Agenda of Special Board Meeting

The Board of Trustees
Del Valle Independent School District

A Special Board Meeting of the Board of Trustees of Del Valle Independent School District will be held Tuesday, March 10, 2026, beginning at 6:15 PM in the Edward A. Neal Administration Center, 5301 Ross Road, Del Valle, Texas 78617.

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.

I. **Call to Order** **3**

II. **Pledge of Allegiance**

III. **Public Comment**

Individuals who wish to participate during the public comment shall sign up before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic on which they wish to address the Board. Except as permitted by Board Policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed three minutes per meeting.

IV. **Presentation Items**

A. Budget Development 2026-2027 4
Dina Edgar, Deputy Superintendent of Administrative Services

B. Monthly Financial Report 31
Dina Edgar, Deputy Superintendent of Administrative Services

C. Child Nutrition Services Transition 40
Dina Edgar, Deputy Superintendent of Administrative Services

V. **Information Items**

A. Teacher Incentive Allotment Compensation Plan 47
Danica Murillo, Chief Human Resources Officer

VI. **Discussion Items**

A. Board Committee Updates by Board Trustees

VII. **Action Items**

A. Lone Star Governance Committee 55

B. Lone Star Governance Committee Description 62

VIII. **Closed Session**

A. TGC §551.074 Personnel Matters
1. Superintendent Report Regarding Personnel Matters

B. A. TGC §551.071 Consultation with Legal Counsel regarding;
1. Breach of Contract and Potential Remedies Related to Post-Closing Construction Agreement With Club Deal 120 Whisper Valley, Limited Partnership;
2. Pending or Contemplated Litigation;
3. Other legal matters permitted under TGC §551.071.

IX. **Approve Action Items Discussed in Closed Session**

A. Discuss, Consider and Possibly Act on the Purchase of Real Estate

X. **Adjourn**

CALL TO ORDER

By Board President

I call this meeting to order. Let the record show that a quorum is present and that notice of this meeting has been posted in accordance with the Texas Open Meetings Act.

Del Valle Independent School District
Board of Trustee Meeting

Agenda Item: Budget Development 2026-2027	
Date:	**March 10, 2026**
Category:	Information
Background Information: Staff will provide an update on the 2026-27 budget development process, focusing on the alignment of resources with District goals within current fiscal constraints. The presentation will outline budget reduction planning efforts and provide a status report on the Voter-Approved Tax Rate Election (VATRE) as a potential revenue solution.	
Fiscal Implications:	**Is there a cost?** No **Amount:** NA **Funding Source:** NA
Exhibit or Presentation:	**Budget Development Presentation**
Presenter: Dina D. Edgar, Deputy Superintendent of Administrative Services	
Administration Recommendation: This item is for information only and will not require board action.	

Del Valle ISD * 5301 Ross Road * Del Valle, TX * 78617
512-386-3000



DEL VALLE
INDEPENDENT SCHOOL DISTRICT

2026-2027 Budget Development

5

CONTENTS

1 2026-27 Budget Forecast

2 Balancing Strategies

3 Voter Approved Tax Rate Election

4 Next Steps

PART ONE

01

2026-27 Budget Forecast

2026-27 Budget Assumptions

Work-in-Progress Assumptions	2026-27
Average Daily Attendance	10,533
Property Values	$17.1B
Total Tax Rate Estimate	$0.9461
Chapter 313 Payment	$3.0M
Property Casualty Insurance	5.0%
Healthcare Insurance	6.5%
Compensation Adjustment	NA
New Positions	NA

2026-2027 Budget Projections as of March 10

	2026-27
Local Revenue	$109,172,693
State Revenue	$26,769,521
Federal Revenue	$1,495,000
Other Revenue	$0
Total Revenue	**$137,437,214**
Salaries	$127,570,525
Operating	$17,436,065
Total Expenditures	**$145,006,590**
Budget Surplus / Deficit	($7,569,376)

PART TWO

02

Balancing Strategies

Balancing Strategies

★ Improvements in Average Daily Attendance	↑ $1.5M
★ Look for Efficiencies and/or Revenue	↑ $0.5M
★ Position Freezes/Reductions through Attrition	↑ $1.0M
★ Expenditure Offsets to Grant Funds	↑ $0.3M
★ Application of Fund Balance	↑ $3.0M
★ Voter Approved Tax Rate Election (+12¢)	↑ $13.6M

