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 15, 2025, 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. Introduction and Roll Call
3. Citizen Input
Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose
4. 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
5. Pledge of Allegiance
6. Invocation
7. Superintendent Spotlight
    A. LEaders of the Pack
    Presenter: Asheley Brown
    B. Students of the Month
    Presenter: Donnie Bartlett
8. Reports of the Superintendent
    A. Human Resources Services Annual Report 4
    Presenter: Asheley Brown
    B. Class Size Report 25
    Presenter: Asheley Brown
    C. Curriculum and Learning Update 30
    Presenter: Kim Show-Jackson & Amanda Ball
9. Action Items
    A. Discuss and consider approval of Resolution to Set 2025 Tax Rate 32
    Presenter: Jesse Wyse
10. Consent Agenda
    A. Discuss and consider approval of Public Hearing Minutes - August 18, 2025 42
    Presenter: Sonia S. Flores

B. Discuss and consider approval of Regular Meeting Minutes - August 18, 2025 44
Presenter: Sonia S. Flores
C. Discuss and consider approval of HB3372 Administrator Outside Contract Work Approval 48
Presenter: Dr. Penny Tramel
D. Discuss and consider the Maximum Class Size Exemptions - Class Size Waivers 53
Presenter: Asheley Brown
E. Discuss and consider approval of Little Elm ISD Expenditures over $100,000 Summary Report 55
Presenter: Jesse Wyse
F. Discuss and consider approval of Little Elm ISD Interlocal Summary Report 57
Presenter: Jesse Wyse
G. Discuss and consider approval of Financial Reports 59
Presenter: Jesse Wyse
H. Discuss and consider approval of Request for Proposal #2025-005 Food Catering Services 73
Presenter: Jesse Wyse
11. Board President Comments
Presenter: Mary Watkins
12. Board Comments
13. Superintendent Comments
14. 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 **09-15-2025**	**Reports of the Superintendent** ☒	**Action Item** ☐	**Consent Agenda** ☐	**Reports, Routine Monthly** ☐	**Other** ☐	
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 2025-26 school year.					
Financial Implications:	There is no financial implication.					
Attachments:	2025 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 15, 2025

Little Elm ISD
Human Resource Services

2024-2025: Successes!

- Adopt-a-Lobo- 2nd Year Staff retention initiative
  - 118 Community members & District staff volunteered to adopt one or more New to LEISD Teachers.
  - New adopters included Town of Little Elm, Little Elm Police Department and Little Elm Chamber of Commerce.
  - 107 New to LEISD Teachers were matched with an Adopter.
  - Addition of adopting new professionals.
  - 39 New to LEISD Teachers responded to the end of year survey.

2024-2025: Successes!

- Adopt-a-Lobo- End of Year Survey responses
  - "The program made me feel welcome in Little Elm! From someone moving out of state, it was nice to see how connected the community is here."
  - "It was such a nice surprise to get little gifts and notes of encouragement throughout the year."
  - "I thought this program was great! My adopter was very kind and really made me feel loved and welcomed here."

2024-2025 Adopt-a-Lobo





Little Elm ISD
Human Resource Services

2024-2025: Successes!

- LEaders of the Pack- 2nd year staff recognition initiative
  - Community members are able to recognize the above-and-beyond efforts of LE staff; 130 nominations received!
  - RBFCU Corporate Sponsorship
  - Certificates are distributed at campuses and some are recognized at LEISD Board meetings









2024-2025: Successes!

- Honoree Awards Banquet - May 12, 2025
  - Fourth annual end-of-year event to honor LEISD Employees of the Year, retirees, and service award recipients (10+ years)
  - Approximately 118 honorees and 186 attendees
  - Little Elm Education Foundation recognized their Lobo Honors Awards
  - Able to support local venue - Knotting Hill Place

Honoree Awards Banquet













Little Elm ISD
Human Resource Services

2024-2025: Successes!

- LEISD CAREER FAIRS!
  - 1st In-Person Career Fair: March 29, 2025
    - 119 attendees
  - 2nd In-Person Career Fair: July 15, 2025
    - 110 attendees
- 16 hires from career fair attendees
- 7 rehires of former famiLE returning home!
- 9 LEHS Graduates hired into the famiLE! (4 teacher; 5 para/aux)

Spring 2025 LEISD Career Fairs







2024-2025: Successes!

- Creating Transportation Services Department
  - Compensation analysis of geographic neighbors and similarly situated districts
  - Proposed and approved new transportation pay scales
  - Requested new FTEs to properly staff new department
  - Brainstormed recruiting strategies to hire transportation staff
  - Created job descriptions for all new transportation services positions
- Opening Lakewood Village Elementary
  - Collaborated with campus leaders to transfer professional staff from Oak Point to Lakewood Village
  - Partnered with district leaders to ensure appropriate auxiliary staffing (i.e. custodial, child nutrition)
- Continued successful implementation of Carpool Kudos (recognition initiative) and Grow Your Home (retention and recruiting initiative)

2024-2025: Employee Child Care Program

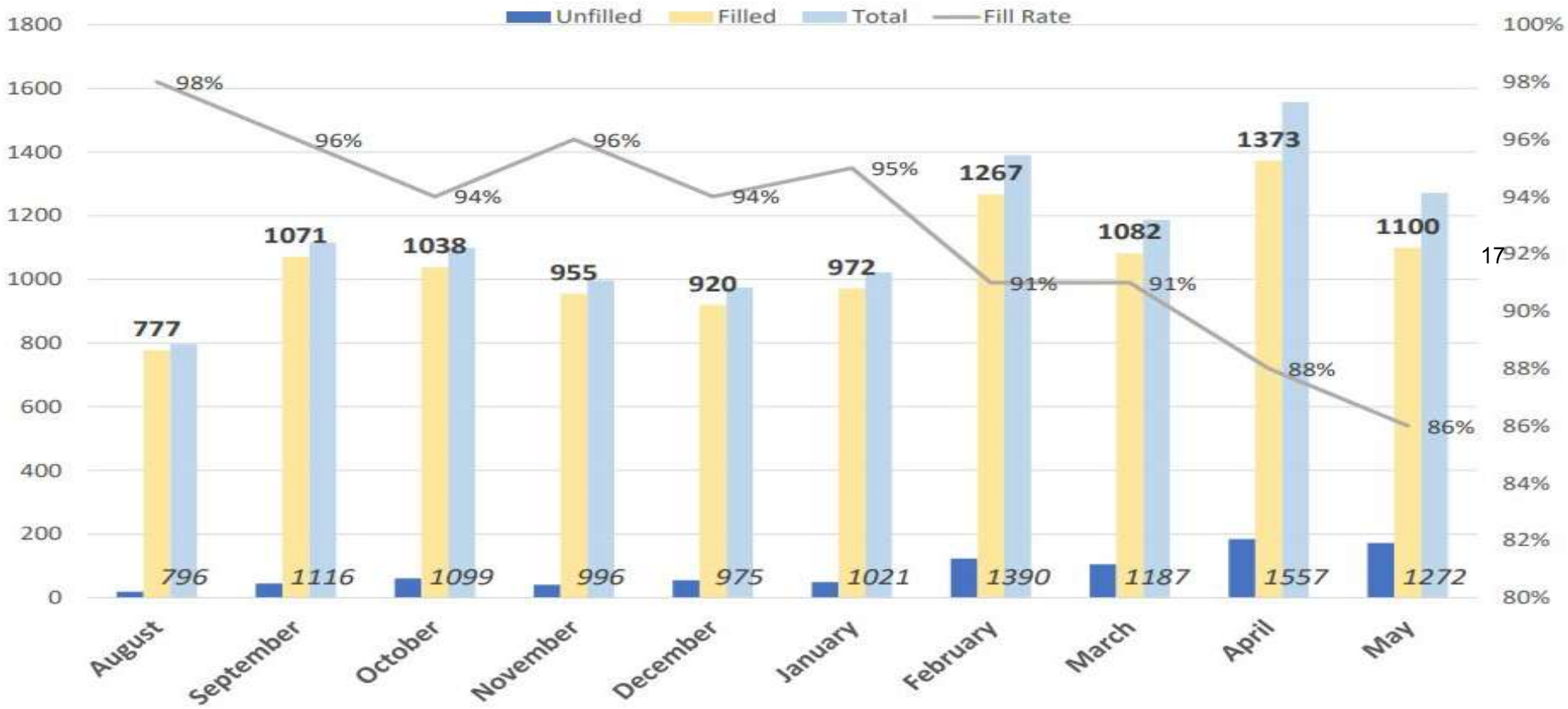
- 26th year of operation serving LEISD employees and their families!
- Texas Rising Star Program
  - Earned a 4 Star Rating again last school year! This is the highest rating of quality child care!
  - To earn this distinction, must have higher standards than a typical child care program - better classroom ratios, rigorous training requirements for staff, enriched curriculum and lesson plans
- The Creative Curriculum
  - TEA approved curriculum
  - Prepares our littlest Lobos for school and life with a whole-child approach to learning
- Collaborative Learning Partnerships
  - Partnered with LEHS students in Human Growth & Development classes for observations and learning about child care careers
- 78 children enrolled
  - Representing 63 LEISD employees
- 17 staff members (including Director)
- 12 children on the waitlist



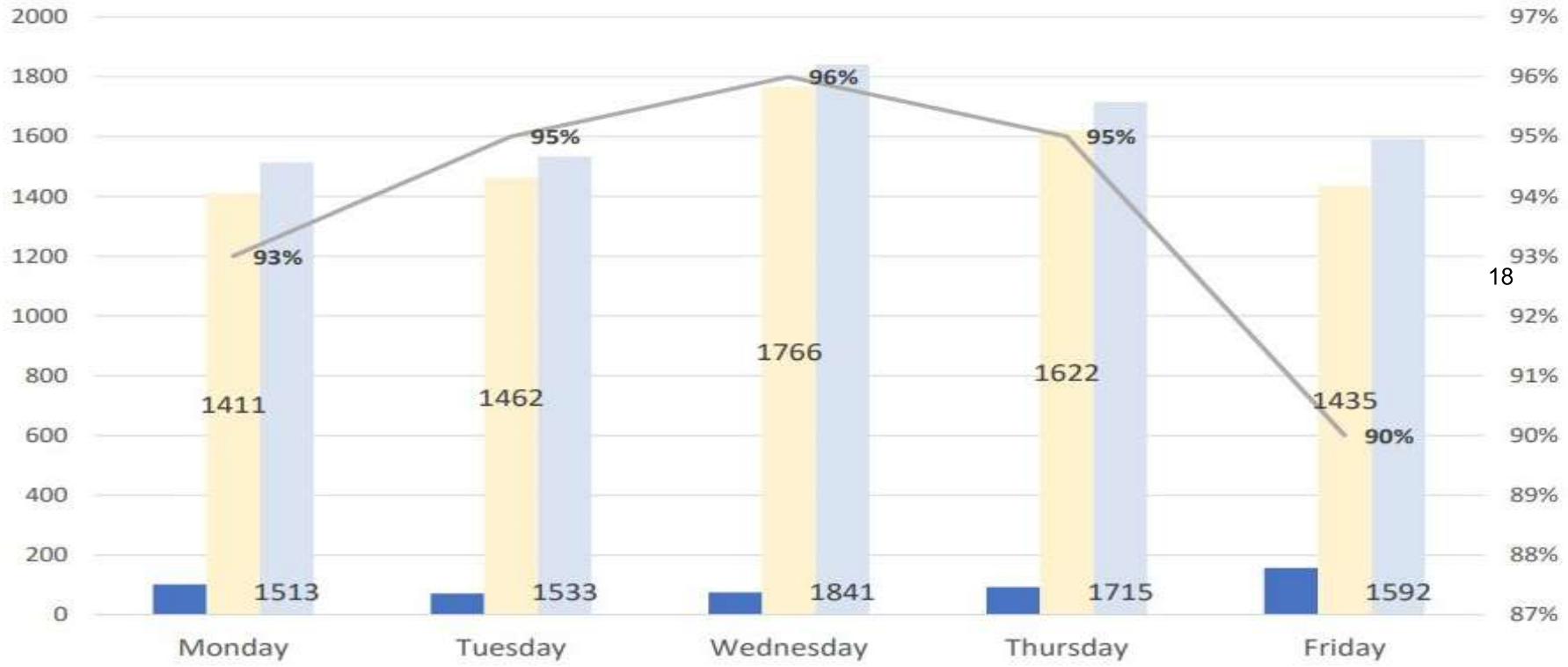
Every day counts.

