

Agenda of Regular Meeting

The Board of Trustees Little Elm ISD

A Regular Meeting of the Board of Trustees of Little Elm ISD will be held September 18, 2023, beginning at 6:00 PM in the Little Elm ISD Administration Building.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order Open Session in the Board Room at Little Elm ISD Administration Building on 400 Lobo Lane, Little Elm, Texas 75068.
2. The Board will recess into Closed Meeting in the Board Support Conference Room as permitted by the Texas Open Meetings Act Code Subchapter 551.072 & 551.074. The Board and Superintendent will discuss:
 - A. Personnel
 - B. Land
3. Pledge of Allegiance
4. Invocation
5. Introduction and Roll Call
6. Superintendent Spotlight
 - A. Recognition of the Little Elm Angels Foundation
Presenter Cecelia Jones
 - B. Students of the Month Recognition
Presenter: Donnie Bartlett
7. Reports of the Superintendent
 - A. Class Size Report 4
Presenter: Asheley Brown
 - B. Human Resources Services Annual Report 9
Presenter: Asheley Brown
 - C. 2nd Quarter Demographic Report 28
Presenter: Alfred Gaces
 - D. Dress Code
Presenter: DeLeon English
8. Citizen Input
Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose
9. Approval of Minutes
 - A. Consider approval of Regular Board Meeting Minutes - August 21, 2023 29
Presenter: Sonia S. Flores
10. Action Items

A. Consider approval of the 2023-2024 District Improvement Plan	33
Presenter: Dr. Penny Tramel	
B. Consider approval of the Resolution Authorizing Redemption of Bonds	36
Presenter: Shay Adams	
C. Consider approval of the Resolution to Set the Tax Rate	42
Presenter: Shay Adams	
11. Consent Agenda	
A. Consider approval of the Off-Campus Physical Education Sites	52
Presenter: Dr. Penny Tramel	
B. Consider approval of Class Size Exemptions - Class Size Waivers	59
Presenter: Asheley Brown	
C. Consider approval of Proposed Change to Local FEA Policy	61
Presenter: Dr. Penny Tramel	
D. Consider approval of 2023-2024 LEISD - DCJJAEP Memorandum of Understanding	64
Presenter: Clint Miller	
E. Consider approval of Contingency Fee Contract for Delinquent Tax Attorney Services Pursuant to Texas Government Code Section 6.30 and 2254.1036 of The Texas Government Code	74
Presenter: Michael Lamb	
F. Consider approval of Financial Reports - July 2023	91
Presenter: Jesse Wyse	
G. Consider approval of Little Elm ISD Expenditures over \$100,000 Summary Report	103
Presenter: Shay Adams	
H. Consider approval of Resolution Authorizing Non-Business Days	105
Presenter: Cecelia Jones	
12. Board President Comments	
Presenter: Jason Olson	
13. Board Comments	
14. Superintendent Comments	
15. Adjournment	

If, during the course of the meeting, the Board of Trustees should determine that a closed meeting should be conducted, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code Section 551.001 et seq. The meeting will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed or executive meeting or session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code Section:

551.071	Private consultation with the Board's attorney.
551.072	Discussing purchase, exchange, lease, or value of real property.
551.073	Discussing negotiated contracts for prospective gifts or donations.
551.074	Discussing personnel or to hear complaints against personnel.
551.075	To confer with employees of the school district to receive information or to ask questions.

551.076	Considering the deployment, specific occasions, for or implementation of security personnel or devices.
551.082	Considering discipline of a public school child, or complaint or charge against personnel.
551.0821	Considering personally identifiable information about public school student.
551.083	Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives to follow, in consultation with representatives of employees groups,
551.084	Excluding witnesses from a hearing.

Before any closed meeting is convened, the presiding officer will publicly identify the section or sections or the Act authorizing the closed meeting.

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

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

Superintendent

Original copy of this agenda was posted on the bulletin board at the Little Elm ISD Administration Building 72 hours prior to the scheduled meeting.

Sonia S. Flores

Board Agenda Item

Little Elm Independent School District

400 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 09-18-2023	Reports of the Superintendent <input checked="" type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	CLASS SIZE REPORT				
Presenter or Contact Person:	Asheley Brown, Executive Director for Human Resource Services				
Policy/Code:	BJA (LOCAL)				
Strategic Plan Goal:	We will recruit, recognize, and retain high quality and effective personnel to support student success at every level.				
Summary:	This report is a summary of enrollment and class sizes.				
Financial Implications:	There is no financial implication.				
Attachments:	Class Size Report – 2023 Start of School				
Recommendation:	Item is for informational purposes only. No recommendation is necessary.				
Motion:	Item is for informational purposes only. No motion is necessary.				

Class Size Report Little Elm ISD 2023 Start of School

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Average Class Size - Elementary

Campus	PK	Kinder	First	Second	Third	Fourth	Fifth
Brent	-	16.8	20.5	19.4	18.8	20.3	19.8
Chavez	-	19.8	21.0	17.8	19.3	23.0	21.3
Hackberry	-	17.5	15.8	20.8	16.6	18.0	17.8
Lakeview	-	19.8	20.3	18.0	19.6	19.6	17.4
Oak Point	-	19.4	17.6	17.3	19.0	21.0	21.7
Prestwick	-	18.0	18.0	21.3	21.7	21.3	22.3
Zellars	20.0	-	-	-	-	-	-

Average Class Size - Middle School

	Average Class Size		# of Sections		Range of Class Size Low to High	
	Strike	Walker	Strike	Walker	Strike	Walker
Math	21.3	18.3	43	49	11-34	10-30 ₇
Science	23.3	22.3	40	41	15-29	10-31
History	21.0	22.8	44	40	11-30	10-32
English	19.6	19.1	47	47	10-31	10-30



Average Class Size - High School

	Average Class Size	# of Sections	Range of Class Size Low to High
	LEHS	LEHS	LEHS
Math	26.0	47	13-32
Science	25.6	48	11-32
History	26.3	50	15-32
English	26.0	48	12-31
Spanish	26.8	16	18-31

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Board Agenda Item

Little Elm Independent School District

400 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 09-18-2023	Reports of the Superintendent <input checked="" type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	HUMAN RESOURCE SERVICES ANNUAL REPORT				
Presenter or Contact Person:	Asheley Brown, Executive Director for Human Resource Services				
Policy/Code:	BAA (LOCAL)				
Strategic Plan Goal:	We will recruit, recognize, and retain high quality and effective personnel to support student success at every level.				
Summary:	The Human Resource Services Annual Report includes information related to HRS accomplishments, personnel data, and HRS areas of focus for the 2023-24 school year.				
Financial Implications:	There is no financial implication.				
Attachments:	2023 Human Resource Services Annual Report				
Recommendation:	The presentation of the Human Resources Services Annual Report is for informational purposes only.				
Motion:	Item is for informational purposes only. No motion is necessary.				

Human Resource Services Annual Report

Asheley Brown
Executive Director
September 18, 2023

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Little Elm ISD
Human Resource Services

2022-2023: Successes!

- Carpool Kudos - New staff recognition initiative
 - November 2022: HRS team visited each campus during dismissal/pick-up time to collect shout-out videos from parents to show appreciation to our FamiLE Members
 - Spring 2023: Aired a Carpool Kudos Episode every ¹¹ Thursday and HRS team hand delivered certificate and treats to all those honored



2022-2023 Carpool Kudos



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Little Elm ISD
Human Resource Services

2022-2023 Carpool Kudos



Little Elm ISD
Human Resource Services

2022-2023: Successes!

- Honoree Awards Banquet - May 8, 2023
 - Second annual end-of-year event to honor LEISD Employees of the Year, retirees, and service award recipients (10+ years)
 - Approximately 116 honorees and 221 attendees
 - LEHS Clarinet Choir were featured student performers
 - Little Elm Education Foundation recognized their Lobo Honors Awards

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Little Elm ISD
Human Resource Services

Honoree Awards Banquet



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Human Resource Services

2022-2023: Successes!

- FIRST EVER LEISD CAREER FAIRS!
 - 1st In-Person Career Fair: April 22, 2023
 - 131 attendees
 - Virtual Career Fair: May 11, 2023
 - 25 attendees
 - 2nd In-Person Career Fair: July 11, 2023
 - 59 attendees
- 37 hires from career fair attendees

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Little Elm ISD
Human Resource Services

Spring 2023 LEISD Career Fairs



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Little Elm ISD
Human Resource Services

2022-2023: Successes!

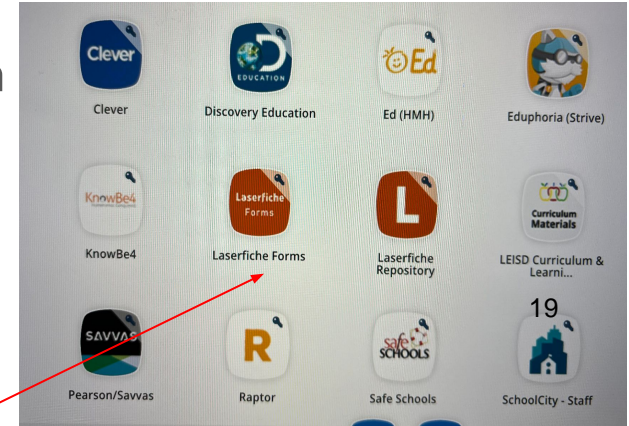
- Title IX Administrator Position
- Title IX Trainings
 - Visited all campuses for student trainings; two follow-up visits took place during lunches in the fall and spring.
 - Brief Title IX description video parents watch during the student registration process
 - One face-to-face parent meeting was held with Ms. Quintero for Spanish-speaking parents, and another parent meeting was held virtually, recorded and posted.
 - Staff members were trained on each campus.



2022-2023: Successes!

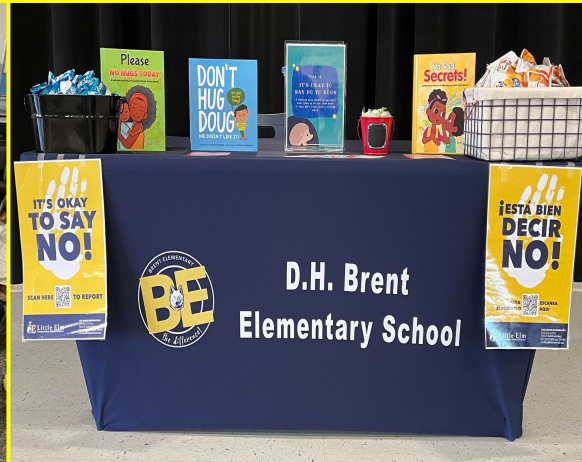
- Title IX Processes

- Transitioned from email/phone notification process to digital process through Laserfiche
- Students, parents, or staff can initiate a report; posters with QR codes are located in all campuses/buildings
- Communication between campus administrators, Title IX Administrator, and parents is streamlined and consistently occurring

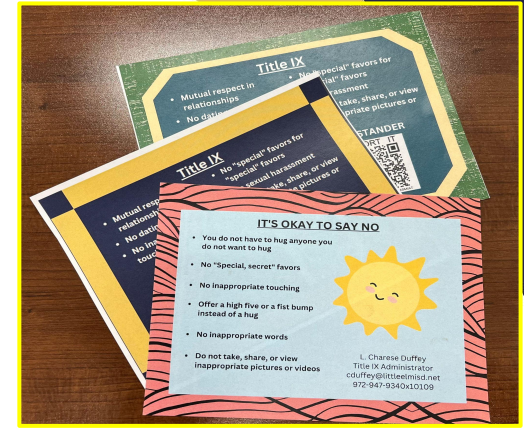
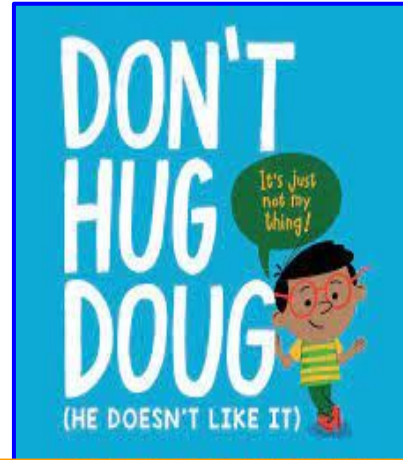


2022-2023: Successes!

- Title IX Campus Visits/Communications
 - Parents are notified prior to student training and can opt out.
- Title IX Literature/Information Distribution
 - Students receive literature in follow-up visits.



2022-2023: Successes!



Little Elm ISD
Human Resource Services

2022-2023: Successes!

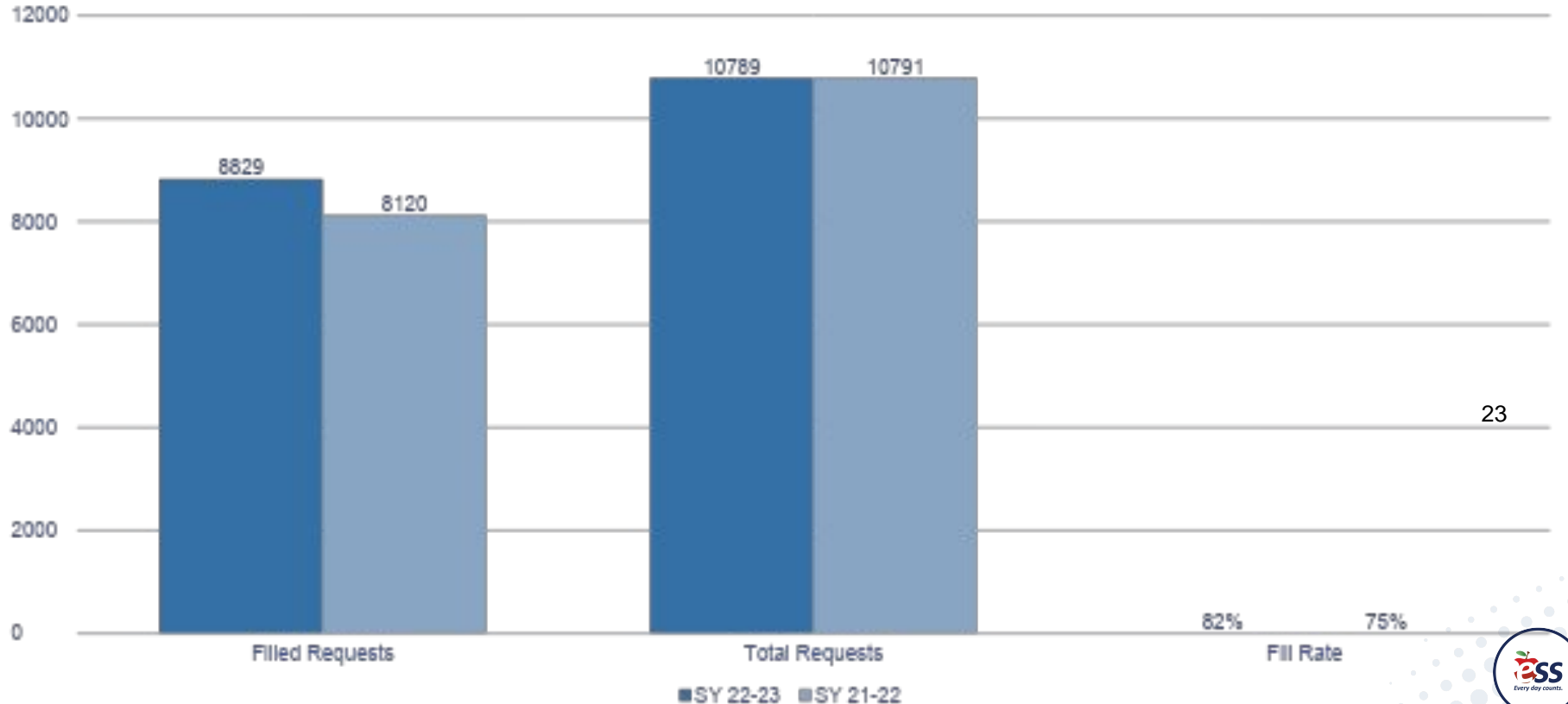
- Human Resource Services Coordinator position
 - Focused support for paraprofessional and auxiliary employees & supervisors
 - Launch of Grow Your Home initiative, which provides opportunities for para/aux staff to advance their education and careers in LEISD
- Continuation of HR2U Initiative
 - Collaboration between HR and Business; visited each campus in the fall and in the spring
- LEHS Partnership
 - Collaborated with Practicum in Business Management teacher
 - Had a Class of 2023 Senior assigned to intern in the HR department
 - LEHS Intern learned about human resource roles, resume writing, workplace expectations
- Increased Social Media Presence
 - Targeted social media campaigns for LEISD recruiting and recognition initiatives
 - Significantly increased our following across all social media platforms
 - 167% increase in social media postings; 71% increase in engagement