PART THREE

03

Voter Approved Tax Rate Election

Voter-Approved Tax Rate Election

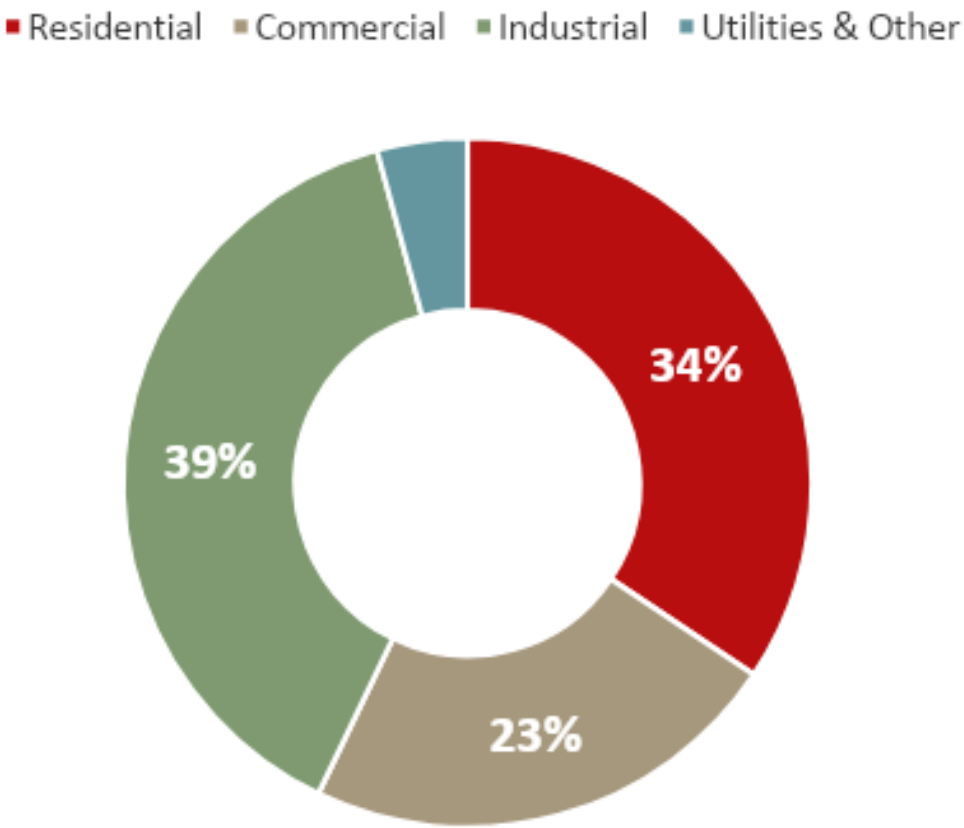
Benefits

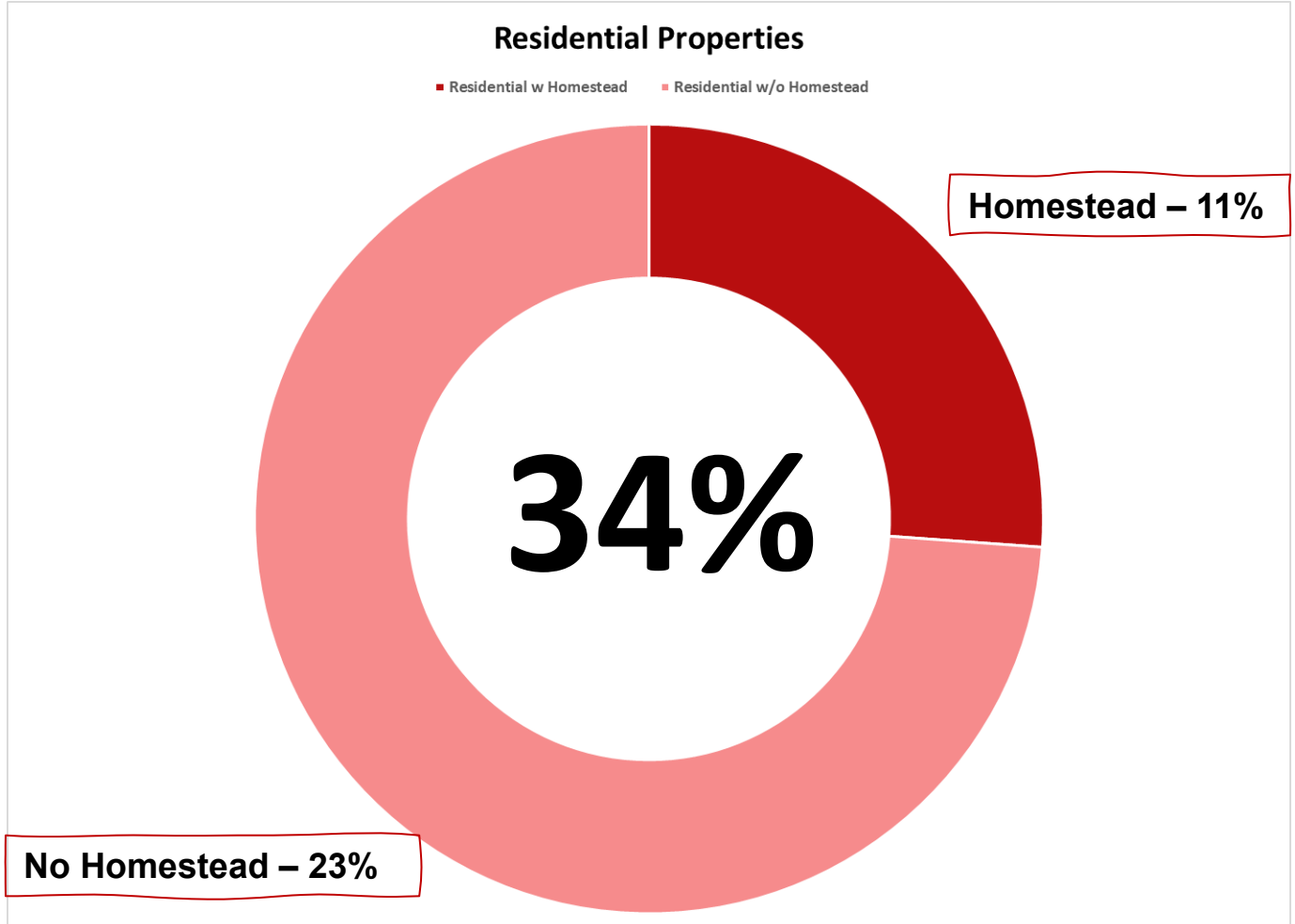
- Increases recurring revenue annually for the General Fund
- Provides financial capacity to meet compensation adjustments, increasing costs, the opening of North Del Valle High School in 2027-28
- Maximizes state aid with golden penny yield
- Potential increase to Chapter 313 payment