2024-2025 Review

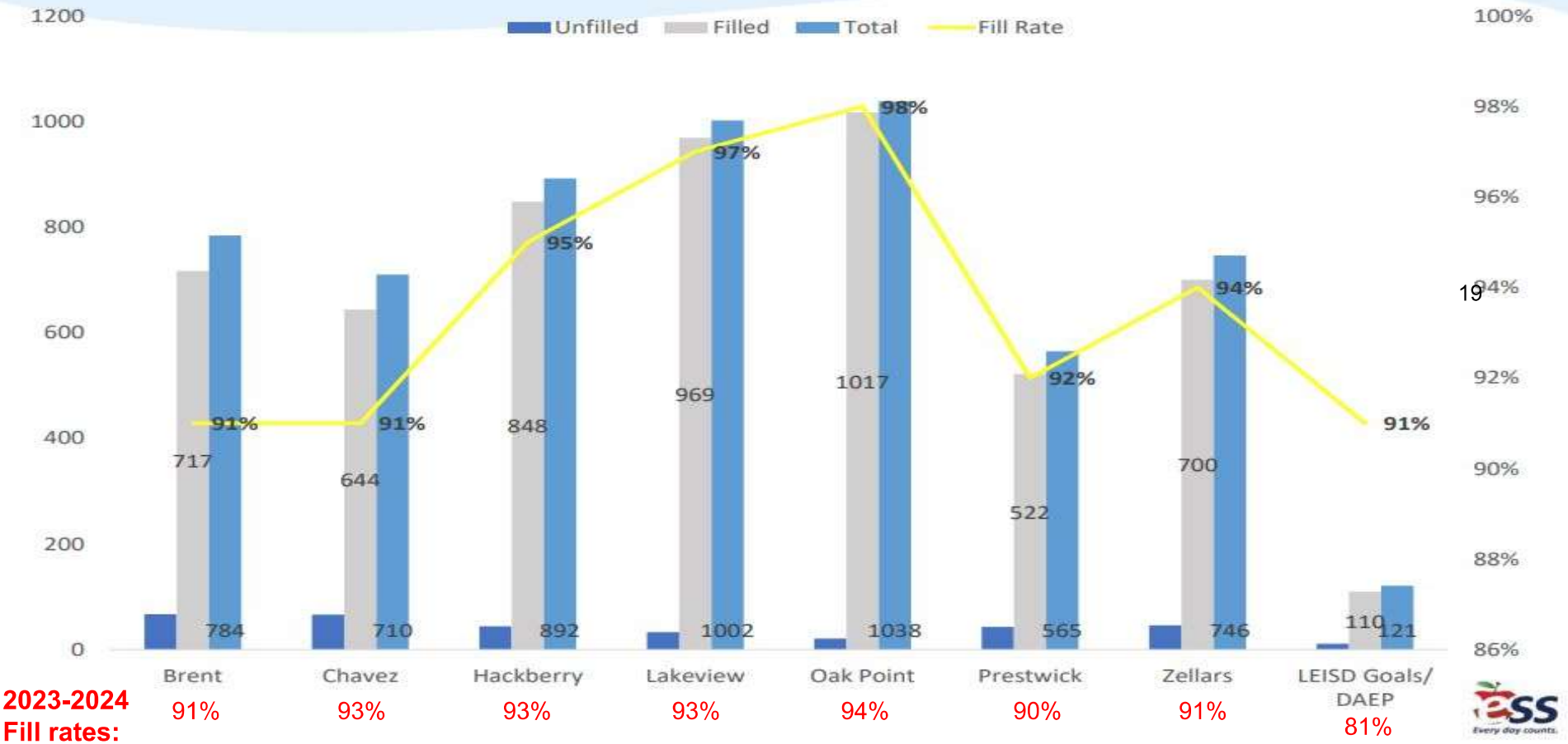
All Positions – Total Absences by Month



Teacher Only– Total Absences by Days of the Week



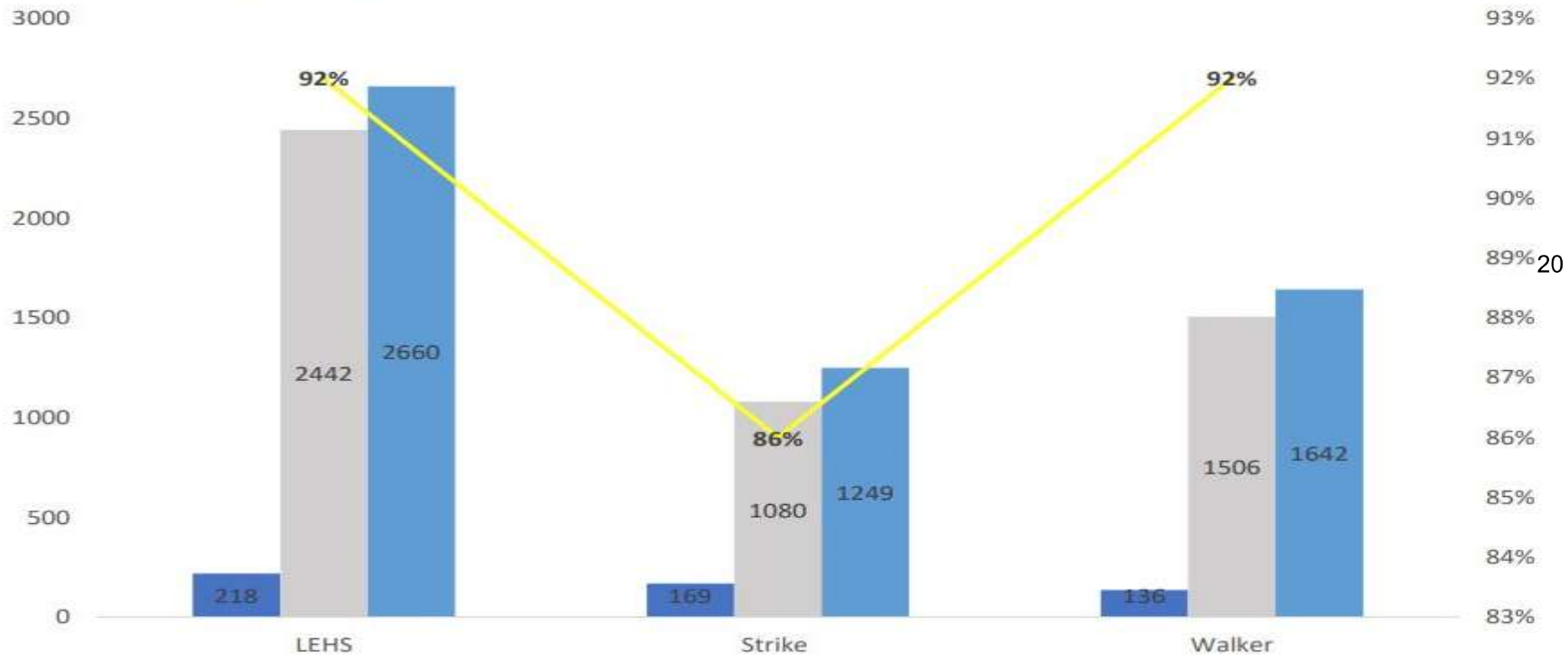
All Positions– Elementary Schools



2023-2024 Fill rates:

Brent	Chavez	Hackberry	Lakeview	Oak Point	Prestwick	Zellars	LEISD Goals/ DAEP
91%	93%	93%	93%	94%	90%	91%	81%

All Positions– Secondary



2023-2024 Fill rates:

94%

83%

87%

2024-2025: Areas of Focus

- Staff Retention Initiative
  - Engagement with 1st and 2nd Year New Little Elm Staff
    - Partner with campus new staff programs to build relationships and enhance support
    - Collaborate with campus administrators to connect with new staff in conjunction with a scheduled faculty meeting
- Recruiting From Within
  - 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
    - Establish an ongoing relationship with TAFE students and sponsors to encourage a career in education, specifically in LEISD
    - Plan to track LEHS graduates and the college attended, keep in contact and offer an interview upon college graduation (Google form; notes/postcards delivered to colleges)

2025-2026: Areas of Focus

- Staff Retention Initiative
  - Engagement with 1st and 2nd Year New Little Elm Staff
    - Partner with campus new staff programs to build relationships and enhance support
    - Collaborate with campus administrators to connect with new staff in conjunction with a scheduled faculty meeting
    - Card Writing Campaign - for our 2nd year staff & 1st year Para/Aux (utilize Cabinet, departments & administrators)

- Refining HR protocols/expectations for Transportation Services Department
  - Hiring process
  - Standardization of forms
  - Transportation Department Handbook

District Stats*

- 2025 - 2026 School Year Hires
  - 113 Professional
  - 110 Paraprofessional /Auxiliary
  - 3 LEISD Student Teacher Hires
- Current vacancies
  - 5 Professional (3 Teacher)
  - 14 Paraprofessional /Auxiliary/Transportation

*as of 9/2/2025

District Stats*

- Full-time employees: 1188
- Part-time employees: 2
- Teachers: 552
- Student teachers/observers:(Fall of 2025)
  - Student Teachers: 11
  - Student Observers: 5
- Substitutes (through ESS)
  - Non-degreed: 34
  - Degreed: 108
  - Certified: 71

*as of 9/2/2025

Board Agenda Item

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

Board Mtg. Date **09-15-2025**	**Reports of the Superintendent** ☒	**Action Item** ☐	**Consent Agenda** ☐	**Reports, Routine Monthly** ☐	**Other** ☐	
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 – 2025 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
2025 Start of School

Little Elm ISD
Engage Equip Empower

Average Class Size - Elementary

Campus	PK	Kinder	First	Second	Third	Fourth	Fifth
Brent	-	18.0	19.8	13.8	13.6	14.5	18.8
Chavez	-	18.3	18.0	14.5	16.0	17.5	16.3
Hackberry	-	14.8	16.0	16.2	17.8	17.6	14.4
Lakeview	-	19.3	21.3	15.4	19.8	18.4	23.0
Lakewood	-	23.0	18.3	16.7	21.3	16.3	16.7
Oak Point	-	18.0	18.5	19.0	22.0	21.8	22.8
Prestwick	-	19.5	18.5	21.8	22.3	17.5	18.7
Zellars	15.2	-	-	-	-	-	-

Little Elm ISD
Engage Equip Empower

Average Class Size - Middle School

	Average Class Size		# of Sections		Range of Class Size Low to High	
	Strike	Walker	Strike	Walker	Strike	Walker
Math	20.6	17.8	42	44	10-32	10-25
Science	24.4	23.2	36	36	12-31	12-34
History	25.1	23.9	35	35	15-34	14-33
English	22.9	22.4	38	38	14-32	11-34

Little Elm ISD

Engage Equip Empower

Average Class Size - High School

	Average Class Size	# of Sections	Range of Class Size Low to High
	LEHS	LEHS	LEHS
Math	23.9	48	10-31
Science	25.6	47	16-31
History	25.9	50	10-31
English	24.8	49	13-32

Board Agenda Item

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

Board Mtg. Date **09-15-25**	**Reports of the Superintendent** ☒	**Action Item** ☐	**Consent Agenda** ☐	**Reports, Routine Monthly** ☐	**Other** ☐	
Subject:	**CURRICULUM AND LEARNING UPDATE**					
Presenter or Contact Person(s):	Kim Chow-Jackson, Director for Academic Programs; Amanda Ball, Director for Professional Learning					
Policy/Code:	N/A					
Strategic Plan Goal:	Curriculum and Learning Services will support constructivist learning in schools to promote meaning making, risk-taking, and empowerment for the whole child. Curriculum and Learning will engage each student in learning experiences that lead to increased college, career, and military opportunities for post-secondary readiness. Curriculum and Learning Services will provide an aligned, written, taught and assessed curriculum that provides for equitable rigor for students. Curriculum and Learning will engage each employee in personalized learning experiences that support them meeting the social, emotional, and academic needs of all students.					
Summary:	The District will provide the Board with a curriculum and learning update on Academic Programs and Professional Learning.					
Financial Implications:	There is no financial impact to the budget.					

