Notice of Regular Meeting
Board of Trustees
August 24, 2021

A Regular Meeting of the Board of Trustees will be held on August 24, 2021, beginning at 6:00 PM, in the Administration Building, 400 East Loop 340, Waco, TX 76705.

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

I. Roll Call, Establishment of Quorum, and Call to Order -- Board President
II. Opening Ceremony -- Board President
III. Consider Listing of Agenda Items -- Board President
IV. Public Hearing to Discuss the 2021-2022 Fiscal Year Budget and Proposed Tax Rate -- Mr. James D. Garrett
V. Recognition Items -- Board President and Dr. Sharon M. Shields
    A. Mr. Phil Bancale - 2019-2020 Board President -- Dr. Sharon M. Shields
    B. Mrs. Brenda Rocha - 2020-2021 Board President -- Dr. Sharon M. Shields
    C. Mrs. Brenda Rocha - 5 Years of Service -- Dr. Sharon M. Shields
    D. Mrs. Mildred Watkins - 25 Years of Service -- Dr. Sharon M. Shields
VI. Public Participation -- Board President
VII. Special Reports -- Board President
    A. Superintendent's Report -- Dr. Sharon M. Shields
        1. Student Enrollment Update -- Dr. Sharon M. Shields
        2. Calendar of Events -- Dr. Sharon M. Shields
    B. Delinquent Tax Collection Report -- Mr. James D. Garrett
    C. La Vega Early College High School 2021-2022 Campus Designation Outcome-Based Measures (OBM) Report -- Dr. Charla Rudd
VIII. Consider Consent Agenda Items -- Board President
    A. Minutes for Meetings Held -- Ms. Lori Mynarcik
    B. Consider McLennan County Adjunct Faculty Agreement, Extracurricular Status for 4-H, and the Resolution for Extracurricular Status of 4-H Organizations -- Dr. Sharon M. Shields
    C. Personnel Items -- Mr. Todd Gooden
    D. Monthly Tax Collection Recap and Report -- Mr. James Garrett
    E. Budget Amendments -- Mr. James D. Garrett
    F. Child Nutrition Meal Adult Meal Pricing for 2021-2022 -- Mr. James D. Garrett
    G. Consider for Approval 2021-2022 Budget for State Compensatory as Required by House Bill 5 -- Mr. James D. Garrett
    H. Consider Awarding Contract Extension for Bank Depository for the District -- Mr. James D. Garrett
    I. Consider Approval of Submission of Texas COVID Learning Acceleration Supports (TCLAS) Application and Allow for TCLAS and ALL Future Application Pre-Award Costs -- Dr. Peggy Johnson
IX. Action and Discussion Items -- Board President

A. Consider Monthly Budget Analysis Report -- Mr. James Garrett
B. Consider Official Budget for 2021-2022 -- Mr. James D. Garrett
C. Debt Service Tax Rate Resolution -- Mr. James D. Garrett
D. Consider Tax Rate Ordinance for 2021-2022 -- Mr. James D. Garrett
E. Consider Resolution Regarding Fund Balance Designations -- Mr. James D. Garrett
F. Consider Teacher and Professional Employee Contract Recommendations -- Mr. Todd Gooden
G. Discuss and Consider Options to Reduce the Spread of COVID-19 to La Vega ISD Staff and Students -- Dr. Sharon M. Shields

X. Closed Meeting -- Board President

XI. Adjournment -- Board President

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, Texas 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 TASB Policy BEC(LEGAL)]

_____

For the Board of Trustees

ROLL CALL, ESTABLISHMENT OF QUORUM, AND CALL TO ORDER

The meeting was called to order at _____ m.

Board of Trustees Members Present: _____

_____

Board of Trustees Members Absent: _____

_____

School Personnel Present: _____

_____

_____

_____

Others Present: _____

_____

_____

BOARD PRESIDENT:

THE OPENING CEREMONY CONSISTING OF THE PLEDGE OF ALLEGIANCE

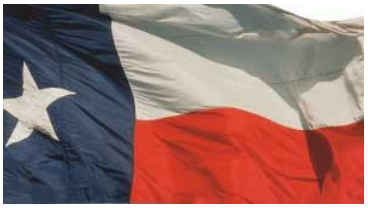
TO THE AMERICAN FLAG AND TO THE TEXAS FLAG WILL BE PROVIDED BY:

_____

(NAME, TITLE, POSITION, LVISD CAMPUS/DEPT.)



PLEDGE TO UNITED STATES FLAG. I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.



PLEDGE TO TEXAS FLAG: "Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible."

APPROVE LISTING OF AGENDA ITEMS

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☒ Attached ☐ Provided Later ☐

Contact Person:
Dr. Sharon M. Shields and Board President

Background Information:
Board Members are asked to review the listing of agenda items.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

Motion:

Second:

For:

Against

Abstain:

PUBLIC HEARING TO DISCUSS THE 2021-2022 FISCAL YEAR BUDGET AND PROPOSED TAX RATE

Presented for:
Board action ☐ Report/Review Only ☒ Consent Agenda Item ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Mr. James D. Garrett

Background Information:
The Board set the public hearing on the 2021-2022 budget and tax rate for August 24, 2021. At the public hearing, any taxpayer in the District may be present and participate in the meeting.

The Board may hear public comments, discuss, and then vote to adopt the budget and tax rate, all in the same public meeting.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The La Vega ISD will hold a public meeting at 06:00 PM, August 24, 2021 in 400 E Loop 340, Waco, TX 76705. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$1.016100/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.245250/$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	2.03 % increase
Debt Service	5.79 % increase
Total expenditures	2.29 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$1,337,668,156	$1,440,780,147
Total appraised value* of new property**	$17,708,700	$16,447,390
Total taxable value*** of all property	$971,749,625	$1,042,613,236
Total taxable value*** of new property**	$17,018,166	$16,219,616

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
** "New property" is defined by Section 26.012(17), Tax Code.
*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $32,700,641

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$1.054700	$0.245250*	$1.299950	$4,751	$7,019
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.983400	$0.204750*	$1.188150	$4,821	$6,861
Proposed Rate	$1.016100	$0.245250*	$1.261350	$4,797	$6,891

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	$164,364	$183,786
Average Taxable Value of Residences	$133,469	$147,559
Last Year's Rate Versus Proposed Rate per $100 Value	$1.299950	$1.261350
Taxes Due on Average Residence	$1,735.03	$1,861.24
Increase (Decrease) in Taxes		$126.21

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $1.261350. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $1.261350.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	$5,576,190
Interest & Sinking Fund Balance(s)	$0

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

RECOGNITION ITEMS

A. Mr. Phil Bancale – 2019-2020 Board President
B. Mrs. Brenda Rocha – 2020-2021 Board President
C. Mrs. Brenda Rocha – 5 Years of Service
D. Mrs. Mildred Watkins – 25 Years of Service

Presented for:
Board action ☒ Report/Review Only ☐ Consent Agenda Item ☐

Supporting documents:
None ☒ Attached ☐ Provided Later ☐

Contact Person:
Board President

Background Information:
This portion of the board meeting is reserved to recognize students, staff, and Board Members for exemplary accomplishments beyond the District Level.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

PUBLIC PARTICIPATION

Presented for:
Board action ☐ Report/Review Only ☒

Supporting documents:
None ☒ Attached ☐ Provided Later ☐

Contact Person(s):
Board President and Dr. Sharon M. Shields

Background Information:
LVISD POLICY BED (LOCAL) -- Public Participation: At regular meetings the Board shall allot 30 minutes to hear persons who desire to make comments to the Board. Persons who wish to participate in this portion of the meeting shall sign up with the presiding officer or designee before the meeting begins and shall indicate the topic about which they wish to speak.

Limit on Participation: Audience participation is limited to the portion of the meeting designated for that purpose. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless recognized by the presiding officer. No presentation shall exceed five (5) minutes. Delegations of more than five persons shall appoint one person to present their views before the Board.

Board's Response—Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board shall not deliberate or decide regarding any subject that is not included on the agenda posted with notice of the meeting.

Complaints and Concerns—Complaints and concerns for which other resolution channels are provided shall be directed through those channels. The presiding officer or designee shall determine whether a person who wishes to address the Board has attempted to solve a matter administratively. If not, the person shall be directed to the appropriate policy to seek resolution before bringing the matter to the Board at a subsequent meeting.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

SPECIAL REPORTS

Presented for:
Board action ☐ Report/Review Only ☒

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
N/A

Background Information:
This portion of the meeting is to provide special reports to the Board of Trustees.

Fiscal Implication:
N/A

Administrative Recommendation:
This report is being provided for informational purposes.

Superintendent's Report

1. **Student Enrollment Report**
2. **Calendar Events**
3. **Other Miscellaneous Items**

Presented for:
Board action ☐ Report/Review Only ☒

Supporting documents:
None ☒ Attached ☐ Provided Later ☐

Contact Person:
Dr. Sharon M. Shields

Background Information:
This portion of the board meeting is reserved to update the Board of Trustees on calendar and miscellaneous items.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

Delinquent Tax Collection Report

Presented for:
Board action ☐ Report/Review Only ☒

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Mr. James D. Garrett

Background Information:
As of July 1, 2021, all remaining taxes owed to La Vega ISD have become delinquent, drawing both penalty and interest in addition to the taxes. Mr. Robert Myers, an attorney with the law firm of McCreary, Veselka, Bragg & Allen, P.C., the District's delinquent tax attorneys, will provide a report to the Board of Trustees on the prior year's activities.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

MCCREARY, VESELKA, BRAGG & ALLEN, P. C.
The Solution To All Your Collection Needs ™
Attorneys at Law

REPORT ON DELINQUENT PROPERTY TAX COLLECTIONS

for the

La VEGA INDEPENDENT SCHOOL DISTRICT

August 24, 2021

Robert L. Meyers
Connor Buchanan
Attorneys at Law
100 North 6th Street, Suite 602
Waco, Texas 76701
254-756-7755

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MCCREARY, VESELKA, BRAGG & ALLEN, P. C.
The Solution to all Your Collection Needs™ Attorneys at Law

August 24, 2021

Dr. Sharon M. Shields
Superintendent
La Vega Independent School District
400 East Loop 340
Waco, TX 76705

Re: Report on Delinquent Property Tax Collections

Dear Dr. Shields:

I am enclosing for you and the Board of Trustees copies of our latest Report on Delinquent Property Tax Collections. Our report details our activities undertaken to collect the delinquent taxes due to the La Vega Independent School District. The report also explains the procedures we follow to ensure that each property owner is notified of their tax delinquency, and the legal steps that will be taken when prompt payment of the taxes is not made.

We believe that our collection procedures provide the District with maximum recovery of its delinquent taxes in the shortest period of time possible. In addition to our collection activities, we will advise the District on any ad valorem tax matter.

We appreciate the opportunity to represent the La Vega Independent School District in the collection of its delinquent taxes and invite your questions and comments in order that we may better serve your needs.

Sincerely,

Robert L. Meyers

Connor Buchanan

MCCREARY, VESELKA, BRAGG & ALLEN, P.C.
ATTORNEYS AT LAW

"The Solution To All Your Collection Needs ™"

The goal of our tax collection program is to collect the greatest amount of tax in the shortest period of time. **McCreary, Veselka, Bragg & Allen** believes it has met this goal for the **La Vega Independent School District.**

Tax Collections generally fall into two categories, current tax collections, the collection of the current levy of taxes within the fiscal year in which they are assessed, and delinquent tax collections, taxes that are unpaid and referred to a law firm for collection. It is our belief that an effective delinquent tax collection program will not only result in the quick recovery of delinquent taxes, but will also enhance current collections. When the taxpaying public is aware that the **District** aggressively, but fairly, pursues unpaid taxes, there is more incentive for a property owner to timely pay their current taxes. The following are some of the significant points contained in our report.

