No increase in revenue, no increased demand on employee time.	Yes	\$ -
	Facility Rental Revenue	0	0	2	1	3	\$ 124,000	Generates incremental revenue from existing facilities. Minimal operational disruption if carefully scheduled.	Creates recurring revenue stream supporting structural stability. Must monitor closely to prevent out-pricing customers.	Actual Revenue falls short of projections and we lose some customers.	Yes	The district misses recurring revenue opportunity.	No	\$ 124,000
	Land Leases	0	0	1	1	2	\$ -	Potential for smaller but recurring revenue from district land but requires significant investigation, negotiation, and oversight. Adds operational workload for staff to structure and manage agreements.	Financially beneficial long-term if structured well, but requires sustained operational management.	The district commits staff time and resources to pursue leasing opportunities that yield limited revenue or create long-term lease constraints that complicate future needs.	No	Underutilized land generates no revenue while the district passes on an opportunity to create a recurring funding.	Yes	\$ -
	Central Office Reductions	0	-1	1	-1	-1	\$ (1,802,578)	With reduction in central office positions and resources, important functions must be shifted to other personnel.	There will be an increase in workload for staff and this could have an impact on campus support and services.	There could be delayed support for campuses. We have to approach processes differently to ensure nothing is lost in this transition.	Yes	There would have to be larger reductions at the campus level.	No	\$ (1,802,578)
	Police Department Delayed Expenses	-1	-1	1	0	-1	\$ (780,384)	Impacts ability to meet state mandates and effectively support a safer environment for students and staff.	The district may not be able to effectively provide a safe environment for students and staff. Additionally, staff may not be adequately equipped to protect students and colleagues, which presents a significant safety concern and may hinder officers' ability to perform their duties effectively.	The district may face challenges recruiting and retaining qualified officers and may be unable to meet the state mandate requiring armed security personnel on every campus. This could erode community trust in our ability to keep students and staff safe. Additionally, the district would have limited flexibility to maintain long-term contracts with our law enforcement partners.	No	The district retains valuable staff in critical areas to ensure the safety of both students and staff, which supports and enhances the overall learning experience for our students.	Yes	\$ (780,384)