Attachments:	Under Separate Cover
Recommendation:	**Items are for informational purposes only. No recommendation is necessary.**
Motion:	**Items are for informational purposes only. No motion is necessary.**

Board Agenda Item

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

Board Mtg. Date **09-15-2025**	**Reports of the Superintendent** ☐	**Action Item** ☒	**Consent Agenda** ☐	**Reports, Routine Monthly** ☐	**Other** ☐	

Subject: **RESOLUTION TO SET 2025 TAX RATE**

Presenter or Contact Person: Jesse Wyse, Chief Financial Office

Policy/Code: CCG (LEGAL)

Strategic Plan Goal: Ensuring Fiscal Health and Sustainability

Summary: Resolution to adopt the tax rate for the 2025-2026 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 2025-2026 Fiscal Year:**

- **Maintenance and Operations: $0.7552 per $100 of taxable assessed property values**
- **Interest and Sinking: $0.47 per $100 of taxable assessed property values**
- **Total tax rate of $1.2252 per $100 of taxable assessed property values**

Motion: **Please read motion as written:**
September 15, 2025. 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 2025 at a total tax rate of $1.2252, to be assessed and collected by the duly specified assessor and collector as follows:

$0.7552 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 21.08 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $131.50.

Adopted this 15st day of September, 2025 by the Board of Trustees.

Resolution of the Board to Set Tax Rate

Date: September 15, 2025

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 2025 at a total tax rate of $1.2252, to be assessed and collected by the duly specified assessor and collector as follows:

$0.7552 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 21.08 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $131.50.

Adopted this 15th day of September, 2025, by the Board of Trustees.

_____
President's signature

_____
Secretary's signature

2025 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 0.7552 (Maintenance & Operation Rate)

Proposed I&S 0.4700 (Interest & Sinking or Debt Rate)
(must match line 35 of the calculation worksheet)

Proposed Total Rate 1.2252

Jesse Wyse
Printed name

9/3/25
Date

Signature

9/3/25
Date

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI 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 submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI 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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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]	$ 8,654,530,738
2.	**Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [2]	$ 1,667,369,010
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 6,987,161,728
4.	**Prior year total adopted tax rate.**	$ 1.2252 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** $ 33,598,767 **B. Prior year values resulting from final court decisions:** – $ 32,643,458 **C. Prior year value loss.** Subtract B from A. [3]	$ 955,309
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 47,767,696 **B. Prior year disputed value:** – $ 9,553,539 **C. Prior year undisputed value.** Subtract B from A. [4]	$ 38,214,157
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 39,169,466
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,026,331,194

[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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: ..... $ 1,404,197 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..+ $ 872,485,968 **C. Value loss.** Add A and B. [6]	$ 873,890,165
11.	**Prior year 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 the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** ..... $ 3,692,836 **B. Current year productivity or special appraised value:** ..... - $ 622 **C. Value loss.** Subtract B from A. [7]	$ 3,692,214
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 877,582,379
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 6,148,748,815
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 75,334,470
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [8]	$ 1,129,551
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [9] 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 the prior year from the result.	$ 76,464,021
17.	**Total current year taxable value on the current year 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] **A. Certified values.** [11] ..... $ 8,719,639,075 **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: ..... - $ 0 **C. Total current year value.** Subtract B from A.	$ 8,719,639,075
18.	**Total value of properties under protest or not included on certified appraisal roll.** [12] **A. Current year 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] ..... $ 7,045,874 **B. Current year 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] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 7,045,874

[5] Tex. Tax Code §26.012(15)
[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 and 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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15]	$ 1,430,974,285
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[16] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[17] If completing this section, the taxing unit must include supporting documentation in Section 6.[18] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[19]	$ 7,295,710,664
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. 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, of the prior year, and be located in a new improvement.	$ 304,971,435
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 304,971,435
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 6,990,739,229
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.0937 /$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. [20]

1. **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. [21]
2. **Enrichment Tax Rate:** [22] 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. [23]
3. **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. [24]

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. [25] 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.* [26] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	**Current year 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. [27]	$ 0.6169 /$100

[15] Tex. Tax Code §26.012(6)(B)
[16] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[17] Tex Tax Code §26.012(1-a)
[18] Tex Tax Code §26.04(d-3)
[19] Tex Tax Code §26.012(6)
[20] Tex. Tax Code §26.08(n)
[21] Tex. Edu. Code §48.2551(a)(3)
[22] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[23] Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
[24] Tex. Edu. Code §45.0021(a)
[25] Tex. Edu. Code §11.184(b)
[26] Tex. Edu. Code §11.184(b-1)
[27] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [28] A. Enter the district's prior year 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	$ 0.1383 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[29]	$ 0.7552 /$100
30.	**Total current year 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, 2021, verify if it meets the amended definition of debt before including it here. [30] Enter debt amount: ..... $ 41,131,495 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 3,889,350 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.	$ 37,242,145
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [31]	$ 2,952,300
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 34,289,845
33.	**Current year 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%. [32] A. Enter the current year anticipated collection rate certified by the collector. [33] 100.00 % B. Enter the 2024 actual collection rate 95.57 % C. Enter the 2023 actual collection rate 99.82 % D. Enter the 2022 actual collection rate 99.65 %	100.00 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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 the current year to the result.	$ 34,289,845
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,295,710,664
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.4700 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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 29 and 36. [34]	$ 1.2252 /$100

[28] Tex. Tax Code §26.08(n)(2)
[29] Tex. Edu. Code §45.003(d)
[30] Tex. Tax Code §26.012(7)
[31] Tex. Tax Code §§26.012(10) and 26.04(b)
[32] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §26.08(g)

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
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [35] The school district shall provide its tax assessor with a copy of the letter. [36]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,295,710,664
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.2252 /$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. [37] 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
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.2252 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year 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
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.0000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 1.2252 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.0937 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 1.2252 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

[35] Tex. Tax Code §26.045(d)
[36] Tex. Tax Code §26.045(i)
[37] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: 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. [38]

print here ▶ _____
Printed Name of School District Representative

sign here ▶ _____ _____
School District Representative Date

[38] Tex. Tax Code §26.04(c)

Board Agenda Item

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

Board Mtg. Date **9-15-2025**	**Reports of the Superintendent** ☐	**Action Item** ☐	**Consent Agenda** ☒	**Reports, Routine Monthly** ☐	**Other** ☐	
Subject:	**PUBLIC HEARING MEETING MINUTES – 8/18/2025**					
Presenter or Contact Person:	Sonia S. Flores					
Policy/Code:	N/A					
Strategic Plan Goal:	N/A					
Summary:	Board Meeting Minutes for August 18, 2025.					
Financial Implications:	There is no financial impact to the budget.					
Attachments:	Meeting Minutes					
Recommendation:	**The Administration recommends the approval of the Public Hearing Meeting Minutes for August 18, 2025.**					
Motion:	**I move that the Board approve the attached Public Hearing Meeting Minutes for August 18, 2025.**					

Minutes of Public Hearing Meeting

The Board of Trustees
Little Elm ISD

A Public Hearing Meeting of the Board of Trustees of Little Elm ISD will be held August 18, 2025, beginning at 5:30 PM in the Little Elm ISD Administration Building.

PRESENT: President Mary Watkins, Secretary Ken Beber, Trustee David Montemayor, Trustee Jeff Burton, and Superintendent Michael Lamb.

LATE: Vice President DeLeon English (5:34 PM).

NOT PRESENT: Trustee Jason Olson and Trustee Alejandro Flores

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 Mary Watkins called the meeting to order at 5:30 pm.
2. Introduction and Roll Call
Ms. Sonia S. Flores took roll call.
3. Public Hearing for Proposed 2025-2026 Budget & Tax Rate
Mr. Jesse Wyse briefed the Board about this item. This item included the Notice of Public Meeting to Discuss Budget and Proposed Tax Rate.
4. Citizen Input
There was no citizen input.
5. Board Comments
There were no Board comments.
6. Adjournment
Secretary Ken Beber made the first motion to adjourn the meeting. Trustee Jeff Burton seconded the motion. The motion passed (5-0).
The meeting adjourned at 5:39 pm.

Board Agenda Item

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

Board Mtg. Date **9-15-2025**	**Reports of the Superintendent** ☐	**Action Item** ☐	**Consent Agenda** ☒	**Reports, Routine Monthly** ☐	**Other** ☐	
Subject:	**REGULAR BOARD MEETING MINUTES – 8/18/2025**					
Presenter or Contact Person:	Sonia S. Flores					
Policy/Code:	N/A					
Strategic Plan Goal:	N/A					
Summary:	Board Meeting Minutes for August 18, 2025.					
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 18, 2025**					
Motion:	**I move that the Board approve the attached Regular Board Meeting Minutes for August 18, 2025**					

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 18, 2025, beginning at 6:00 PM in the Little Elm ISD Administration Building.

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

NOT PRESENT: Trustee Jason Olson.

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. Board President Mary Watkins called the meeting to order at 6:00 pm.
2. Introduction and Roll Call
Ms. Sonia S. Flores took roll call.
3. Citizen Input
Audience participation shall be permitted at regular Board meetings and shall be limited to the public comment portion designated for that purpose
Ms. Medaleine Watkins approached the Board about Hope Squad Spirit Night.
Mr. Aaron Abate approached the Board about School Transportation Services.
4. The Board recessed into Closed Meeting at 6:05 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 will discussed:
    A. Personnel
    B. Land
    The Board reconvened at 7:03 pm.
5. Pledge of Allegiance
The Board led those present to The Pledges of The United States Flag and The Texas Flag.
6. Invocation
There was no invocation.
7. Superintendent Spotlight
    A. Introduction of New Principal of Walker Middle School
    Ms. Asheley Brown presented Ms. Tiffany Brown as the new Walker Middle School Principal.
    B. Introduction of New Principal of Chavez Elementary School
    Ms. Asheley Brown Presented Ms. Ashley Holmes as the new Chavez Elementary School Principal.

8. Reports of the Superintendent

A. 2025-2026 Employee Handbook

Ms. Asheley Brown briefed the Board about this item. Ms. Brown informed the Board that most of the changes are names, legislative updates, payday schedule, sexual abuse reporting, among other things.

9. Action Items

A. Discuss and consider approval of Delegate and Alternate to the 2025 Texas Association of School Boards (TASB) Delegate Assembly

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

Trustee Alejandro Flores made the first motion to nominate Trustee Jason Olson as the Delegate. Trustee David Montemayor seconded the motion. The motion passed (6-0).

Trustee Alejandro Flores made the first motion to nominate himself as the Alternate. Vice President DeLeon English seconded the motion. The motion passed (6-0).

B. Discuss and consider approval of LEISD Student Code of Conduct

Mr. Donald Bartlett briefed the Board about the changes on this document.

Vice President DeLeon English made the first motion to approve this item as submitted. Trustee Alejando Flores seconded the motion. The motion passed (6-0).

C. Discuss and consider approval of Act on Delegation of Authority to Approve the Agreement for the Purchase of Attendance Credit

Mr. Jesse Wyse briefed the Board about this item.

Secretary Ken Beber made the first motion For the 2025-26 school year, we delegated contractual authority to obligate the school district under Texas Education Code (TEC) 11.1511(c)(4) to the superintendent, solely for the purpose of obligating the district under TEC, 48.257 and TEC, Chapter 49, Subchapters A and D, and the rules adopted by the commissioner of education as authorized under TEC, 49.006. This included approval of the Agreement for the Purchase of Attendance Credit. Trustee Jeff Burton seconded the motion. The motion passed (6-0).

D. Discuss and consider approval of the Resolution of the Board of Trustees of the Little Elm Independent School District Use Agreement

Mr. Michael Lamb briefed the Board about this item.

Vice President DeLeon English seconded the motion to approve this resolution as submitted. Trustee Jeff Burton seconded the motion. The motion passed (6-0).