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Little Elm ISD
Human Resource Services

ESS: Fill Rates Overview



ESS: Fill Rates by Campus



2022-2023

School Name	Unfilled	Filled	Total Absences	Fill Rate
Brent Elementary	159	866	1025	84%
Chavez Elementary	142	796	938	85%
Hackberry Elementary	140	838	978	86%
Human Resources	2	67	69	97%
Lakeview Elementary	85	631	716	88%
Little Elm High School	458	2221	2679	83%
Little Elm ISD Admin Bldg	35	171	206	83%
Oak Point Elementary	184	1046	1230	85%
Prestwick Elementary	75	397	472	84%
Special Education	2	5	7	71%
Strike Middle School	349	950	1299	73%
Walker Middle School	329	841	1170	72%

2021-2022

School Name	Unfilled	Filled	Total Absences	Fill Rate
Brent Elementary	204	532	736	72%
Chavez Elementary	211	671	882	76%
Hackberry Elementary	203	1058	1261	84%
Lakeview Elementary	176	669	845	79%
Little Elm High School	690	1914	2604	74%
Little Elm ISD Admin Bldg	23	23	46	50%
Oak Point Elementary	255	945	1200	79%
Prestwick Elementary	136	545	681	80%
Special Education	9	1	10	10%
Strike Middle School	424	878	1302	67%
Walker Middle School	340	884	1224	72%

2023-2024: Areas of Focus

- Staff Recognition/Retention Initiatives
 - Adopt-A-Lobo: community, parents, staff, student orgs/clubs are invited to adopt a new to LE teacher; monthly contact with adopted staff member
 - LEaders of the Pack: district-level recognition of employees who are excelling; nominated by community, parents, and staff
- Recruiting From Within
 - Grow Your Home initiatives for paraprofessionals through university partnerships; provide informational sessions at the beginning, middle, and end of the year that focus on eliminating barriers, such as cost and time, in order to support the ongoing educational growth of our paraprofessionals
 - Grow Your Home initiatives for students through Texas Association of Future Educators (TAFE) chapter at LEHS
 - Help and support obtaining an educational aide certificate upon high school graduation
 - Plan to track LEHS graduates and the college attended, keep in contact and offer an interview upon college graduation

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Little Elm ISD
Human Resource Services

District Stats

- 2023 - 2024 School Year Hires
 - 164 Professional
 - 46 Paraprofessional /Auxiliary
 - 9 LEISD Student Teacher Hires
- Current vacancies
 - 25 Professional (21 Teacher)
 - 38 Paraprofessional /Auxiliary



District Stats

- Full-time employees: 1016
- Part-time employees: 56
- Teachers: 533
- Student teachers/observers: 11 (Fall 2023)
- Substitutes (through ESS)
 - Non-degreed: 74
 - Degreed: 114
 - Certified: 32



Board Agenda Item

Little Elm Independent School District

400 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
09-18-2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	2nd QUARTER DEMOGRAPHIC REPORT				
Presenter or Contact Person:	Alfred Gaches, Executive Director for Operational Services				
Policy/Code:	N/A				
Summary:	Little Elm ISD reports provide quarterly data on the economic status, housing analysis, future developments, student enrollment history and student forecast for the Dallas/Fort Worth area and the District.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Under separate cover				
Recommendation	Item is for informational purposes only. No recommendation is necessary.				
Motion:	Item is for information purposes only. No motion is necessary.				

Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 9-18-2023	Reports of the Superintendent <input type="checkbox"/>	Action Item <input checked="" type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	REGULAR BOARD MEETING MINUTES - 8/21/2023.				
Presenter or Contact Person:	Sonia S. Flores				
Policy/Code:	N/A				
Strategic Plan Goal:	N/A				
Summary:	Board Meeting Minutes for August 21, 2023.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Meeting Minutes				
Recommendation:	The Administration recommends the approval of the Regular Board Meeting Minutes for August 21, 2023.				
Motion:	I move that the Board approve the attached Regular Board Meeting Minutes for August 21, 2023.				

Minutes of Regular Meeting

The Board of Trustees Little Elm ISD

A Regular Meeting of the Board of Trustees of Little Elm ISD will be held August 21, 2023, beginning at 6:00 PM in the Little Elm ISD Administration Building.

PRESENT: President Jason Olson, Vice President Mary Watkins, Secretary DeLeon English, Trustee Ken Beber, Trustee David Montemayor, Trustee Alejandro Flores, Trustee Jeff Burton, and Superintendent Michael Lamb.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order Open Session in the Board Room at Little Elm ISD Administration Building on 400 Lobo Lane, Little Elm, Texas 75068. President Jason Olson called the meeting to order at 6:00 pm.
2. The Board recessed into Closed Meeting at 6:00 pm in the Board Support Conference Room as permitted by the Texas Open Meetings Act Code Subchapter 551.072 & 551.074. The Board and Superintendent discussed:
 - A. Personnel
 - B. LandThe Board reconvened at 7:02 pm.
Mr. Jason Olson asked for a moment of silence in memory of Dr. Ashley Glover.
3. Pledge of Allegiance
The Board led those present to The Pledges of The United States Flag and The Texas Flag.
4. Invocation
Pastor Josh Youngblood from Grace Church offered the invocation.
5. Introduction and Roll Call
Ms. Sonia S. Flores took roll call.
6. Superintendent Spotlight
 - A. Introduction of new Little Elm High School Principal
Ms. Asheley Brown presented to the Board Dr. Justin Barrett as the new LEHS Principal.
 - B. Introduction of new Director for Counseling Services
Ms. Asheley Brown presented Jessica Cofield as the new Director for Counseling Services.
7. Reports of the Superintendent
 - A. 2022-23 Campus and District Preliminary STAAR Scores Report
Superintendent Michael Lamb briefed the Board about the Staar Scores Report, analyzing the information and comparing it to other Districts.
 - B. 2023-2024 First Day of School Summary
Mr. Donnie Bartlett approached the Board about this item. Mr. Bartlett mentioned that

Cabinet visited all schools. There was SRO presence on campuses and everything was safe. Principals shared many compliments.

C. Cell Phone Policy

Mr. Michael Lamb briefed the Board about this item and explained the policy.

8. Citizen Input

Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose

Michel Hambrick – Introduction of LEISD Liaison representing the Town of Little Elm.

9. Approval of Minutes

A. Consider approval of Special Board Meeting Minutes - July 18, 2023

Ms. Sonia S. Flores shared this item with the Board.

Vice President Mary Watkins made the first motion to approve this item as submitted.

Secretary DeLeon English seconded the motion. The motion passed (7-0).

B. Consider approval of Regular Board Meeting Minutes - July 24, 2023

Ms. Sonia S. Flores briefed the Board about this item.

Trustee Jeff Burton made the first motion to approve this item as submitted. Secretary

DeLeon English seconded the motion. The motion passed (6-1-0). Trustee Alejandro

Flores abstained from voting.

10. Action Items

A. Consider approval of House Bill 3 Requirements

Mr. Clint Miller briefed the Board about this item.

The recently adopted House Bill 3 has amended Chapter 37 of the Texas Education Code by adding Section 37.0814. This requires each district campus to house an armed security guard during regular school hours. House Bill 3 also includes several good cause exceptions. The board of trustees of a school district must develop and maintain documentation of the district's implementation of and compliance with this section, including documentation related to a good cause exception.

Trustee David Montemayor made the first motion to approve the option to have the SRO at Zellars serve as Lakexide as well. Secretary DeLeon English seconded the motion. The motion passed (7-0).

B. Consider approval of Update to FNF (Local) - Student Rights and Responsibilities: Investigations and Searches

Secretary DeLeon English approached the Board about this item. Mr. English is asking to add the word "may" to require under the Drug Testing Policy. The District will consult with the attorney.

Trustee Alejandro Flores made the first motion to approve as discussed, Trustee Jeff Burton seconded the motion. The motion passed (7-0).

11. Consent Agenda

A. Consider approval of the Off-Campus Physical Education Sites

B. Consider approval of the Texas A&M Agrilife Extension Adjunct Faculty Resolution

C. Consider approval of the 2023-2024 Employee Handbook

D. Consider approval of the T-TESS Appraisers and Appraisal Calendar

E. Consider approval of Little Elm ISD Expenditures over \$100,000 Summary Report

F. Consider approval of Little Elms ISD Interlocal Summary Report

G. Consider approval of the Financial Reports - June 2023

Vice President Mary Watkins made the first motion to accept the Consent Agenda with the change on the Expenditures title attachment. Secretary DeLeon English seconded the motion. The motion passed (7-0).

12. Board President Comments

President Jason Olson offered his condolences to the family and friends for the loss of Dr. Ashley Glover. Mr. Olson visited Oak Point Elementary on the first day of school and said

that the experience was awesome and the fact that teachers know the students by first name and their dedication is amazing.

13. Board Comments

Trustee Ken Beber welcomed back to school the students. Mr. Beber wished everyone a great year and reminded everyone of the first football game.

Trustee David Montemayor thanked the faculty for a smooth start. Let's keep it going.

Vice President Mary Watkins said that it was a great first day of school and she had a blast at Lakeview. Ms. Watkins mentioned that prep the pack was awesome and let's not forget about our volleyball and all our fall sports.

Secretary DeLeon English welcomed back everyone and appreciates all the things that are happening.

Trustee Jeff Burton mentioned that he is impressed with the continuity across the elementaries. He visited Chavez and Ruben was great.

Trustee Alejandro Flores said "Let's go"!

14. Superintendent Comments

Mr. Michael Lamb thanked the Board for the support. FamiLE means a lot in this District.

15. Adjournment

Trustee David Montemayor made the first motion to adjourn the meeting. Trustee Jeff Burton seconded the motion. The motion passed (7-0).

The meeting adjourned at 7:56 pm.

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date 9-18-2023	Reports of the Superintendent <input type="checkbox"/>	Action Item <input checked="" type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	2023-2024 DISTRICT IMPROVEMENT PLAN				
Presenter or Contact Person:	Dr. Penny Tramel, Assistant Superintendent for Curriculum and Learning				
Policy/Code:	N/A				
Strategic Plan Goal:	Destination 2025 Strategic Plan				
Summary:	The District will present the District Goals and Objectives aligned to the Destination 2025 Strategic Plan				
Financial Implications:	There is no financial implication to the budget other than the cost of implementing action steps in the improvement plan				
Attachments:	2023-2024 District Goals and Objectives				
Recommendation:	I recommend the Board approve the 2023-2024 District Goals and Objectives as submitted.				
Motion:	I move the Board approve the 2023-2024 District Goals and Objectives as submitted.				



District Goals 2023-2024

The following Superintendent/District goals were adopted by the Little Elm ISD Board of Trustees as our Strategic Plan Goals for Destination 2025. These goals focus in the four areas of Teaching and Learning, Community Engagement, Human Capital, and Ensuring Fiscal Health and Sustainability. Please see recommended goals and objectives for the 2023-2024 school year.

District Focus #1: Focus on Teaching and Learning

Superintendent Priorities and Performance Expectations:

1. Curriculum and Learning Services will provide a guaranteed and viable curriculum that ensures all students have equal learning opportunities.
 - a. Tightly align Stages 1 and 2 of the curriculum to support the new STAAR updates and align resources for planning in Stage 3 for ease of use and optimal impact on teaching and learning.
2. LEISD will engage each student in learning experiences that increase student growth and achievement as evidenced by the following:
 - a. Teachers will implement student-centered pedagogy in classrooms that includes targeted strategies for specific groups of students.
3. LEISD will engage each student in learning experiences that lead to increased college, career, and military opportunities for post-secondary readiness.
 - a. LEISD will engage 100% of students in learning experiences that lead to college, career, and/or military opportunities to ensure all of our students are post-secondary ready upon graduation.
4. LEISD will engage teachers, campus administrators, and curriculum coordinators and directors in targeted learning experiences that support student success.
 - a. Target learning and high quality implementation and follow through on learning in the areas of coaching, gifted and talented strategies, STEM strategies, emergent bilingual students and special student groups to increase student growth and achievement.

District #2: Focus on Community Engagement

District Priorities and Performance Expectations:



District Goals 2023-2024

1. LEISD will communicate with the LEISD community to build trust, support, and involvement.
 - a. LEISD will boost the district's reputation, increase school culture, and shape community perception using targeted messaging.
2. LEISD will foster relations with community partners to enhance educational opportunities.
 - a. LEISD will create opportunities to increase community involvement.

District Focus #3: Focus on Human Capital

District Priorities and Performance Expectations:

1. LEISD will recruit, recognize, and retain high quality and effective personnel to support student success at every level.
 - a. Targeted recruiting of high quality personnel through LEISD Grow Your Own Programs
 - b. Increase and enhance recognition efforts of the hard work and support of district vision/mission/values by LEISD staff.
 - c. Strengthen relationships between the Human Resource Services department and 1st and 2nd year new campus personnel to increase retention in LEISD.

District Focus #4: Focus on Ensuring Fiscal Health and Sustainability

District Priorities and Performance Expectations:

1. LEISD will ensure funding for teaching and learning, operations, and capital improvements to support student success at every level through the following:
 - a. Provide laser-focused customer service and training for campuses and departments.
 - b. Build capacity within our community about LEISD's financial status.
 - c. LEISD will maintain & improve budget alignment between Business Services, Human Resources, and the Student Information System Services.

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date 09-18-2023	Reports of the Superintendent <input type="checkbox"/>	Action Item <input checked="" type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	RESOLUTION AUTHORIZING REDEMPTION OF BONDS				
Presenter or Contact Person:	Shay Adams, Assistant Superintendent for Business & Finance				
Policy/Code:	CCA (LEGAL), CCA (LOCAL)				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	RESOLUTION CALLING CERTAIN OUTSTANDING BONDS FOR REDEMPTION; AUTHORIZING THE DEPOSIT OF FUNDS WITH THE PAYING AGENT/REGISTRAR; AND RESOLVING OTHER MATTERS RELATED THERETO.				
Financial Implications:	Reduction in principal of total outstanding debt by increasing 2023-2024 scheduled debt service payment.				
Attachments:	Resolution Calling Outstanding Bonds for Redemption				
Recommendation:	The Administration recommends approval of the Redemption of Bonds as submitted.				
Motion:	The move the Board approve the Redemption of Bonds, as submitted and discussed.				