CURRENT TAX COLLECTIONS

- The **District's** Total Annual Tax Collections (current and delinquent taxes, penalties, and interest) actually **exceed** the amount of taxes that have been levied. (Chart Page 2)

- As of the date of this report, the **District** has collected **97.58% to 99.62%** of the taxes that were levied for each of the last four years. (Chart Page 3)

DELINQUENT TAX COLLECTIONS

- We have collected **63.68%** of the taxes referred to us in July 2020, **77.00%** of the taxes referred to us in July 2019, and **81.46%** of the taxes referred in July 2018. The balance of these taxes is being quickly and efficiently collected. (Charts Pages 4-5)

- In order to collect the **District's** delinquent taxes during this report period we have:
    - Sent over **1,919** Delinquent Tax Notices
    - Filed **34** Delinquent Tax Suits
    - Recovered **22** Judgments, and
    - Posted for sale **29** properties

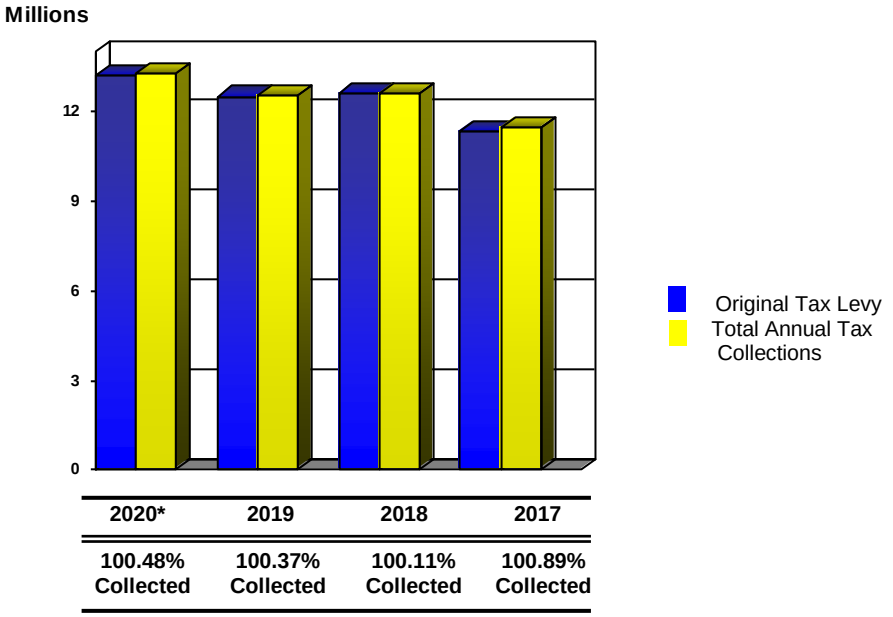
PROPERTY VALUE AUDITS

- We filed audits of the District's taxable value with the Comptroller of Public Accounts that resulted in the District receiving additional state aid. (Page 11)

TOTAL ANNUAL TAX COLLECTIONS

The District's Total Annual Tax Collections ***actually exceeded the amount of taxes that were levied.*** The District has collected over **100.00 %**, of its tax levy for tax years 2017 through 2019. Collections for 2020 are through June 30, 2021 and do not include a full year of collections.

*The District historically collects over **100%** of its tax levy each year.*



Typically, the District's Total Tax Collections, being the amount of Current Taxes added to the Delinquent Taxes, Penalties and Interest also collected is greater than the amount of taxes levied by the District. Thus, the District is assured that each year it will collect over 100% of the taxes that are levied.

(The amounts listed have been adjusted for tax office corrections.)

TOTAL ANNUAL TAX COLLECTIONS
(SEPTEMBER 1 THROUGH AUGUST 31)

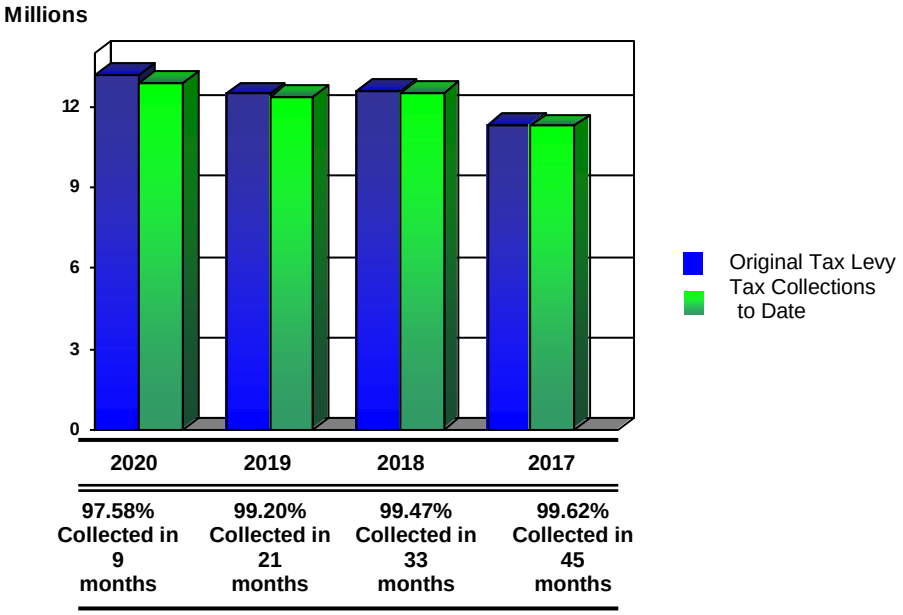
Tax Year	Original Tax Levy (Adjusted)	Total Annual Tax Collections	Percent Collected
2020*	$13,173,674	$13,236,909	100.48%
2019	$12,471,290	$12,518,031	100.37%
2018	$12,569,603	$12,583,264	100.11%
2017	$11,316,143	$11,416,597	100.89%

**Tax Collections through June 30*

COLLECTION OF TAX LEVY

Listed below are the last four tax years. As of June 30, 2021, **97.58%** to **99.62%** of the taxes levied for the tax years 2017 through 2020 have been recovered. For each of the tax years prior to 2017, the District has collected over 99.00% of the taxes that were levied.

*The District ultimately collects over **99.00%** of the taxes levied.*



This Chart above and the Table below list the actual amount of taxes levied for the past four years and the amount and percentage of each year's tax levy that have been collected. The amounts included are original tax amounts only *and do not include penalties and interest that have also been collected.*

It is a historical reality that a small percentage of each year's tax levy will be uncollectable due to a number of reasons such as insolvent business personal property accounts, bankruptcies, tax deferrals, medical hardships, and the fact that some property owners are judgment proof. Therefore, the cumulative percent collected, while extremely high, will never be one hundred percent.

COLLECTION OF TAX LEVY
(TAX COLLECTIONS FROM OCTOBER 1 OF EACH TAX YEAR THROUGH JUNE 30, 2021)

Tax Year	Original Tax Levy (Adjusted)	Tax Collected to Date	Percent Collected	Number of Months of Collection
2020	$13,173,674	$12,855,510	97.58%	9
2019	$12,471,290	$12,371,681	99.20%	21
2018	$12,569,603	$12,503,437	99.47%	33
2017	$11,316,143	$11,273,273	99.62%	45

COLLECTION STATUS OF DELINQUENT TAXES

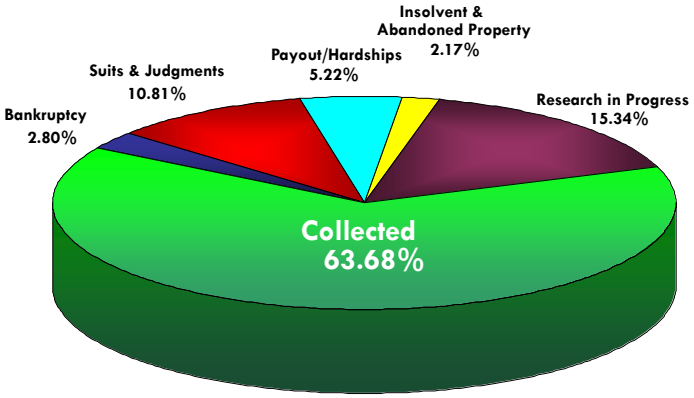
Each July 1, the District refers its unpaid delinquent taxes from the prior year to us for collection. The following charts depict the success we have had in collecting the taxes referred to us. As of June 30, 2021, we have collected:

- **63.68%** of the 2019 taxes that were referred to us on July 1, 2020 (12 months)
- **77.00%** of the 2018 taxes that were referred to us on July 1, 2019 (24 months)
- **81.46%** of the 2017 taxes that were referred to us on July 1, 2018 (36 months)

While we are collecting a very high percentage of the delinquent taxes, there are still taxes remaining unpaid. We are diligently continuing to conduct title, ownership, and address research on the remaining tax accounts.

COLLECTION STATUS OF 2019 DELINQUENT TAXES

MVBA *has collected **63.68%** of the 2019 taxes that were referred to us.*

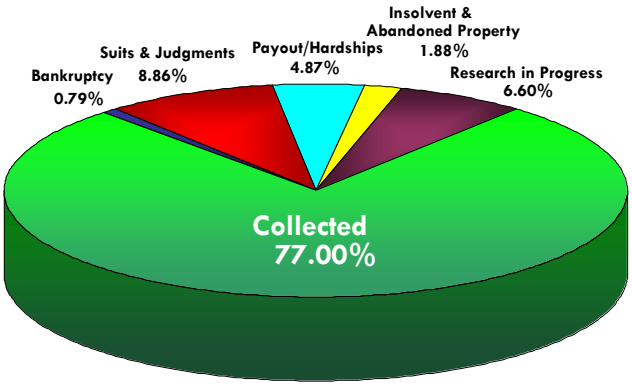


Delinquent Taxes Collected: $174,439

Category	Total Due (7/1/20)	Collected	Bankruptcy	Suits & Judgments	Payout & Hardships	Insolvent & Abandoned Property	Research in Progress
Amount	$274,048	**$174,439**	$7,672	$29,627	$14,316	$5,957	$42,038
Percent		**63.68%**	2.80%	10.81%	5.22%	2.17%	15.34%

COLLECTION STATUS OF 2018 DELINQUENT TAXES

MVBA *has collected* ***77.00%*** *of the 2018 taxes that were referred to us.*

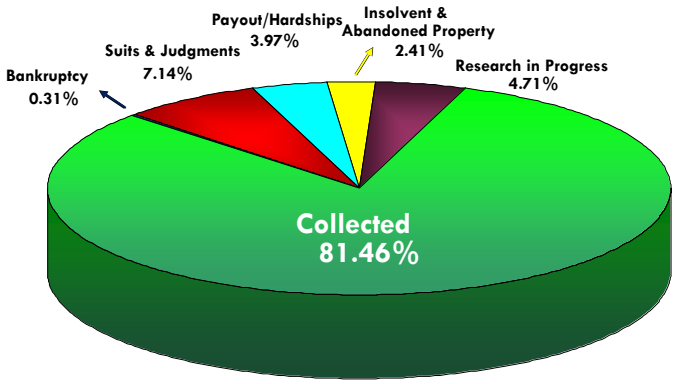


Delinquent Taxes Collected: $214,863

Category	Total Due (7/1/18)	Collected	Bankruptcy	Suits & Judgments	Payout & Hardships	Insolvent & Abandoned Property	Research in Progress
Amount	$279,029	**$214,863**	$2,214	$24,714	$13,593	$5,232	$18,413
Percent		**77.00%**	0.79%	8.86%	4.87%	1.88%	6.60%

COLLECTION STATUS OF 2017 DELINQUENT TAXES

MVBA *has collected* ***81.46%*** *of the 2017 taxes that were referred to us.*



Delinquent Taxes Collected: $188,416

Category	Total Due (7/1/17)	Collected	Bankruptcy	Suits & Judgments	Payout & Hardships	Insolvent & Abandoned Property	Research in Progress
Amount	$231,286	**$188,416**	$720	$16,506	$9,175	$6,564	$10,905
Percent		**81.46%**	0.31%	7.14%	3.97%	2.41%	4.71%

THIS OUTSTANDING LEVEL OF COLLECTIONS DID NOT SIMPLY HAPPEN.

- We have worked diligently collecting these taxes. MVBA has conducted a comprehensive delinquent tax collection program, which provides for:
- Regular and systematic mailing of delinquent tax notices to delinquent property owners.
- Thorough title examinations and ownership verification on selected delinquent tax accounts.
- Pre-litigation notices to all property owners and lienholders on each delinquent tract of real property; and
- The filing and prosecuting of delinquent tax suits to judgment and the final sale of the property to satisfy the tax delinquency if payment arrangements were not satisfactory made.
- We believe that these charts graphically depict the results of MVBA's aggressive delinquent tax collection program.

DEFINITIONS AND COMMENTS REGARDING CHARTS 3, 4 & 5

Lawsuits/Judgments

MVBA files delinquent tax suits for the collection of delinquent taxes. Often property owners enter into payment arrangements subsequent to the filing of suit. Further prosecution of these delinquent tax suits is abated as long as the taxpayer complies with the payout agreement. If the property owner makes no effort to pay after suit is filed and citation is served, or if the taxpayer defaults on a payout agreement, judgment is sought. If taxes remain unpaid, subsequent to judgment, an order of sale is issued and the property is posted for sale.