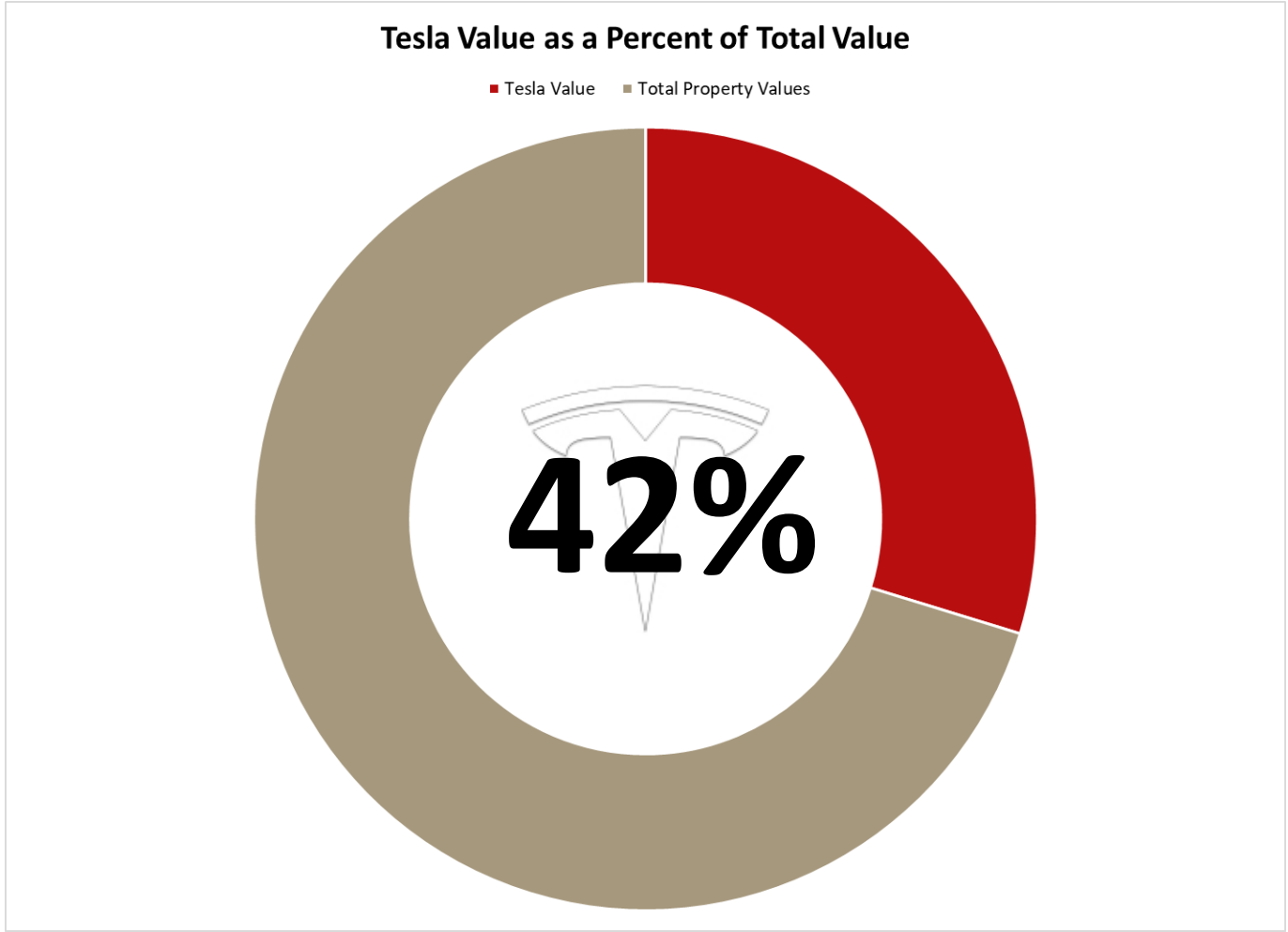
Risks

- Legislative priorities will make passing a VATRE close to impossible
- Voters may not authorize the increase
- Reductions needed will be more severe
- Compensation adjustments will be difficult
- Application of Fund Balance will create potential cashflow challenges