RESOLUTION OF BOARD OF TRUSTEES OF LITTLE ELM INDEPENDENT SCHOOL DISTRICT CALLING CERTAIN OUTSTANDING BONDS FOR REDEMPTION; AUTHORIZING THE DEPOSIT OF FUNDS WITH THE PAYING AGENT/REGISTRAR; AND RESOLVING OTHER MATTERS RELATED THERETO

WHEREAS, Little Elm Independent School District (the “District”) has previously issued its Fixed and Variable Rate Unlimited Tax School Building Bonds, Series 2020 (the “Series 2020 Bonds”); and

WHEREAS, the District has sufficient funds in the Interest & Sinking Funds established for the Series 2020 Bonds to fully redeem and defease all or a portion of certain outstanding maturities of the Series 2020 Bonds (as specifically identified on **Schedule I** hereto, such bonds to be hereinafter referred to collectively as the “Refunded Bonds”); and

WHEREAS, the District, in accordance with this Resolution, will deposit funds in an amount sufficient to fully pay all principal and interest due and owing on the Refunded Bonds on February 15, 2024 (the “Redemption Date”) with UMB Bank, N.A., the paying agent/registrar for the Refunded Bonds (the “Paying Agent”); and

WHEREAS, the Board of Trustees (the “Board”) of the District finds and determines that it is in the best interests of the District to call for redemption and defease the Refunded Bonds and that the Refunded Bonds shall be redeemed on the Redemption Date; and

WHEREAS, the meeting at which this Resolution is considered is open to the public as required by law, and the public notice of the time, place and purpose of said meeting was given as required by Chapter 551, Texas Government Code, as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF LITTLE ELM INDEPENDENT SCHOOL DISTRICT:

Section 1. Findings. The findings and determinations set forth in the preambles hereto are hereby incorporated by reference for all purposes.

Section 2. Deposit of Funds. The transfer and deposit of available Interest and Sinking Funds in an amount equal to \$2,465,000 (representing principal of the Refunded Bonds) plus interest accrued on such Refunded Bonds to the redemption date with the Paying Agent for the Refunded Bonds is hereby authorized, directed and approved.

Section 3. Redemption of Refunded Bonds. (a) The Refunded Bonds shall be paid on the Redemption Date as set forth on Schedule I attached hereto, at a redemption price equal to the principal amount thereof plus interest accrued thereon to the Redemption Date.

(b) The Secretary of the Board and any other officer of the District is hereby authorized and directed to cause a copy of this Resolution to be delivered to the Paying Agent for the Refunded Bonds, the delivery of which shall constitute notice of redemption and notice of defeasance to such Paying Agent.

Section 4. Notice of Redemption. The Paying Agent for the Refunded Bonds is hereby authorized and directed to give notice of such redemption to the owners thereof pursuant to the order authorizing the issuance of the Refunded Bonds.

Section 5. Execution and Delivery of Documents; Actions to be Taken. The President and Secretary of the Board, the Superintendent and the Assistant Superintendent of Business and Finance are each hereby authorized and directed to consent to, accept, execute, attest and affix the District's seal to such other agreements, assignments, certificates, contracts, documents, instruments, releases, financing statements, letters of instruction, authorizations for the expenditure of funds of the District as may be required, written requests, and other papers, whether or not mentioned herein, as may be necessary or convenient to carry out or assist in carrying out the purposes of this Resolution and to take any and all actions required to be taken to effect the purposes of this Resolution in accordance with this Resolution and the laws of the State of Texas.

PASSED AND ADOPTED THIS ____ day of _____, 2023.

President, Board of Trustees
Little Elm Independent School District

ATTEST:

Secretary, Board of Trustees
Little Elm Independent School District

SCHEDULE I
DESCRIPTION OF REFUNDED BONDS

[See attached Summary of Refunded Bonds]

Schedule I-1

SUMMARY OF BONDS REFUNDED

Little Elm Independent School District (Unlimited Tax Debt)
Redemption of \$2,465,000 of Variable Rate Term Bond

Bond	Maturity Date	Interest Rate	Par Amount	Call Date	Call Price
Fixed and Variable Rate Series 2020, 2020NM4, TERM:	08/15/2044	0.680%	2,465,000.00	02/15/2024	100.000
			2,465,000.00		

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date 09-18-2023	Reports of the Superintendent <input type="checkbox"/>	Action Item <input checked="" type="checkbox"/>	Consent Agenda <input type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	RESOLUTION TO SET TAX RATE				
Presenter or Contact Person:	Shay Adams, Assistant Superintendent for Business & Finance				
Policy/Code:	CCG (LEGAL)				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	Resolution to adopt the tax rate for the 2023-2024 Fiscal Year.				
Financial Implications:	The adoption of the tax rate generates revenue to support the education initiatives of Little Elm ISD.				
Attachments:	Resolution and Truth in Taxation Documents				
Recommendation:	The Administration recommends the approval of the following proposed tax rate for the 2023-2024 Fiscal Year: <ul style="list-style-type: none">• Maintenance and Operations: \$0.7575 per \$100 of taxable assessed property values• Interest and Sinking: \$0.47 per \$100 of taxable assessed property values• Total tax rate of \$1.2275 per \$100 of taxable assessed property values				
Motion:	Please read motion as written: September 18, 2023. On this date, we, the Board of Trustees of Little Elm Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for tax year 2023 at a total tax rate of \$1.2275, to be assessed and collected by the duly specified assessor and collector as follows:				

\$0.7575 for the purpose of maintenance and operations, and \$0.47 for the purpose of payment of principal and interest on debts.

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

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 9.008 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$62.60.

Adopted this 18th day of September 2023 by the Board of Trustees.

Resolution of the Board to Set Tax Rate

Date: September 18, 2023

On this date, we, the Board of Trustees of the Little Elm Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2023 at a total tax rate of \$1.2275, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.7575 for the purpose of maintenance and operations, and

\$0.4700 for the purpose of payment of principal and interest on debts.

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

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 9.008 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$62.60.

Adopted this 18th day of September, 2023, by the Board of Trustees.

President's signature

Secretary's signature

2023 Tax Rate Calculation Notice

Taxing Unit Name: Little Elm Independent School District

Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

Proposed M&O 0.7575 (Maintenance & Operation Rate)

Proposed I&S 0.47 (Interest & Sinking or Debt Rate)
(must match line 35 of the calculation worksheet)

Proposed Total Rate 1.2275

Jesse Wyse
Printed name

9/12/23
Date

Jesse Wyse
Signature

9/12/23
Date

2023 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

LITTLE ELM INDEPENDENT SCHOOL DISTRICT

School District's Name

Phone (area code and number)

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 7,463,775,194
2.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 1,363,032,744
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 6,100,742,450
4.	2022 total adopted tax rate.	\$ 1.4129 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 80,755,163 B. 2022 values resulting from final court decisions: - \$ 75,083,056 C. 2022 value loss. Subtract B from A. ³	\$ 5,672,107
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 17,839,260 B. 2022 disputed value: - \$ 3,567,852 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 14,271,408
7.	2022 Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 19,943,515
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 6,120,685,965
9.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022 Enter the 2022 value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code § 26.012(14)² Tex. Tax Code § 26.012(14)³ Tex. Tax Code § 26.012(13)⁴ Tex. Tax Code § 26.012(13)⁵ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023 If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ <u>5,053,415</u></p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>791,898,578</u></p> <p>C. Value loss. Add A and B. ⁶</p>	\$ <u>796,951,993</u>
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value. \$ <u>1,893,475</u></p> <p>B. 2023 productivity or special appraised value: - \$ <u>1,795</u></p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ <u>1,891,680</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>798,843,673</u>
13.	Adjusted 2022 taxable value. Subtract Line 12 from Line 8.	\$ <u>5,321,842,292</u>
14.	Adjusted 2022 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>75,192,309</u>
15.	<p>Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁸</p>	\$ <u>378,435</u>
16.	<p>Adjusted 2022 levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.</p>	\$ <u>75,570,744</u>
17.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values. ¹¹ \$ <u>8,111,149,512</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u></p> <p>C. Total 2023 value. Subtract B from A.</p>	\$ <u>8,111,149,512</u>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>130,278,438</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ <u>130,278,438</u>
19.	<p>2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵</p>	\$ <u>1,263,458,311</u>

⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.012(13)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code §§ 26.012, 26.04(c-2)¹¹ Tex. Tax Code § 26.012(6)¹² Tex. Tax Code § 26.01(c) and (d)¹³ Tex. Tax Code § 26.01(c)¹⁴ Tex. Tax Code § 26.01(d)¹⁵ Tex. Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2023 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 6,977,969,639
21.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
22.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 491,065,340
23.	Total adjustments to the 2023 taxable value. Add lines 21 and 22.	\$ 491,065,340
24.	Adjusted 2023 taxable value. Subtract line 23 from line 20.	\$ 6,486,904,299
25.	2023 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.1649/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate :**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.6192/\$100
27.	2023 enrichment tax rate. Enter the greater of A and B. ²⁶ <div style="margin-left: 40px;"> A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) 0.1383 \$ /\$100 B. \$0.05 per \$100 of taxable value 0.0500 \$ /\$100 </div>	\$ 0.1383/\$100
28.	2023 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.7575/\$100

¹⁶ [Reserved for expansion]

¹⁷ [Reserved for expansion]

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

²⁰ Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. 28 Enter debt amount: \$ 37,525,700 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ 0 D. Adjust debt: Subtract B and C from A.	\$ 37,525,700
30.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 4,729,237
31.	Adjusted 2023 debt. Subtract line 30 from line 29D.	\$ 32,796,463
32.	2023 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the 2023 anticipated collection rate certified by the collector. ³¹ 100.00 % B. Enter the 2022 actual collection rate 99.65 % C. Enter the 2021 actual collection rate 99.43 % D. Enter the 2020 actual collection rate 99.48 %	100.00 %
33.	2023 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.	\$ 32,796,463
34.	2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,977,969,639
35.	2023 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.4700 /\$100
36.	2023 voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ 1.2275 /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0

²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)³¹ Tex. Tax Code §26.04(b)³² Tex. Tax Code §26.08(g)³³ Tex. Tax Code § 26.045(d)³⁴ Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,977,969,639
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	2023 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.2275 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.4129 /\$100
42.	2022 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
43.	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.0000 /\$100
44.	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.2275 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.1649 /\$100

Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.2275 /\$100

As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁶

print
here

Michelle French

Printed Name of School District Representative

sign
here

DocuSigned by:

Michelle French

School District Representative

9/12/2023

Date

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)

³⁶ Tex. Tax Code §26.04(c)

Certificate Of Completion

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Status: Completed

Subject: Complete with DocuSign: S10_Little Elm_ISD_NNR_VAR_09052023.pdf

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Signatures: 1

Envelope Originator:

Certificate Pages: 1

Initials: 0

Stacey Dvoracek

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701 Kimberly Drive

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Denton, Texas 76208

Time Zone: (UTC-06:00) Central Time (US & Canada)

stacey.dvoracek@dentoncounty.gov

IP Address: 142.147.51.21

Record Tracking

Status: Original

Holder: Stacey Dvoracek

Location: DocuSign

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stacey.dvoracek@dentoncounty.gov

Signer Events**Signature****Timestamp**

Michelle French

michelle.french@dentoncounty.gov

Tax Assessor/Collector

Denton County

Security Level: Email, Account Authentication
(None)

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Michelle French

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Sent: 9/12/2023 1:34:59 PM

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Payment Events**Status****Timestamps**

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date 09-18-23	Reports of the Superintendent <input type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input checked="" type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	OFF-CAMPUS PHYSICAL EDUCATION SITES				
Presenter or Contact Person:	Dr. Penny Tramel, Assistant Superintendent for Curriculum and Learning				
Policy/Code:	FEB (LEGAL)				
Strategic Plan Goal:	We will engage each student in learning experiences that increase student growth and achievement.				
Summary:	The Off-Campus PE Sites, Dance Industry Performing Arts Center and Cheer Athletics Frisco is submitted for Board approval.				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Off-Campus PE Sites Dance Industry Performing Arts Center and Cheer Athletics Frisco TEA Approval Letter Dance TEA Approval Letter Cheer				
Recommendation:	The Administration recommends the Board approve the Off-Campus PE Site as submitted.				
Motion:	I move the Board approve the Off-Campus PE Site as submitted.				



LEISD Off-Campus PE Pre-Approved Sites List

The following sites are pre-approved by the Texas Education Agency as off-campus PE programs for Little Elm ISD. Sites are approved in three-year cycles. Category I sites are 15+ hours of activity per week, Category II sites are 5-14 hours per week. Requested Off-Campus PE Sites are indicated in red. If no sites are highlighted in blue, no new locations are being requested or up for renewal.

Category One Sites (15+ hours of activity per week)

Facility	Activity	Approval Period
3D Dance Performing Arts	Dance	2022-2025
4 the Love of Dance	Dance	2021-2024
Achievers	Gymnastics	2022-2025
All 4 Cheer	Competitive Cheer	2022-2025
Allen Community Ice Rink	Hockey	2022-2023
Altus Performance at Old American	Golf	2022-2025
ASI Plano West		2023-2025
Baseball Nation/ D-Bat Baseball	Baseball	2021-2024
Cheer Athletics Frisco	Cheer	2023-2024
Children's Health Star Center	Hockey	2023-2025
Dance Industry Performing Arts Center	Dance	2023 - 2025
Denton Gymnastics Academy	Gymnastics	2022-2023
Dr. Pepper Stars Center	Figure Skating	2022-2023
Dr. Pepper Stars Center/ Stars Center Richardson	Hockey	2022-2025
Eagle Gymnastics	Gymnastics	2022-2025
Express Cheer	Competitive Cheer	2022-2025
FieldHouse USA	Volleyball	2022-2023
Flip Factory	Gymnastics	2021-2024
Hathaway Ballet Academy	Ballet	2022-2025
Hicks MMA	Mixed Martial Arts	2022 - 2025
Infinite Bounds	Gymnastics	2022-2025
JS Farm	Equestrian	2022-2023
Legacy Dance Center	Dance	2022-2025
Lewisville ISD Aquatics	Swimming	2022-2023



LEISD Off-Campus PE Pre-Approved Sites List

Next Step Dance	Dance	2022-2023
North Texas Amateur Baseball League	Baseball	2022-2025
Premier Martial Arts	Martial Arts	2022-2025
Prodigy Dance	Dance	2022-2025
Rockstar Martial Arts	Marial Arts	2023 - 2025
Rogue Athletics	Gymnastics	2022-2023
Scott Robbins Golf	Golf	2022-2025
Sheena's Dance Academy	Dance	2022-2023
Sidekicks Martial Arts	Martial Arts	2022-2025
Sky High Sports Center	Gymnastics	2022-2023
SRG Eagles at The Tribute	Golf	2022-2025
Texas Ford Aquatics	Swimming	2021-2024
Tiger Rock Martial Arts	Tae Kwon Do	2022-2023
USCR Taekwondo	Taekwondo	2022-2025
WOGA Gymnastics	Gymnastics	2020-2023
Zenith Gymnastics	Gymnastics	2020-2023

Category Two Sites (5-14 hours of activity per week)

Facility	Activity	Approval Period
4 the Love of Dance	Dance	2021-2024
All 4 Cheer	Competitive Cheer	2022-2023
Children's Health Star Center	Hockey	2023-2026
Denton Gymnastics Academy	Gymnastics	2022-2023
Dr. Pepper Stars Center	Figure Skating	2022-2023
Express Cheer	Competitive Cheer	2022-2023
Express Cheer	Cheer	2022-2023
FC Dallas	Soccer	2022-2025
FieldHouse USA	Volleyball	2022-2023
Frisco Dance Studio	Competitive Dance	2022-2025
Girls LaCrosse Club of Frisco	LaCrosse	2022-2025



LEISD Off-Campus PE Pre-Approved Sites List

Kurt Thomas Gym.	Gymnastics	2022-2023
Kurt Thomas Gymnastics Center	Competitive Gymnastics	2022-2023
Lewisville ISD Aquatics	Swimming	2022-2025
North Texas Amateur Baseball League	Baseball	2022-2025
Prodigy Dance	Dance	2022-2025
School of Irish Dance	Dance	2022-2023
Scott Robbins Golf	Golf	2022-2025
Stewart Peninsula Golf	Competitive Golf	2022-2023
Stewart Peninsula Golf	Golf	2022-2023
Texas Ford Aquatics	Swimming	2021-2024
Tiger Martial Arts	Martial Arts	2022-2025
USCR Taekwondo	Taekwondo	2022-2025
WOGA Gymnastics	Gymnastics	2020-2023
Zenith Gymnastics	Gymnastics	2020-2023

June 15, 2023

Mr. Michael Lamb
Superintendent
Little Elm ISD
400 Lobo Lane
Little Elm, TX 75068

Dear Mr. Lamb:

This letter is to acknowledge receipt and approval of your request that the Little Elm Independent School District award physical education credit for off-campus, commercially-sponsored physical activities in Category I and/or Category II as allowed by Texas Administrative Code, Chapter 74, Subchapter B, Graduation Requirements. Please note that by submitting the list of identified programs you have certified that each physical activity program meets all the criteria for either Category I or Category II (high school only). The Texas Education Agency does not have the authority to approve off-campus physical activity programs for middle school (Grades 6-8). This letter of approval applies to high school only. A copy of your approved application is attached.