Bankruptcy

When a property owner files bankruptcy collection activity is prohibited under the United States Bankruptcy Code. MVBA monitors the progress of bankruptcy cases and filed appropriate motions and objections with the Bankruptcy Court to insure that the tax claims and the tax liens are accorded the highest possible priority. The amount of the claims that will ultimately be paid, particularly in Chapter 7 cases, cannot be estimated.

Insolvent Personal & Abandoned Real Property

Tax accounts on which delinquent notices mailed by MVBA have been returned to us by the U. S. Postal Service as undeliverable or accounts for which the Appraisal District or Tax Office has been unable to determine an address. MVBA is engaged in an extensive address research program. When new addresses are found, notices are promptly sent. However, without an accurate address personal

property delinquent taxes are, as a practical matter, uncollectable. Some of these accounts represent mobile homes that are no longer in the County. In most cases, the Appraisal District has no knowledge of the whereabouts of the owners of these mobile homes. These accounts are uncollectable because collection activity against the owners is effectively precluded. There are numerous business personal accounts where the business is no longer operating. When a business ceases operation, often the owner leaves the County and/or State. Even if the owners of the business can be located, they are usually "judgment proof". Many of these businesses were corporations which are either defunct or have no assets. The whereabouts of the owners of a few real property accounts are unknown. These are unimproved lots or vacant acreage tracts making it extremely difficult to locate the owners. In some cases, the record owners are deceased and their heirs are unknown or cannot be located. The owners of these vacant and abandoned properties will be served with citation by publication and the properties sold at tax sales.

Pre-Litigation Payouts/Deferrals & Hardships

Property owners enter into written installment payment agreements pursuant to §33.02 of the Property Tax Code prior to suit being filed. These payment agreements are tailored to the individual taxpayer's ability to pay based on their particular financial problems. As a result of the payout agreements, a steady flow of tax payments is received.

There are also, taxpayers who have claimed the over-65 deferral provided by the Tax Code, which prevents the collection of the delinquent taxes assessed against their homesteads. In addition, a few property owners have been designated as hardship cases. Hardship cases are those in which the property owners have documented severe medical conditions or acute financial problems that warrant unusual consideration. Designation as a hardship merely delays collection but does allow for the eventual collection of the taxes.

Research in Progress

This segment refers to those accounts, which do not have any known impediment to the collection process or specific collection activity pending. MVBA has sent several notices of delinquency on each account. We are continuing to place additional accounts under litigation. However, we stress that there may be circumstances which may preclude the collection of some of these taxes. These may include bankruptcies, insolvent or closed businesses, hardship cases, and/or incorrect addresses which are unknown. Nevertheless, MVBA will continue to use all appropriate efforts to collect the delinquent taxes that are due.

DELINQUENT PROPERTY TAX COLLECTION ACTIVITY

(July 1, 2020 through June 30, 2021)

TAXPAYER NOTIFICATION

Our experience has proven that the right notice to the right person at the right time results in the payment of taxes to our client. For this reason, *McCreary, Veselka, Bragg & Allen* sends a series of letters to property owners both before and after we have filed a delinquent tax suit against a property owner and the property. Listed below are various types of notices sent by MVBA to property owners notifying them of their tax delinquency and the status of legal action taken by MVBA to collect the taxes.

Many delinquent accounts are collected as a result of giving the property attention to finding the correct address of a property owner. Delinquent accounts with unknown or incorrect addresses are researched by MVBA through the use of Texas Motor Vehicle registration information, internet databases, telephone directories, city directories, utility records, voter registration records, assumed name files and the records of the Secretary of State. When MVBA obtains new addresses, notices are immediately sent informing the property owner of their tax, and notifies the Tax Office of the new address so that the tax records can be updated.

Type of Notices	*Number of Notices*
Initial Notices are polite, but pointed, notices designed to remind the delinquent property owner of their tax liability and urging voluntary payment of the taxes due.	887
Delinquent Notices are more insistent notices requiring payment of the delinquent taxes and inform the property owner that a tax lien has attached to their property and they are personally liable for the tax.	637
Demand Notices are sent on selected accounts giving notice that if the taxes are not paid, a delinquent tax suit will be filed against the property owner and the property.	395
TOTAL NOTICES	**1,919**

LITIGATION

MVBA files delinquent tax suits when property owners and all other parties whom MVBA has determined to have an interest in the property fail to respond to the notices sent to them. Delinquent tax suits filed by MVBA seek a personal judgment against the property owner and foreclosure and sale of the property to satisfy the tax delinquency. When all delinquent taxes, penalties and interest have been paid to the taxing jurisdiction, and all costs of court have been paid in the lawsuit, the lawsuit is dismissed against both the property owner and the property.

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Number of Suits	Number of Properties	Amount Due
34	43	$93,627

JUDGMENTS

When the property owner and all parties who have an interest in the property have been served with citation, MVBA notifies the property owner and all other defendants in the lawsuit of the date at which a hearing will be held in District Court to seek a judgment against the property owner and the property. MVBA recovers judgments against the property owner and the property, authorizing sale of the property in order to recover the delinquent taxes, penalties and interest owed. If the property owner pays the total amount of taxes, penalties, interest and costs after judgment has been rendered by the District Court, the judgment is released against both the property owner and the property

Number of Judgments	Number of Properties	Amount Due
22	29	$88,420

TAX SALES

Should the property owner fail to respond to the notice of judgment, MVBA proceeds with a Sheriff's Sale of the property. MVBA publishes a Notice of Sale in the local newspaper and sends copies to the property owner and all other defendants in the delinquent tax suit, as required by law. In many instances, the property owner either pays the taxes prior to sale or enters into satisfactory arrangements for the payment of the taxes, in which case the property is withdrawn from the Sheriff's Sale. Properties offered for sale are either conveyed to purchasers, or if no acceptable bid is made on the property, conveyed to the taxing units in lieu of payment of taxes. MVBA assists the Sheriff in conducting the sale and prepares the deeds to the purchasers, finalizes the sale papers and supervises the distribution of the sale proceeds to the taxing authorities in order to satisfy the tax delinquency.

Date of Sale	*Properties Posted for Sale*	*Properties Paid/Payout*	*Properties Sold/ Conveyed into Trust*	*Amount Due*
7/7/2020	3	2	1	$7,372
9/1/2020	5	2	3	$14,500
11/3/2020	5	3	2	$16,762
1/5/2021	4	2	2	$5,299
3/3/2020	4	2	2	$18,585
5/4/2021	8	5	3	$26,053
TOTAL	**29**	**16**	**13**	**$88,571**

In addition to the sale of the properties listed above 5 properties were resold that the District had acquired through tax sales.

BANKRUPTCY LITIGATION

McCreary, Veselka, Bragg & Allen's bankruptcy department closely supervises those individuals and corporations that file for protection under the bankruptcy laws who owe taxes. Through our fully computerized bankruptcy tracking system, MVBA files and monitors all claims for taxes owed by the bankrupt debtor. Proofs of Claim are filed by MVBA to assert the amount of tax, penalty and interest due when the bankruptcy is filed. Administrative claims are filed to seek recovery of taxes that arise after the debtor has filed bankruptcy. Our attorneys review all Motions and Plans for Reorganization filed by the debtor or any other creditor with the Bankruptcy Court, aggressively assert the tax claims, and defend the tax liens of our clients to the fullest extent allowed under the Bankruptcy Code.

Type	*Number of Bankruptcies*	*Number of Properties*	*Amount Due*
Proofs of Claim	5	8	$20,930
Dismissed/ Closed	3	5	$1,008

PROPERTY VALUE AUDITS

Our firm filed audits of the district's taxable value with the Comptroller of Public Accounts. The audits reported corrections and changes to the District's tax roll which decreased the District's taxable value and tax levy. The audits lowered the Comptroller's finding of the District's taxable which it reported to the Texas Education Agency that entitled the District to additonal state aid. The amount of reduction in the District's taxable values is listed below:

Tax Year	*Original Taxable Value*	*Audited Taxable Value*	*Decrease in Value*
2016	$738,330,984	$729,401,536	$8,929,448
2017	$805,964,198	$795,964,198	$9,598,897

FEE FOR SERVICES

All of our collection and property value services are provided at no cost.

MVBA provides all our legal representation, including our collection and property value services, for a contingent fee of the delinquent taxes, penalties and interest collected. Our attorney fees are paid entirely by the delinquent property owners upon payment of the delinquent taxes as an additional penalty pursuant to the Texas Tax Code.

La Vega Early College High School 2020-2021 Campus Designation: Outcomes-Based Measures (OBM) Report

Presented for:
Board action ☐ Report/Review Only ☒

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Dr. Charla Rudd

Background Information:
All Early College High Schools are required to meet Outcomes-Based Measures (OBMs) on data indicators related to access, attainment, and achievement. Upon completion of the Provisional period, a campus must meet the state's Designated OBM criteria. OBMs will be phased in for all ECHSs through 2021-22. OBM will be used to determine campus designation status for 2022-23, and thereafter. Early College campuses may receive individual Distinctions in ACCESS, ATTAINMENT, and ACHIEVEMENT for exemplar service to ECHS students.

ACCESS data are measures of the proportion of students within specific groups that are enrolled at ECHS campuses. ATTAINMENT rates measure the proportions of students attending ECHS campuses who complete dual credit courses in English and Math, obtain college credit hours, and earn a post-secondary degree and/or credential. ACHIEVEMENT rates are measures of the proportion of ECHS students who pass student achievement assessments, such as STAAR EOC exams, TSIA Reading, TSIA Writing, and TSI Mathematics.

Fiscal Implication:
ECHS Budget

Administrative Recommendation:
Accept report as provided

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

La Vega Early College High School

2020-2021 Campus Designation

Outcomes-Based Measures

(OBM)

Designation Labels

Distinguished

ECHS in 5th+ years of operation.

Designated

ECHS in 5th+ years of operation.

Provisional

ECHS in the first 4 years of operation.

ACCESS

Do specific student groups have access to the program?

ACCESS OBM are based on the proportion of students at each campus within specific student groups compared to district rates.



Measure	OBM Criteria	ECHS Campus Num	ECHS Campus Rate	District Num	District Rate	Met OBM Criteria
At-Risk	No more than 15% points under district	35	47.9%	646	70.8%	NO
Economically Disadvantaged	No more than 5% points under district	175	89.3%	2,646	91.0%	YES
African American	For informational purposes only	41	20.9%	848	26%	NA
Hispanic	For informational purposes only	129	65.8%	1,868	57%	

ATTAINMENT



Do students attain college credit, complete rigorous courses, and earn post-secondary degrees or credentials?

ATTAINMENT OBM are based on the proportion of students at each campus who take rigorous courses of study, earn associate degrees or Level 1 or Level II certificates, earn college-level credits, and graduate high school in four years compared to pre-determined criteria.

College and Career Readiness School Models (CCRSM) are currently in phase-in process for the new Blupeint These data will not be used for designation.

Designated Attainment Criteria

ECHS Rate	Description	Met Criteria? (%) No if: Yes if:
Dual Credit English	Meets Designated standard for Dual Credit English	NOT APPLICABLE AT THIS TIME[a]
Dual Credit Math	Meets Designated standard for Dual Credit Mathematics	
College Credit 15+ hours	Meets Designated standard for College Credit – 15 Hours or More	
College Credit 30+ hours	Meets Designated standard for College Credit – 30 Hours or More	
Postsecondary degree or credential	Meets Designated standard for Postsecondary Degree	
Graduation rate[b]	Meets Designated standard for Four-Year Longitudinal Graduation Rate	

[a] Designated measures for Attainment are only applicable after Grades 9 through 12 are phased-in and the campus has a graduating cohort; therefore, designated rates are not available during this designation year. [b]The graduation rate used in this comparison is the overall four-year longitudinal campus graduation rate and not the graduation rate of ECHS students only. Additionally, four-year graduation rates are calculated for campuses only if the campus has been in operation for at least five years and if the campus (a) served Grade 9 as well as Grade 11 and 12 in the first and fifth years of the graduation cohort or (b)

ACHIEVEMENT



Do students in the program achieve successful assessment outcomes?

ACHIEVEMENT OBM are based on the proportion of students at each campus who successfully pass achievement assessments (e.g. STAAR EOCs and TSIA2) compared to pre-determined criteria.