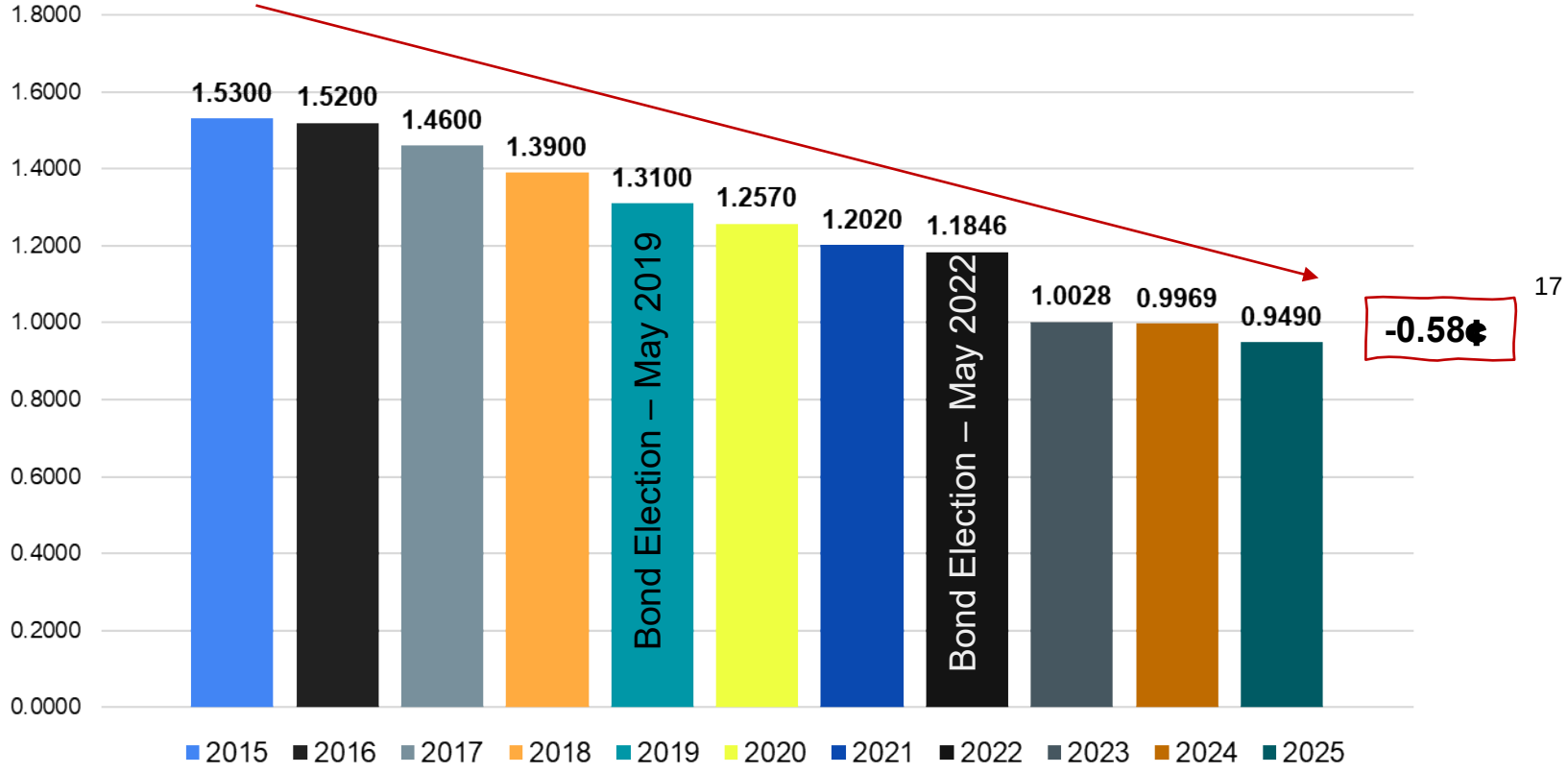
2025 Comptroller Values by Category



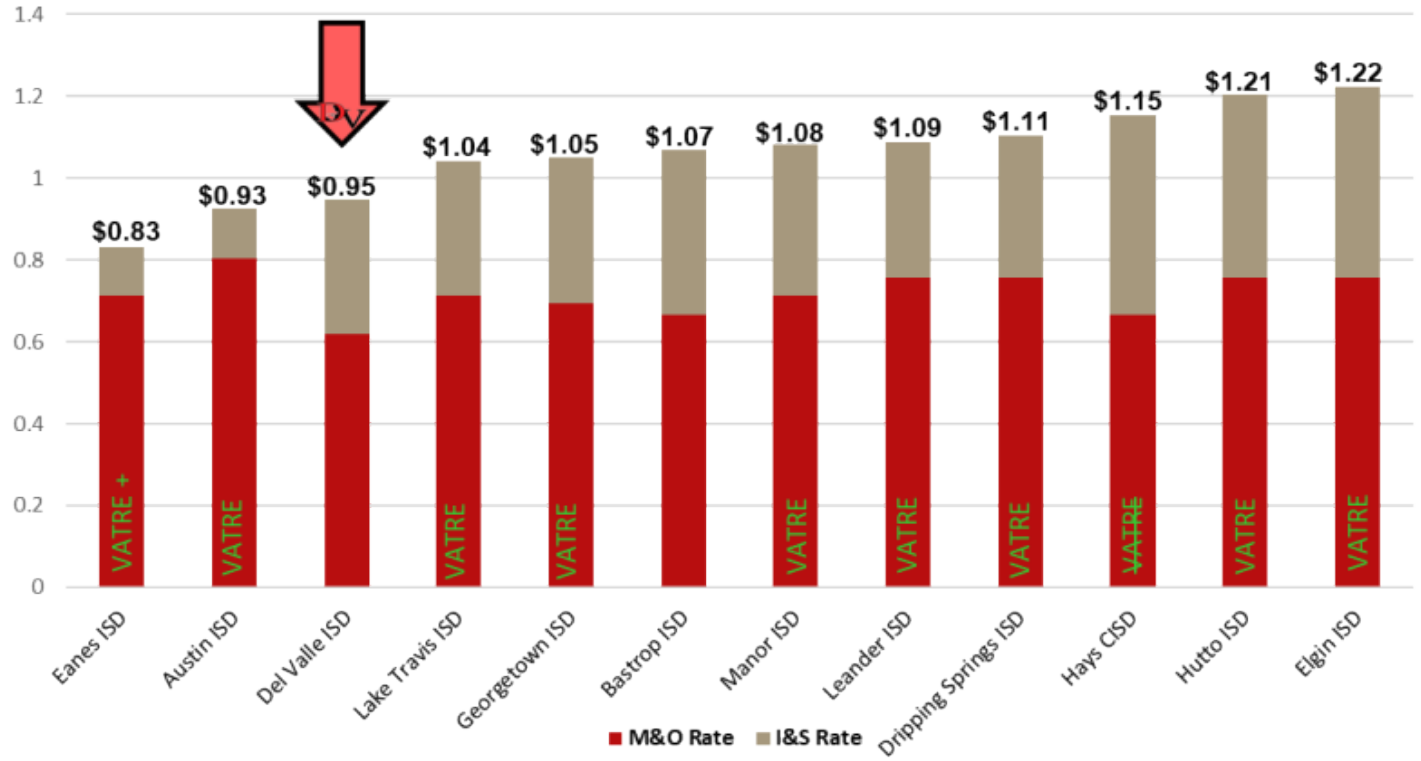

Residential Properties
Residential w Homestead
Residential w/o Homestead
34%
Homestead – 11%
No Homestead – 23%