Approval of your request has been placed on file at the Texas Education Agency and will apply for the 2023-2024, 2024-2025, and 2025-2026 school years. At the end of the three-year period, it will be necessary for you to submit a request for renewal. For additional information or assistance please feel free to contact me at (512) 463-9581 or at barney.fudge@tea.texas.gov.

Sincerely,

Barney Fudge
Health and Physical Education Coordinator
Curriculum Standards and Programs

August 10, 2023

Mr. Michael Lamb
Superintendent
Little Elm ISD
400 Lobo Lane
Little Elm, TX 75068

Dear Mr. Lamb:

This letter is to acknowledge receipt and approval of your request that the Little Elm Independent School District award physical education credit for off-campus, commercially-sponsored physical activities in Category I and/or Category II as allowed by Texas Administrative Code, Chapter 74, Subchapter B, Graduation Requirements. Please note that by submitting the list of identified programs you have certified that each physical activity program meets all the criteria for either Category I or Category II (high school only). The Texas Education Agency does not have the authority to approve off-campus physical activity programs for middle school (Grades 6-8). This letter of approval applies to high school only. A copy of your approved application is attached.

Approval of your request has been placed on file at the Texas Education Agency and will apply for the 2023-2024, 2024-2025, and 2025-2026 school years. At the end of the three-year period, it will be necessary for you to submit a request for renewal. For additional information or assistance please feel free to contact me at (512) 463-9581 or at barney.fudge@tea.texas.gov.

Sincerely,

Barney Fudge
Health and Physical Education Coordinator
Curriculum Standards and Programs

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date 09-18-2023	Reports of the Superintendent <input type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input checked="" type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	MAXIMUM CLASS SIZE EXEMPTIONS - CLASS SIZE WAIVERS				
Presenter or Contact Person:	Asheley Brown, Executive Director of Human Resource Services				
Policy/Code:	BF (LEGAL)				
Strategic Plan Goal:	We will engage each student in learning experiences that increase student growth and achievement.				
Summary:	In grades PreK-4, the class size maximum is 22. We are requesting approval to submit a class size waiver to TEA for the classes detailed on the attachment.				
Financial Implications:	N/A				
Attachments:	Class Size Waivers – 09.18.23				
Recommendation:	The Administration recommends approval to submit a class size waiver request to the Texas Education Agency.				
Motion:	I move the Board approve the request to submit a class size waiver request to the Texas Education Agency.				



Class Size Exemption Waiver

September 18, 2023

Teacher	School	Grade Level
Brockman, Blaise	Chavez Elementary	4th
Cooke, Amanda	Chavez Elementary	4th
Schwartz, Beth	Chavez Elementary	4th
Burns, Brooke	Oak Point Elementary	4th
Richards, Shannon	Oak Point Elementary	4th

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date 09-18-2023	Reports of the Superintendent <input type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input checked="" type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	PROPOSED CHANGE TO LOCAL FEA POLICY				
Presenter or Contact Person:	Dr. Penny Tramel, Assistant Superintendent for Curriculum and Learning				
Policy/Code:	FEA (LOCAL)				
Strategic Plan Goal:	LEISD will engage 100% of students in learning experiences that lead to college, career, and/or military opportunities to ensure all of our students are post-secondary ready upon graduation.				
Summary:	As a result of SB68 going into law on September 1, 2023, we need to amend LOCAL policy FEA to align with students having the opportunity for "Career Days."				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Proposed new FEA LOCAL policy.				
Recommendation :	The Administration recommends the Board approve the new proposed FEA LOCAL policy to align with new legislation.				
Motion:	I move the Board approve the new proposed FEA LOCAL policy as presented				

ATTENDANCE
COMPULSORY ATTENDANCE

FEA
(LOCAL)

Students in violation of the compulsory attendance law shall be reported to the District attendance officer, who may institute court action as provided by law.

Excused Absences

In addition to excused absences required by law, the District shall excuse absences for the following purposes.

Career Investigation Day

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year for a "career investigation day" that involves visiting a professional at their workplace for the purpose of determining the student's interest in pursuing a career in the professional's field. A student shall be required to submit verification of such visits in accordance with administrative regulations.

Higher Education Visits

The District shall excuse a student for up to two days during the student's junior year and up to two days during the student's senior year to visit an accredited institution of higher education. A student shall be required to submit verification of such visits in accordance with administrative regulations.

Armed Services Enlistment

The District shall excuse a student 17 years of age or older for up to four days during his or her enrollment in high school for activities related to pursuing enlistment in a branch of the U.S. Armed Services or Texas National Guard. A student shall be required to submit verification of such activities in accordance with administrative regulations.

Early Voting or Election Clerk

The District shall excuse a student for up to two days per school year to serve as an early voting or election clerk. A student shall be required to submit verification of service in accordance with administrative regulations.

[For extracurricular activity absences, see FM.]

Withdrawal for Nonattendance

The District may initiate withdrawal of a student under the age of 19 for nonattendance under the following conditions:

1. The student has been absent ten consecutive school days;
and

ATTENDANCE
COMPULSORY ATTENDANCE

FEA
(LOCAL)

2. Repeated efforts by the attendance officer and/or principal to locate the student have been unsuccessful.

[For District-initiated withdrawal of students 19 or older, see FEA(LEGAL).]

Students Attending Homeschools

Students who are homeschooled are exempt from the compulsory attendance law to the same extent as students enrolled in other private schools.

Adequate documentation of homeschooling for withdrawal shall consist of either a statement of withdrawal in accordance with FD(LOCAL) indicating the date homeschooling began, or a signed and dated letter from a parent or guardian indicating that his or her child is being homeschooled and the date the homeschooling began.

The District may request from a parent or guardian a letter of assurance that a child is being educated using a curriculum designed to meet basic education goals of reading, spelling, grammar, mathematics, and a study of good citizenship.

Enforcing Compulsory Attendance

If a parent or guardian refuses to submit a requested statement or letter, or if the District has evidence that a school-aged child is not being homeschooled within legal requirements, the District may investigate further and, if warranted, shall pursue legal action to enforce the compulsory attendance law.

Board Agenda Item

Little Elm Independent School District

300 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 09-18-2023	Reports of the Superintendent <input type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input checked="" type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	2023-2024 LEISD - DCJJAEP MEMORANDUM OF UNDERSTANDING				
Presenter or Contact Person:	Clint Miller, Director for Safety and Student Services				
Policy/Code:	Texas Education Code Chapter 37 and Board Policy FOE(LEGAL)				
Strategic Plan Goal:	N/A				
Summary:	This MOU is entered into pursuant of Chapter 37 of the Texas Education Code by and between LEISD and the Denton County Juvenile Justice Alternative Education Program.				
Financial Implications:	There is no financial impact to the budget				
Attachments:	Copy of the Memorandum of Understanding				
Recommendation:	The Administration recommends that the Board approve the MOU between LEISD and DCJJAEP as submitted.				
Motion:	I move the Board approve the MOU between LEISD and DCJJAEP as submitted.				

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MOU") is entered into pursuant to Chapter 37 of the Texas Education Code ("TEC") by and between the following Independent School Districts ("ISDs"): Denton ISD, Aubrey ISD, Pilot Point ISD, Lewisville ISD, Krum ISD, Ponder ISD, Sanger ISD, Argyle ISD, Northwest ISD, Lake Dallas ISD, Little Elm ISD, Carrollton-Farmers Branch ISD, Valley View ISD, Gainesville ISD, and Muenster ISD; and the Denton County Juvenile Justice Alternative Education Program ("JJAEP") as the agent for the Juvenile Board of Denton County, Texas ("DCJB"), of Denton County, Texas.

WHEREAS Denton County, Texas, has a population greater than 125,000 and the DCJB has been mandated by TEC Section 37.011 to develop a Juvenile Justice Alternative Education Program subject to the approval of the Texas Juvenile Justice Department ("TJJD"); and

WHEREAS the ISDs are located within Denton County or have requested to participate in the JJAEP; and

WHEREAS the ISDs have been mandated by the TEC Section 37.007 (a), (d), and (e) to expel students for enumerated serious offenses; and

WHEREAS the ISDs have the discretion to expel students under TEC Sec. 37.007 (b), (c), and (f); TEC Sec 37.0081; TEC Sec 37.309; and

WHEREAS the State of Texas has determined that public school students who engage in conduct that endangers the school population should be removed from the regular school setting and educated in a separate setting in order for school districts to fulfill their primary mission of educating Texas youth; and

WHEREAS the parties hereto agree that the JJAEP is a cooperative effort between the educational community and the juvenile justice system with the primary goals of the program being the education of students with *behavioral* problems and rehabilitation of juvenile offenders, but not the treatment of *emotional* problems;

NOW THEREFORE THE PARTIES AGREE THAT:

I. ADMINISTRATION OF DENTON COUNTY JJAEP

- 1.01 The daily administration for the JJAEP will be conducted by the Denton County Juvenile Probation Department ("DCJPD") under the direction of the Chief Juvenile Probation Officer. The DCJPD shall conform the JJAEP to the standards and guidelines of TJJD. Furthermore, the DCJPD shall be responsible for and maintain all reports, data, assessments, and the like necessary to permit and allow examination for compliance with the TEC.

II. STUDENT PLACEMENT, DUE PROCESS, AND TERM OF PLACEMENT

- 2.01 The parties to this MOU acknowledge that the TEC §37.010 (a) requires that every expelled student who is not detained or receiving treatment under an order of the

Juvenile Court must be enrolled in an educational program. It is therefore the intent of the parties that the JJAEP provide an educational program for expelled students.

- 2.02 Students who are expelled from participating ISDs will be afforded the appropriate due process within the respective ISD as provided by school district policy and federal and state law.
- 2.03 As the ISDs have elected to contract with the JJAEP, as the agent for and of DCJB, pursuant to TEC §37.011(p), for the placement of students expelled under TEC §37.007(b), (c), and (f), §37.0081; §37.309; any student, under the age of 19 years of age, who has been expelled from an ISD may be placed in or ordered or required to attend the JJAEP.
- 2.04 Every student who has been expelled from an ISD as a mandatory expulsion (i.e., pursuant to TEC §37.007(a), (d), or (e)), and for whom information has been provided by the ISD from which the student has been expelled to the Juvenile Court in accordance with Texas law and this MOU, may be placed in or ordered or required to attend the JJAEP regardless of the final disposition of the case. After the expelling ISD has received notice under Texas Family Code §52.041(d), placement in the JJAEP shall continue as set out in the expelling ISD's expulsion order; however, the expelling ISD shall review and may reconsider its expulsion decision.
- 2.05 Every student, under the age of 19 years of age, who has been expelled from an ISD as a discretionary expulsion (i.e., pursuant to TEC §37.007(b), (c), or (f); §37.0081; §37.309), and for whom information has been provided by the ISD from which the student has been expelled to the Juvenile Court in accordance with Texas law and this MOU, may be placed in or ordered or required to attend the JJAEP regardless of the final disposition of the case. After the expelling ISD has received notice under Tex. Fam. Code §52.041(d), placement in the JJAEP shall continue as set out in the expelling ISD's expulsion order; however, the expelling ISD shall review and may reconsider the terms and conditions of its expulsion order.
- 2.06 The JJAEP shall, for each student taken into custody for conduct that occurred on school property or at a school-sponsored or school-related activity, use its best efforts to ascertain whether the conduct for which the student was taken into custody would subject the student to mandatory expulsion. If the JJAEP ascertains that the conduct for which the student was taken into custody is such that it would subject the student to mandatory expulsion, the Juvenile Court may immediately order the student to attend the JJAEP, pending resolution of any ISD disciplinary action, including any expulsion hearings.
- 2.07 It is the intent of the parties hereto that, for each expelled student who is placed in the JJAEP on a mandatory expulsion, such placement will be conditioned on the student's completion of a period of "successful days", as set forth/described in the JJAEP student code of conduct, equal to the number of expulsion days ordered by the ISD. Pursuant to TEC §37.010, students must remain in the JJAEP for the full period ordered by the Juvenile Court, unless the student's school district agrees to readmit the student before the date ordered by the Juvenile Court. The "full period" shall mean a period of "successful days," as set forth/described in the JJAEP student code of conduct, that equals the number of days the student was ordered to complete by the Juvenile Court, unless the student's school district agrees to readmit the student before the date ordered by the Juvenile Court.

- 2.08 It is the intent of the parties hereto that, for each expelled student who is placed in the JJAEP on a discretionary expulsion, such placement will be conditioned on the student's completion of a period of expulsion, as set forth/described in the JJAEP student code of conduct, equal to the number of expulsion days ordered by the ISD. Pursuant to TEC §37.010, students must remain in the JJAEP for the full period ordered by the Juvenile Court, unless the student's school district agrees to readmit the student before the date ordered by the Juvenile Court. The "full period" shall mean the actual number of expulsion days as set forth/described in the JJAEP student code of conduct or that the student was ordered to complete by the Juvenile Court, unless the student's school district agrees to readmit the student before the actual number of expulsion days have been met as set by the expelling ISD or the Juvenile Court, as applicable.
- 2.09 In order to avoid undue disruption in the educational process of students attending the JJAEP under this MOU for a mandatory expulsion, the ISD expelling the student shall assign and order a term of expulsion that is not less than thirty (30) school days nor more than 365 days — unless the expelling ISD conducts a review of the student's placement at least every 365 days.
- 2.10 In order to avoid undue disruption in the educational process of students attending the JJAEP under this MOU for a discretionary expulsion, the ISD expelling the student shall assign and order a term of expulsion that is not less than thirty (30) school days and no more than 60 school days.
- 2.11 A term of placement, except for a term of placement based upon TEC §37.007(e), may be commuted or reduced, by agreement between the JJAEP and the ISD, if the student serving same has not violated and is in compliance with the rules and regulations of the JJAEP.
- 2.12 Notwithstanding anything set out herein, an ISD shall not be obligated or required to pay for a Juvenile Court placement when the student has not been expelled from an ISD.
- 2.13 Notwithstanding anything set out herein, under no circumstance shall an ISD be obligated or required to pay for a Juvenile Court placement or order requiring a student expelled from an ISD as a discretionary expulsion to attend the JJAEP beyond the period of expulsion, unless the affected ISD has been notified by the Juvenile Court and said ISD consents, in writing, to such placement.
- 2.14 Administrators of the ISD and the JJAEP may agree on deviations from the minimum and maximum length of stay(s) on a case-by-case basis.
- 2.15 It is the intent of the parties that there be no material interruption (i.e., more than three [3] days) in the provision of educational services to expelled students under this MOU. Therefore, the expelling ISD shall direct and order, in writing, the student and parent to appear and enroll at the JJAEP on the first business day -- per the Denton County calendar -- following the student's expulsion and electronically send a copy of this notice to the JJAEP. Any parent or guardian and student who is at the expulsion

hearing shall sign the notice before it is transmitted to the JJAEP.