Measure	OBM Criteria	ECHS Campus Num	ECHS Campus Rate		District Num	District Rate		Met OBM Criteria
Algebra I EOC (Assessment in Grade 9)	85% of students meeting the Approaches standard or above	67	97.1%		NA	NA		YES

Designation



CONSENT AGENDA ITEMS

Presented for:
Board action ☒ Report/Review Only ☒

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
N/A

Background Information:
The consent agenda shall include items of a routine and/or recurring nature grouped together under one action item. For each item listed as part of a consent agenda, the Board shall be furnished with background material. All such items shall be acted upon by one vote without separate discussion, unless a Board member requests that an item be withdrawn for individual consideration. The remaining items shall be adopted under a single motion and vote.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

Motion:

Second:

For:

Against

Abstain:

Approve Minutes for Meeting(s) Held

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Dr. Sharon M. Shields or Ms. Lori Mynarcik

Background Information:
The Board shall prepare and retain minutes or make a tape recording of each of its open meetings. The minutes shall state the subject matter of each deliberation and shall indicate each vote, order, decision, or other action taken by the Board. The minutes or tapes are public records and shall be made available for public inspection and copying on request to the Superintendent or designee.

Fiscal Implication:
None.

Administrative Recommendation:
Board review and approval.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

La Vega Independent School District
400 East Loop 340, Waco, Texas 76705
254-299-6700 ♦ 254-799-8642 FAX

Office of the Superintendent

La Vega I.S.D. Board of Trustees
Minutes of the Regular Meeting Held
July 20, 2021

SPECIAL NOTE: This meeting was held virtually due to restrictions caused by the COVID-19 virus.

https://global.gotomeeting.com/join/529438485
United States: +1 (872) 240-3212- One-touch: tel:+18722403212,,529438485#
Access Code: 529-438-485

BOARD MEMBERS PRESENT – Mildred Watkins, Henry C. Jennings, Raymond Koon, Rev. Larry Carpenter, and Brenda Rocha

BOARD MEMBERS ABSENT – Phil Bancale and Randy Devorsky

SCHOOL PERSONNEL PRESENT – Dr. Sharon M. Shields, Dr. Charla Rudd, James D. Garrett, Don Hyde, and Lori Mynarcik

OTHERS PRESENT – Dave Thiel and Myron Ridge

CALLED TO ORDER – Board President Mildred Watkins established a quorum and brought the board meeting to order at 6:00 p.m.

OPENING CEREMONY – The Pledges of Allegiance to the United States Flag and the Texas Flag were led by Mr. James D. Garrett, Assistant Superintendent for Finance.

OATH OF OFFICE TO NEW BOARD MEMBER – Rev. Larry Carpenter was appointed to fill the vacant at-large position on the La Vega ISD Board of Trustees on July 14, 2021, and he will serve in this position until the next board election. The Oath of Office was then administered by Lori Mynarcik, Notary Public.

APPROVED LISTING OF AGENDA ITEMS - On a motion by Mrs. Rocha and seconded by Mr. Koon, the Board unanimously approved the listing of agenda items.

RECOGNITION ITEMS – None

PUBLIC PARTICIPATION – None

SPECIAL REPORTS – Board Members received the following special report(s).

Superintendent's Information to the Board – Dr. Sharon M. Shields, Superintendent, updated the Board Members on upcoming calendar items and other miscellaneous information.

House Bill 3 (HB3) Literacy, Math, and College, Career, and Military Readiness (CCMR) End-of-Year Summary – Board Members were presented with the end-of-year summary of the House Bill 3 (HB3) Literacy, Math, and College, Career, and Military Readiness goals and the progress made toward those goals.

APPROVED CONSENT AGENDA ITEMS - Motioned by Mrs. Rocha and seconded by Mr. Jennings, the Board unanimously approved the following consent agenda items:

- the minutes for the June 15, 2021 regular board meeting
- the minutes for the June 29, 2021 special board meeting
- the minutes for the July 14, 2021 special board meeting
- the monthly tax collection recap and report
- the quarterly investment report
- the district-wide stipend list
- the employee handbook revisions for 2021-2022
- the 2021-2022 Student Code of Conduct
- Policy Manual Update 117
- the amendment to the District of Innovation (DOI) Plan regarding health care coverage

ACTION AND DISCUSSION ITEMS - The following items were considered, discussed, and/or approved by the Board of Trustees.

Approved the Monthly Budget Analysis Report – On a motion by Mrs. Rocha and seconded by Mr. Koon, the Board unanimously approved the monthly budget analysis report.

Discussion of the Preliminary 2021-2022 Budget – The Board Members and Administration were provided with preliminary information about the 2021-2022 Budget.

Approved Teacher and Profession Employee Contract Recommendations - Motioned by Mr. Jennings and seconded by Mr. Koon, the Board Members unanimously approved the employment contract recommendations for Yvette April, Guadalupe Aguilar, Eric Degrate, Treston Ridge, Carlos Rodarte, Laura Shank, and Marcus Willis.

CLOSED MEETING – There was no closed meeting.

ADJOURNMENT - On a motion by Mrs. Rocha and seconded by Mr. Jennings, the Board of Trustees unanimously agreed to adjourn the meeting at 7:04 p.m. on July 20, 2021.

_____
Date of Board Approval

_____
President, La Vega I.S.D. Board of Trustees

_____
Secretary, La Vega I.S.D. Board of Trustees

Consider McLennan County Adjunct Faculty Agreement and the Resolution for Extracurricular Status of 4-H Organization

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Dr. Sharon M. Shields

Background Information:
See attached.

Fiscal Implication:
N/A

Administrative Recommendation:
The administration recommends approval of the resolution regarding extracurricular status of the 4-H organization and recognition of the Texas Cooperative Extension staff members as adjunct faculty members of La Vega ISD.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

MCLENNAN COUNTY EXTENSION SERVICE

TEXAS A&M AGRILIFE EXTENSION

Date: 08/16/2021

Dr. Sharon Shields
La Vega ISD
400 E. Loop 340
Waco, TX 76705

Dear Dr. Sharon Shields, Superintendent:

On behalf of the 4-H members of McLennan County, we hereby respectfully request that the 4-H organization, by the attached resolution, be sanctioned as an extracurricular activity. We request the enclosed RESOLUTION be presented for consideration at the next scheduled meeting of the Board of Trustees of the **La Vega Independent School District.** We further request that questions regarding this RESOLUTION be directed to us in a timely manner so that we may prepare and present an appropriate response so as not to delay action on this request.

Finally, we request that a signed copy of this RESOLUTION, along with a copy of the minutes of the Board meeting, be forwarded to us for our files.

Thank you and members of the Board of Trustees for your consideration of this request.

Sincerely,

Karly Strickland
Karly West-Strickland
CEA – 4-H and Youth Development

Shane McLellan
Dr. Shane McLellan
CEA – Ag & Natural Resources

Jerod Meurer
CEA – Natural Resources

Colleen Foleen
CEA – Family & Community Health

Attachment: Resolution for Extracurricular Status of 4-H Organization

McLennan County Extension Office
4224 Cobbs. Dr. | Waco, Texas 76710
https://mclennan.agrilife.org | Tel. 254.757.5180

EXTRACURRICULAR STATUS REQUEST

Resolution Requesting Extracurricular Status For 4-H

RESOLUTION

EXTRACURRICULAR STATUS OF 4-H ORGANIZATION

Be it hereby resolved that upon this date, the duly elected Board of Trustees of the

La Vega Independent School District

(Complete name of school district)

meeting in public with a quorum present and certified,
did adopt this resolution that recognizes the

McLennan

(Name of County)

County Texas 4-H Organization as approved for recognition and eligible for extracurricular status consideration under 19 Texas Administrative Code, Chapter 76.1, pertaining to extracurricular activities.

Participation by 4-H members under provisions of this resolution are subject to all rules and regulations set forth under the 19 Texas Administrative Code as interpreted by this Board and designated officials of this school district.

Texas A&M AgriLife Extension
will request academic eligibility for all 4-H competitive activities, regardless if a school absence is or is not required, and for non-competitive purposes when an absence is required.

Approved this_____day of_____, 20_____.

_____
Board of Trustee

_____
Superintendent

MCLENNAN COUNTY EXTENSION SERVICE

TEXAS A&M AGRILIFE EXTENSION

Date: 08/16/2021

Dr. Sharon Shields
La Vega ISD
400 E. Loop 340
Waco, TX 76705

Dear Dr. Sharon Shields, Superintendent:

On behalf of the McLennan County Extension Staff, we hereby respectfully request approval of the attached Adjunct Faculty Agreement with **La Vega Independent School District**.
The State Board of Education passed an amendment to 19 TAC§129.21 (j). Requirements for Student Attendance Accounting for State Funding Purposes allows public school students to be considered "in attendance" when participating in off-campus activities with an adjunct staff member of the school district. Section 3 of the Student Attendance Handbook states:

1) *The student is participating in an activity that is approved by the local board of school trustees and is under the direction of a member of the professional or a paraprofessional staff of the school district, or an adjunct staff member who:*
    a. *Has a minimum of a bachelor's degree; and*
    b. *Is eligible for participation in the Teacher Retirement System of Texas.*

McLennan County requests the agents listed on the enclosed Adjunct Faculty Agreement be awarded adjunct staff member status for the period of time indicated on the agreement.

I hope Axtell Independent School District will accept this request. Please let us know if you would like to schedule an appointment to discuss the amendment and request or if you need further information.

Thank you and members of the Board of Trustees for your consideration of this request.

Sincerely,

Karly Strickland
Karly West-Strickland
CEA – 4-H and Youth Development

Shane McLellan
Dr. Shane McLellan
CEA – Ag & Natural Resources

Jerod Meurer
CEA – Natural Resources

Colleen Foleen
CEA – Family & Community Health

Attachment: Adjunct Faculty Request

McLennan County Extension Office
4224 Cobbs. Dr. | Waco, Texas 76710
https://mclennan.agrilife.org | Tel. 254.757.5180

This appointment of the herein named McLennan County Extension Agent(s), Karly West-Strickland, Jerod Meurer, Dr. Shane McLellan, and Colleen Foleen (Extension employee) is/are not intended nor shall be construed as a waiver of any claim or defense of sovereign or governmental immunity from liability now possessed by La Vega Independent School District or any of its employees, agents, officers, and/or board members in the performance of governmental functions.

Signed this_____day of_____, 2021

_____ Independent School District

By: _____

Personnel Items

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Mr. Todd Gooden

Background Information:
The following personnel items are submitted for board approval.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

LA VEGA I. S. D. 2021 - 2022 AUXILIARY PAYGRADES

	Job Code	MINIMUM	MID-POINT	MAXIMUM
PAYGRADE: A-1 (Wages are represented by hourly rates.)				
Cafeteria Worker	A-101	$10.67	$12.31	$13.94
Security/Patrol Clerk	A-103			
Cafeteria Monitor	A-104			
Temporary Auxiliary	A-105			
PAYGRADE: A-2 (Wages are represented by hourly rates.)				
Cook I (Inactive)	A-201	$11.10	$12.99	$14.85
Custodian	A-202			
Relief Custodian	A-203			
Cook	A-204			
PAYGRADE: A-3 (Wages are represented by hourly rates.) Inactive		$11.93	$14.19	$16.47
PAYGRADE: A-4 (Wages are represented by hourly rates.)				
General Maintenance I	A-401	$13.02	$15.40	$17.81
Assistant Cafeteria Manager	A-402			
Child Nutrition Supervisor	A-403			
PAYGRADE: A-5 (Wages are represented by hourly rates.)				
Cafeteria Manager	A-501	$14.26	$17.03	$19.80
Head Custodian	A-502			
General Maintenance II	A-503			
Food Service/Warehouse Manager (Inactive)	A-504			
Child Nutrition Services Specialist	A-505			
PAYGRADE: A-6 (Wages are represented by hourly rates.)				
Lead man - General Maintenance	A-601	$15.59	$18.60	$21.63
Lead man - Grounds Maintenance	A-603			
PAYGRADE: A-7 (Wages are represented by hourly rates.)				
Maintenance/HVAC & Refrigeration Technician	A-702	$18.47	$22.13	$25.79
PAYGRADE: A-8 (Wages are represented by hourly rates.)				
Assistant Maintenance Director/Lead Technician	A-801	$19.36	$23.38	$27.42
Custodial Supervisor	A-802			
Lead HVAC Technician	A-803			
PAYGRADE: A-9 (Wages are represented by hourly rates.)				
Director of Maintenance	A-901	$24.74	$29.79	$34.83
Chief of Police	A-902			
Police Officer	A-903			
Director of Custodial Services	A-904			