Tesla Value as a Percent of Total Value
Tesla Value
Total Property Values
42%

Total Tax Rate Over Ten Years



Tax Rate Comparisons



Revenue and Tax Bill Impact of VATRE

Tax Rate Change:	1¢	2¢	3¢	4¢	5¢	6¢	7¢	8¢	9¢	10¢	11¢	12¢
Additional Revenue:	$2.1M	$4.2M	$6.4M	$7.2M	$8.0M	$8.8M	$9.6M	$10.4M	$11.2M	$12.0M	$12.8M	$13.6M
Change in Tax Bill*:	$13	$32	$51	$69	$88	$107	$125	$144	$162	$181	$200	$218
Tax Rate:	$0.9561	$0.9661	$0.9761	$0.9861	$0.9961	$1.0061	$1.0161	$1.0261	$1.0361	$1.0461	$1.0561	$1.0661



*Based on average home value of $190,104 (after exemptions)

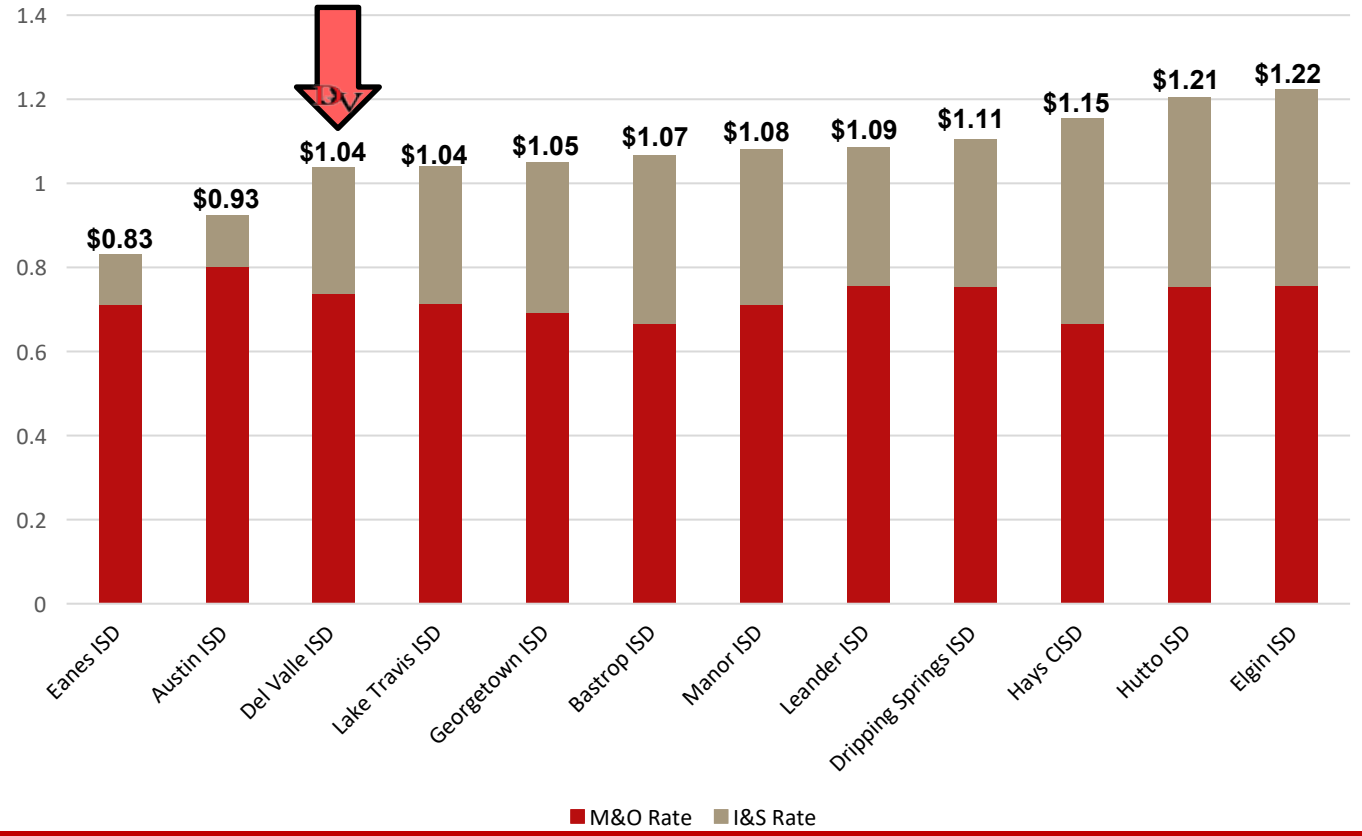
2026-27 Estimated Tax Rate: $0.9461

VATRE Scenario #1 +$13.6M

	M&O		I&S		Tax Rate
Estimated Tax Rate FY27	$0.62	+	$0.33	=	$0.95
Recommendation #1	$0.74	+	$0.30	=	$1.04
Change	**$0.12**	**+**	**-$0.03**	**=**	**$0.09**