Strategic Levers & Impact Analysis

Commitments →		Impact (+, -, 0) [-2, -1, 0, 1, 2]								Worst-Case Scenario				Estimated Cost/Savings
		Student Experience 	Staff Experience 	Stewardship 	Sustainability 	Cumulative Score**	Estimated Revenue/ (Savings)	First-Order Impact (What happens right away)	Second-Order Impact (What Follows)	If you move forward	Can We Live With This	If you <i>DO NOT</i> move forward	Can We Live With This	
Expenditure Reduction Levers	Implement low-enrollment staffing model	0	-1	2	1	2	\$ (1,592,073)	Adjustments to how staffing is utilized to meet student needs; surplus of staff.	Diversified program models across campuses based on individual campus needs and enrollment; perceptions of inequity that will need to be addressed; potential management challenges.	Disproportionate impact across campuses; higher student/teacher ratio; parent dissatisfaction; retention/recruitment challenges; strain on culture.	Yes	Disproportionate student/teacher ratios and staff workloads; continued costs to district.	No	\$ (1,592,073)
	Consolidate Faubion ES to Westside ES/Reed ES	-1	-1	2	2	2	\$ (1,085,700)	Families and teachers are displaced.	New campuses accept the families and students, causing some disruption to their existing culture.	Families and teachers are displaced.	Yes	Faubion will operate under a small school staffing model, which will impact student and staff experiences.	Yes	\$ 138 (1,085,700)
	Consolidate Steiner Ranch ES to Bush ES and River Ridge ES	-1	-1	1	2	1	\$ (1,298,200)	Students and staff are rezoned to new community.	Training needs to support a shift in demographic and campus culture.	Community concerns, threat to bond, culture shift in Steiner area.	Yes	Steiner Ranch, Bush, and River Ridge will operate under a small school staffing model, which will impact student & staff experiences.	Yes	\$ -
	ES: Staffing Adj. Based on Projected Enrollment	0	0	2	2	4	\$ (1,207,500)	Reduction in staff.	Equitable staffing based on guidelines.	Staff may have to move grade levels or campuses.	Yes	Inequities among campuses.	No	\$ (1,207,500)
	ES: Increase PK4 to 22:1	-1	-2	1	2	0	\$ -	Reduction in staff.	More students in classrooms, increased case management for classroom teacher.	More students in classrooms and increased case management for teachers.	Yes	Unable to save from the increase in ratio.	Yes	\$ -
	ES: QUEST (Align to Staffing Guidelines)	-1	-1	2	2	2	\$ (698,291)	Reduction in staff.	Fewer rotations for specials areas, decreased services for ALL students on a campus, all teachers will be required to complete GT 30 Hour training.	Disproportionate impact across campuses; higher student/teacher ratio; parent dissatisfaction; retention/recruitment challenges; strain on culture.	Yes	Disproportionate student/teacher ratios and staff workloads; continued costs to district.	No	\$ (698,291)
	ES: Increase PK3 Ratio to 18:1	-1	-2	1	2	0	\$ -	Reduction in staff.	More students in classrooms, increased case management for classroom teacher.	More students in classrooms and increased case management for teachers.	Yes	Unable to garner savings.	Yes	\$ -
	ES: Eliminate PK3	-2	0	-2	2	-2	\$ (835,751)	Reduction in staff.	Three year olds do not begin as early as possible.	Staffing allocations would need to be updated for 26-27. Those positions would need to be surplusd.	No	We could consider this change for the 27-28 school year.	Yes	
	ES: 5th Grade Staffing Ratio Increase (25:1 to 26:1)	0	0	2	1	3	\$ (345,000)	Slight reduction in FTEs.	Some 5th grade classes may rise to 26.	Some classes may rise to 26.	Yes	Unable to garner savings.	Yes	
	MS: Eliminate Dual Language	-1	-1	0	2	0	\$ (542,646)	Reduction in staff. Students currently in program do not get to complete.	Campus completes master schedule without the additional FTEs and consider how to best support DL students coming into their school.	We will have a PreK-5 DL program in LISD and there would be 7 FTEs in surplus.	Yes	We would need to find an additional \$542,000 in the budget.	No	\$ (542,646)
	MS: Reduce Double Block (4 campuses)	0	0	2	1	3	\$ (1,104,000)	Reduction in staff.	Campuses will complete their master schedule without these additional FTEs.	4 impacted campuses will change their instructional/intervention models.	Yes	4 impacted campuses continue to use the FTEs for double block/intervention.	Yes	\$ (1,104,000)
	MS: Eliminate AVID	-2	-2	0	0	-4	\$ (819,000)	Students lose instructional programming and support.	Long term effects of the loss of this program funnels into HS.	Students lose instructional programming and support.	No	Students do not lose instructional programming and support, continued supports into high school will remain, but would have to find reductions in other areas.	Yes	
	MS: Add ISS Aide Addition	1	1	1	2	5	\$ 342,063	Returns teachers to teaching periods.	Consistency in ISS supervision.	ISS aide position is hard to fill.	Yes	Campuses will continue utilizing teacher FTEs for ISS coverage.	Yes	\$ 342,063
	MS: Staffing Ratio Increase (23:1 to 23.5:1)/Enrollment Adj	-1	-2	2	0	-1	\$ (552,000)	Reduction in staff.	Slight increase in class size; need to monitor for classes above 30.	Class sizes get large and we have to add staff.	Yes	Less contribution to offset deficit.	Yes	\$ (552,000)
	MS: Non-Instructional Staffing Based on Projections	0	0	0	0	0	\$ (23,560)	Add Counselor and reduce clerical.	Review impact of these changes.	Aligns with staffing guidelines.	Yes	Increased students per counselor at largest middle school, inefficiencies in clerical at smallest middle school.	Yes	\$ (23,560)
	MS - Eliminate Professional Learning Community (PLC) period	-1	-2	1	-1	-3	\$ (3,243,000)	Loss of instructional planning period within grade level, impact on student learning.	Staff morale and retention.	Staff retention impact and plc impact.	No	Have to find reductions in other areas.	Yes	\$ -
	MS - Reduce Schools for Field Studies (SFF) to make 504/Testing Whole (Add)	0	1	-1	-1	-1	\$ 276,000	Increase in budget; campuses adjust 1/2 time to full time 504/Testing; eliminate and surplus SSF staff (3).	Reduction in intervention support; increase in operational support.	Continued concerns with aligned intervention at middle school.	Yes	More time to gather data on impact of SSF positions for campuses.	Yes	\$ -
	HS: Staffing Ratio Increase (22:1 to 22.25)/Enrollment Adj	-1	-2	2	0	-1	\$ (1,174,380)	Reduction in staff.	slight increase in class size; need to monitor for classes above 30	class sizes get large and we have to add staff	Yes	less contribution to offset deficit	Yes	\$ (1,174,380)
	HS: Non-Instructional Staffing Based on Projections (Add)	0	0	0	0	0	\$ 54,842	Additional bookkeeper support for two campuses.	Increased efficiencies and reduction in overtime costs	aligns with staffing guidelines	Yes	Decresed efficiencies and potential increase in overtime costs	No	\$ 54,842
	HS: Staffing Ratio Increase (22:1 to 22.5)	-1	-2	2	0	-1	\$ (1,690,000)	Reduction in staff.	Increase in class size; need to monitor for classes above 30.	Class sizes get large and we have to add staff.	Yes	ess contribution to offset deficit.	Yes	
	HS: Reduce QUEST Allocation	0	0	2	2	4	\$ (136,620)	Campuses reduce by 0.33 FTEs.	n/a	campuses lose 0.33 FTE each	Yes	Less savings.	Yes	\$ (136,620)