10. Consent Agenda

A. Discuss and consider approval of Workshop Meeting Minutes - July 14, 2025

B. Discuss and consider approval of Regular Meeting Minutes - July 21, 2025

C. Discuss and consider approval of New Local Board Policy EFB and FNCE

D. Discuss and consider approval of Board Policy Updates - TASB Update 125

E. Discuss and consider approval of T-TESS Appraisers and Appraisal Calendar

F. Discuss and consider approval of Staff Development Waiver for 2025-2026 School Year

G. Discuss and consider approval of Application for Foreign Exchange Student Waiver

H. Discuss and consider approval of Off-Campus Physical Education Sites

I. Discuss and consider approval of Application for Modified Schedule for State Assessment Testing Days Waiver

J. Discuss and consider approval of Application for Teacher Data Portal of The Texas Assessment Management System Waiver

K. Discuss and consider approval of HB 3372 Administrator Outside Contract Work Approval

L. Discuss and consider approval of Little Elm ISD Expenditures over $100,000 Summary Report

Trustee Jeff Burton requested to pull this item because of a typo on the expiration date.

Vice President DeLeon English made the first motion to approve this item with the correction. Secretary Ken Beber seconded the motion. The motion passed (6-0).

M. Discuss and consider approval of Financial Reports - June 2025

N. Discuss and consider approval of Little Elm ISD Interlocal Summary Report

Vice President DeLeon English made the first motion to approve the Consent Agenda with the exception of Item L. Trustee Alejandro Flores seconded the motion. The motion passed (6-0).

11. Board President Comments

Ms. Mary Watkins welcomed everyone back to school and mentioned how exciting it was to walk the halls of the new school with the students.

12. Board Comments

Vice President DeLeon English wished everyone a great year.

Trustee David Montemayor mentioned that it has been a great start to the school year as well as how exciting it is for football season and marching band season.

Secretary Ken Beber welcomed every one to a new school year. Mr. Beber also mentioned how nice it was to see Lakewood Village open. A lot of good things are going on and working through some hiccups.

Trustee Jeff Burton welcomed everyone back to a new year and mentioned how Back to School Bash was a success.

Trustee Alejandro Flores congratulated everyone for an amazing back to school and requested a punch list of the new school.

13. Superintendent Comments

Mr. Lamb spoke about the following:

- How wonderful Sonia is.
- Great start of the school year.
- Great couple of weeks
- Thanks to Cabinet for making it happen
- Excited about the scores/ranking. We are really proud of the up swing.
- Little Elm High School increased 19% on the last 2 weeks
- Thanks Board for support

14. Adjournment

Vice President DeLeon English made the first motion to adjourn the meeting. Secretary Ken Beber seconded the motion. The motion passed (6-0). The meeting adjourned at 7:48 pm.

Board Agenda Item

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

Board Mtg. Date **09-15-2025**	**Reports of the Superintendent** ☐	**Action Item** ☐	**Consent Agenda** ☒	**Reports, Routine Monthly** ☐	**Other** ☐	

Subject: **HB 3372 ADMINISTRATOR OUTSIDE CONTRACT WORK APPROVAL**

Presenter or Contact Person: Dr. Penny Tramel, Assistant Superintendent for Curriculum and Learning

Policy/Code: HB 3372

Strategic Plan Goal: N/A

Summary: As a result of the 89th Legislative Session, HB 3372 is in effect requiring board approval for administrators to conduct contract work on their personal time. An administrator , other than a member of a board of managers, superintendent, or assistant superintendent, may receive a financial benefit under Subsection (b)(2) or (3) if: 1) a written contract describing the services to be performed by the administrator is provided to the board of trustees of the administrator's employing district; and 2) the board of trustees for the administrator's employing district votes to approve the contract after determining that: a) the contract will not harm the district; b) the arrangement does not present a conflict of interest; and c) the services to be performed by the administrator will be performed entirely on the administrator's personal time. Contracts presented to the board are subject to disclosure under Chapter 552, Government Code. An administrator who violates this section is liable to the state for a civil penalty in the amount of $10,000 for each violation.

Financial Implications: There is no financial implication to the budget.

Attachments:	Under separate cover
Recommendation:	**The Administration recommends approval of the contract(s) for administrators to perform contract work on their personal time as submitted.**
Motion:	**I move the Board approve the contract(s) for administrators to perform contract work on their personal time as submitted.**

Employment Agreement

This is an Agreement between Tosha Hoefert ("You") and Learners Edge LLC, doing business as K12 Coalition ("The Company") and its companies and divisions. The Agreement is effective as of the date it is signed by you.

In consideration of the employment opportunity provided by the Company. You, intending to be legally bound, agree to the following:

1. **Term of Agreement.** This Agreement is effective as of the date of your signature below and shall remain in effect throughout the term of your employment with the Company and for a period of one year thereafter.
2. **Consideration.** The Company shall pay you $25.00 annual salary or hourly rate for your agreement to be bound by the terms and conditions of this Agreement.
3. **Limitations of this Agreement.** This Agreement is *not* a contract of employment. Neither You nor the Company are obligated to any specific term of employment. This Agreement is limited to the subject matter of covenants not to compete, disclose, or solicit as described in this Agreement.
4. **Covenant Not to Compete.** You agree that at no time during the term of your employment with the Company and for one-year following your separation, you will not work for a competing business (1) that creates distance learning or on-site continuing education graduate courses for Pre K-12 educators or administrators, or (2) that partners with or coordinates graduate credit options for online course providers, educational workshops, conferences or their equivalency, or (3) that provides consulting services or content for schools/districts or educational institutions in alignment with professional development hours or graduate credits, or (4) that provides online educator preparation programs, including field supervision, or (5) that provides professional development videos and video observation tools to gain professional development hours.
5. **Soliciting Customers After Termination of Agreement.** Following the termination of your employment and your relationship with the Company, you shall not, directly or indirectly, disclose to any person, firm or corporation the names or addresses of any of the customers of the Company or any other information pertaining to them. Neither shall you call on, solicit, take away, or attempt to call on, solicit, or take away any customer of the Company on whom you have called or with whom you became acquainted during the term of your employment, as the direct or indirect result of your employment with the Company.
6. **Confidentiality.** You agree during your employment with the Company, you will encounter a great deal of confidential and proprietary information, including but not limited to financial information, customer information (including lists and contact information), business processes, planning (including lesson planning), employee information (including employee compensation, planning, and contact information), and

other information the Company considers confidential. Sharing this information during your employment and after your employment with the Company will be detrimental to the Company. You agree you shall not disclose this information to anyone unless authorized in advance by your supervisor, including sharing this information with other employees.

7. **Injunctive Relief.** You hereby acknowledge (1) that the Company will suffer irreparable harm if you breach your obligations under this Agreement; and (2) that monetary damages will be inadequate to compensate the Company for such a breach. Therefore, if you breach any of such provisions, then the Company shall be entitled to injunctive relief, in addition to any other remedies at law or equity, to enforce such provisions.

8. **Severable Provisions.** The provisions of this Agreement are severable, and if any one or more provisions may be determined to be illegal or otherwise unenforceable, in whole or in part, the remaining provisions and any partially unenforceable provisions to the extent enforceable shall nevertheless be binding and enforceable.

9. **Modifications.** This Agreement may be modified only in writing executed by both you and the Company.

10. **Waiver.** Any waiver of a default under this Agreement must be made in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement. No delay or omission in the exercise of any right or remedy shall impair such right or remedy or be constructed as a waiver. A consent to or approval of any act shall not be deemed to waive or render unnecessary consent to or approval of any other or subsequent act.

11. **Jurisdiction and Venue.** This Agreement is to be construed pursuant to the laws of the State of Minnesota. You agree to submit to the jurisdiction and venue of any court of competent jurisdiction in Dakota County, Minnesota.

Date: 05/13/2024

By _____

Christie Rossow, Vice President of HR

By your signature below you acknowledge that you have read and understand the foregoing Agreement, that you agree to comply with all of the terms of the Agreement, and that you have received a copy of the Agreement.

Date 05/11/2024

Tosha Ho Employee



Employment Agreement - K12 Coalition.pdf

Document ID: 50efee90269d8b592f275f440734c590b4582498

Requested:
May 11, 2024, 11:01 AM CDT (May 11, 2024, 4:01 PM UTC)
Bethany Orozco (bethany.orozco@k12coalition.com)
IP: 2603:8000:9701:e6ea:1d64:ec84:ac81:8c87

Signed:
May 11, 2024, 11:50 PM CDT (May 12, 2024, 4:50 AM UTC)
Tosha Hoefert (thoefert@hotmail.com)
IP: 2603:8000:9701:e6ea:1d64:ec84:ac81:8c87

Signed:
May 13, 2024, 2:37 PM CDT (May 13, 2024, 7:37 PM UTC)
Holland Turnquist (holland.turnquist@k12coalition.com)
IP: 2603:8000:9701:e6ea:1d64:ec84:ac81:8c87

Board Agenda Item

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

Board Mtg. Date **09-15-2025**	**Reports of the Superintendent** ☐	**Action Item** ☐	**Consent Agenda** ☒	**Reports, Routine Monthly** ☐	**Other** ☐	
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 student to teacher ratio is 22:1 (set by the state of Texas). 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 – 09.15.25					
Recommendation:	**The Administration recommends approval to submit class size waiver requests to the Texas Education Agency.**					
Motion:	**I move the Board approve the request to submit class size waiver requests to the Texas Education Agency.**					

Little Elm Independent School District

Class Size Exemption Waiver

September 15, 2025

Teacher	School	Grade Level
Reynolds, Jennifer	Oak Point Elementary	3rd grade
Anderson, Amanda	Oak Point Elementary	4th grade
Daniels, Nicholas	Oak Point Elementary	4th grade
Turner, Michelle	Prestwick Elementary	2nd grade
Franks, Jennifer	Prestwick Elementary	3rd grade
Stevenson, Abigail	Prestwick Elementary	3rd grade

Board Agenda Item

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

Board Mtg. Date **09-15-2025**	**Reports of the Superintendent** ☐	**Action Item** ☐	**Consent Agenda** ☒	**Reports, Routine Monthly** ☐	**Other** ☐	
Subject:	**LITTLE ELM ISD EXPENDITURES OVER $100,000 SUMMARY REPORT**					
Presenter or Contact Person:	Jesse Wyse, Chief Financial Officer					
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 15, 2025 as submitted.**					

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

Board Meeting Date: September 15, 2025

Ref #	Vendor Name	Department	Status (New, Renewal, Vendor Change)	Prior Year Contract Amount	Change/Renewal Amount	Change/Purchase Amount	Effective Date	
1	Digital Resources Inc.	Construction Services	New	N/A	N/A	$578,569	9/16/2025	6/

Board Agenda Item

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

Board Mtg. Date **09-15-2025**	**Reports of the Superintendent** ☐	**Action Item** ☐	**Consent Agenda** ☒	**Reports, Routine Monthly** ☐	**Other** ☐	
Subject:	**LITTLE ELM ISD INTERLOCAL SUMMARY REPORT**					
Presenter or Contact Person:	Jesse Wyse, Chief Financial Officer					
Policy/Code:	GRB (LEGAL)					
Strategic Plan Goal:	Ensuring Fiscal Health and Sustainability					
Summary:	Allows LEISD to purchase products or services from other governmental entities (listed on attachment) which have been properly awarded contracts through statutorily authorized methods.					
Financial Implications:	See attached summary report.					
Attachments:	Little Elm ISD Interlocal Summary Report for Approval					
Recommendation:	**The Administration recommends approval of the Little Elm ISD Interlocal Summary Report as submitted.**					
Motion:	**I move that the Board approve the Little Elm ISD Interlocal Summary Report dated September 15, 2025 as submitted.**					

Little Elm ISD Interlocal Summary Report for Approval

Board Meeting Date September 15, 2025

Ref #	Vendor Name	Department	Status (New, Renewal, Vendor Change)	Prior Year Contract Amount	Renewal Amount	Purchase Amount/Change	Effective Date	Expiration Date	
1	**Region 16 Education Service Center**	Curriculum & Learning	New	N/A	N/A	$1,200	1/1/2026	6/30/2026	Purchase of Bl Administrators