LA VEGA I. S. D. 2021 – 2022 PROFESSIONAL PAYGRADES

	Job Code	MINIMUM	MID-POINT	MAXIMUM
PAYGRADE: P-0				
TX ACE Family Engagement Specialist	P-002	$28,166	$33,984	$39,802
Instructional Assistant/Athletics	P-003			
PAYGRADE: P-1				
Case Worker/Social Worker	P-101	$45,070	$52,466	$59,528
Speech Pathologist (non-ASHA certified)	P-104			
Student Services/SEL Liaison	P-108			
Student Services Liaison	P-109			
Speech Therapy Assistant ($1,500 stipend)	P-110			
Migrant/LEP Specialist (Moved to P-207)	P-112			
Athletic Trainer	P-113			
Educational Diagnostician ($10,000 stipend)	P-118			
Parent Liaison	P-120			
CATE Campus Coordinator (Move to P-211)	P-122			
Naval Science Instructor ($6,000 stipend)	P-123			
Senior Naval Science Instructor ($6,000 stipend)	P-124			
College, Career, & Military Advisor	P-126			
District PEIMS/Student Services Coordinator	P-127			
Behavior Interventionist	P-128			
PK Family Engagement Specialist	P-129			
PAYGRADE: P-2				
Head Athletic Trainer	P-200	$51,225	$61,759	$72,505
LV Education Foundation Ex. Director	P-201			
Credit Recovery Specialist	P-203			
Student Services Specialist	P-204			
Instructional Facilitator	P-205			
Speech Pathologist (ASHA certified)	P-206			
Literacy Specialist	P-207			
Licensed Specialist/School Psychology (LSSP)	P-208			
TX ACE Site Coordinator	P-209			
EL Specialist	P-210			
CATE Campus Coordinator	P-211			

LA VEGA I. S. D. 2021 – 2022 PROFESSIONAL PAYGRADES

PAYGRADE: P-3 Cohort Asst. Principal (7-12) Asst. Principal –Instruction (PK-6) Asst. Principal – Instruction (7-12) Asst. Principal for Student Services Director of Athletics Director of Music/Head Band Director Director of Technology Literacy Coordinator (Moved to P207) Director of Special Education (Moved to P-5) Instructional Technology Specialist TX ACE Project Director Asst. Director – Special Ed Asst. Athletic Director/Head Football Coach Asst. Principal for ECHS Associate Principal for Instruction – LVHS Director of Opportunity Culture	P-300 P-301 P-302 P-303 P-304 P-305 P-306 P-307 P-308 P-309 P-310 P-311 P-312 P-313 P-314 P-315	$56,166	$67,921	$79,675
PAYGRADE: P-4 Principal (Grades PK-6) Principal (Grades 7-8) Director of Early College/High School Dean of Advanced Studies (Inactive) Principal of Curriculum/Instruction	P-403 P-404 P-405 P-406 P-407	$67,236	$81,483	$95,728
PAYGRADE: P-5 Principal (Grades 9-12) Director of Bilingual Education & Sp. Programs Director of Secondary Education (Inactive) Director of Special Education, Assessment & St. Support	P-501 P-504 P-505 P-506	$74,193	$90,006	$105,815
PAYGRADE: P-6 Asst. Superintendent for Personnel & Administration Asst. Superintendent for Finance Asst. Supt. for Curriculum, Instruction, & Assessment	P-602 P-603 P-604	$81,920	$99,526	$117,132
PAYGRADE: P-7 Inactive	P-701	Inactive	Inactive	Inactive
PAYGRADE: P-8 Superintendent	P-801	$100,114	$121,759	$143,403

LA VEGA I. S. D. 2021 - 2022 SUPPORT PAYGRADES

	Job Code	MINIMUM	MID-POINT	MAXIMUM
PAYGRADE: S-0 (Wages are represented by hourly rates.) Temporary Clerical Aide	S-001	$8.54	$10.14	$11.74
PAYGRADE: S-1 (Wages are represented by hourly rates.) Receptionist/Clerical Aide Instructional Aide Technology Assistant Receptionist	S-101 S-103 S-106 S-107	$12.58	$14.85	$17.10
PAYGRADE: S-2 (Wages are represented by hourly rates.) Health Aide Special Assignment Aide (Computer Lab) Special Assignment Aide (ISS/DAEP) Special Education Aide Special Assignment Aide Pirate Math Fellows Clerical Aide (Library) Bilingual Instructional Aide Asst. Principal Clerk	S-202 S-203 S-205 S-206 S-207 S-208 S-209 S-210 S-211	$13.58	16.35	$18.67
PAYGRADE: S-3 (Wages are represented by hourly rates.) Receptionist/Support Services Clerk Behavior Support Aide TX ACE Support Services Clerk	S-301 S-302 S-303	$14.34	$17.12	$19.89
PAYGRADE: S-4 (Wages are represented by hourly rates.) Administrative Secretary Student Services/PEIMS Clerk Administrative Secretary (Food Service) Administrative Secretary (Police Dept./Athletic Dept.) Accounting/Personnel Clerk Admin. Secretary (Special Education) Administrative Secretary – Technology Help Desk Administrative Secretary – Maintenance Admin. Secretary – Success Academy Admin. Secretary – ECHS/CTE	S-401 S-402 S-403 S-404 S-405 S-406 S-407 S-408 S-409 S-410	$15.29	$18.32	$21.34
PAYGRADE: S-5 (Wages are represented by hourly rates.) District Truancy Officer Licensed Vocational Nurse (LVN)	S-501 S-502	$17.14	$20.53	$23.95

LA VEGA I. S. D. 2021 - 2022 SUPPORT PAYGRADES

	Job Code	MINIMUM	MID-POINT	MAXIMUM
PAYGRADE: S-6 (Wages are represented by hourly rates.) Accounts Payable/Purchasing Clerk District PEIMS/Student Services Clerk (Inactive) Employee Benefits/Payroll Clerk	S-601 S-602 S-604	$18.83	$22.59	$26.37
PAYGRADE: S-7 (Wages are represented by hourly rates.) Admin. Asst. to the Supt/Public Info. Officer Admin. Asst. for Personnel & Admin. Services Admin. Asst. for Business Services Technology – Systems Engineer Admin. Asst. for Instructional Services	S-701 S-702 S-703 S-704 S-705	$21.33	$25.60	$29.89
PAYGRADE: S-8 (Wages are based on 8 hour days.) Technology Systems Administrator Asst. Director of Technology/Systems Administrator	S-801	$24.87	$30.02	$35.20

August 2021

LA VEGA I.S.D.

THE LEADERS OF TOMORROW ARE LEARNING HERE TODAY

State Step	2021-2022 Salary Scale
0	$ 45,000
1	$ 45,600
2	$ 46,200
3	$ 46,800
4	$ 47,400
5	$ 48,000
6	$ 49,688
7	$ 50,288
8	$ 50,888
9	$ 51,488
10	$ 52,088
11	$ 52,688
12	$ 53,288
13	$ 53,888
14	$ 54,488
15	$ 55,088
16	$ 55,688
17	$ 56,288
18	$ 56,888
19	$ 57,488
20	$ 58,088
21	$ 58,688
22	$ 59,288
23	$ 59,888
24	$ 60,488
25	$ 61,088
26	$ 61,688
27	$ 62,288
28	$ 62,888
29	$ 63,488
30+	$ 64,088

Monthly Tax Collection Recap and Report

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Mr. James Garrett

Background Information:
The District contracts with the McLennan County Tax Office for the collection of the current and delinquent taxes and penalty and interest on those taxes. As part of this service, the Tax Office supplies the District with a monthly cumulative summary of taxes and penalty and interest collected. Attached the Board will find the monthly tax collection recap and report prepared by the Business Office. This report has been reconciled with the summary report received from the tax office.

Fiscal Implication:
N/A

Administrative Recommendation:
It is recommended that the Board approve the Monthly Tax Collection Recap and Report as submitted.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

La Vega ISD
Tax Collection Report

Current Year M&O Taxes		For Month of		Year to Date
7		**July 2021**		**July 2021**
Original Current Roll			**$**	**9,812,867.87**
Adjustments		($1,192.72)		$3,359,613.93
Total Adjusted Roll			**$**	**13,172,481.80**
Current M&O Taxes Collected	$	9,493.96	**$**	**10,407,856.18**
Current P & I Collected	$	1,126.54	**$**	**137,206.93**
Current Taxes Collected Adjustments			**$**	**-**
Total Current Taxes Collected	$	10,620.50	**$**	**10,545,063.11**
% of Current Taxes Collected				**80.0537%**
Current Year I&S Taxes		**For Month of**		**Year to Date**
Current I&S Taxes Collected	$	2,207.67	**$**	**2,423,651.37**
Current P & I Collected	$	261.98	**$**	**36,369.92**
Current Taxes Collected Adjustments	$	-	**$**	**-**
Total Current Taxes Collected	$	2,469.65	**$**	**2,460,021.29**
% of Current Taxes Collected				**18.6755%**
Total Collections Current	**$**	**13,090.15**	**$**	**13,005,084.40**
				98.73%
Delinquent M&O Taxes		**This Month**		**Year to Date**
Delinquent Taxes Outstanding			**$**	**707,144.39**
Adjustments	$	(986.88)		($29,422.27)
Total Adjusted Delinquent Roll			**$**	**677,722.12**
Delinquent M&O Taxes Collected	$	25,576.32	**$**	**153,699.86**
Delinquent P & I Collected	$	8,758.65	**$**	**49,724.77**
Attorney Fees Collected			**$**	**-**
Delinquent Taxes Collected Adjustment				
Total Delinquent Balance Collected	$	34,334.97	**$**	**203,424.63**
% of of Delinquents Collected				**30.0159%**
Delinquent I&S Taxes		**This Month**		**Year to Date**
Delinquent I&S Taxes Collected	$	5,652.03	**$**	**32,542.37**
Delinquent P & I Collected	$	1,717.98	**$**	**10,743.65**
Attorney Fees Collected	$	-	**$**	**-**
Delinquent Taxes Collected Adjustment	$	-	**$**	**-**
Total Delinquent Balance Collected	$	7,370.01	**$**	**43,286.02**
% of of Delinquents Collected				**6.3870%**
Total Collections Delinquent	**$**	**41,704.98**	**$**	**246,710.65**
Grand Total Collections	**$**	**54,795.13**	**$**	**13,251,795.05**
Paid YTD			**$**	**13,017,749.78**
Balance Remaining			**$**	**832,454.14**
				6.01%

Consider Budget Amendments

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☐ Provided Later ☒

Contact Person:
Mr. James D. Garrett

Background Information:
Section 2.10.6 of the Financial Accountability System Resource Guide, version 14.0, dated January 2010, states that budget amendments are mandated by the state for budgeted funds reallocated from one function level, and state and/or federal project to another. These budget changes are usually the result of unexpected levels of expenditures in certain categories and must be amended in the budget for legal compliance.

All budget amendments are required to be adopted by the last day of the fiscal year. All necessary budget amendments must be formally adopted by the school board and recorded in the board minutes.

Fiscal Implication:
Budget amendments are moving funds from one function to another.

Administrative Recommendation:
The administration recommends approval of the budget amendments.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

Child Nutrition Adult Meal Pricing for 2021-2022

Presented for:
Board action X Report/Review Only

Supporting documents:
None ☒ Attached ☐ Provided Later ☐

Contact Person:
Mr. James Garrett

Background Information:
Texas Department of Agriculture requires the charge for adult meals to be, at a minimum, greater than the amount of total reimbursement received for a free meal plus any other supplemental payments received by the district plus per-meal value of USDA Food commodities used for the meal service. Because of the increase in the reimbursable meal rates from TDA, we will have to increase our adult meal pricing for 2021-2022. The adjustment will be:

Adult Meals	2020-2021 (Current)	2021-2022 (New)	Increase
Breakfast	$2.50	$2.50	$0.00
Lunch	$4.00	$4.25	$0.25

Fiscal Implication:
N/A

Administrative Recommendation:
It is recommended that the Board approve the 2021-2022 Adult Meal Pricing as submitted.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

Consideration for Approval of 2021-2022 Budget for State Compensatory Education

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
James Garrett

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."