Strategic Levers & Impact Analysis

Commitments →		Impact (+, -, 0) [-2, -1, 0, 1, 2]				Worst-Case Scenario								
		Student Experience 	Staff Experience 	Stewardship 	Sustainability 	Cumulative Score**	Estimated Revenue/ (Savings)	First-Order Impact (What happens right away)	Second-Order Impact (What Follows)	If you move forward	Can We Live With This	If you <i>DO NOT</i> move forward	Can We Live With This	Estimated Cost/Savings
	HS: Eliminate PLC Period	-2	-2	2	-1	-3	\$ (6,589,500)	Teachers would lose a planning period and teach from bell to bell in a block schedule every other day. We do not have teachers volunteering for this WITH extra pay.	We may lose teachers and coaches across the board. The overall district focus on PLC will be lost.	We will likely loose teachers within the 0-5 year mark.	Yes	We could need to look at master schedule opportunities.	Yes	139
	HS: Eliminate PLC Period for Electives	-1	-2	2	-1	-2	\$ (7,000,000)	Elective staff will need to recalibrate.	Adds additional preps for CTE teachers. Cannot pull CTE teachers as much for district PL.	Would likely need to add sub days to support.	Yes	We could need to look at master schedule opportunities.	Yes	
	HS: Master Schedule	-1	-1	2	-1	-1	\$ -	All members staff and students will need to recalibrate.	Looking at all options from modified to traditional.	At least a year of planning.	Yes	We chose this this year. We added to our ratios.	Yes	
	Athletics Adjustments	0	-1	2	1	2	\$ -	Meet with campuses to align staffing with expectations.	Campuses create schedules in collaboration with athletic office to implement efficiencies.	Challenges with limited facility usage due to participation numbers.	Yes	Lack of efficiencies in scheduling, resulting in ineffective use of funds/staffing.	Yes	
	Fine Arts Adjustments	-1	-2	1	1	-1	\$ -	Less staff support for some fine arts programs.	Creates complications related to oversight and management of programs; could stifle growth of programs.	Some fine arts programs with large student count and one director.	Yes	Staffing inefficiencies that are inconsistent from campus to campus.	No	
	English as a Second Language (ESL) Adjustments	-1	-1	1	2	1	\$ (520,000)	Current ESL staff will have the opportunity to interview for MAEs roles.	Professional learning for campus staff, provided by MAEs/GLC team. C&I to embed best instructional practices for multilingual learners in EUSs.	There is potential for our newcomers to have less access to their environment since there will no longer be an ESL teacher working daily on the campus.	Yes	We will need to find an additional \$520,000 to reduce somewhere else and eventually have to pivot from the current support model due to budget anyway. With the growth of our EB population, we cannot sustain the current model as is.	No	\$ (520,000)

**Strongly Consider Accepting levers >/= 0

Commitment' Operational Definitions (As defined at 10/9/25 Board Meeting):

Student Experience: Providing access to opportunities that protect and enhance student learning and all elements impacting the overall student experience.

Staff Experience: Providing access to opportunities that protect and enhance staff learning and all elements impacting the overall staff experience.