- 2.16 The ISDs shall use best efforts to assist the Juvenile Probation Department in placing all expellees under court orders requiring or mandating attendance in the JJAEP.

III. PAYMENT

- 3.01 **DAILY RATE** -- The daily rate of \$125.00 per student per day in attendance will be charged for each discretionary expulsion (i.e., TEC §37.007(b), (c), or (f); §37.0081; §37.309) student enrolled in the JJAEP. The JJAEP shall charge and invoice the ISDs no later than the tenth (10th) day of each and every month that the MOU is in effect. Upon the first day of the month following receipt of an invoice for educational and rehabilitative services provided to ISD students, the ISD will pay the invoiced amount to Denton County. Payments shall be delivered to the Denton County Treasurer, 1 Courthouse Drive, Suite 1400, Denton, Texas 76208.
- 3.02 Because TJJD will pay for mandatory expulsions pursuant to TEC §37.007 (a), (d), or (e) only if a full and complete offense report has been made by law enforcement personnel showing the elements of the mandatory offense, to the extent State and Federal law allow, the expelling ISD shall use its best efforts to make, seek, or participate in the creation of a law enforcement offense report for mandatory expulsions which involve elements of a criminal offense. Notwithstanding anything set out herein, the ISDs shall not be charged, billed, or invoiced for students attending the JJAEP as a result of a mandatory expulsion if an offense report has been made by law enforcement personnel showing the elements of the mandatory offense.

IV. SPECIAL SERVICES

- 4.01 The JJAEP and the ISDs shall cooperate in the provision of special services to students placed in the JJAEP. In the event a student is placed in the JJAEP who has not been identified by the ISD from which the student was expelled as being eligible for special education services, and the JJAEP staff believe such student may be eligible to receive such services, the JJAEP staff shall refer the student to the ISD from which the student was expelled for evaluation and determination of special education eligibility. In the event the student is eligible for special services, the JJAEP shall implement and be responsible for the academic elements of any program, and the expelling ISD shall implement and deliver any required related services and speech therapy.
- 4.02 The ISDs will invite a representative of the JJAEP to participate in any Admission, Review and Dismissal Committee meeting where expulsion will be considered.
- 4.03 The JJAEP and the ISDs shall ensure that a student who is non-English speaking or who speaks English as a second language is provided ESL services and instruction appropriate to address the student's needs, as determined by a language proficiency assessment committee.

- 4.04 The JJAEP and the ISDs shall ensure that a student who is eligible for services under

section 504 of the Rehabilitation Act of 1973 is provided services and instruction appropriate to address the student's needs, as determined by a section 504 committee.

V. GENERAL CONDITIONS

- 5.01 Transportation to and from the JJAEP shall be the responsibility of the students' parents/guardians/custodians, except that transportation of students whose individual education plans include transportation services shall be the responsibility of the ISDs.
- 5.02 The day-to-day operation of the JJAEP will conform to the calendar for Lewisville ISD for the fall and spring semesters. The calendar for any summer session will be set within TJJD guidelines.
- 5.03 The fact that a student has been expelled will not prevent the ISD from developing a policy allowing a student to obtain credit by examination, allowing a student to borrow educational course materials from the school, or allowing a student to arrange tutoring. Neither the ISD nor the JJAEP is under an obligation to replicate a student's pre-expulsion course of study.
- 5.04 While a student is attending the JJAEP, that student may not participate in or attend any school district extracurricular activity.
- 5.05 Parents of students attending the JJAEP will receive notice of a child's academic progress at a minimum of every 120 school days.
- 5.06 Notwithstanding TEC Chapter 26, the JJAEP may monitor student activities by technological means, including video and/or audio methods and metal detectors. The JJAEP will provide a notice and release for such monitoring to the student and the student's parents.
- 5.07 The JJAEP may accept a student from an ISD located in another county. Upon approval from the DCJB, an ISD located in another county may become a signatory to this MOU, in which case the terms of this MOU will be in effect for that ISD.
- 5.08 No later than the 30th day after the end of the school year, the DCJPD will provide a program summary to the ISDs.
- 5.09 This MOU can be modified only in writing by the DCJB and the ISDs and at such a time as the parties may deem appropriate.
- 5.10 In conformance with TEC §37.011(k)(5), the JJAEP will provide services while the student attends the JJAEP for transitioning JJAEP students back to the school district. The transition plan shall include consultation between appropriate ISD personnel and JJAEP personnel. To assist in the transition process, the JJAEP may offer in-service training to ISD staff.

- 5.11 In conformance with TEC § 37.011(k)(8), if a student eligible for or receiving special education services required by law is expelled, the services provided or required to be provided by the ISD shall accompany the student to the JJAEP and be provided by the JJAEP or the expelling ISD at the JJAEP.

VI. STUDENT CODES OF CONDUCT

- 6.01 Each ISD shall develop a Student Code of Conduct specifying the circumstances under which a student may be removed from a classroom, campus, or alternative education program.
- 6.02 The Student Code of Conduct adopted by each ISD shall identify those categories of conduct that the ISD has defined as constituting serious misbehavior for which a student may be placed in the JJAEP.
- 6.03 A student may be subject to discretionary expulsion (TEC §37.007(c)) if the student, while placed in a disciplinary alternative education program, engages in documented serious misbehavior while on the program campus despite documented behavioral interventions. The ISD that expels a student from a disciplinary alternative education shall provide the JJAEP with the documentation identifying and describing the serious misbehavior that occurred at the DAEP and the attempted interventions. The JJAEP will determine whether the student's conduct constitutes serious misbehavior that warrants expulsion to the JJAEP. Provided the expelled student is a juvenile, as that term is defined in Title III of the Family Code, the JJAEP will bring the student before the Juvenile Court for review of the conduct and any necessary proceedings and/or orders.

For purposes of this subsection, "serious misbehavior" means:

- 1) deliberate violent behavior that poses a direct threat to the health or safety of others;
 - 2) extortion, meaning the gaining of money or other property by force or threat;
 - 3) conduct that constitutes coercion, as defined by Section 1.07, Penal Code; or
 - 4) conduct that constitutes the offense of:
 - a) public lewdness under Section 21.07, Penal Code;
 - b) indecent exposure under Section 21.08, Penal Code;
 - c) criminal mischief under Section 28.03, Penal Code;
 - d) personal hazing under Section 37.152; or
 - e) harassment under Section 42.07(a)(1), Penal Code, of a student or district employee.
- 6.04 The JJAEP shall adopt its own Student Code of Conduct in accordance with TEC 37.001.

VII. ATTENDANCE

- 7.01 JJAEP shall adopt and implement a student attendance accounting system, whether manual or automated, which includes procedures that ensure the accurate taking, recording, and reporting of attendance accounting data. Said system shall comply with the requirements of Chapter 42 of the TEC and 19 Texas Administrative Code Chapter 129.

JJAEP shall provide the ISDs with copies of their respective students' attendance records and reports generated by JJAEP's attendance accounting system.

- 7.02 Pursuant to §65.003 of the Family Code, the JJAEP may pursue Truant Conduct charges for those students who violate compulsory school attendance laws according to §25.085 of the Education Code.

VIII. LANGUAGE SERVICES AND ASSESSMENTS

- 8.01 Each ISD shall bear the sole and exclusive responsibility for all matters related to the delivery and retrieval of statewide assessment testing materials for students from the ISD. The ISD providing the education services at the JJAEP under contract or interlocal agreement shall bear the responsibility of testing students from each ISD who are placed in the JJAEP at the time of statewide assessment testing.

IX. TRANSITION SERVICES

- 9.01 JJAEP shall perform a review of each student's progress at least once during each grading period and shall establish a transition plan for the student prior to the student's return to the school setting. The JJAEP liaison shall notify the student's parent or guardian and the appropriate ISD liaison at least five (5) school days in advance of each review performed under this section and TEC §37.011(d), unless such entities mutually agree to waive, in writing, such five-day notice period.
- 9.02 On an annual basis, the JJAEP shall provide to the ISDs a summative evaluation of the performance of each ISD's students served by the JJAEP.
- 9.03 Prior to the student's completion of the expulsion period, the JJAEP shall make recommendations to the ISD concerning the transition of the student from the JJAEP to the ISD.

X. JJAEP FACILITIES AND STAFFING

- 10.01 The JJAEP is provided in a facility owned by Denton County.
- 10.02 Personnel and services for the JJAEP may be provided by Denton County or an ISD. Personnel and services provided by an ISD to the JJAEP will be provided under contract or interlocal agreement with the DCJB.

XI. STUDENT AND JUVENILE RECORDS

- 11.01 The governing body of each party to this MOU finds that in order to appropriately serve students receiving services under this MOU, the sharing of information pertinent to the provision of education and rehabilitation services is essential and in the best interests of the students served. Therefore, the expelling ISD shall directly forward any and all school records including special education⁷¹ and health service records for expelled students to the JJAEP.

- 11.02 The parties hereto agree to execute all agreements and statements necessary to effectuate this clause, including, but not limited to, those found in the Family Educational Rights and Privacy Act (“FERPA”).

XII. TRANSFERS

- 12.01 Each ISD may, subject to its own policy, permit or accept transfer students (“transferees”) attending a Juvenile Justice Alternative Education Program in another county. Such transferees shall be admitted to the JJAEP on and under the same terms and conditions set out herein to include providing the required documentation regarding the conduct that formed the basis of the expulsion to a JJAEP in another county and necessary academic records to the JJAEP.

XIII. MISCELLANEOUS

- 13.01 **SEVERABILITY**. In case any one or more of the provisions, articles, and sections contained in this MOU shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision, article, and section hereof, and this MOU shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 13.02 **GOVERNING LAW**. This MOU shall be governed by and construed in accordance with the laws of the State of Texas and the United States of America. Unless the obligation(s) of any party shall be materially changed, the amendment, interpretation, or change in any legislation or law cited herein shall be interpreted and understood to work a novation of this MOU.
- 13.03 **TERMINOLOGY**. The captions beside the article and section numbers of this MOU are for reference only and shall not modify or affect this MOU in any manner whatsoever. Wherever required by the context, any gender shall include any other gender, the singular shall include the plural, and the plural shall include the singular.
- 13.04 **RULE OF CONSTRUCTION**. The parties acknowledge that each party and its counsel have reviewed and revised this MOU, and the parties hereby agree that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this MOU or any amendments or exhibits hereto.
- 13.05 **COUNTERPARTS**. This MOU may be executed in multiple counterparts, each of which shall, for all purposes, be deemed an original, but which together shall constitute one and the same instrument.

Approved by the Denton County Juvenile Board on the ____ day of _____ 2023.

Kimberly McCary
Chairman of the Denton County Juvenile Board

Approved by the _____ ISD Board of Trustees on the ____ day of
_____ 2023.

Board President

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
09-18-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	APPROVAL OF A CONTINGENCY FEE CONTRACT FOR DELINQUENT TAX ATTORNEY SERVICES PURSUANT TO TEXAS TAX CODE SECTION 6.30 AND 2254.1036 OF THE TEXAS GOVERNMENT CODE.				
Presenter or Contact Person:	Michael Lamb, Superintendent				
Policy/Code:	CH (LEGAL) and Gov't Code 2254.03(a)				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	Linebarger offers experienced and qualified personnel in Texas to collect delinquent property taxes on behalf of the district.				
Financial Implications:	Contingent on collection level (all fees are paid by delinquent taxpayers).				
Attachments:	Linebarger Contract/ Agreement				
Recommendation:	The Administration recommends approval of the delinquent tax collection services through contract with Linebarger Goggan Blair & Sampson, LLP.				
Motion:	I move that the Board approves of a Contingency Fee Contract for Delinquent Tax Attorney Services Pursuant to Texas Tax Code Section 6.30 and 2254.1036 of the Texas Government Code with Linebarger Goggan Blair & Sampson, LLP. as submitted.				



2777 N Stemmons Fwy, Ste. 1000 Dallas, TX 75207
(214) 880-0089
www.lgbs.com

Prepared for:
Little Elm Independent School District

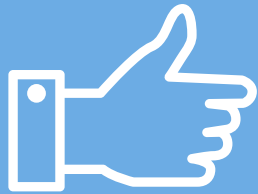
Date:
Monday, September 18, 2023



Who We Are

Linebarger Goggan Blair & Sampson, LLP is dedicated to the collection of delinquent government receivables.

We are industry leaders. We are dependable. We ask, "how can we help you?"
Our goal is to provide quality service that allows you to spend your time and resources wisely.



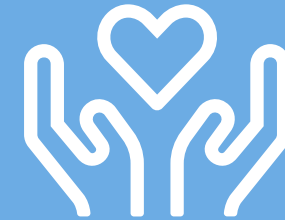
Local Service

We provide targeted collection campaigns, tailored to meet your requirements & goals.



Experienced Team

You're getting valuable advice from a team of subject-matter experts.



Impacting Communities

Our attorneys & staff are involved and engaged in the communities we serve.

How We Serve

We aim to provide our clients with a full spectrum of services in the collection of taxes and other types of receivables. We create custom plans that maximize revenue while reducing outstanding balances.



Legal Professional Services

Collect Delinquent
Property Taxes



State Litigation &
Appellate Legal
Services



Legislative
Initiatives &
Support



Advice & Counsel
on Complex
Litigation Issues



Bankruptcy
Representation



78

The Linebarger Advantage

We exceed our clients' expectations by building successful partnerships based on collaboration, hard work and creativity.



Proven Results

Our depth of knowledge and experience allows us to deliver excellence in customer service and communication, leading to proven, measurable results.



Technology Driven

We invest in the most sophisticated data processing and communications networks and develop proprietary software applications.



Adaptability

We take great pride in our virtual & physical ability to support your teams.



Local Roots

Our culture is rooted in compassion, philanthropy, and investing in a stronger North Texas.

79

Our Clients

The delinquent tax receivables collected on behalf of our clients goes beyond dollars; our services allow them to fund the essential services which impact the students, teachers and community.

We are privileged to represent 10 of the 15 largest taxing entities in Texas. Statewide, we collect for 1,821 taxing units, 441 school districts, 493 cities, 100 counties, 25 county appraisal districts, and 762 special districts.

Below is a small sample of a few North Texas school districts represented by our firm:

25,000 or less students

Carroll ISD
Allen ISD
Coppell ISD
Lovejoy ISD



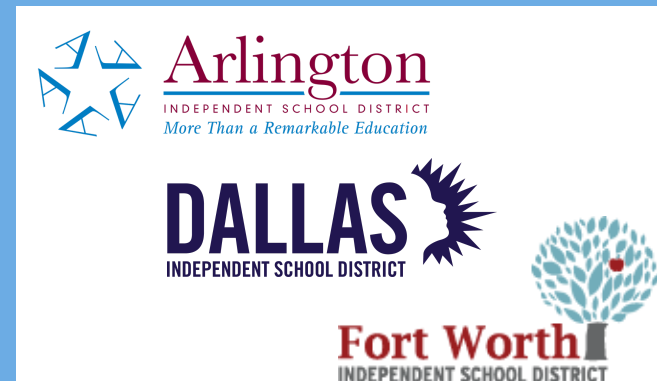
25,000 – 50,000 students

Northwest ISD
Lewisville ISD
Irving ISD
Mesquite ISD



50,000+ students

Arlington ISD
Dallas ISD
FW ISD



What We Value

Our values shape our purpose and drive our business. We believe our clients, our people and our community are the pillars of our identity.



Our Clients

Our dedication to our clients runs deep. We value the opportunity to serve and represent you, and are committed to your success.



Our People

Our experienced team is innovative, resourceful & empathetic when it matters most.