House Bill 5 from the 83rd legislative session added new TEC §29.0217 to require each school district to provide accelerated instruction in the applicable subject area each time a student fails to perform satisfactorily on an end-of-course (EOC) assessment instrument. HB 5 also amended TEC §29.081 to require school districts to offer, without cost to a student, additional accelerated instruction in any subject if the student failed to perform satisfactorily on an EOC assessment instrument that measures the knowledge and skills in that course and is required for graduation. 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 the district has sufficiently funded additional accelerated instruction.

Fiscal Implication:
In order to meet the requirements of HB 5, specific Board approval of $2,479,487, which has been included in the existing budget requests, needs 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:
It is recommended that the Board approve the 2021-2022 State Compensatory Budget as submitted to comply with the requirements of HB 5 from the 83rd legislative session.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

La Vega ISD
State Compensatory Budget
2021-2022

Instructional	$	2,319,487
Media/Library		2,000
Curriculum/Instruct. Staff Development		25,000
Counseling		3,000
Community/Social Work Services		130,000
	$	2,479,487

This budget includes funds that will be used to support the following student accelerated instructional practices and interventions:

* Summer school
* Student success intiative (SSI)
* Accelerated instruction
* End of Course (EOC) review sessions
* Educational resources to support accelerated instruction
* After school tutoring and rediation

Consider Awarding Contract Extension for Bank Depository for the District

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Mr. James Garrett

Background Information:
The District is allowed to award extensions to existing bank depository contracts.

Additionally, under the previously adopted District of Innovation plan, we are not required to go out for bid as in prior years.

Based on their satisfactory performance, our long-standing relationship and no bank fee structure with the bank, we recommend that the district accept the bid of American Bank.

Fiscal Implication:
No banking charges from recommended vendor.

Administrative Recommendation:
Based on their satisfactory performance, our long-standing relationship and no bank fee structure with the bank, we recommend that the district approve a two-year extension of the depository contract with American Bank for the period September 1, 2021 through August 31, 2023.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

American Bank

August 19, 2021

Mr. James Garrett
Assistant Superintendent for Finance
La Vega ISD
400 E. Loop 340
Waco, TX 76705

Dear Mr. Garrett:

American Bank agrees and concurs with the extension of the existing depository contract. The bank agrees to maintain current terms and concurs with extending the contract an additional two years beginning September 1, 2021 and concluding August 31, 2023.

Sincerely,

Brad Neimer
Executive Vice President

Jim Lambert
Senior Vice President

Round Bank (East)
1601 North I-35
P.O. Box 154068
Waco, Texas 76715-4068

American Plaza (West)
200 West Highway 6
P.O. Box 2507
Waco, Texas 76702-2507

Downtown
325 Franklin
P.O. Box 154068
Waco, Texas 76701-4068

Voice: (254) 412-2000 · Web: ambankwaco.com · E-mail: info@ambankwaco.com · Member FDIC

Board Resolution Extending Depository Contract for Funds
Of Independent School Districts Under Texas Education Code,
Chapter 45, Subchapter G, School District Depositories

Resolved by the La Vega Independent School District Board of Trustees **that:**
Board of Trustees

American Bank located at McLennan
(*Name of Depository Bank)* *(Name of County)*

County, State of Texas, being a bank as defined in section 45.201 of the Texas Education Code, and La Vega Independent School District (CDN: 161906) agree to extend this depository
(*Name of District)*

contract pursuant to Texas Education Code Section 45.205, for an additional two-year term from Sept 1, 2021, through Aug 31, 2023. Under Texas Education Code Section 45.205(b), a school district and the district's depository bank may agree to extend a depository contract for three additional two-year terms. The extension constitutes the parties' DOI two-year term.
(first, second, third)

Furthermore, under Texas Education Code Section 45.205(c), the contract term and any extension must coincide with the school district's fiscal year.

AGREED AND ACCEPTED on behalf of_____
Name of District

this the _____ day of _____, _____.

_____
Signature of President of School Board

AGREED AND ACCEPTED on behalf of Depository this the _____day of _____, _____.

_____
Typed Name of Depository

_____
Signature of Authorized Bank Officer

_____
Title of Authorized Bank Officer

Acknowledgement

Acknowledged before me in _____ County, Texas, on _____, 20___, by

_____, bank officer of the Depository named in the preceding document, for the Depository.

_____
Signature of Notary

(SEAL)

Notary Public in and for _____
County, Texas

Consider the Texas COVID Learning Acceleration Supports (TCLAS) Program

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☒ Attached ☐ Provided Later ☐

Contact Person:
Dr. Peggy Johnson

Background Information:
Texas COVID Learning Acceleration Supports (TCLAS) is a set of targeted supports available to Local Education Agencies (LEAs) to accelerate student learning in the wake of COVID 19 utilizing funds from the state discretionary ESSER III allocation and general revenue appropriated in the 87th Texas Legislature. Through TCLAS, TEA aims to:

- Provide a strategic approach to accessing learning acceleration supports that meet the local needs of students, teachers, communities and school systems
- Leverage statewide resources to allow for deeper, more targeted supports and services for LEAs at a lower cost to the state
- Develop coordinated and coherent supports for LEAs based on needs identified by Texas educators for the coming school year

The TCLAS grant application is a one stop shop application providing LEAs access to over $1.4 billion in funding and services and access to over 15 TEA initiatives, such as, Additional Days School Year (ADSY PREP), Grow Your Own (GYO), and Pathways I Technology Early College High School (P-TECH).

TEA allows the option for districts to expense reimbursable funds in advance of receiving the NOGA by utilizing the pre-award option.

Fiscal Implication:
Additional funding will increase the district's capacity to implement programs and deliver services designed to mitigate COVID learning loss for our students.

Administrative Recommendation:
Administration recommends that the Board approve the district utilizing the TCLAS grant pre-award options as appropriate.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

ACTION / DISCUSSION ITEMS

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
N/A

Background Information:
The following items are included for board discussion and possible action.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

Monthly Budget Analysis Report

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Mr. James Garrett

Background Information:
The District compiles and reports revenue and expenditure data for all funds on a monthly basis. The attached monthly budget analysis reports compare year-to-date revenue and expenditures to the same period from last fiscal year. Monthly budget analysis reports are presented for the General Operating Fund; Child Nutrition Fund; and, Debt Service Fund. The August reports are unaudited and preliminary. There are entries that will need to made that will adjust these numbers, ie. receivables, payables.

Fiscal Implication:
N/A

Administrative Recommendation:
It is recommended that the Board approve the Monthly Budget Analysis Reports as submitted.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

La Vega Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual

For the Period Ended 07/31/2021
7

GENERAL FUND - 199

		(1)	(2)	(3)		(4)		(5)	(6)	(7)	(8)
				MONTHLY		YEAR-TO-DATE					
DATA CONTROL CODES	REVENUES	2020-2021 ORIGINAL BUD	2020-2021 AMEND BUD	CURRENT 07/31/2021	PRIOR YR 7/31/2020	CURRENT 07/31/2021	PRIOR YR 7/31/2020	DIFFERENCE AMEND BUD TO YTD CURR	CY YTD AS % OF BUDGET	PY YTD AS % OF BUDGET	% OF YEAR ELAPSED AS OF 07/31/2021
5700	LOCAL	$10,687,292.00	$ 10,756,774.00	$ 52,107.76	$ 62,369.87	$ 11,169,432.61	$ 10,765,149.60	($412,658.61)	103.84%	98.15%	91.67%
5800	STATE	$21,725,296.00	$ 21,731,899.00	$ 2,428,118.31	$ 2,732,877.64	$ 17,875,970.57	$ 19,137,722.89	$3,855,928.43	82.26%	86.76%	91.67%
5900	FEDERAL	$100,000.00	$ 100,000.00	$ (1,136.28)	$ (50.33)	$ 184,039.72	$ 11,770.32	($84,039.72)	184.04%	78.47%	91.67%
7900	OTHER		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
5020	TOTAL REVENUES	$32,512,588.00	$32,588,673.00	$2,479,089.79	$2,795,197.18	$29,229,442.90	$29,914,642.81	$3,359,230.10	89.69%	108.05%	91.67%
	EXPENDITURES										
0011	Instruction	$17,156,860.00	$ 17,306,465.00	$ 1,283,955.17	$ 1,252,970.43	$ 15,151,918.40	$ 14,764,248.86	$2,154,546.60	87.55%	82.60%	91.67%
0012	Instr Resources/Media Services	$308,819.00	$ 310,119.00	$ 22,554.35	$ 18,222.18	$ 271,109.27	$ 208,934.09	$39,009.73	87.42%	73.09%	91.67%
0013	Curriculum & Staff Development	$584,499.00	$ 560,214.00	$ 30,984.89	$ 37,508.28	$ 335,884.74	$ 402,386.76	$224,329.26	59.96%	77.08%	91.67%
0021	Instructional Leadership	$794,065.00	$ 815,065.00	$ 64,575.38	$ 60,677.45	$ 667,127.54	$ 667,534.37	$147,937.46	81.85%	84.86%	91.67%
0023	School Leadership	$2,451,466.00	$ 2,448,981.00	$ 176,592.87	$ 183,609.72	$ 2,185,503.44	$ 2,083,089.44	$263,477.56	89.24%	89.40%	91.67%
0031	Guidance, Counseling & Evaluation	$829,062.00	$ 835,412.00	$ 53,126.86	$ 62,224.10	$ 709,313.73	$ 752,485.15	$126,098.27	84.91%	84.63%	91.67%
0032	Attendance & Social Services	$124,625.00	$ 123,630.00	$ -	$ -	$ 123,063.77	$ 93,410.05	$566.23	99.54%	87.58%	91.67%
0033	Health Services	$295,677.00	$ 295,677.00	$ 21,266.30	$ 27,972.56	$ 246,414.47	$ 253,644.10	$49,262.53	83.34%	72.22%	91.67%
0034	Student Transportation	$1,942,000.00	$ 1,942,000.00	$ 53,515.55	$ (300.00)	$ 1,467,293.77	$ 1,401,083.36	$474,706.23	75.56%	88.34%	91.67%
0035	Food Services	$30,000.00	$ 30,000.00	$ -	$ -	$ 28,668.32	$ 30,550.91	$1,331.68	95.56%	100.00%	91.67%
0036	Extracurricular Activities	$1,588,171.00	$ 1,646,626.00	$ 119,812.78	$ 116,500.91	$ 1,390,280.01	$ 1,346,076.07	$256,345.99	84.43%	82.26%	91.67%
0041	General Administration	$1,558,322.00	$ 1,558,322.00	$ 106,270.25	$ 121,331.03	$ 1,229,974.80	$ 1,269,596.66	$328,347.20	78.93%	85.92%	91.67%
0051	Plant Maintenance & Operations	$3,642,676.00	$ 3,697,676.00	$ 341,734.71	$ 250,761.44	$ 2,949,709.53	$ 3,121,790.77	$747,966.47	79.77%	85.90%	91.67%
0052	Security & Monitoring Services	$546,188.00	$ 546,188.00	$ 45,049.43	$ 17,555.07	$ 474,445.43	$ 497,830.40	$71,742.57	86.86%	85.40%	91.67%
0053	Data Processing Services	$1,203,819.00	$ 1,294,719.00	$ 53,373.68	$ 11,726.88	$ 1,150,965.78	$ 889,646.67	$143,753.22	88.90%	75.65%	91.67%
0061	Community Services	$3,050.00	$ 3,050.00	$ -	$ -	$ 1,029.42	$ 1,214.00	$2,020.58	33.75%	41.65%	91.67%
0071	Debt Service	$280,820.00	$ 280,820.00	$ -	$ -	$ 220,711.05	$ 223,313.70	$60,108.95	78.60%	83.80%	91.67%
0081	Facility Acquisition & Construction	$0.00	$ 238,000.00	$ 84,761.00	$ -	$ 237,189.00	$ -	$811.00	99.66%	#DIV/0!	91.67%
0095	Payment to JJAEP	$55,255.00	$ 48,350.00	$ -	$ 3,775.00	$ 14,335.00	$ 43,715.00	$34,015.00	29.65%	60.72%	91.67%
0099	Other Intergovernmental Charges	$194,000.00	$ 142,000.00	$ -	$ -	$ 88,430.40	$ 87,573.69	$53,569.60	62.27%	71.78%	91.67%
6030	TOTAL EXPENDITURES	$33,589,374.00	$ 34,123,314.00	$2,457,573.22	$ 2,164,535.05	$28,943,367.87	$28,138,124.05	$5,179,946.13	84.82%	83.41%	91.67%
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	($1,076,786.00) (9)	($1,534,641.00) (9)	$21,516.57	$630,662.13	$286,075.03 (9)	$1,776,518.76				
	OTHER FINANCING SOURCES (USES)										
7910	Transfers In										
8910	Transfers Out (10)	$0.00	$ -	$ -			$ -				
	TOTAL OTHER FINANCING SOURCES (USES)										
1200	Net Change in Fund Balance (11)	($1,076,786.00)	($1,534,641.00)		(11)	$286,075.03					
100	Fund Balance - Sept. 1 (12)	$7,110,831.00	$7,110,831.00		(12)	$7,110,831.00					
3000	Fund Balance - Aug 31 (projected and unaditied) (13)	$6,034,045.00	$5,576,190.00		(14)	$7,396,906.03					