Board Agenda Item

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

Board Mtg. Date **09-15-2025**	**Reports of the Superintendent** ☐ **Action Item** ☐ **Consent Agenda** ☒ **Reports, Routine Monthly** ☐ **Other** ☐
Subject:	**FINANCIAL REPORTS – JULY 2025**
Presenter or Contact Person:	Jesse Wyse, Chief Financial Officer
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 the Business Services Department. **Financial report format currently under construction for improved clarity for end users.*
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 Flow Statement Cash Position Property Tax Collection Reports Capital Projects Reports

Recommendation:	**The Administration recommends approval of the July 2025 Financial Reports as presented.**
Motion:	**I move that the Board approve the July 2025 Financial Reports as presented.**

Financial Report
July

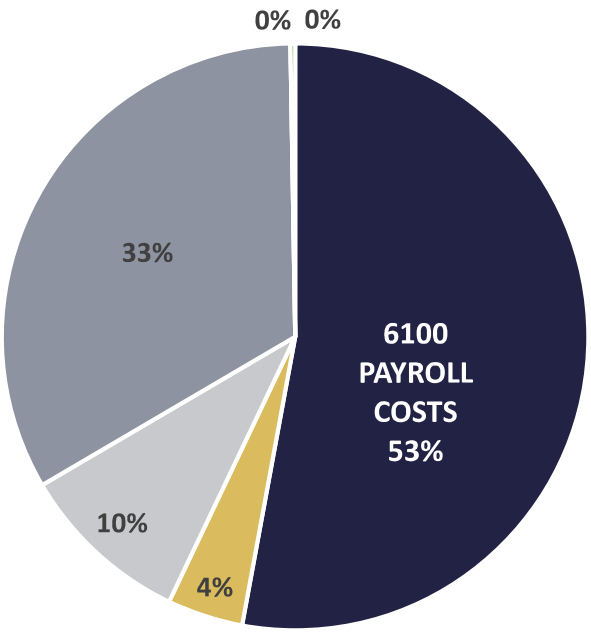


- Budget to Actuals
- Expenditures by Major Object
- Cash Flow Statement
- Cash Position
- Property Tax Collection Report
- Capital Project Reports

Jesse Wyse
Chief Financial Officer
Business & Finance Services

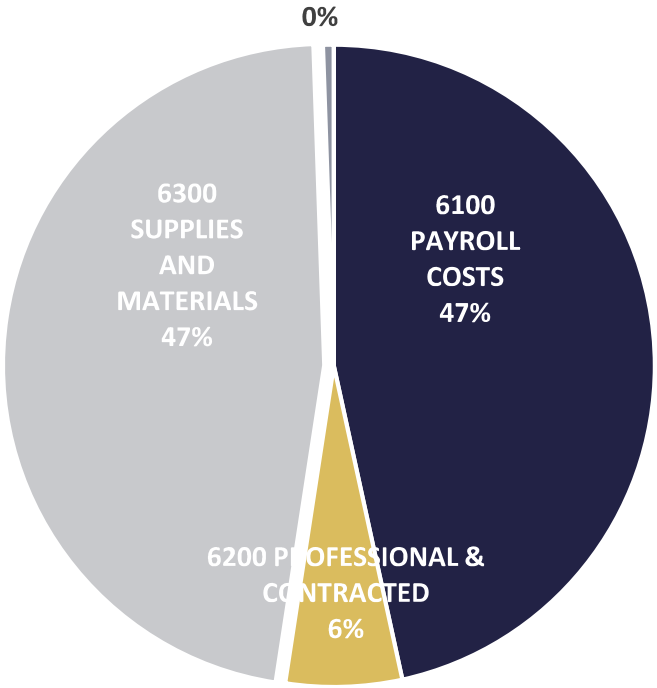
Revenue and Expenditures
By Major Object Code
Through Accounting Period: July 2025

General Fund - 199



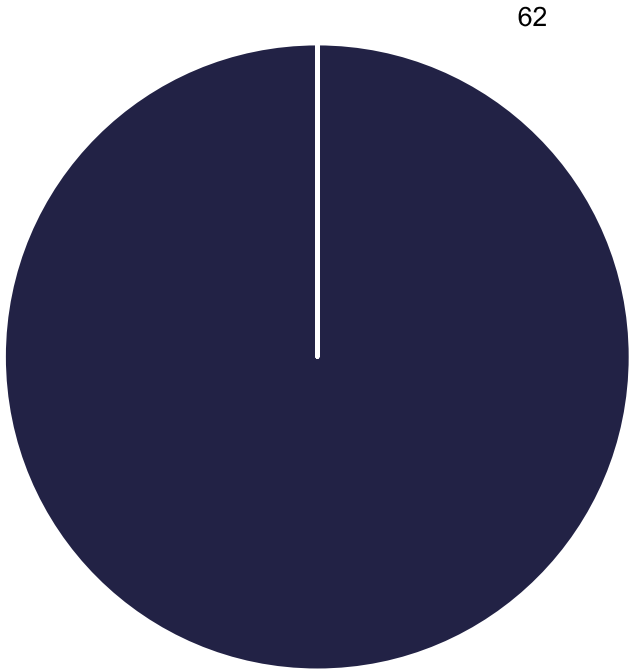
- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6500 DEBT SERVICE
- 6600 CPTL OUTLY LAND BLDG & EQUIP

Child Nutrition - 240

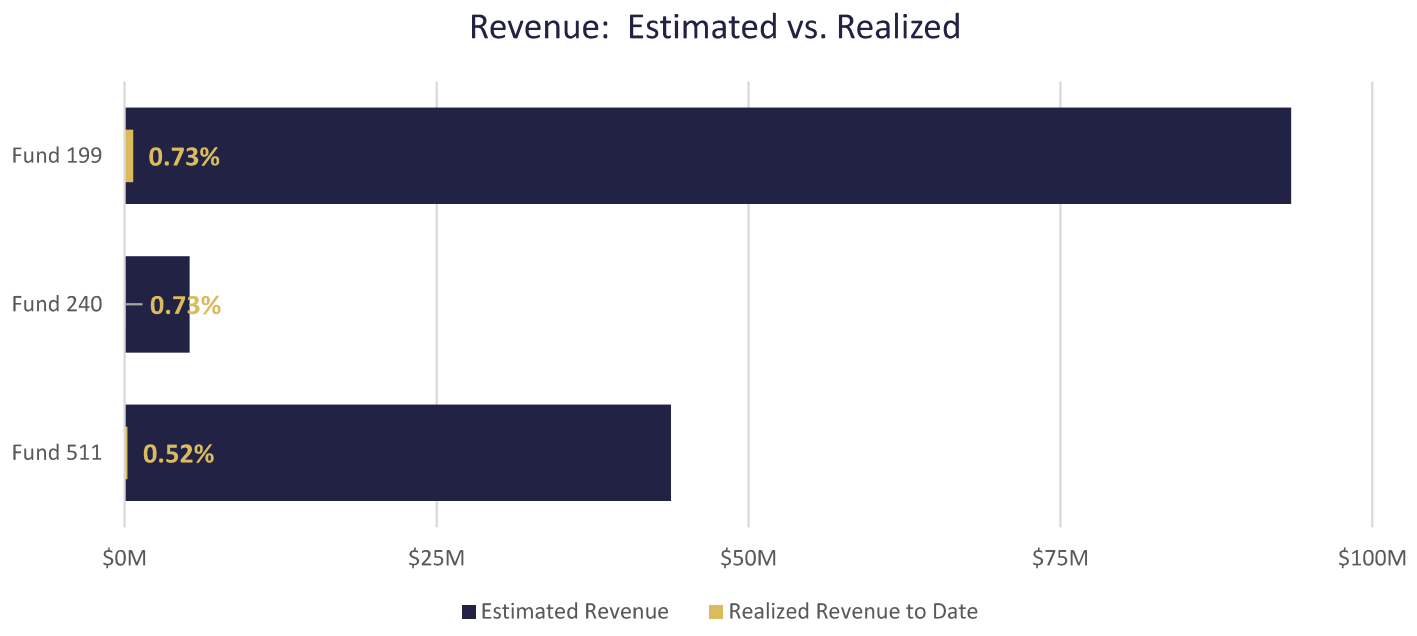


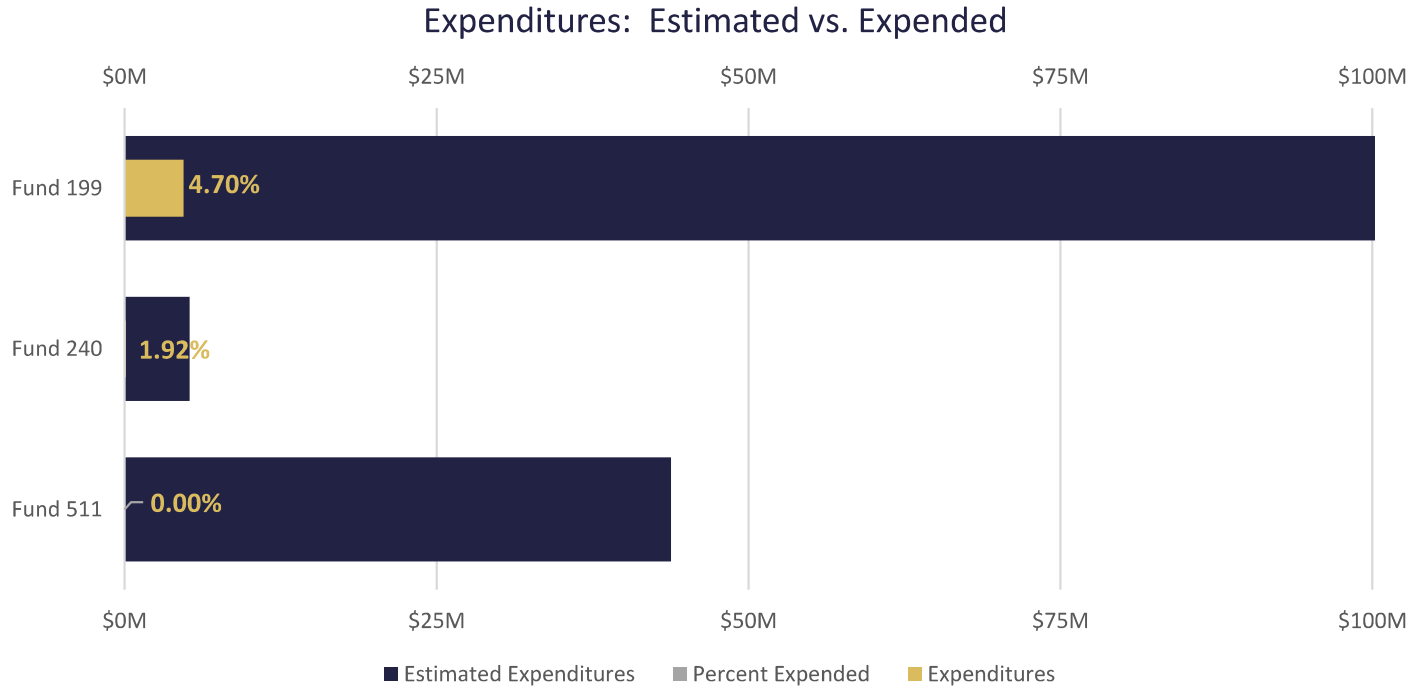
- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6600 CPTL OUTLY LAND BLDG & EQUIP

DEBT SERVICE - 511



- 6500 DEBT SERVICE


Revenue: Estimated vs. Realized
Fund 199
0.73%
Fund 240
0.73%
Fund 511
0.52%
$0M
$25M
$50M
$75M
$100M
Estimated Revenue
Realized Revenue to Date


Expenditures: Estimated vs. Expended
$0M
$25M
$50M
$75M
$100M
Fund 199
4.70%
Fund 240
1.92%
Fund 511
0.00%
$0M
$25M
$50M
$75M
$100M
Estimated Expenditures
Percent Expended
Expenditures

Revenues and Expenditures by Major Object Code
LITTLE ELM I.S.D
Accounting Periods: 07 through 07
ACTUALS FOR THE MONTH OF JUL 2025