Stewardship: Managing resources responsibly and transparently to maximize value to students and maintain community trust

Sustainability: Ensuring long-term sustainability including financial health, so the district can continue to support students and staff

TOTAL ESTIMATED COST/SAVINGS **-\$10,822,827**
TOTAL ESTIMATED REVENUE INCREASE \$ **2,073,434**

Leander ISD Board Meeting Agenda Item Information

Meeting Date: Thursday, June 18, 2026

Agenda Item:	Consider Approval of a Resolution Revising Assigned Fund Balance for the Self-Funded Healthcare Fund
Purpose:	☐ Discussion Item/Report Only ☒ Action Requested
Administrator Responsible:	Gina Mitschke, Executive Director of Business
Attachments:	Resolution Revising Fund Balance for the Self-Funded Healthcare Fund

Background Information:

In accordance with Governmental Accounting Standards Board (GASB), the Board of Trustees may commit or assign portions of the District's fund balance for specific purposes through Board action. This item requests Board approval to revise an existing General Fund assigned fund balance designation for the Self-Funded Healthcare Fund. The General Operating fund balance was \$157,919,746 as of June 30, 2025.

The committed or assigned fund balance may only be spent for the specified purpose and within a reasonable period of time unless an emergency occurs. The commitments and assignments may be amended at any time with Board approval.

During the [April 10, 2025, Regular Board Meeting](#), the Board approved a resolution reclassifying \$32 million of General Fund balance from committed to assigned in order to maintain compliance with [Board Policy CE\(LOCAL\)](#), which establishes minimum assigned and unassigned fund balance requirements. The current recommendation does not alter that action.

During the [December 11, 2025](#), and [June 4, 2026](#), Regular Board Meetings, the Board approved the transfer of a total of \$4 million from the General Fund Assigned Fund Balance designated to the Self-Funded Healthcare Fund to address cash flow pressures resulting from higher-than-anticipated healthcare claims. As a result of this transfer, administration recommends reducing the related General Fund assignment from \$10 million to \$6 million.

Prior to utilizing assigned fund balance amounts, administration will seek Board approval for the expenditure, process the necessary budget amendment, and adjust the assignment accordingly.

Additional Information Regarding GASB 54:

[GASB Statement No. 54](#) establishes standardized classifications for governmental fund balances to improve financial reporting and comparability among governmental entities. Fund balances are classified as Nonspendable, Restricted, Committed, Assigned, or Unassigned based on the level of constraints placed on the use of the resources.

Fund Balances are classified into the above categories based on the ultimate authority over the funds. In the case of the General Fund, the school board can Commit and Assign fund balance to various projects. In the case of the Debt Service Fund, fund balances are legally Restricted to cover the retirement of debt.

Nonspendable	Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
Restricted	Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
Committed	Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
Assigned	Amounts a government intends to use for a specific purpose ; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority

Administrative Recommendation:

Administration recommends the Board of Trustees approve the Resolution reducing the General Fund Self-Funded Healthcare Assigned Fund Balance from \$10 million to \$6 million.

Sample Motion:

I move the Board of Trustees approve the Resolution reducing the General Fund Self-Funded Healthcare Assigned Fund Balance from \$10 million to \$6 million.

**LEANDER INDEPENDENT SCHOOL DISTRICT
A RESOLUTION REVISING ASSIGNED FUND BALANCE FOR
THE SELF-FUNDED HEALTHCARE FUND**

WHEREAS, the Governmental Accounting Standards Board ("GASB") has adopted Statement 54 ("GASB 54"), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010; and

WHEREAS, GASB Statement No. 54 establishes fund balance classifications for governmental entities and requires formal Board action to establish fund balance classifications; and

WHEREAS, Leander Independent School District will categorize according to the following components: Nonspendable (including but not limited to, inventory, prepaid), Restricted (external restrictions), Committed (imposed by resolution), Assigned (amounts intended for a specific purpose as determined by the Board of Trustees or its designee) and Unassigned (residual);

NOW THEREFORE BE IT RESOLVED the Leander Independent School District Board of Trustees hereby revises the General Fund assigned fund balance for the Self-Funded Healthcare Fund from \$10,000,000 to \$6,000,000 for future healthcare funding needs.

AND BE IT ALSO RESOLVED that the Leander Independent School District's financial goal is to have a sufficient balance in the operating fund with sufficient working capital and a margin of safety to address emergencies without borrowing. The District shall maintain minimum fund balance reserves in accordance with Board Policy CE(LOCAL).

The above Resolution is passed and adopted this 18th day of June 2026, by the Board of Trustees.

APPROVED:

ATTEST:

Anna Smith, Presiding Officer
President, Board of Trustees

Sade Fashokun
Vice President, Board of Trustees