Tax Rate Comparison

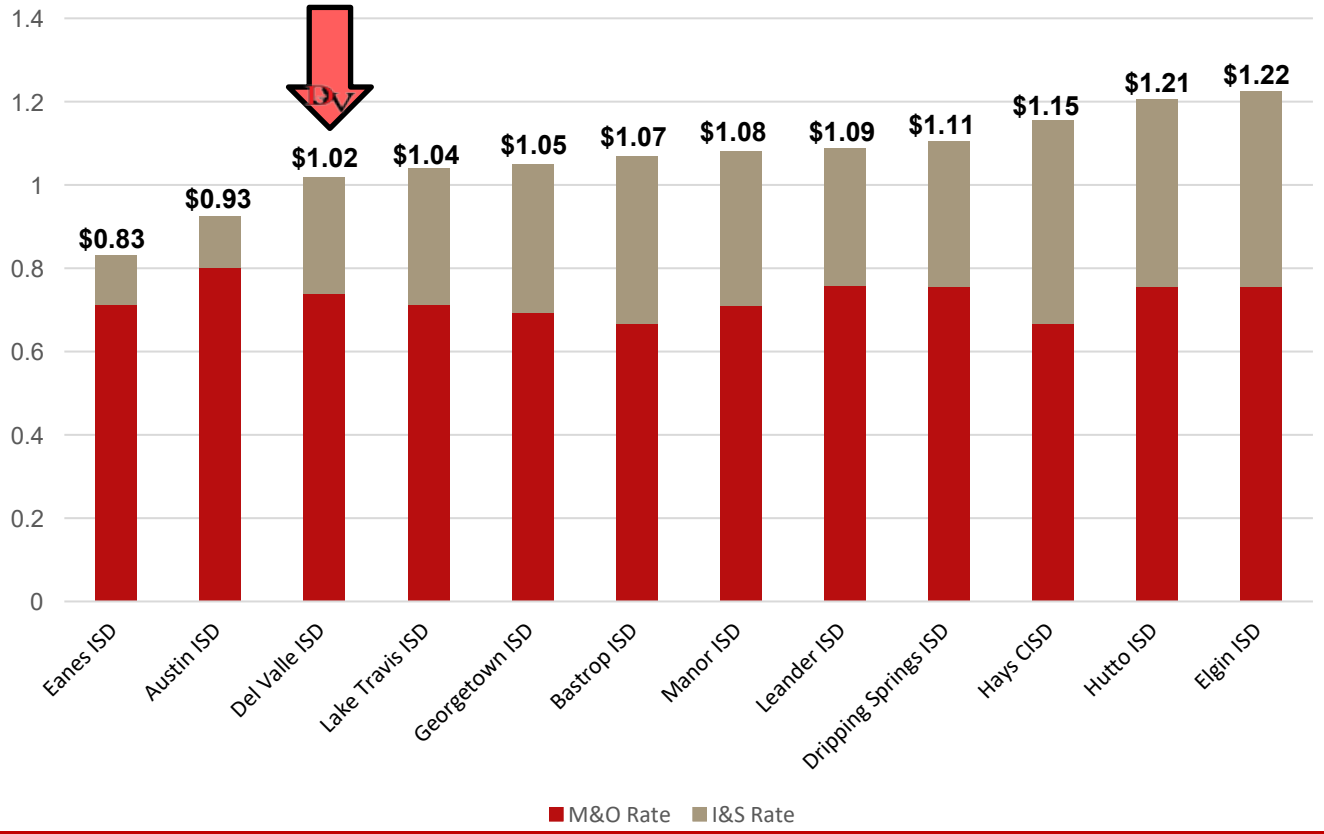


VATRE Scenario #2 - +$13.6M

	M&O		I&S		Tax Rate
Estimated Tax Rate FY27	$0.62	+	$0.33	=	$0.95
Recommendation #2	$0.74	+	$0.28	=	$1.02
Change	**$0.12**	**+**	**-$0.05**	**=**	**$0.07**