Our Community

We take pride in providing public training and resources to the community, where our impact is visible and invaluable.

Key Contacts

Thank you for the opportunity to serve you. Please feel free to reach out to our key team members if you have any questions.



Edward Lopez, Jr.

Capital Partner

edwardl@lgbs.com

(469) 221-5057

cell phone: (214) 228-9177



Mary Sue Daniel

Client Liaison

marysue.daniel@lgbs.com

(469) 221-5005

cell phone: (214) 356-0006

ACTION APPROVING CONTRACT
WITH LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

After having provided adequate notice as required by Sec. 2254.1036 of the Texas Government Code, the Agreement for Delinquent Tax Collection Services with Linebarger Goggan Blair & Sampson, LLP is approved and the Board President is authorized to execute this Agreement.

After exercising its due diligence, The School finds that:

1. There is a substantial need for the legal services to be provided pursuant to the Agreement for Delinquent Tax Collection Services;
2. These legal services cannot be adequately performed by the attorneys and supporting personnel of the School District at a reasonable cost;
3. These legal services cannot reasonably be obtained from attorneys in private practice under a contract providing only for the payment of hourly fees, without regard to the outcome of the matter, because of the nature of delinquent tax penalties provided by Texas Tax Code Sections 6.30, 33.07, 33.08, 33.11, and 33.48 and because the school does not have the funds to pay the estimated amounts required under a contract only for the payment of hourly fees;
4. Linebarger Goggan Blair & Sampson, LLP, is well qualified and competent to perform the legal services required to comply with the terms of this contract;
5. The contract with Linebarger Goggan Blair & Sampson, LLP is the result of an arm's length transaction between the School and Linebarger Goggan Blair & Sampson, LLP and is fair and reasonable.
6. The proposed contract with Linebarger Goggan Blair & Sampson, LLP has no financial impact on the School District.

The State of Texas §
County of Denton §

Article I

Nature of Relationship

- ## Article 2
- ### *Scope of Services*

- (d) On the date of filing any claim in bankruptcy where recovery of the tax is sought;
- (e) In the case of tangible personal property, on the 60th day after the February 1 delinquency date;
- (f) On July 1 of the year in which the taxes become delinquent; or

(g) At the sole discretion of the CLIENT, any other account turned over for collection prior to July 1, of the year following the imposition of the tax.

2.04 All delinquent personal property taxes shall become subject to this contract and are to be turned over to the FIRM for collection 60 days after the delinquency date for said taxes. A penalty, as previously approved by the governing body of CLIENT, shall be assessed to defray the cost of collecting those taxes as provided by § 33.11, Texas Tax Code said amount consistent with the terms herein. All collection penalties or attorney fees collected on those taxes are the property of the FIRM and shall be paid in the same manner as all other collection penalties or attorney fees under this Agreement.

2.05 CLIENT reserves the right to make the final decision as to whether or not to enforce by suit any delinquent tax account turned over to the Firm for collection.

2.06 In connection with its collection of delinquent taxes, the FIRM shall:

(a) Prepare delinquent tax reports and updates based on data provided by the CLIENT'S Tax Assessor-Collector Office;

(b) Provide taxpayers notification by letter and telephone, of current and prior year delinquencies as may be required by law and/or as may be advisable for the purpose of expediting collections;

(c) Represent CLIENT in all delinquent property tax suits, bankruptcy hearings and property tax hearings before federal agencies and actively pursue all tax claims in federal bankruptcy court, and intervene on behalf of CLIENT in all suits for ad valorem taxes filed by any other taxing unit on property located within its boundaries;

(d) Advise CLIENT on legal issues that arise in the process of delinquent tax collection;

(e) Promptly call to the attention of the CLIENT, collector or other officials any errors or discrepancies coming under their observation during the progress of the work and intervene on behalf of the CLIENT in all suits for taxes hereafter filed by any taxing unit on property located within its taxing jurisdiction;

(f) Provide performance reports to CLIENT. Performance reports shall include at least the following measures or equivalent:

- An annual assessment of the collection of outstanding taxes by the FIRM;
- An annual assessment of the turnover of delinquent taxes which have been placed with the FIRM for collection;
- An annual assessment of any litigation or claims (if any) which would have a material impact on the CLIENT;
- An annual assessment of filed/dismissed/pending litigation claims filed by the FIRM on CLIENT's behalf.

(g) Advise the CLIENT of all cases where investigation reveals taxpayers to be financially unable to pay their delinquent taxes.

Article 3

Compensation

3.01 The CLIENT agrees to pay to the FIRM, as compensation for the services rendered herein, the following amounts:

- (a) Twenty (20%) percent of the amount of all delinquent taxes, penalty and interest and subject to the terms of the contract as set forth in Paragraph 2.03 above, collected and paid to the collector of taxes during the term of this contract, as and when collected; and
- (b) Fifteen (15%) percent of the taxes, penalty, interest and fees actually collected in any bankruptcy, eminent domain, receivership or any other legal proceeding where the collection of the Client's taxes are sought and prosecuted by the FIRM.

3.02 The CLIENT (and or the designated tax assessor/collector) shall pay the FIRM by the twentieth day of each month, all compensation earned by the FIRM for the previous month as provided in this Article 3. All compensation above provided for shall become the property of the FIRM at the time payment of the taxes, penalty and interest is made to the collector.

Article 4

Intellectual Property Rights

4.01 The CLIENT recognizes and acknowledges that the FIRM owns all right, title and interest in certain proprietary software that the FIRM may utilize in conjunction with performing the services provided in this Agreement. The CLIENT agrees and hereby grants to the FIRM the right to use and incorporate any information provided by the CLIENT ("CLIENT Information") to update the databases in this proprietary software, and, notwithstanding that CLIENT Information has been or shall be used to update the databases in this proprietary software, further stipulates and agrees that the CLIENT shall have no rights or ownership whatsoever in and to the software or the data contained therein, except that the CLIENT shall be entitled to obtain a copy of such data that directly relates to the CLIENT's accounts at any time. Such data to be provided by the FIRM to the CLIENT in a readily convertible format upon CLIENT's request and at the termination or expiration of this Agreement.

4.02 The FIRM agrees that it will not share or disclose any specific confidential CLIENT Information with any other company, individual, organization, agency or taxing entity, without the prior written consent of the CLIENT, except as may be required by law or where such information is otherwise publicly available. It is agreed that the FIRM shall have the right to use CLIENT Information for internal analysis, purposes of improving the proprietary software and database, and to generate aggregate data and statistics that may inherently contain CLIENT Information. These aggregate statistics are owned solely by the FIRM and will generally be used internally, but may be shared with the FIRM's affiliates, partners or other third parties for purposes of improving the FIRM's software and services, but not commercial use.

Article 5

Term and Termination

5.01 This Agreement shall be effective on November 1, 2023 (the "Effective Date") and shall continue thereafter until such time as either CLIENT or FIRM terminates this Agreement by providing a 60 day written notice of intent to do so as set forth in Section 5.02.

5.02 If at any time during the initial term of this Agreement, the CLIENT determines that the FIRM's performance under this Agreement is unsatisfactory, the CLIENT shall notify the FIRM in writing of the CLIENT's determination. The notice from the CLIENT shall specify the particular deficiencies that the CLIENT has observed in the FIRM's performance. The FIRM shall have sixty (60) days from the date of the notice to cure any such deficiencies. If at the conclusion of that sixty-day remedial period, the CLIENT remains unsatisfied with the FIRM's performance, the CLIENT may terminate this Agreement effective upon the expiration of thirty days following the date of written notice to the FIRM of such termination ("Termination Date").

5.04 Whether this Agreement expires or is terminated, the FIRM shall be entitled to continue to prosecute any tax suits, applications for tax warrants or bankruptcy claims pending on the Termination Date or Expiration Date for an additional six months following termination or expiration. The CLIENT agrees that the FIRM shall be compensated as provided by Article 3 for any base tax, penalties and interest collected in the pending matters during the six-month period.

5.05 The CLIENT agrees that the FIRM shall be reimbursed for any costs advanced and shall be paid for any services performed on behalf of the CLIENT when such costs are recovered by or on behalf of the CLIENT, regardless of the date recovered. It is expressly agreed that neither the expiration nor the termination of this Agreement constitutes a waiver by the FIRM of its entitlement to be reimbursed for such costs and to be paid for such services. It is further expressly agreed that the expiration of any six-month period under Section 5.04 does not constitute any such waiver by the FIRM.

Article 6

Miscellaneous

6.01 *Indemnification.* FIRM agrees to INDEMNIFY AND HOLD CLIENT, ITS OFFICERS AND EMPLOYEES, HARMLESS against any and all claims, lawsuits, judgments, costs, liens, losses, expenses, fees (including reasonable attorney's fees and costs of defense), proceedings, actions, demands, causes of action, liability and suits of any kind and nature, including but not limited to, personal injury (including death), property damage, or other harm for which recovery of damages is sought that may arise out of or be occasioned or caused by FIRM's negligent act, error, or omission of firm, any agent, officer, employee, consultant or subcontractor of firm and their respective officers, agents, employees, and client's representatives while in the exercise of performance of the rights or duties under this Agreement.

6.02 *Insurance.* Firm shall maintain insurance in the following amounts and coverage limits:

<u>Workers' Compensation:</u> (Including Waiver of Subrogation)	All liability arising out of FIRM's employment of workers and anyone for whom Firm shall be liable for Workers' Compensation claims. Workers' Compensation is required and no "alternative" form of insurance shall be permitted.
<u>Employer's Liability:</u>	\$500,000.00
<u>Commercial General Liability:</u>	
Occurrence	\$1,000,000.00 (\$500,000.00 for bodily injury; \$500,000.00 for property damage)
Aggregate	\$1,000,000.00
Auto Liability:	
	\$300,00.00 each person
	\$500,000.00 each occurrence (Bodily injury)

\$300,000.00 ach occurrence (Property damage)

Professional Liability: \$2,000,000 aggregate

6.03 FIRM shall furnish an original completed Certificate of Insurance to CLIENT's representative, and which shall be completed by an agent authorized to bind the named underwriter(s) and their company to the coverage, limits, and termination provisions shown thereon, containing all required information referenced or indicated thereon.

6.04 *Integration.* This Agreement contains the entire agreement between the parties hereto and may only be modified in a written amendment, executed by both parties.

6.05 *Governing Law.* This Agreement shall be governed by and construed in accordance with the laws of the State of Texas. Venue shall lie exclusively in Denton County, Texas.

6.06 *Arbitration.* Any controversy between the parties to this Agreement involving the construction or application of any of the terms, covenants, or conditions of this Agreement shall, on the written request of one party served on the other, be submitted to arbitration, and such arbitration shall comply with and be governed by the provisions of the Texas General Arbitration Act.

6.07 *Integration.* This Agreement contains the entire agreement between the parties hereto and may only be modified in a written amendment, executed by both parties.

Article 7 *Miscellaneous*

7.01 *Assignment and Subcontracting.* This Agreement is not assignable, provided however, the Firm may from time-to-time obtain co-counsel or subcontract some of the services provided for herein to other law firms or entities. In such cases, the Firm will retain supervisory control and responsibility for any services provided by such co-counsel or subcontractors and shall be responsible to pay any compensation due to any such co-counsel or subcontractor.

7.02 *Arbitration.* Any controversy between the parties to this Agreement involving the construction or application of any of the terms, covenants, or conditions of this Agreement shall, on the written request of one party served on the other, be submitted to arbitration, and such arbitration shall comply with and be governed by the provisions of the Texas General Arbitration Act.

7.03 *Integration.* This Agreement contains the entire agreement between the parties hereto and may only be modified in a written amendment, executed by both parties.

7.04 *Representation of Other Taxing Entities.* The Client acknowledges and consents to the representation by the Firm of other taxing entities that may be owed taxes or other claims and be secured by the same property as the Client's claim.

7.05 *Retention of Files.* The Firm will retain the files created in the course of performing the Services specified in Article 2 above according to the following schedule. After the time periods specified in this Section, Client consents to the destruction of such files, so long as such destruction is undertaken in a manner to protect the confidentiality of any personal or private information contained therein.

Tax Warrant files: Five years from the date of issuance of a warrant.

Litigation files: Two years from the date of nonsuit or dismissal of a suit occurring prior to a final judgment.

Five years from the date of sale of the last property pursuant to the judgment or other satisfaction of the judgment.

Ten years from the date of filing of an abstract of judgment, or five years from the date of satisfaction of the judgment, whichever is earlier.

Bankruptcy Files: Two years from the date of dismissal of a bankruptcy proceeding or other order closing the case, or from satisfaction of a claim, whichever is earlier, with respect to Chapter 7 and 13 proceedings.

Three years from the date of dismissal of a bankruptcy proceeding or other order closing the case, or from satisfaction of a claim, whichever is earlier, with respect to Chapter 11 proceedings.

7.06. Compliance with Tx. Govt. Code §2271.002. In order to comply with Tx. Govt. Code §2271.002, the Firm verifies that it does not boycott Israel and will not boycott Israel during the term of the contract.

7.07 Compliance with Tx. Govt. Code §2252.151- .154. In order to comply with Tx. Govt. Code §2252.152, the Firm verifies that it is not a company identified on the Texas Comptroller's list of companies known to have contracts with, or provide supplies or services to, a foreign organization designated as a Foreign Terrorist Organization by the U.S. Secretary of State under federal law.

7.08 Compliance with Tx. Govt. Code §2274.001 - .002. In order to comply with Tx. Govt. Code §2274.002, the Firm verifies that it does not boycott energy companies and will not boycott energy companies during the term of the contract.

7.09 Compliance with Tx. Govt. Code §2274.001 - .002. In order to comply with Tx. Govt. Code §2274.002, the Firm verifies that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and, will not discriminate during the term of the contract against a firearm entity or firearm trade association.

In consideration of the terms and compensation herein stated, the Firm hereby accepts said employment and undertakes the performance of this Agreement as above written. This Agreement is executed on behalf of the Firm and of the Client by the duly authorized persons whose signatures appear below.

Little Elm Independent School District

Linebarger Goggan Blair
& Sampson, LLP

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

ATTEST BY:

NOTICE OF A PUBLIC MEETING

Notice is hereby given that a meeting of the Little Elm ISD Board of Trustees will be held on _____ at the Little Elm ISD Board Room for the purpose of considering and taking action on all matters on the agenda for the meeting, including approval of an agreement with the law firm of Linebarger Goggan Blair & Sampson, LLP as special counsel to perform all legal services necessary to collect delinquent property taxes and authorizing the execution of such agreement.

The agreement to be considered is necessary for the delinquent taxes owed to Little Elm ISD to be collected in the most effective manner. The School District desires that such delinquent tax, penalties and interest be collected as provided in the Texas Tax Code.

The Linebarger Goggan Blair & Sampson, LLP firm is fully qualified to provide this representation, being the largest delinquent tax collection law firm in the State of Texas, as well as the United States and having been engaged in this specialized legal service for more than 40 years. In addition, the Linebarger Goggan Blair and Sampson, LLP firm possesses infrastructure and technology, such as call center technology, that the School District does not currently possess.

The specialized legal services required by this agreement cannot be adequately performed by the attorneys and supporting personnel of the School District due to the high cost of implementing the appropriate infrastructure and technology and employing sufficient in-house attorneys and staff with the level of experience and competence necessary to perform these activities.

Linebarger will be compensated on a contingent fee basis as provided in the Texas Tax Code Sections 6.30, 33.07, 33.08, 33.11, and 33.48. These Texas Tax Code sections specifically provide for an additional penalty on delinquent taxes to compensate collection attorneys. A contract to pay inside or outside attorneys on an hourly basis would represent an additional cost to the (City, County, District). The proposed agreement has no financial impact on the School District.