(1) 2020-2021 Approved Budget - The original budget approved by the Board for the 2020-2021 Fiscal Year

(2) 2020-2021 Amend 05/31/2021
5

(3) Monthly Current Year vs. Prior Year Revenues and Expenditures - **C**ash received(revenues)/disbursed(expenditures) for the current month compared with the same period last year

(4) Year To Date Current Year vs. Prior Year Revenues and Expenditures - Cash received(revenues)/disbursed(expenditures) for the current year compared with the same period last year

(5) Difference Between Amended Budget and Current Year To Date -365
left to receive(revenues)/disburse(expenditures) for the remainder of the Fiscal Year

(6) Current Year To Date as A Percent of The 2020-2021 Amended Budget - The percent of Current Year To Date revenues/expenditures to the 2020-2021 Amended Budget

(7) Prior Year To Date as A Percent of The 2020-2021 Budget - Ther percent of Prior Year To Date revenues/expenditures from the 2020-2021 Budget

(8) Percent of Fiscal Year Elapsed as of The Date of The Report - The percent of the Fiscal Year which has elapsed for the as of date of the report

(9) Excess of Revenues Over Expenditures - The excess (deficiency) of Revenues over (under) expenditures for the Original Budget, Amended Budget and Current Year To Date columns

(10) Transfers In/Out - The amount of any transfers made to the Approved Budget, Amended Budget or Current Year To Date Columns

(11) Net Change In Fund Balance - The excess or deficiency of revenues over expenditures which would add to or take away from the beginning fund balance

(12) Fund Balance - September 1 - The District's audited General Fund Balance as of September 1 of the current fiscal year.

(13) Fund Balance - August 31 - The projected and unaditied General Fund Balance the District would have if revenue and expenditures are equal to the 2020-2021 Approved Budget or Amended Budget

(14) Fund Balance - August 31 - The projected and unaudited General Fund Balance the District would have if the fiscal year ended on the last day of the month of the report.

La Vega Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual

For the Period Ended 07/31/2021
7

CHILD NUTRITION FUND - 240

		(1)	(2)	(3)		(4)		(5)	(6)	(7)	(8)
				MONTHLY		YEAR-TO-DATE		DIFFERENCE	CY YTD	PY YTD	% OF YEAR
DATA CONTROL CODES	REVENUES	2020-2021 APP BUD	2020-2021 AMEND BUD	CURRENT 07/31/2021	PRIOR YR 7/31/2020	CURRENT 07/31/2021	PRIOR YR 7/31/2020	AMEND BUD TO YTD CURR	AS % OF BUDGET	AS % OF BUDGET	ELAPSED AS OF 07/31/2021
5700	LOCAL	$61,500.00	$ 61,500.00	$ 1,617.84	$ 7.93	$ 80,849.72	$ 95,681.27	$ (19,349.72)	131.46%	63.92%	91.67%
5800	STATE	$63,079.00	$ 63,079.00	$ 5,591.44	$ 4,864.41	$ 60,222.85	$ 68,643.56	$2,856.15	95.47%	103.52%	91.67%
5900	FEDERAL	$1,785,000.00	$ 1,785,000.00	$ -	$ 46,026.08	$ 1,735,659.74	$ 1,849,641.05	$49,340.26	97.24%	80.39%	91.67%
7900	OTHER			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
5020 TOTAL REVENUES		$1,909,579.00	$1,909,579.00	$7,209.28	$50,898.42	$1,876,732.31	$2,013,965.88	$32,846.69	98.28%	88.52%	91.67%
	EXPENDITURES										
0011	Instruction			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0012	Instr Resources/Media Services			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0013	Curriculum & Staff Development			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0021	Instructional Leadership			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0023	School Leadership			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0031	Guidance, Counseling & Evaluation			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0032	Attendance & Social Services			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0033	Health Services			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0034	Student Transportation			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0035	Food Services	$2,278,117.00	$ 2,278,117.00	$ 107,027.12	$ 118,135.50	$ 1,760,853.45	$ 1,923,731.88	$517,263.55	77.29%	77.68%	91.67%
0036	Extracurricular Activities			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0041	General Administration			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0051	Plant Maintenance & Operations	$22,000.00	$ 22,000.00	$ 475.66	$ 1,311.49	$ 8,116.19	$ 10,684.31	$13,883.81	36.89%	38.85%	91.67%
0052	Security & Monitoring Services			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0053	Data Processing Services			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0061	Community Services			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0071	Debt Service			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0081	Facility Acquisition & Construction			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0095	Payment to JJAEP			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
0099	Other Intergovernmental Charges			$ -	$ -	$ -	$ -	$0.00	#DIV/0!		91.67%
6030 TOTAL EXPENDITURES		$2,300,117.00	$2,300,117.00	$107,502.78	$119,446.99	$1,768,969.64	$1,934,416.19	$531,147.36	76.91%	84.38%	91.67%
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	($390,538.00) (9)	($390,538.00) (9)	($100,293.50)	($68,548.57)	$107,762.67 (9)	$79,549.69				
	OTHER FINANCING SOURCES (USES)										
7910	Transfers In										
8910	Transfers Out (10)			$ -	$ -	$ -	YTD				
TOTAL OTHER FINANCING SOURCES (USES)											
1200	Net Change in Fund Balance (11)	($390,538.00)	($390,538.00)		(11)	$107,762.67					
100	Fund Balance - Sept. 1 (12)	$488,775.00	$488,775.00		(12)	$488,775.00					
3000	Fund Balance - Aug 31 (projected and unaditied) (13)		$98,237.00		(14)	$596,537.67					

La Vega Independent School District
Statement of Unaudited Revenues and Expenditures - Budget vs. Actual

For the Period Ended 07/31/2021

7

DEBT SERVICE FUND - 511

DATA CONTROL CODES	REVENUES	(1) 2020-2021 APP BUD	(2) 2020-2021 AMEND BUD	(3) MONTHLY CURRENT 07/31/2021	(3) MONTHLY PRIOR YR 7/31/2020	(4) YEAR-TO-DATE CURRENT 07/31/2021	(4) YEAR-TO-DATE PRIOR YR 7/31/2020	(5) DIFFERENCE AMEND BUD TO YTD CURR	(6) CY YTD AS % OF BUDGET	(7) PY YTD AS % OF BUDGET	(8) % OF YEAR ELAPSED AS OF 07/31/2021
5700	LOCAL	$2,378,843.00	$ 2,378,843.00	$ 9,886.22	$ 6,832.48	$ 2,546,292.34	$ 2,191,045.05	($167,449.34)	107.04%	96.85%	91.67%
5800	STATE	$75,936.00	$ 75,936.00	$ -	$ -	$ 84,697.00	$ 230,111.00	($8,761.00)	111.54%	66.39%	91.67%
5900	FEDERAL	$279,741.00	$ 279,741.00	$ -	$ -	$ 132,628.87	$ 131,198.53	$147,112.13	47.41%	46.90%	91.67%
7900	OTHER		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
5020	TOTAL REVENUES	$2,734,520.00	$2,734,520.00	$9,886.22	$6,832.48	$2,763,618.21	$2,552,354.58	($29,098.21)	101.06%	86.73%	91.67%
	EXPENDITURES										
0011	Instruction		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0012	Instr Resources/Media Services		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0013	Curriculum & Staff Development		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0021	Instructional Leadership		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0023	School Leadership		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0031	Guidance, Counseling & Evaluation		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0032	Attendance & Social Services		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0033	Health Services		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0034	Student Transportation		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0035	Food Services		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0036	Extracurricular Activities		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0041	General Administration		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0051	Plant Maintenance & Operations		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0052	Security & Monitoring Services		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0053	Data Processing Services		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0061	Community Services		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0071	Debt Service	$2,410,167.00	$ 2,410,167.00	$ 530.00	$ 147,707.85	$ 1,775,846.43	$ 2,004,448.88	$634,320.57	73.68%	74.97%	91.67%
0081	Facility Acquisition & Construction		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0095	Payment to JJAEP		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
0099	Other Intergovernmental Charges		$ -	$ -	$ -	$ -	$ -	$0.00	#DIV/0!	#DIV/0!	91.67%
6030	TOTAL EXPENDITURES	$2,410,167.00	$2,410,167.00	$530.00	$147,707.85	$1,775,846.43	$2,004,448.88	$634,320.57	73.68%	74.03%	91.67%
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	$324,353.00	$324,353.00	$9,356.22	($140,875.37)	$987,771.78	$547,905.70				
	OTHER FINANCING SOURCES (USES)	(9)	(9)			(9)					
7910	Transfers In		$ -	$ -	$ 8,354,415.35	$ -	$ -				
8910	Transfers Out (10)		$ -	$ -	$ 8,207,237.50	$ -	$ -				
	TOTAL OTHER FINANCING SOURCES (USES)										
1200	Net Change in Fund Balance (11)	$324,353.00	$324,353.00		(11)	$987,771.78					
100	Fund Balance - Sept. 1 (12)	$3,140,001.00	$3,140,001.00		(12)	$3,140,001.00					
100	Less: Committed Fund Balance - Sept. 1		($3,184,489.51)			($3,184,489.51)					
3000	Fund Balance - Aug 31 (projected and unaudited) (13)	$3,464,354.00	$279,864.49		(14)	$943,283.27					
3000	Less: Committed Fund Balance-Aug 31										
	Available Fund Balance (projected and unaudited) (14)	$3,464,354.00	$279,864.49			$943,283.27					

Consider Official Budget for 2021-2022

Presented for:
Board action ☒ Report/Review Only ☐ Consent Agenda Item ☐

Supporting documents:
None ☐ Attached X Provided Later

Contact Person:
Mr. James Garrett

Background Information:
Earlier in this meeting, the Board conducted the public hearing which is required prior to approval of the budget. The budget must be adopted no later than August 31, 2021.

The 2021-2022 budgets are presented herewith for adoption. The Official Budget consists of the General Operating Fund; Child Nutrition Fund, and Debt Service Fund, as required by law.

Fiscal Implication:
Revenue and expenditures for the 2021-2022 Fiscal Year.