Tax Rate Comparison

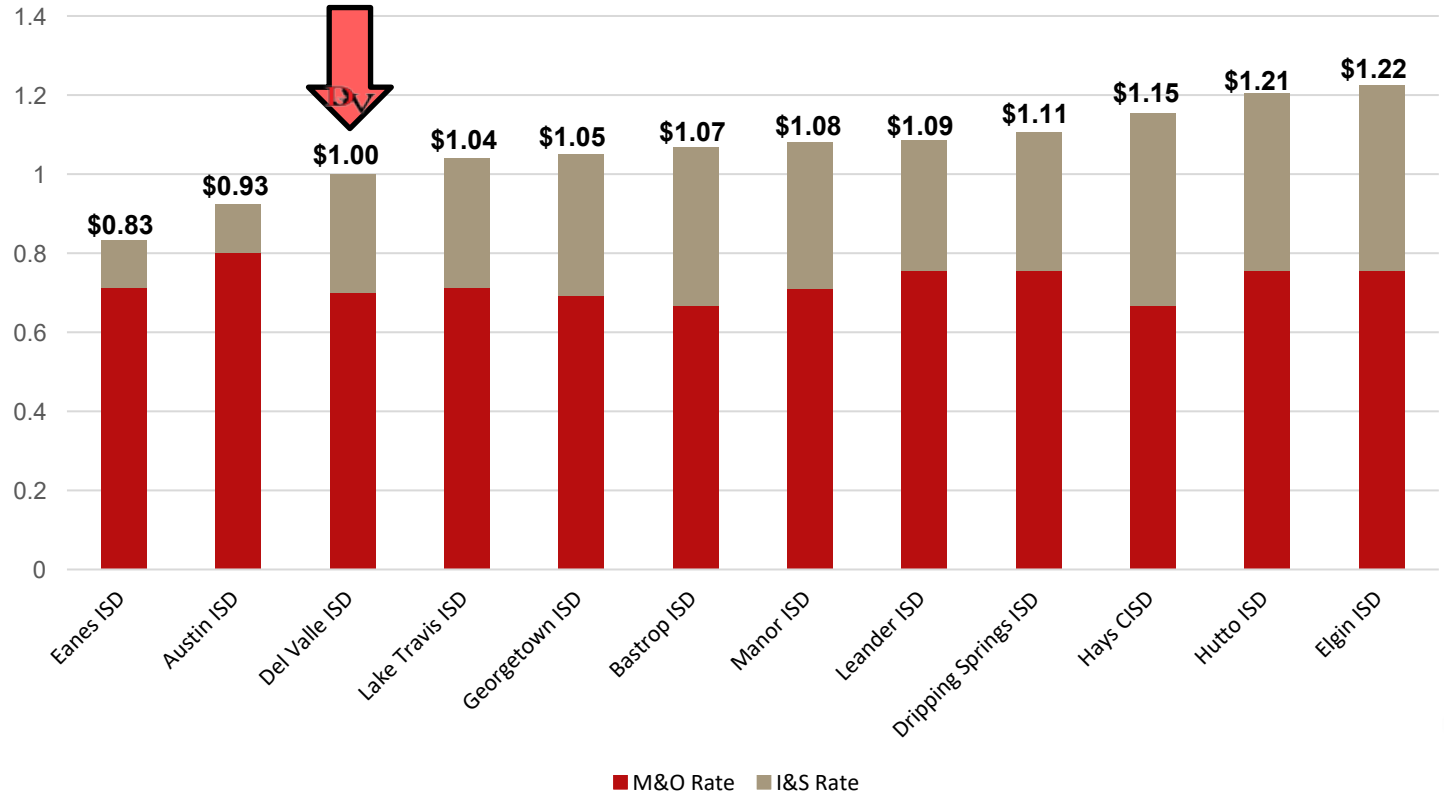


VATRE Scenario #3 - +$10.4M

	M&O		I&S		Tax Rate
Estimated Tax Rate FY27	$0.62	+	$0.33	=	$0.95
Recommendation #3	$0.70	+	$0.30	=	$1.00
Change	**$0.08**	**+**	**-$0.03**	**=**	**$0.05**



Tax Rate Comparison



Recommendation - Scenario #1

Tax Rate Change	No VATRE	5¢	7¢	9¢
Additional Revenue	$0.00	$10.4M	$13.6m	$13.6M
Est. Montlhy Impact to Avg Homeowner	$0.00	$7.33	$10.43	$13.54

"It's time to fix Texans' property taxes for good. Chief among my proposals is eliminating school district property taxes for homeowners and ***having the state fully fund public education.****"*

-Governor Greg Abbott, 2026

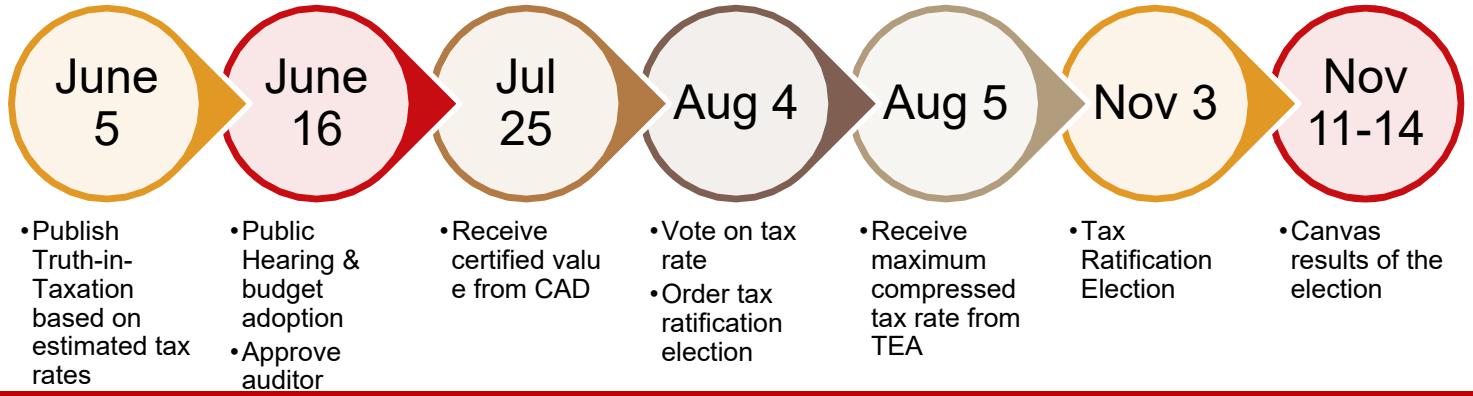
PART FOUR

04

Next Steps

VATRE Timeline

- Budget adoption in June and selection of auditor for efficiency audit
- Use certified values received in July from CAD
- Tax rate adoption hearing for the VATRE before 8/17
- Board orders the VATRE prior to 8/17 but after tax rate adoption
- Publish Truth-in-Taxation notice for tax rate adoption hearing before 8/7
- Election will be on November 3 in the general election



Next Steps



Budget Scenarios

Development of budget plans with & without VATRE including compensation modeling.



Enrollment Tracking

Track enrollment and registration numbers.



Staffing & Vacancies

Work through resignations and vacancies.