Entering into the proposed agreement is in the best interests of the residents of the School District because the delinquent taxes will be professionally and competently collected without the additional costs to the School District of implementing infrastructure and technology, and employing in-house personnel or paying outside counsel on an hourly fee basis which would otherwise be required.

Board Agenda Item

Little Elm Independent School District

400 Lobo Lane

Little Elm, Texas 75068

Board Mtg. Date 09-18-2023	Reports of the Superintendent <input type="checkbox"/>	Action Item <input type="checkbox"/>	Consent Agenda <input checked="" type="checkbox"/>	Reports, Routine Monthly <input type="checkbox"/>	Other <input type="checkbox"/>
Subject:	FINANCIAL REPORTS - JULY 2023				
Presenter or Contact Person:	Jesse Wyse, Director of Budget and Finance				
Policy/Code:	Board Legal Status Powers and Duties – BAA (LOCAL) Annual Operating Budget – CE (LOCAL)				
Strategic Plan Goal:	Ensuring Fiscal Health & Sustainability				
Summary:	Monthly financial reports are prepared by Business Services Department. <i>*Financial report format currently under construction for improved clarity for end users.</i>				
Financial Implications:	As this is a report only, there are no direct financial implications. Each month, financial reports are prepared detailing the status of the District's budget as of the most recent accounting period. The following reports are included to provide financial transparency.				
Attachments:	Financial Reports Expenditures by Major Object (for Board Adopted Funds 199, 240, 511) Budget to Actuals (for Board Adopted Funds 199, 240, 511) Cash Position Report Property Tax Collection Reports Capital Project Reports				

Recommendation: | The Administration recommends approval of the July 2023 Financial Reports as presented.

Motion: | I move that the Board approve the July 2023 Financial Reports as presented.

Financial Report

July

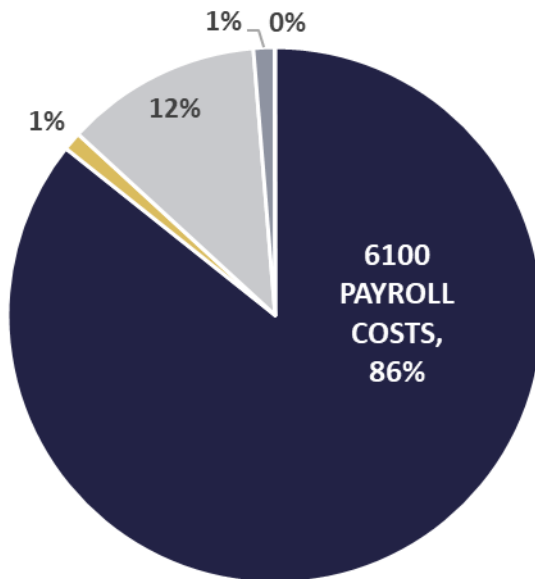


- Budget to Actuals
- Expenditures by Major Object
- Cash Position
- Property Tax Collection Report
- Capital Project Reports

Shay Adams
Assistant Superintendent for
Business & Finance Services

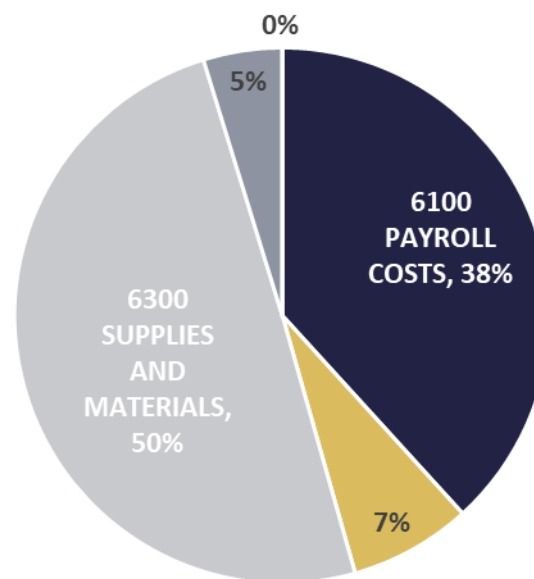


General Fund - 199



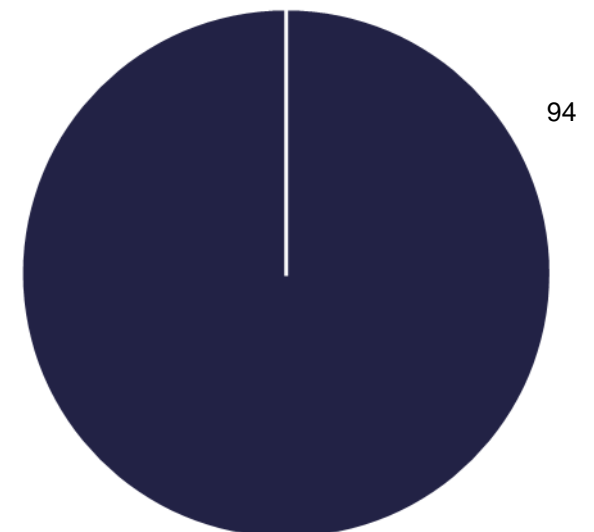
- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6600 CPTL OUTLY LAND BLDG & EQUIP

Child Nutrition - 240



- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6600 CPTL OUTLY LAND BLDG & EQUIP

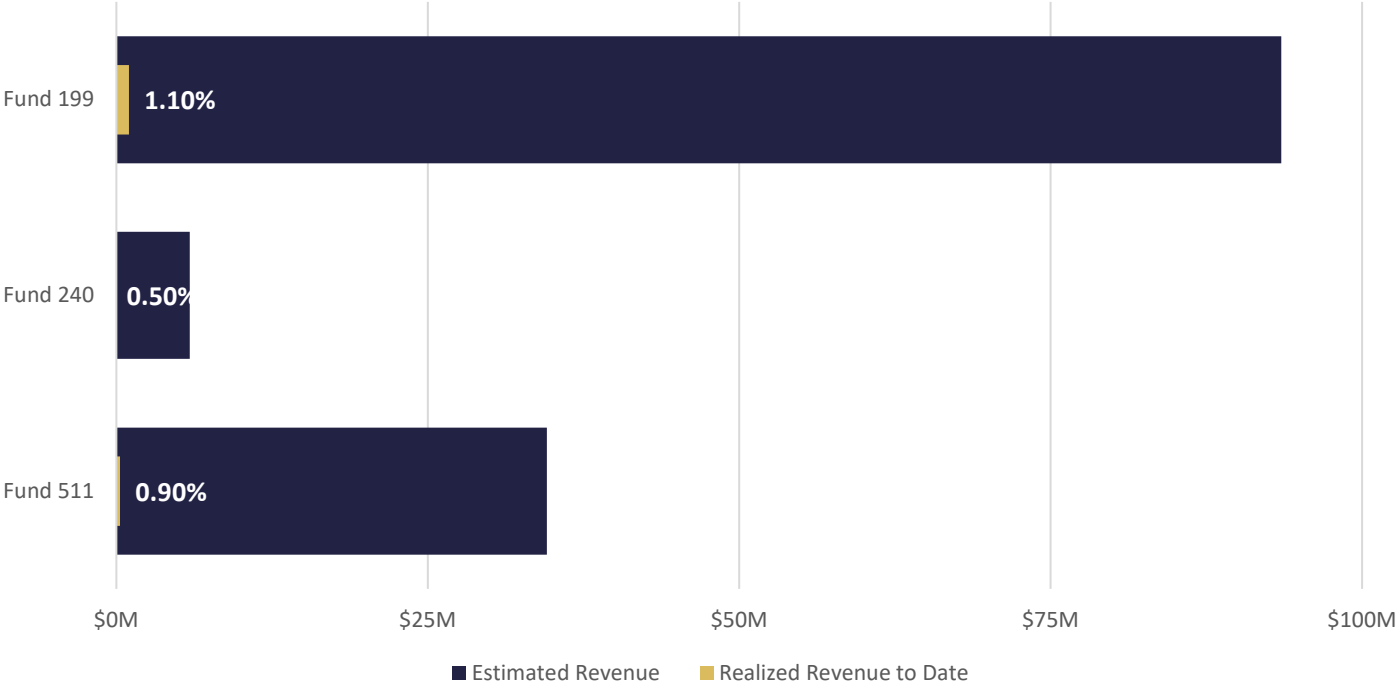
DEBT SERVICE - 511



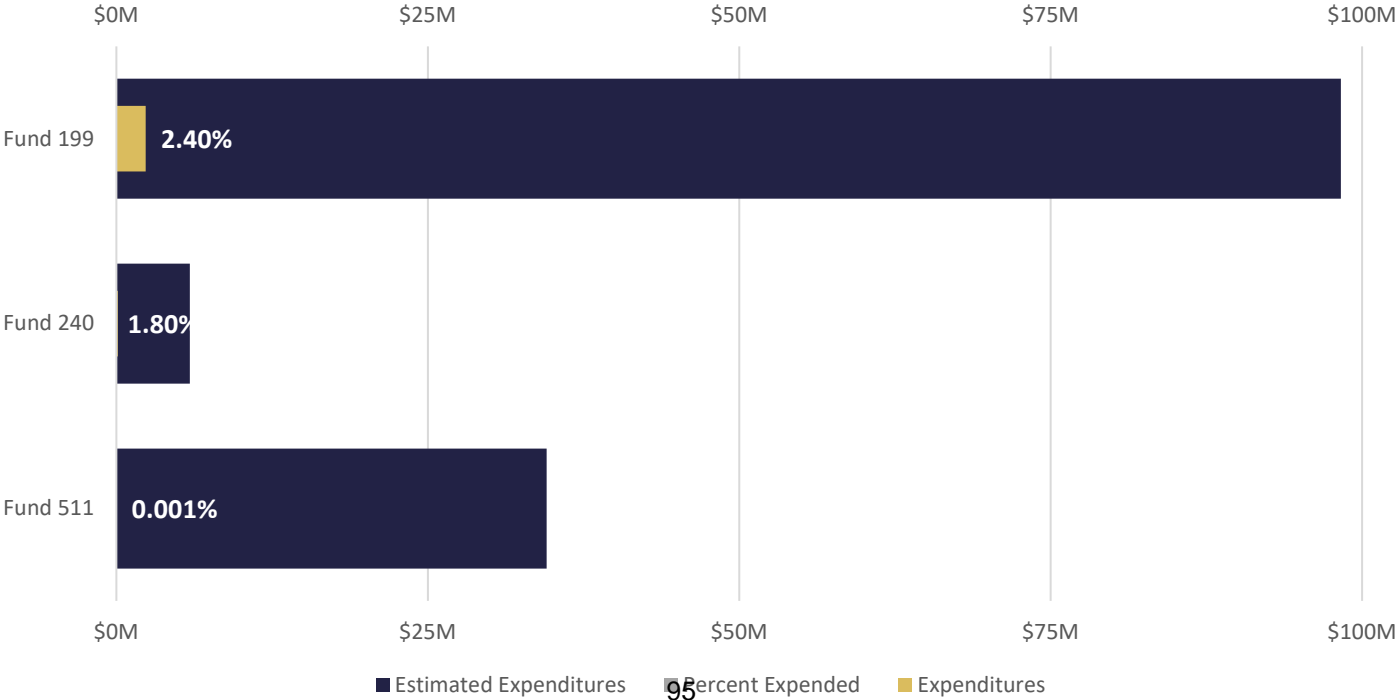
- 6500 DEBT SERVICE



Revenue: Estimated vs. Realized



Expenditures: Estimated vs. Expended



ACTUALS FOR THE MONTH OF JULY

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 4 - GENERAL FUND				
6100 PAYROLL COSTS	-71,259,398.00	.00	2,018,898.70	-69,240,499.30
6200 PROFESSIONAL & CONTRACTED SVS	-18,975,780.23	3,299,296.99	26,350.22	-15,650,133.02
6300 SUPPLIES AND MATERIALS	-4,678,888.10	1,315,120.38	279,527.95	-3,084,239.77
6400 OTHER OPERATING COSTS	-3,366,387.00	254,251.70	29,829.25	-3,082,306.05
6600 CPTL OUTLY LAND BLDG & EQUIP	-29,516.00	32,055.79	1,000.00	3,539.79
Subtotals for Fund 199 / 4	-98,309,969.33	4,900,724.86	2,355,606.12	-91,053,638.35
Fund Code 240 / 4 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,520,508.00	.00	41,475.51	-2,479,032.49
6200 PROFESSIONAL & CONTRACTED SVS	-171,579.64	59,662.82	7,998.00	-103,918.82
6300 SUPPLIES AND MATERIALS	-3,111,643.00	1,679,519.83	53,817.00	-1,378,306.17
6400 OTHER OPERATING COSTS	-74,000.00	9,764.92	5,171.92	-59,063.16
6600 CPTL OUTLY LAND BLDG & EQUIP	-25,000.00	.00	.00	-25,000.00
Subtotals for Fund 240 / 4	-5,902,730.64	1,748,947.57	108,462.43	-4,045,320.64
Fund Code 511 / 4 - DEBT SERVICE FUND				
6500 DEBT SERVICE	-34,547,751.00	2,000.00	500.00	-34,545,251.00
Subtotals for Fund 511 / 4	-34,547,751.00	2,000.00	500.00	-34,545,251.00
Grand Totals	-138,760,450.97	6,651,672.43	2,464,568.55	-129,644,209.99

End of Report

Revenues and Expenditures by Major Object Code
LITTLE ELM I.S.D
Accounting Periods: 07 through 07
ACTUALS FOR THE MONTH OF JULY

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 4 - GENERAL FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	79,971,859.00	.00	-637,319.67	79,334,539.33
5800 STATE PROGRAM REVENUES	11,304,197.00	.00	-378,010.81	10,926,186.19
5900 FEDERAL PROGRAM REVENUES	2,224,637.00	.00	-1,232.60	2,223,404.40
Subtotals for Fund 199 / 4	93,500,693.00	.00	-1,016,563.08	92,484,129.92
Fund Code 240 / 4 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	2,085,774.00	.00	-2,609.31	2,083,164.69
5800 STATE PROGRAM REVENUES	517,970.00	.00	.00	517,970.00
5900 FEDERAL PROGRAM REVENUES	3,298,987.00	.00	-28,410.75	3,270,576.25
Subtotals for Fund 240 / 4	5,902,731.00	.00	-31,020.06	5,871,710.94
Fund Code 511 / 4 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	34,347,125.00	.00	-302,841.82	34,044,283.18
5800 STATE PROGRAM REVENUES	200,626.00	.00	.00	200,626.00
Subtotals for Fund 511 / 4	34,547,751.00	.00	-302,841.82	34,244,909.18
Grand Totals	133,951,175.00	.00	-1,350,424.96	132,600,750.04

End of Report

0001 - GENERAL OPERATING

Cash Ending Balance:	6,643,101.07
Add Investment:	
Total:	6,643,101.07

0002 - PAYROLL CLEARING

Cash Ending Balance:	-5,035,521.72
Add Investment:	
Total:	-5,035,521.72

0003 - DEBT SERVICE

Cash Ending Balance:	3,124.53
Add Investment:	
Total:	3,124.53

0004 - TEXPOOL

Cash Ending Balance:	-14,549,913.78
Add Investment:	
Total:	-14,549,913.78

0005 - MBIA

Cash Ending Balance:	.00
Add Investment:	
Total:	.00

0006 - LONESTAR

Cash Ending Balance:	33,142.52
Add Investment:	
Total:	33,142.52

0007 - TEXSTAR

Cash Ending Balance:	6,596.73
Add Investment:	
Total:	6,596.73

TOTALS

Cash Ending Balance	-12,899,470.65
Add Investment Balance	.00
Totals	-12,899,470.65