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 6 - GENERAL FUND				
6100 PAYROLL COSTS	-79,441,467.00	.00	2,492,138.18	-76,949,328.82
6200 PROFESSIONAL & CONTRACTED SVS	-12,534,419.00	6,183,284.80	196,213.02	-6,154,921.18
6300 SUPPLIES AND MATERIALS	-4,966,833.00	1,166,620.62	446,883.11	-3,353,329.27
6400 OTHER OPERATING COSTS	-3,255,493.00	244,928.49	1,563,267.39	-1,447,297.12
6600 CPTL OUTLY LAND BLDG & EQUIP	-50,004.00	.00	11,882.93	-38,121.07
Subtotals for Fund 199 / 6	**-100,248,216.00**	**7,594,833.91**	**4,710,384.63**	**-87,942,997.46**
Fund Code 240 / 6 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,242,101.00	.00	46,490.74	-2,195,610.26
6200 PROFESSIONAL & CONTRACTED SVS	-222,000.00	95,660.00	5,840.00	-120,500.00
6300 SUPPLIES AND MATERIALS	-2,685,872.00	2,002,900.00	46,950.05	-636,021.95
6400 OTHER OPERATING COSTS	-31,000.00	4,911.57	537.70	-25,550.73
6600 CPTL OUTLY LAND BLDG & EQUIP	-21,716.00	.00	.00	-21,716.00
Subtotals for Fund 240 / 6	**-5,202,689.00**	**2,103,471.57**	**99,818.49**	**-2,999,398.94**
Fund Code 511 / 6 - DEBT SERVICE FUND				
6500 DEBT SERVICE	-43,794,750.00	8,450.00	550.00	-43,785,750.00
Subtotals for Fund 511 / 6	**-43,794,750.00**	**8,450.00**	**550.00**	**-43,785,750.00**
Grand Totals	**-149,245,655.00**	**9,706,755.48**	**4,810,753.12**	**-134,728,146.40**

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 JUL 2025

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 6 - GENERAL FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	59,560,979.00	.00	-303,925.85	59,257,053.15
5800 STATE PROGRAM REVENUES	31,697,258.00	.00	-374,008.10	31,323,249.90
5900 FEDERAL PROGRAM REVENUES	2,225,000.00	.00	-1,291.37	2,223,708.63
Subtotals for Fund 199 / 6	**93,483,237.00**	**.00**	**-679,225.32**	**92,804,011.68**
Fund Code 240 / 6 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	1,822,500.00	.00	-7,601.15	1,814,898.85
5800 STATE PROGRAM REVENUES	20,000.00	.00	.00	20,000.00
5900 FEDERAL PROGRAM REVENUES	3,360,189.00	.00	-29,875.90	3,330,313.10
Subtotals for Fund 240 / 6	**5,202,689.00**	**.00**	**-37,477.05**	**5,165,211.95**
Fund Code 511 / 6 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	36,182,450.00	.00	-227,310.06	35,955,139.94
5800 STATE PROGRAM REVENUES	7,612,300.00	.00	.00	7,612,300.00
Subtotals for Fund 511 / 6	**43,794,750.00**	**.00**	**-227,310.06**	**43,567,439.94**
Grand Totals	**142,480,676.00**	**.00**	**-944,012.43**	**141,536,663.57**

End of Report

Little Elm Independent School D
General Operating Cash Flow St
FY 2025-2026

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	
Beginning Cash Balance in Bank	21,126,362.74						
RECEIPTS							
Tax Collections							
Interest	22,083.49						
Other Local Revenue	76,403.22						
State Revenue - Available School	1,291.37						
State Revenue - Foundation	315,108.00						
State Revenue - Debt Service	-						
State Revenue - Misc	-						
SHARS Receipts	-						
Federal Program Revenue	321,687.76						
Federal Program Revenue 240	6,492.82						
Lunch Revenue - local 240	5,970.00						
Payroll Deposits	3,684.76						
Transfers from Debt Service	-						
Transfers from Investment Acct	6,000,000.00						
Total Revenue	6,752,721.42	-	-	-	-	-	
DISBURSEMENTS							
Payroll Checks	4,191,955.14						
Accounts Payable Checks	2,559,252.04						
TRS	480,412.00						
IRS	501,693.49						
Bank Charges/ NSFs/Bk Trans	-	-	-	-	-	-	
Total Expenditures	7,733,312.67	-	-	-	-	-	
Cash Transfer to TEA	-	-	-	-			
Cash Transfer to Debt Service	-	-	-	-			
Transfers to Investment Accounts	-	-	-	-			
In Transit	1,224,340.30						
Total Expenditures & Transfers	8,957,652.97	-	-	-	-	-	
Net Change in Cash	(2,204,931.55)	-	-	-	-	-	

Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2025-2026

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual
Beginning Cash Balance in Bank	10,227,825.21						
RECEIPTS							
Tax Collections	-	-	-	-	-	-	-
Interest	18,692.80						
Bond Issuance							
Transfer from General Operating							
Transfers from Investment Acct	-	-	-	-	-	-	-
Total Revenue	18,692.80	-	-	-	-	-	-
DISBURSEMENTS							
Wire Bond Issuance Fees	-		-	-	-	-	-
Bank Charges/ NSFs/Bk Trans	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-		-	-		-
Transfer to General Operating	-	-	-	-	-		-
Total Expenditures & Transfers	-	-	-	-	-	-	-
Net Change in Cash	18,692.80	-	-	-	-	-	-
Ending Cash Balance in bank	10,246,518.01	-	-	-	-	-	-
Statement Beg Cash Balance TexPool	32,345,458.75						
Interest Earned TexPool	118,526.92						
Transfers in	63,531.37						
Transfers out							
In Transit	19,199.21						
Ending Cash Balance Invested	32,546,716.25	-	-	-	-	-	-
TOTAL CASH AVAILABLE	42,793,234.26	-	-	-	-	-	-

0001 - GENERAL OPERATING		
Cash Ending Balance:		11,063,540.79
Add Investment:		
	Total:	**11,063,540.79**
0002 - PAYROLL CLEARING		
Cash Ending Balance:		9,703.00
Add Investment:		
	Total:	**9,703.00**
0003 - DEBT SERVICE		
Cash Ending Balance:		10,227,825.21
Add Investment:		
	Total:	**10,227,825.21**
0004 - CREDIT CARD		
Cash Ending Balance:		53,118.95
Add Investment:		
	Total:	**53,118.95**
0005 - ECR		
Cash Ending Balance:		10,000,000.00
Add Investment:		
	Total:	**10,000,000.00**
0006 - LONESTAR		
Cash Ending Balance:		14,385,264.26
Add Investment:		
	Total:	**14,385,264.26**
0007 - TEXSTAR		
Cash Ending Balance:		1,677,881.14
Add Investment:		
	Total:	**1,677,881.14**
0008 - TEXAS CLASS		
Cash Ending Balance:		265,143,720.13
Add Investment:		
	Total:	**265,143,720.13**
0009 - TEXPOOL		
Cash Ending Balance:		32,345,458.75
Add Investment:		
	Total:	**32,345,458.75**

TOTALS	
Cash Ending Balance	**344,906,512.23**
Add Investment Balance	**.00**
Totals	**344,906,512.23**

End of Report

0001 - GENERAL OPERATING

Cash	Cash Starting Balance	.00
	Cash Ending Balance	-2,187,581.85
	Group 0001 Ending Balance	**-2,187,581.85**

0002 - PAYROLL CLEARING

Cash	Cash Starting Balance	.00
	Cash Ending Balance	1,702.14
	Group 0002 Ending Balance	**1,702.14**

0003 - DEBT SERVICE

Cash	Cash Starting Balance	.00
	Cash Ending Balance	18,692.80
	Group 0003 Ending Balance	**18,692.80**

0004 - CREDIT CARD

Cash	Cash Starting Balance	.00
	Cash Ending Balance	-19,051.84
	Group 0004 Ending Balance	**-19,051.84**

0006 - LONESTAR

Cash	Cash Starting Balance	.00
	Cash Ending Balance	53,410.40
	Group 0006 Ending Balance	**53,410.40**

0007 - TEXSTAR

Cash	Cash Starting Balance	.00
	Cash Ending Balance	6,120.62
	Group 0007 Ending Balance	**6,120.62**

0008 - TEXAS CLASS

Cash	Cash Starting Balance	.00
	Cash Ending Balance	-10,252,278.47
	Group 0008 Ending Balance	**-10,252,278.47**

0009 - TEXPOOL

Cash	Cash Starting Balance	.00
	Cash Ending Balance	201,257.50
	Group 0009 Ending Balance	**201,257.50**

TOTALS

Cash Ending Balance	**-12,177,728.70**
Add Investment Balance	**.00**
Totals	**-12,177,728.70**

End of Report

Denton County Tax Office

Run Date: 8/1/2025 10:23:30AM | Distribution Summary 2 Report |

Deposit Date from 7/1/2025 to 7/31/2025 and Tax Units = 60

S10- LITTLE ELM ISD

Cur. Levy M&O	136,188.20	Del. Levy M&O	(9,688.04)
Cur. Interest M&O	5,124.52	Del. Interest M&O	1,584.60
Cur. Penalty M&O	10,253.18	Del. Penalty M&O	867.43
Cur. Rendition Penalty M&O	849.33	Del. Rendition Penalty M&O	7.24
Total Current M&O	152,415.23	Total Delinquent M&O	(7,228.77)
Cur. Levy I&S	84,756.77	Del. Levy I&S	(5,644.01)
Cur. Interest I&S	3,157.61	Del. Interest I&S	968.63
Cur. Penalty I&S	6,317.70	Del. Penalty I&S	533.64
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
Total Current I&S	94,232.08	Total Delinquent I&S	(4,141.74)
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
Total Current S1	0.00	Total Delinquent S1	0.00

Cur. Levy	220,944.97	Del. Levy	(15,332.05)
Cur. Interest	8,282.13	Del. Interest	2,553.23
Cur. Penalty	16,570.88	Del. Penalty	1,401.07
Cur. Rendition Penalty	849.33	Del. Rendition Penalty	7.24
Total Current	246,647.31	Total Delinquent	(11,370.51)

Grand Total M&O	145,186.46
Grand Total I&S	90,090.34
Grand Total S1	0.00
Total Due to Jurisdiction	235,276.80
Total Due to Delq Tax Atty	26,433.23

School Fund Coding Totals (if applicable)

M&O Current Year	199-5711	136,188.20
M&O Prior Years	199-5712	(9,688.04)
M&O Penalty & Interest	199-5719	18,686.30
I&S Current Year	599-5711	84,756.77
I&S Prior Year	599-5712	(5,644.01)
I&S Penalty & Interest	599-5719	10,977.58

Little Elm ISD
Engage Equip Empower

Capital Projects Update as of July 31, 2025 Bond 2022 Status

$289,500,000 Bond Package

High School Renovations
Budgeted $164,550,000
Expended $ 35,072,998
21.3%

Safety/Technology/Building Upgrades
Budgeted $32,250,000
Expended $ 12,820,907
39.8%

Lakewood Elementary
Budgeted $50,400,000
Expended $40,840,574
81.0%

Miscellaneous Projects
Budgeted $42,300,000
Expended $ 0
0%

Little Elm ISD
Engage Equip Empower

Capital Projects Update as of July 31, 2025 Bond 2022 Status

$32,250,000

Safety/Technology/Building Upgrades/Transportation

Safety & Security

Budgeted $9,500,000

Expended $ 5,733,047

60.3%

Technology

Budgeted $7,000,000

Expended $ 754,681

10.8%

Interior/Exterior Upgrades

Budgeted $15,445,000

Expended $ 6,028,180

39.0%

Transportation

Budgeted $305,000

Expended $305,000

100%

Board Agenda Item

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

Board Mtg. Date **09-15-2025**	**Reports of the Superintendent** ☐ **Action Item** ☐ **Consent Agenda** ☒ **Reports, Routine Monthly** ☐ **Other** ☐
Subject:	**FINANCIAL REPORTS – JULY 2025**
Presenter or Contact Person:	Jesse Wyse, Chief Financial Officer
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 the Business Services Department. **Financial report format currently under construction for improved clarity for end users.*
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Recommendation:	**The Administration recommends approval of the July 2025 Financial Reports as presented.**
Motion:	**I move that the Board approve the July 2025 Financial Reports as presented.**