Administrative Recommendation:
It is recommended that the Board approve the 2021-2022 Official Budgets for the General Operating Fund; Child Nutrition Fund; and, Debt Service Fund.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

La Vega Independent School District **Public Hearing / Board Meeting 08/24/2021 | 6:00 PM | La Vega Administration Bldg, 400 E Loop 340, Waco, TX 76705**

PROPOSED BUDGET

		2021-2022 Proposed Budget					2020-2021 Adopted Budget	
		General Fund 199	Child Nutrition 240	Debt Service 511	Total	Per Student	Total	Per Student
LOCAL REVENUES		11,457,480	84,237	2,549,803	14,091,520	5,135	13,127,635	4,609
STATE REVENUES		20,472,204	12,000	-	20,484,204	7,465	21,870,914	7,679
FEDERAL REVENUES		150,000	2,250,322	279,741	2,680,063	977	2,164,741	760
TOTAL REVENUES		32,079,684	2,346,559	2,829,544	37,255,787	13,577.18	37,163,290	13,049
EXPENDITURES								
11	Instructional	17,502,918	-	-	17,502,918	6,379	17,156,860	6,024
12	Media/Library	302,757	-	-	302,757	110	308,819	108
13	Curriculum/Instruct. Staff Development	567,484	-	-	567,484	207	584,499	205
21	Instructional Leadership	785,799	-	-	785,799	286	794,065	279
23	School Leadership	2,463,633	-	-	2,463,633	898	2,451,466	861
31	Guidance and Counseling	824,101	-	-	824,101	300	829,062	291
32	Social Work Services	94,625	-	-	94,625	34	124,625	44
33	Health Services	296,777	-	-	296,777	108	295,677	104
34	Pupil Transportation	2,037,842	-	-	2,037,842	743	1,942,000	682
35	Food Services	30,000	2,316,559	-	2,346,559	855	2,308,117	810
36	Extracurricular	1,769,792	-	-	1,769,792	645	1,588,171	558
41	General Administration	1,571,317	-	-	1,571,317	573	1,558,322	547
51	Facilities Maintenance & Utilities	3,618,547	30,000	-	3,648,547	1,330	3,664,676	1,287
52	Security	546,854	-	-	546,854	199	546,188	192
53	Information Technology	1,253,982	-	-	1,253,982	457	1,203,819	423
61	Community Involvement/Services	4,550	-	-	4,550	2	3,050	1
71	Short-Term Debt Service	281,000	-	2,557,414	2,838,414	1,034	2,690,987	945
95	Juvenile Justice Education	38,000	-	-	38,000	14	55,255	19
99	Other Intergovernmental	194,000	-	-	194,000	71	194,000	68
TOTAL EXPENDITURES		34,183,978	2,346,559	2,557,414	39,087,951	14,245	38,299,658	13,448
Operating Surplus / (Deficit)		(2,104,294)	-	272,130	(1,832,164)		(1,136,368)	
				Enrollment Estimate ->		**2,744**		**2,848**

General Fund (Administration)

Line Item Budget - Legal Notices	2,500
Line Item Budget - Lobbying Activities	2,115

Consider Debt Service Tax Rate Resolution for 2021-2022

Presented for:
Board action ☒ Report/Review Only ☐ Consent Agenda Item ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Mr. James Garrett

Background Information:
In order to allow the district to establish and set the debt service tax rate, the following resolution has been prepared for your consideration and approval. The District believes that given the fluctuations we experienced in the prior year tax collections, we should maintain the same debt service tax rate as the prior year.

Fiscal Implication:
Attached.

Administrative Recommendation:
Recommend the board approve the tax rate as presented.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

LA VEGA INDEPENDENT SCHOOL DISTRICT

400 East Loop 340
Waco, Texas 76705
Phone 254 299-6700 • Fax 254 799-8642
www.lavegaisd.org

Resolution No: **082021 – 01DS**

A RESOLUTION BY THE LA VEGA INDEPENDENT SCHOOL DISTRICT AS TO BUDGETED DEBT SERVICE FOR FISCAL YEAR 2021-2022.

WHEREAS, the voters of La Vega Independent School District have approved the issuance of certain bonds; and

WHEREAS, La Vega Independent School District is authorized by the Texas Tax Code to adopt a debt rate to service those bonds by making payments each year; and

WHEREAS, the Board of Trustees has the authority under its budget to determine what the debt service amount will be pursuant to Tax Code §26.12(8) and Education Code §44.002; and

WHEREAS, the amount currently scheduled for debt is $2,277,664 for 2021-2022; and

WHEREAS, the rate needed to generate the amount necessary to meet debt payments of $2,227,664, as adjusted for excess collections, is currently $0.22355/100; and

WHEREAS, the District is concerned that budgeting $2,277,664 in debt payments may not be sufficient, given collection fluctuations, to meet scheduled debt payments; and

WHEREAS, it has been determined that it is the best interest of the District to budget for possible payments on said Bonds by setting a debt service amount that will support a debt rate which would insure the availability of funds necessary to make scheduled payments.

NOW, THEREFORE BE IT RESOLVED, BY THE LA VEGA INDEPENDENT SCHOOL DISTRICT, ACTING BY AND THROUGH ITS DULY ELECTED BOARD OF TRUSTEES, THAT:

1. The budget for debt service this year will be set at an amount of no more than $2,549,803 which will generate an I&S rate of $0.24525/100

2. This resolution shall be of full force and effective upon its passage.

PASSED AND APPROVED THIS _____ DAY OF _____, 2021, by the La Vega Board of Trustees, by the La Vega Independent School District.

_____
President, Board of Trustees
La Vega Independent School District

Attest:

_____
Board Secretary

§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate

Entity Name: La Vega ISD **Date: 08/12/2021 03:16 PM**

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 1.261350, which is effectively a 2.33 percent increase in the tax rate.

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.33 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $-38.60.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

La Vega ISD ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.33 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $-38.60.

ORDINANCE TO SET TAX RATE

Date: August 24, 2021

On this date, we, the Board of Trustees of the La Vega Independent School District, hereby levy or set the tax rate on $100 valuation for the District for the tax year 2021 at a total rate of $1.261350, to be assessed and collected by the duly specified assessor and collector as follows:

$1.01610 for the purpose of maintenance and operations, and
$0.24525 for the purpose of payment of principal and interest on debts.

This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be increased by 2.33% percent and will *reduce* taxes for maintenance and operations on a $100,000 home by approximately -$38.60.

Such taxes are to be assessed and collected by the tax officials designated by the District.

IN CERTIFICATION THEREOF:

Signed: _____
Mrs. Mildred Watkins
President, Board of Trustees

Attest: _____
Mr. Henry C. Jennings
Secretary, Board of Trustees

Randy H. Riggs, CPA
McLennan County
Tax Assessor/Collector

P O Box 406
Waco, TX 76703
(254) 757-5130
Fax (254) 757-5141
Randy.riggs@co.mclennan.tx.us

Date: August 12, 2021

Dear La Vega ISD,

Under the Truth-in Taxation laws, it is the duty of the Tax Assessor-Collector to calculate the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate for the entities for which he collects tax and to publicize these rates and other items of information in a way that will come to the attention of the entities' property owners. After this has been done, the governing bodies of the taxing units must adopt by ordinance, resolution, or order the rate for the current tax year. Our office has complied with the calculation and publication requirement. Enclosed you will find a copy of your unit's 2021 rate calculations as published in The Waco Tribune Herald .

*******IF YOUR UNIT'S TAX RATE CONTAINS A DEBT COMPONENT, YOU MUST ADOPT THE DEBT RATE PUBLISHED IN THE NO-NEW-REVENUE & VOTER-APPROVE RATE CALCULATIONS. *******

Below you will find items that will help you in determining your 2021 tax rate. If you have any questions, feel free to contact our office.

1) Total Certified Taxable Value - Value certified to us by the McLennan County Appraisal District that includes all real and personal property with all applicable exemptions deducted.
2) Taxable Value of New Improvements - Value of properties that appear on the roll for the first time in 2021.
3) Anticipated Collection Rate (ACR) for the coming year-used to adjust upward the Debt Component of the No-New-Revenue Tax Rate (NNR) to offset expected delinquencies. The ACR is our best estimate of the total amount of taxes, penalty, interest, and attorney fee that will be collected between July 1, 2021 and June 30, 2022. If the ACR is 100% or more, no adjustment in the calculation of the debt rate is allowed. If your NNR does not contain a debt component, the ACR will have no effect on the calculation.

2021 Total Certified Taxable Value	$ 1,087,718,514.00
2021 Taxable Value Still Under ARB Review	$ 21,075,291.00
2021 Adjusted Taxable Value for School District	$ 1,039,673,048.00
2021 Taxable Value of New Improvements	$ 16,219,616.00
2021 Anticipated Collection Rate	98%
2021 Voter Approval Rate	1.261350 Per $100 valuation

WHEN YOU HAVE ADOPTED THE 2021 TAX RATE FOR YOUR UNIT, PLEASE WRITE THAT RATE IN THE SPACE PROVIDED BELOW.

"We, the governing body of La Vega ISD,
Have adopted the following tax rate for 2021:

M&O	1.016100
I&S	0.245250
TOTAL	1.261350

If this rate exceeds the Notice and Hearing Rate, we certify that we have followed the "Truth-in-Taxation" notice and hearing laws and have adopted the new rate by voting in a public meeting."

Please have the members of your governing body sign below and return to our office by **August 31, 2021**, but **not later than September 4, 2021.** We would appreciate you getting this information to us as close to the above date as possible to give us plenty of time to print the statements for mailing.

Thank you very much for your consideration.

Randy H. Riggs, CPA
McLennan County Tax Assessor/Collector

Governing Body Members' Signatures:

_____ _____

_____ _____

_____ _____

_____ _____

_____ _____

_____
DATE

Consider Resolution Regarding Fund Balance Designations

Presented for:
Board action ☒ Report/Review Only ☐ Consent Agenda Item ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Mr. James Garrett

Background Information:
The Governmental Accounting Standards Board ("GASB") has issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions ("GASB-54"). The primary objective of this standard is to improve the usefulness and comparability of fund balance information by reporting fund balance in more intuitive and meaningful components. This standard also clarifies the definitions of the different types of funds that a governmental entity may set up for financial reporting purposes.

GASB-54 now requires our District to classify the fund balance amounts reported within our financial statements in accordance with five new and more detailed classifications.

Fiscal Implication:
N/A

Administrative Recommendation:
Approval of the attached resolution.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

STATE OF TEXAS
COUNTY OF MCLENNAN

RESOLUTION

The Board of Trustees of the La Vega Independent School District being convened in Regular Session at its regular meeting place within the boundaries of the La Vega Independent School District, on the 24th day of August, 2021, with a quorum present in the persons of

_____

_____

_____

_____

Trustees being absent:_____

_____

WHEREAS Trustee _____introduced the following order, moved its adoption, and the motion having being seconded by Trustee _____ was duly put and carried, said Order reading as follows:

IT IS HEREBY RESOLVED, ordered, and directed that the La Vega Independent School District commit the following portions of its August 31, 2021 General Fund unassigned fund balance.

BE IT RESOLVED that we commit the total fund balance of Campus Activity Funds reported in the Special Revenue Funds as reflected in the Annual Financial report.

_____
Mildred Watkins, President
La Vega ISD Board of Trustees

Attest: _____
Henry Jennings, Secretary
La Vega ISD Board of Trustees

Consider Teacher and Professional Employee Contract Recommendations

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☐ Attached ☒ Provided Later ☐

Contact Person:
Mr. Todd Gooden

Background Information:
The Board of Trustees of any independent school district may employ by contract a superintendent, a principal or principals, teachers, or other executive officers for a term not to exceed the maximum specified in this section. In those independent school districts with a scholastic population of fewer than 5,000, the term of such contracts shall not exceed three years. The personnel department, campus principals, and management teams interview and check references on each applicant who makes application to become a member of the staff of the La Vega Independent School District.

Fiscal Implication:
Personnel salaries are a budgeted item.

Administrative Recommendation:
Board approval of the contract recommendations as presented.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

LV Personnel Recommendations for employees

The following employees are recommended for employment for the 2021- 2022 school years.

Name	Assignment
David Jaramillo	7th Grade Science Teacher LVJH Replacing: Grace Scott
Yvonne Wyatt	1st Grade Teacher LVE Replacing: Elizabeth Wetzel

I hereby authorize the administration to utilize my signature stamp to issue contracts to personnel and approve resignations as recommended herein.

_____

President, La Vega ISD Board of Trustees
August 24, 2021

Discuss and Consider Options to Reduce the Spread of COVID-19 to La Vega ISD Staff and Students

Presented for:
Board action ☒ Report/Review Only ☐

Supporting documents:
None ☒ Attached ☐ Provided Later ☐

Contact Person:
Dr. Sharon M. Shields

Background Information:
The administration recommends discussion of options to consider to reduce the spread of COVID-19 to La Vega ISD students and staff. Following the discussion, the administration recommends the Board approve the agreed upon option(s).

Fiscal Implication:
Fiscal implications will be included in the discussion.

Administrative Recommendation:
The administration recommends discussion and consideration of approval of the agreed upon option(s) to reduce the spread of COVID-19 to La Vega ISD staff and students.

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

CLOSED MEETING

Presented for:
Board action ☐ Report/Review Only ☒

Supporting documents:
None ☒ Attached ☐ Provided Later ☒

Contact Person:
Board President

Background Information:
The Board may enter into a closed meeting after the following requirements have been met:

1. A quorum of the Board has first been convened in open meeting for which notice has been given.
2. The presiding officer has publicly announced in open meeting that a closed meeting will be held.
3. The presiding officer has identified the section or sections of the Open Meetings Act or other applicable statutes that authorize the holding of such closed meeting.

Fiscal Implication:
N/A

Administrative Recommendation:
N/A

A closed meeting was declared:

_____ Beginning Time

_____ Date

_____ Sections of the Texas Government Code

_____ Ending Time

ADJOURNMENT

Motion: _____

Second: _____

For: _____

Against: _____

Abstain: _____

Date and Time: _____