End of Report

Denton County Tax Office

Run Date: 8/1/2023 10:40:16AM

Distribution Summary 2 Report

Page 7 of 12

Deposit Date from 07/01/2023 to 07/31/2023 and Tax Units = {multiple}

S10- LITTLE ELM ISD			
Cur. Levy M&O	201,147.78	Del. Levy M&O	(6,421.98)
Cur. Interest M&O	5,230.58	Del. Interest M&O	722.44
Cur. Penalty M&O	10,098.48	Del. Penalty M&O	443.40
Cur. Rendition Penalty M&O	366.86	Del. Rendition Penalty M&O	95.22
		Del. Other M&O	203,095.46
Total Current M&O	216,843.70	Total Delinquent M&O	197,934.54
Cur. Levy I&S	100,264.33	Del. Levy I&S	(3,106.31)
Cur. Interest I&S	2,595.73	Del. Interest I&S	338.23
Cur. Penalty I&S	5,010.60	Del. Penalty I&S	209.72
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
		Del. Other I&S	93,814.65
Total Current I&S	107,870.66	Total Delinquent I&S	91,256.29
Cur. Levy S1	0.00	Del. Levy S1	0.00
Cur. Interest S1	0.00	Del. Interest S1	0.00
Cur. Penalty S1	0.00	Del. Penalty S1	0.00
Cur. Rendition Penalty S1	0.00	Del. Rendition Penalty S1	0.00
		Del. Other S1	0.00
Total Current S1	0.00	Total Delinquent S1	0.00
<hr/>			
Cur. Levy	301,412.11	Del. Levy	(9,528.29)
Cur. Interest	7,826.31	Del. Interest	1,060.67
Cur. Penalty	15,109.08	Del. Penalty	653.12
Cur. Rendition Penalty	366.86	Del. Rendition Penalty	95.22
		Del. Other	296,910.11
Total Current	324,714.36	Total Delinquent	289,190.83
<hr/>			
Grand Total M&O	414,778.24	School Fund Coding Totals (if applicable)	
Grand Total I&S	199,126.95	M&O Current Year	199-5711 201,147.78
Grand Total S1	0.00	M&O Prior Years	199-5712 196,673.48
Total Due to Jurisdiction	613,905.19	M&O Penalty & Interest	199-5719 16,956.98
Total Due to Delq Tax Att	20,535.25	I&S Current Year	599-5711 100,264.33
		I&S Prior Year	599-5712 90,708.34
		I&S Penalty & Interest	599-5719 8,154.28

Denton County Tax Office

Run Date: 8/1/2023 10:59:20AM

Distribution Summary 2 Report

Page 7 of 12

Deposit Date from 10/01/2022 to 07/31/2023 and Tax Units = {multiple}

S10- LITTLE ELM ISD			
Cur. Levy M&O	67,149,064.64	Del. Levy M&O	(13,795.75)
Cur. Interest M&O	34,859.18	Del. Interest M&O	39,593.58
Cur. Penalty M&O	113,857.63	Del. Penalty M&O	23,601.14
Cur. Rendition Penalty M&O	12,210.23	Del. Rendition Penalty M&O	1,642.84
Cur. Other M&O	3,392.12	Del. Other M&O	220,735.26
Total Current M&O	67,313,383.80	Total Delinquent M&O	271,777.07
Cur. Levy I&S	33,471,268.34	Del. Levy I&S	(8,619.14)
Cur. Interest I&S	17,312.65	Del. Interest I&S	17,915.54
Cur. Penalty I&S	56,586.43	Del. Penalty I&S	11,123.92
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
Cur. Other I&S	0.00	Del. Other I&S	102,011.91
Total Current I&S	33,545,167.42	Total Delinquent I&S	122,432.23
Cur. Levy S1	0.00	Del. Levy S1	0.00
Cur. Interest S1	0.00	Del. Interest S1	0.00
Cur. Penalty S1	0.00	Del. Penalty S1	0.00
Cur. Rendition Penalty S1	0.00	Del. Rendition Penalty S1	0.00
Cur. Other S1	0.00	Del. Other S1	0.00
Total Current S1	0.00	Total Delinquent S1	0.00
<hr/>			
Cur. Levy	100,620,332.98	Del. Levy	(22,414.89)
Cur. Interest	52,171.83	Del. Interest	57,509.12
Cur. Penalty	170,444.06	Del. Penalty	34,725.06
Cur. Rendition Penalty	12,210.23	Del. Rendition Penalty	1,642.84
Cur. Other	3,392.12	Del. Other	322,747.17
Total Current	100,858,551.22	Total Delinquent	394,209.30
<hr/>			
Grand Total M&O	67,585,160.87	School Fund Coding Totals (if applicable)	
Grand Total I&S	33,667,599.65	M&O Current Year	199-5711 67,149,064.64
Grand Total S1	0.00	M&O Prior Years	199-5712 206,939.51
Total Due to Jurisdiction	101,252,760.52	M&O Penalty & Interest	199-5719 229,156.72
Total Due to Delq Tax Att	120,597.49	I&S Current Year	599-5711 33,471,268.34
		I&S Prior Year	599-5712 93,392.77
		I&S Penalty & Interest	599-5719 102,938.54

Little Elm ISD
Capital Projects @07-31-2023

Bond Capital Projects	Project ID	Project Estimate	Cost to Date	Balance*
Strike Middle School	Fund 649-000	\$ 67,513,978.00	\$ 65,844,583.95	\$ 1,669,394.05
Land	Fund 65X-XXX	\$ 15,904,910.00	\$ 15,724,064.59	\$ 180,845.41
Emergency HVAC (unallocated)	Fund 650-011	\$ 19,382.00	\$ -	\$ 19,382.00
LEHS Security Fence	Fund 650-303	\$ 13,000.00	\$ 12,675.00	\$ 325.00
Roof Management Program	Fund 652-036	\$ 70,000.00	\$ 55,000.00	\$ 15,000.00
Strike Entry Drive	Fund 652-302	\$ 967,226.00	\$ 860,454.04	\$ 106,771.96
Security Upgrade (Chavez & Brent)	Fund 650-310	\$ 7,120.36	\$ -	\$ 7,120.36
Zellars HVAC replacement	Fund 650-320		\$ 110,600.00	\$ (110,600.00)
Roof Management Program	Fund 652-036	\$ 70,000.00	\$ 55,000.00	\$ 15,000.00
Strike Entry Drive	Fund 652-302	\$ 967,226.00	\$ 860,454.04	\$ 106,771.96
Indoor Multi-Use Facility	Fund 653-017	\$ 19,878,297.00	\$ 18,527,729.07	\$ 1,350,567.93
Lakeside Admin Conversion	Fund 653-018	\$ 16,346,721.46	\$ 15,798,287.87	\$ 548,433.59
Zellars Conversion	Fund 653-127	\$ 7,960,408.14	\$ 7,109,929.43	\$ 850,478.71
ESPC III Upgrades	Fund 654-141	\$ 2,831,132.00	\$ 2,759,906.00	\$ 71,226.00
LEHS CTE Renovations/Additions	Fund 654-202	\$ 609,922.00	\$ 502,928.78	\$ 106,993.22
LEHS CTE Welding Lab	Fund 654-304	\$ 412,200.00	\$ 327,063.50	\$ 85,136.50
Buses	Fund 655-305	\$ 850,908.00	\$ 707,105.00	\$ 143,803.00
LEHS Locker Room	Fund 655-308	\$ 2,764,655.00	\$ 750,311.86	\$ 2,014,343.14
Tech Upgrades	Fund 656-309	\$ 409,611.00	\$ 50,500.41	\$ 359,110.59
Security Film	Fund 656-312	\$ 715,000.00	\$ -	\$ 715,000.00
Weapons Detection Construction	Fund 656-313	\$ 760,000.00	\$ 375,731.50	\$ 384,268.50
Hackberry Light Pole Construction	Fund 656-314	\$ 59,812.00	\$ 47,713.00	\$ 12,099.00
Elementary 7	Fund 656-315	\$ 2,033,988.00	\$ 18,643.12	\$ 2,015,344.88
Playgrounds	Fund 656-316	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
Strike Orchestra	Fund 656-317	\$ 115,000.00	\$ 19,878.75	\$ 95,121.25
Walker Orchestra	Fund 656-318	\$ 115,000.00	\$ 19,878.75	\$ 95,121.25
LEHS Classrooms	Fund 656-319	\$ 5,645,000.00	\$ 211,500.00	\$ 5,433,500.00
LEHS Bistro Upgrades	Fund 656-401	\$ 186,500.00	\$ -	\$ 186,500.00
Construction Software	Fund 656-755	\$ 26,600.00	\$ -	\$ 26,600.00
District Wide Monument Sign	Fund 656-921	\$ 149,795.00	\$ -	\$ 149,795.00
		\$ 148,903,391.96	\$ 129,549,977.90	\$ 18,153,453.30

*pending reconciliation

Little Elm ISD
Capital Projects @ 07-31-2023

Non-Bond Capital Projects (Fund 696)	Project Estimate	Cost to Date	Balance
CONCRETE REPAIR - DISTRICT	\$ 72,742.00	\$ 32,000.00	\$ 40,742.00
DOOR ANNUNCIATION	\$ 58,550.00	\$ -	\$ 58,550.00
INTERIOR PAINTING SUMMER 2023	\$ 114,000.00	\$ -	\$ 114,000.00
LEHS ELEVATOR	\$ 15,642.00	\$ -	\$ 15,642.00
LEHS ROOF REPAIR	\$ 225,000.00	\$ -	\$ 225,000.00
LEHS WEIGHT ROOM EQUIP	\$ 67,590.00	\$ 67,589.16	\$ 0.84
RESTRIPE PARKING LOTS	\$ 72,000.00	\$ -	\$ 72,000.00
TECH SWITCHES ACCESS PTS	\$ 1,810,000.00	\$ 1,700,924.03	\$ 109,075.97
TECHNOLOGY IPADS/COMPUTERS	\$ 557,480.00	\$ 554,280.00	\$ 3,200.00
TRANSP FAC ESC TESTING	\$ 13,470.00	\$ 11,000.00	\$ 2,470.00
WINDOW TREATMENT	\$ 3,100.00	\$ -	\$ 3,100.00
ZELLARS FIBER	\$ 23,350.00	\$ -	\$ 23,350.00
	\$ 3,032,924.00	\$ 2,365,793.19	\$ 667,130.81

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
09-18-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	LITTLE ELM ISD EXPENDITURES OVER \$100,000 SUMMARY REPORT				
Presenter or Contact Person:	Shay Adams, Assistant Superintendent for Business & Finance				
Policy/Code:	CH (LOCAL) Purchasing and Acquisition				
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability				
Summary:	Allows LEISD to purchase products or services valued over \$100,000 (listed on attachment) which have been properly purchased through statutorily authorized methods.				
Financial Implications:	See attached spreadsheet of expenditures and summary of services.				
Attachments:	Little Elm ISD Expenditures Over \$100,000 Summary Report for Approval				
Recommendation:	The Administration recommends approval of the Little Elm ISD Expenditures Over \$100,000 Summary Report as submitted.				
Motion:	I move that the Board approve the Little Elm ISD Expenditures Over \$100,000 Summary Report dated September 18, 2023 as submitted.				

Little Elm ISD Expenditures Over \$100,000 Summary Report for Approval

Board Meeting Date: September 18, 2023

Ref #	Vendor Name	Department	Status (New, Renewal, Vendor Change)	Prior Year Contract Amount	Change/Renewal Amount	Change/Purchase Amount	Effective Date	Expiration Date	Description	Administrator
1	Benchmark Education Company	Curriculum & Learning	New	N/A	N/A	\$247,475	10/1/2023	N/A	Purchase of Phonics Program for Little Elm ISD grades K-5.	Dr. Penny Tramel

Board Agenda Item

Little Elm Independent School District
400 Lobo Lane
Little Elm, Texas 75068

Board Mtg. Date	Reports of the Superintendent	Action Item	Consent Agenda	Reports, Routine Monthly	Other
09-18-2023	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
Subject:	RESOLUTION AUTHORIZING NON-BUSINESS DAYS				
Presenter or Contact Person:	Cecelia Jones, Director for Communication and Marketing Services				
Policy/Code:	N/A				
Summary:	House Bill 3033, effective September 1, 2023, adds Tex. Gov. Code §552.0031, which requires the Board of Trustees to designate 10 days per calendar year as non-business days under the Texas Public Information Act. These days are in addition to the established weekends, national and state holidays as defined by Tex. Gov. Code § 552.0031(a) and § 552.0031(b).				
Financial Implications:	There is no financial impact to the budget.				
Attachments:	Copy of the Resolution, Holidays under the law				
Recommendation :	The Administration recommends the ten non-business days for the remaining 2023 calendar year and the ten non-business days for the 2024 calendar year.				
Motion:	I move the Board adopt a resolution in regards to the designation of up to 10 days per calendar year as non-business days under the Texas Public Information Act set forth by House Bill 3033.				

HOLIDAYS ALREADY UNDER THE LAW:

Sec. 662.003. DATES AND DESCRIPTIONS OF HOLIDAYS. (a) A national holiday includes only the following days:

- (1) the first day of January, "New Year's Day";
- (2) the third Monday in January, "Martin Luther King, Jr., Day" in observance of the birthday of Dr. Martin Luther King, Jr.;

- (3) the third Monday in February, "Presidents' Day";
- (4) the last Monday in May, "Memorial Day";
- (5) the fourth day of July, "Independence Day";
- (6) the first Monday in September, "Labor Day";
- (7) the 11th day of November, "Veterans Day," dedicated to the cause of world peace and to honoring the veterans of all wars in which Texans and other Americans have fought;

- (8) the fourth Thursday in November, "Thanksgiving Day"; and

- (9) the 25th day of December, "Christmas Day."

(b) A state holiday includes only the following days:

- (1) the 19th day of January, "Confederate Heroes Day," in honor of Jefferson Davis, Robert E. Lee, and other Confederate heroes;

- (2) the second day of March, "Texas Independence Day";

- (3) the 21st day of April, "San Jacinto Day";

- (4) the 19th day of June, "Emancipation Day in Texas," in honor of the emancipation of the slaves in Texas in 1865;

- (5) the 27th day of August, "Lyndon Baines Johnson Day," in observance of the birthday of Lyndon Baines Johnson;

- (6) the Friday after Thanksgiving Day;

- (7) the 24th day of December; and

- (8) the 26th day of December.

(c) An "optional holiday" includes only the days on which Rosh Hashanah, Yom Kippur, or Good Friday falls.

RESOLUTION AUTHORIZING NONBUSINESS DAYS

WHEREAS, House Bill 3033, effective September 1, 2023, adds Tex. Gov. Code § 552.0031, which requires the designation of up to 10 days per calendar year as nonbusiness days under the Texas Public Information Act; and

WHEREAS, Tex. Gov. Code § 552.0031(a) defines business days as days other than Saturdays, Sundays, national holidays under Section 662.003(a), or state holidays under Section 662.003(b); and

WHEREAS, Tex. Gov. Code § 552.0031(f) requires the designation of a nonbusiness day for an independent school district to be made by the board of trustees; and

THEREFORE, BE IT HEREBY:

RESOLVED that the **Little Elm Independent School District** Board of Trustees elects to use the following days for the 2023 calendar year as its non-business days under the Texas Public Information Act:

- October 11
- November 20, 21, 22
- December 20, 21, 22, 27, 28, 29

RESOLVED that the **Little Elm Independent School District** Board of Trustees elects to use the following days for the 2024 calendar year as its non-business days under the Texas Public Information Act:

- January 3
- March 11
- July 5
- November 25, 26, 27
- December 23, 27, 30, 31

APPROVED by Little Elm ISD Board of Trustees at a meeting held on the 18 day of September 2023, in accordance with the Texas Open Meetings Act, by a vote of ____ to ____.

By: _____

President Board of Trustees

ATTEST:

By: _____

Secretary of the Board