Financial Report
July

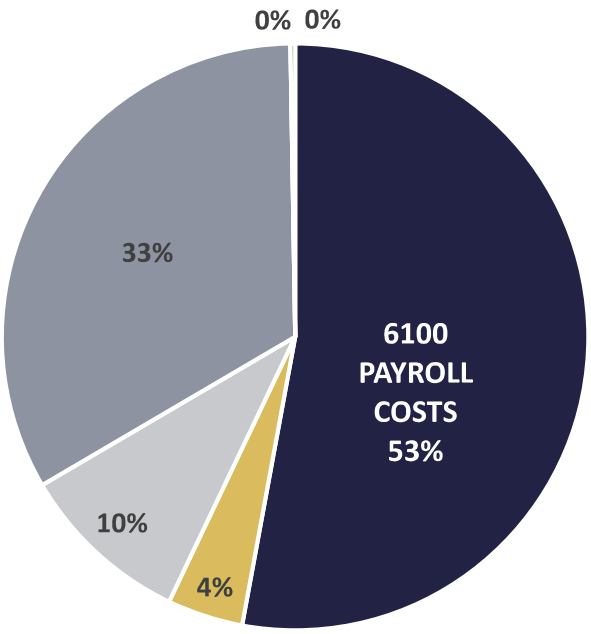


- Budget to Actuals
- Expenditures by Major Object
- Cash Flow Statement
- Cash Position
- Property Tax Collection Report
- Capital Project Reports

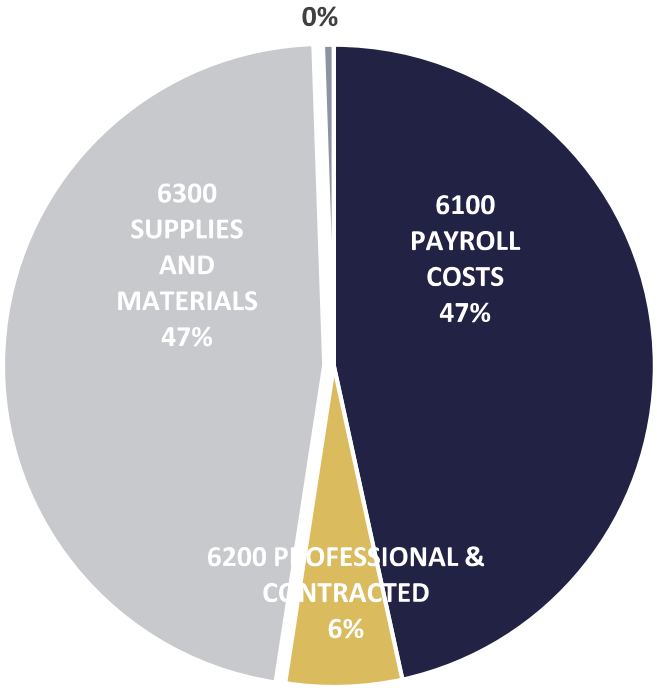
Jesse Wyse
Chief Financial Officer
Business & Finance Services

Revenue and Expenditures
By Major Object Code
Through Accounting Period: July 2025

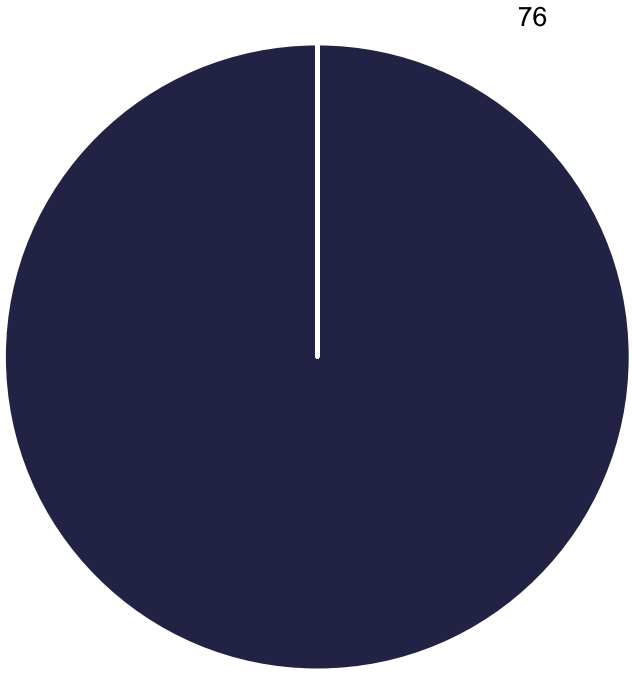
General Fund - 199



Child Nutrition - 240



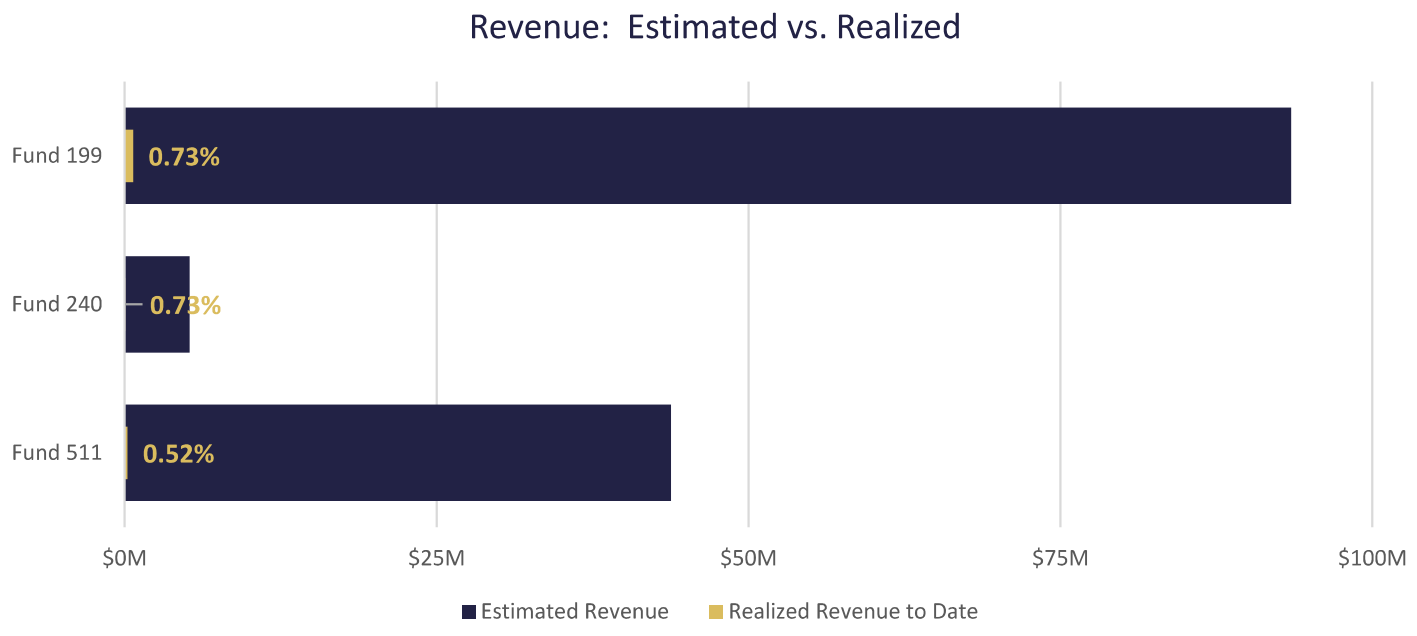
DEBT SERVICE - 511

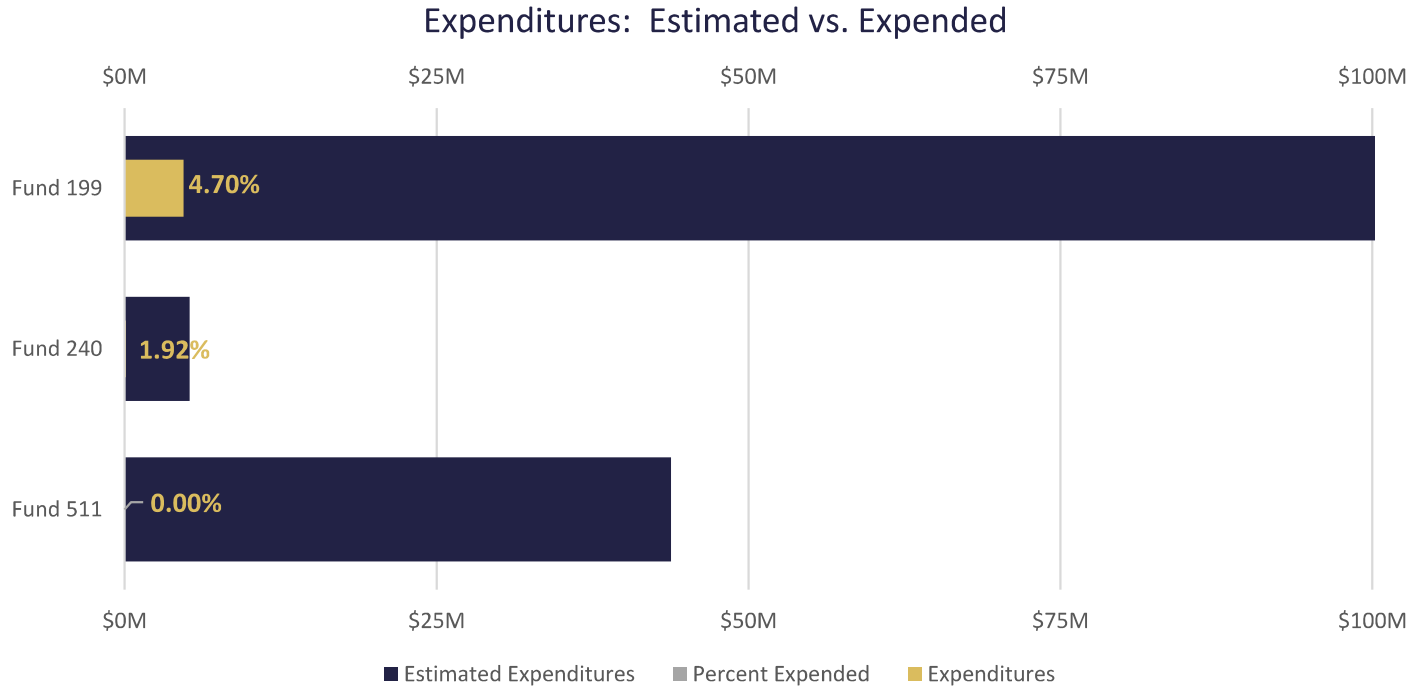


- 6100 PAYROLL COSTS
- 6200 PROFESSIONAL & CONTRACTED
- 6300 SUPPLIES AND MATERIALS
- 6400 OTHER OPERATING COSTS
- 6500 DEBT SERVICE
- 6600 CPTL OUTLY LAND BLDG & EQUIP

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

- 6500 DEBT SERVICE


Revenue: Estimated vs. Realized
Fund 199
0.73%
Fund 240
0.73%
Fund 511
0.52%
$0M
$25M
$50M
$75M
$100M
Estimated Revenue
Realized Revenue to Date


Expenditures: Estimated vs. Expended
$0M
$25M
$50M
$75M
$100M
Fund 199
4.70%
Fund 240
1.92%
Fund 511
0.00%
$0M
$25M
$50M
$75M
$100M
Estimated Expenditures
Percent Expended
Expenditures

Revenues and Expenditures by Major Object Code
LITTLE ELM I.S.D
Accounting Periods: 07 through 07
ACTUALS FOR THE MONTH OF JUL 2025

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 6 - GENERAL FUND				
6100 PAYROLL COSTS	-79,441,467.00	.00	2,492,138.18	-76,949,328.82
6200 PROFESSIONAL & CONTRACTED SVS	-12,534,419.00	6,183,284.80	196,213.02	-6,154,921.18
6300 SUPPLIES AND MATERIALS	-4,966,833.00	1,166,620.62	446,883.11	-3,353,329.27
6400 OTHER OPERATING COSTS	-3,255,493.00	244,928.49	1,563,267.39	-1,447,297.12
6600 CPTL OUTLY LAND BLDG & EQUIP	-50,004.00	.00	11,882.93	-38,121.07
Subtotals for Fund 199 / 6	**-100,248,216.00**	**7,594,833.91**	**4,710,384.63**	**-87,942,997.46**
Fund Code 240 / 6 - NATL BREAKFAST/LUNCH PROGRAM				
6100 PAYROLL COSTS	-2,242,101.00	.00	46,490.74	-2,195,610.26
6200 PROFESSIONAL & CONTRACTED SVS	-222,000.00	95,660.00	5,840.00	-120,500.00
6300 SUPPLIES AND MATERIALS	-2,685,872.00	2,002,900.00	46,950.05	-636,021.95
6400 OTHER OPERATING COSTS	-31,000.00	4,911.57	537.70	-25,550.73
6600 CPTL OUTLY LAND BLDG & EQUIP	-21,716.00	.00	.00	-21,716.00
Subtotals for Fund 240 / 6	**-5,202,689.00**	**2,103,471.57**	**99,818.49**	**-2,999,398.94**
Fund Code 511 / 6 - DEBT SERVICE FUND				
6500 DEBT SERVICE	-43,794,750.00	8,450.00	550.00	-43,785,750.00
Subtotals for Fund 511 / 6	**-43,794,750.00**	**8,450.00**	**550.00**	**-43,785,750.00**
Grand Totals	**-149,245,655.00**	**9,706,755.48**	**4,810,753.12**	**-134,728,146.40**

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 JUL 2025

Class/Major Object Code	Est Rev/Approp	Encumbrances	Real Rev/Exp	Balances
Fund Code 199 / 6 - GENERAL FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	59,560,979.00	.00	-303,925.85	59,257,053.15
5800 STATE PROGRAM REVENUES	31,697,258.00	.00	-374,008.10	31,323,249.90
5900 FEDERAL PROGRAM REVENUES	2,225,000.00	.00	-1,291.37	2,223,708.63
Subtotals for Fund 199 / 6	**93,483,237.00**	**.00**	**-679,225.32**	**92,804,011.68**
Fund Code 240 / 6 - NATL BREAKFAST/LUNCH PROGRAM				
5700 REVENUE-LOCAL AND INTERMEDIATE	1,822,500.00	.00	-7,601.15	1,814,898.85
5800 STATE PROGRAM REVENUES	20,000.00	.00	.00	20,000.00
5900 FEDERAL PROGRAM REVENUES	3,360,189.00	.00	-29,875.90	3,330,313.10
Subtotals for Fund 240 / 6	**5,202,689.00**	**.00**	**-37,477.05**	**5,165,211.95**
Fund Code 511 / 6 - DEBT SERVICE FUND				
5700 REVENUE-LOCAL AND INTERMEDIATE	36,182,450.00	.00	-227,310.06	35,955,139.94
5800 STATE PROGRAM REVENUES	7,612,300.00	.00	.00	7,612,300.00
Subtotals for Fund 511 / 6	**43,794,750.00**	**.00**	**-227,310.06**	**43,567,439.94**
Grand Totals	**142,480,676.00**	**.00**	**-944,012.43**	**141,536,663.57**

End of Report

Little Elm Independent School D
General Operating Cash Flow St
FY 2025-2026

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	
Beginning Cash Balance in Bank	21,126,362.74						
RECEIPTS							
Tax Collections							
Interest	22,083.49						
Other Local Revenue	76,403.22						
State Revenue - Available School	1,291.37						
State Revenue - Foundation	315,108.00						
State Revenue - Debt Service	-						
State Revenue - Misc	-						
SHARS Receipts	-						
Federal Program Revenue	321,687.76						
Federal Program Revenue 240	6,492.82						
Lunch Revenue - local 240	5,970.00						
Payroll Deposits	3,684.76						
Transfers from Debt Service	-						
Transfers from Investment Acct	6,000,000.00						
Total Revenue	6,752,721.42	-	-	-	-	-	
DISBURSEMENTS							
Payroll Checks	4,191,955.14						
Accounts Payable Checks	2,559,252.04						
TRS	480,412.00						
IRS	501,693.49						
Bank Charges/ NSFs/Bk Trans	-	-	-	-	-	-	
Total Expenditures	7,733,312.67	-	-	-	-	-	
Cash Transfer to TEA	-	-	-	-			
Cash Transfer to Debt Service	-	-	-	-			
Transfers to Investment Accounts	-	-	-	-			
In Transit	1,224,340.30						
Total Expenditures & Transfers	8,957,652.97	-	-	-	-	-	
Net Change in Cash	(2,204,931.55)	-	-	-	-	-	

Little Elm Independent School District
Debt Service Cash Flow Statement
FY 2025-2026

	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual
Beginning Cash Balance in Bank	10,227,825.21						
RECEIPTS							
Tax Collections	-	-	-	-	-	-	-
Interest	18,692.80						
Bond Issuance							
Transfer from General Operating							
Transfers from Investment Acct	-	-	-	-	-	-	-
Total Revenue	18,692.80	-	-	-	-	-	-
DISBURSEMENTS							
Wire Bond Issuance Fees	-		-	-	-	-	-
Bank Charges/ NSFs/Bk Trans	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Transfers to Investment Accounts	-	-		-	-		-
Transfer to General Operating	-	-	-	-	-		-
Total Expenditures & Transfers	-	-	-	-	-	-	-
Net Change in Cash	18,692.80	-	-	-	-	-	-
Ending Cash Balance in bank	10,246,518.01	-	-	-	-	-	-
Statement Beg Cash Balance TexPool	32,345,458.75						
Interest Earned TexPool	118,526.92						
Transfers in	63,531.37						
Transfers out							
In Transit	19,199.21						
Ending Cash Balance Invested	32,546,716.25	-	-	-	-	-	-
TOTAL CASH AVAILABLE	42,793,234.26	-	-	-	-	-	-

Cash Position by Bank Account
LITTLE ELM I.S.D
As of June

0001 - GENERAL OPERATING		
Cash Ending Balance:		11,063,540.79
Add Investment:		
	Total:	**11,063,540.79**
0002 - PAYROLL CLEARING		
Cash Ending Balance:		9,703.00
Add Investment:		
	Total:	**9,703.00**
0003 - DEBT SERVICE		
Cash Ending Balance:		10,227,825.21
Add Investment:		
	Total:	**10,227,825.21**
0004 - CREDIT CARD		
Cash Ending Balance:		53,118.95
Add Investment:		
	Total:	**53,118.95**
0005 - ECR		
Cash Ending Balance:		10,000,000.00
Add Investment:		
	Total:	**10,000,000.00**
0006 - LONESTAR		
Cash Ending Balance:		14,385,264.26
Add Investment:		
	Total:	**14,385,264.26**
0007 - TEXSTAR		
Cash Ending Balance:		1,677,881.14
Add Investment:		
	Total:	**1,677,881.14**
0008 - TEXAS CLASS		
Cash Ending Balance:		265,143,720.13
Add Investment:		
	Total:	**265,143,720.13**
0009 - TEXPOOL		
Cash Ending Balance:		32,345,458.75
Add Investment:		
	Total:	**32,345,458.75**

TOTALS	
Cash Ending Balance	**344,906,512.23**
Add Investment Balance	**.00**
Totals	**344,906,512.23**

End of Report

0001 - GENERAL OPERATING

Cash	Cash Starting Balance	.00
	Cash Ending Balance	-2,187,581.85
	Group 0001 Ending Balance	**-2,187,581.85**

0002 - PAYROLL CLEARING

Cash	Cash Starting Balance	.00
	Cash Ending Balance	1,702.14
	Group 0002 Ending Balance	**1,702.14**

0003 - DEBT SERVICE

Cash	Cash Starting Balance	.00
	Cash Ending Balance	18,692.80
	Group 0003 Ending Balance	**18,692.80**

0004 - CREDIT CARD

Cash	Cash Starting Balance	.00
	Cash Ending Balance	-19,051.84
	Group 0004 Ending Balance	**-19,051.84**

0006 - LONESTAR

Cash	Cash Starting Balance	.00
	Cash Ending Balance	53,410.40
	Group 0006 Ending Balance	**53,410.40**

0007 - TEXSTAR

Cash	Cash Starting Balance	.00
	Cash Ending Balance	6,120.62
	Group 0007 Ending Balance	**6,120.62**

0008 - TEXAS CLASS

Cash	Cash Starting Balance	.00
	Cash Ending Balance	-10,252,278.47
	Group 0008 Ending Balance	**-10,252,278.47**

0009 - TEXPOOL

Cash	Cash Starting Balance	.00
	Cash Ending Balance	201,257.50
	Group 0009 Ending Balance	**201,257.50**

TOTALS

Cash Ending Balance	**-12,177,728.70**
Add Investment Balance	**.00**
Totals	**-12,177,728.70**

End of Report

Denton County Tax Office

Run Date: 8/1/2025 10:23:30AM | Distribution Summary 2 Report |

Deposit Date from 7/1/2025 to 7/31/2025 and Tax Units = 60

S10- LITTLE ELM ISD

Cur. Levy M&O	136,188.20	Del. Levy M&O	(9,688.04)
Cur. Interest M&O	5,124.52	Del. Interest M&O	1,584.60
Cur. Penalty M&O	10,253.18	Del. Penalty M&O	867.43
Cur. Rendition Penalty M&O	849.33	Del. Rendition Penalty M&O	7.24
Total Current M&O	152,415.23	Total Delinquent M&O	(7,228.77)
Cur. Levy I&S	84,756.77	Del. Levy I&S	(5,644.01)
Cur. Interest I&S	3,157.61	Del. Interest I&S	968.63
Cur. Penalty I&S	6,317.70	Del. Penalty I&S	533.64
Cur. Rendition Penalty I&S	0.00	Del. Rendition Penalty I&S	0.00
Total Current I&S	94,232.08	Total Delinquent I&S	(4,141.74)
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
Total Current S1	0.00	Total Delinquent S1	0.00

Cur. Levy	220,944.97	Del. Levy	(15,332.05)
Cur. Interest	8,282.13	Del. Interest	2,553.23
Cur. Penalty	16,570.88	Del. Penalty	1,401.07
Cur. Rendition Penalty	849.33	Del. Rendition Penalty	7.24
Total Current	246,647.31	Total Delinquent	(11,370.51)

Grand Total M&O	145,186.46
Grand Total I&S	90,090.34
Grand Total S1	0.00
Total Due to Jurisdiction	235,276.80
Total Due to Delq Tax Atty	26,433.23

School Fund Coding Totals (if applicable)

M&O Current Year	199-5711	136,188.20
M&O Prior Years	199-5712	(9,688.04)
M&O Penalty & Interest	199-5719	18,686.30
I&S Current Year	599-5711	84,756.77
I&S Prior Year	599-5712	(5,644.01)
I&S Penalty & Interest	599-5719	10,977.58

Little Elm ISD
Engage Equip Empower

Capital Projects Update
as of July 31, 2025
Bond 2022 Status

High School Renovations

Budgeted $164,550,000

Expended $ 35,072,998

21.3%

Safety/Technology/Building Upgrades

Budgeted $32,250,000

Expended $ 12,820,907

39.8%

$289,500,000
Bond Package

81.0%

Lakewood Elementary

Budgeted $50,400,000

Expended $40,840,574

0%

Miscellaneous Projects

Budgeted $42,300,000

Expended $ 0

Little Elm ISD
Engage Equip Empower

Capital Projects Update
as of July 31, 2025
Bond 2022 Status

$32,250,000

Safety/Technology/Building Upgrades/Transportation

Safety & Security

Budgeted $9,500,000

Expended $ 5,733,047

60.3%

Technology

Budgeted $7,000,000

Expended $ 754,681

10.8%

Interior/Exterior Upgrades

Budgeted $15,445,000

Expended $ 6,028,180

39.0%

Transportation

Budgeted $305,000

Expended $305,000

100%