Efficiency & Revenue

Continue to look for efficiencies, revenue, or offsets.



VATRE Support

Support November 2026 VATRE.

THANK YOU!

Questions?



Del Valle Independent School District
Board of Trustee Meeting

Agenda Item: Monthly Financial Report	
Date:	**March 10, 2026**
Category:	Information

Background Information:
Del Valle ISD is committed to transparency and strives to provide stakeholders with clear and relevant financial information. The Business Office prepares monthly financial reports available each month in the Board Regular Meeting packet.

The monthly financial reports include:

- Investment Report
- Tax Office Report
- Budget Report
- Fund Balance Report

Fiscal Implications:	**Is there a cost?** No **Amount:** NA **Funding Source:** NA
Exhibit or Presentation:	**Monthly Financial Report**

Presenter: Dina D. Edgar, Deputy Superintendent of Administrative Services

Administration Recommendation: This item is for information only and will not require board action.

Del Valle ISD * 5301 Ross Road * Del Valle, TX * 78617
512-386-3000

DEL VALLE
INDEPENDENT SCHOOL DISTRICT

Monthly Financial Report

January 2026

DEL VALLE
INDEPENDENT SCHOOL DISTRICT

Monthly Financial Reporting

- Investment Report
- Tax Office Report
- Budget Report by Function
- Fund Balance Report

Investment Report – January 2026

DEL VALLE INDEPENDENT SCHOOL DISTRICT

DEL VALLE ISD
JANUARY 31, 2026

Portfolio Summary

3.82
Weighted Average Yield to Maturity

0.04
Weighted Average Maturity (Years)

0.04
Portfolio Effective Duration (Years)

0.04
Weighted Average Life (Years)

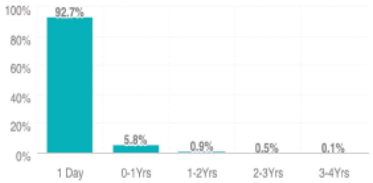
AAA
Average Credit Rating

MEEDER PUBLIC FUNDS

Portfolio Position

Par Value	$309,882,891
Principal Cost	$308,834,358
Book Value	$309,712,814
Market Value	$309,785,592
Unrealized Gain/Loss	$72,779
Accrued Interest	$323,414

Maturity Distribution



Sector Allocation



LGIP	81.38%
Money Market Funds	11.35%
U.S. Agencies	4.14%
U.S. Treasuries	3.13%

Investment Report – January 2026

DEL VALLE INDEPENDENT SCHOOL DISTRICT

DEL VALLE ISD | JANUARY 31, 2026

MEEDER PUBLIC FUNDS

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
LGIP	252,104,391.36	252,104,391.36	252,104,391.36	81.38%	1	3.81
Money Market Funds	35,172,499.75	35,172,499.75	35,172,499.75	11.35%	1	3.57
U.S. Treasuries	9,725,000.00	9,682,746.12	9,647,118.68	3.13%	257	4.24
U.S. Agencies	12,881,000.00	12,825,955.22	12,788,804.06	4.14%	176	4.37
TOTAL	**309,882,891.11**	**309,785,592.45**	**309,712,813.86**	**100.00%**	**16**	**3.82**

CASH AND ACCRUED INTEREST			
Purchased Accrued Interest		0.00	0.00
TOTAL CASH AND INVESTMENTS	**309,882,891.11**	**309,785,592.45**	**309,712,813.86**

TOTAL EARNINGS

CURRENT MONTH
920,986.66

Jan. Interest: $920,987

Tax Office Report – January 2026

DEL VALLE INDEPENDENT SCHOOL DISTRICT

TRAVIS COUNTY TAX OFFICE
TXDIST1A — OVERALL COLL/DIST REPORT — DATE 02/02/2026 PAGE 52
RECEIVABLE BALANCE 'R' REPORT — FROM 01/01/2026 TO 01/31/2026 — YEAR FROM 0000 TO 2025
ALL OTHERS

IDV -- DEL VALLE ISD

YEAR	BEGINNING TAX BALANCE	TAX ADJ	BASE TAX COLLECTED	NET BASE TAX REVERSALS	NET BASE TAX COLLECTED	PERCENT COLLECTED	ENDING TAX BALANCE	P & I COLLECTED	P & I REVERSALS	LRP COLLECTED	OTHER PENALTY COLLECTED	TOTAL DISTRIBUTED
2005	25734.93	.00	.00	.00	.00	.00 %	25734.93	.00	.00	.00	.00	.00
2006	12327.86	.00	.00	.00	.00	.00 %	12327.86	.00	.00	.00	.00	.00
2007	10465.46	.00	.00	.00	.00	.00 %	10465.46	.00	.00	.00	.00	.00
2008	11225.21	.00	.00	.00	.00	.00 %	11225.21	.00	.00	.00	.00	.00
2009	13869.52	.00	.00	.00	.00	.00 %	13869.52	.00	.00	.00	.00	.00
2010	20013.93	.00	.00	.00	.00	.00 %	20013.93	.00	.00	.00	.00	.00
2011	34007.95	.00	.00	.00	.00	.00 %	34007.95	.00	.00	.00	.00	.00
2012	52232.85	.00	.00	.00	.00	.00 %	52232.85	.00	.00	.00	.00	.00
2013	64485.04	.00	.00	.00	.00	.00 %	64485.04	.00	.00	.00	.00	.00
2014	252229.55	.00	308.06	.00	308.06	.12 %	251921.49	443.61	.00	4.62	.00	756.29
2015	112878.25	.00	716.60	.00	716.60	.63 %	112161.65	415.31	.00	4.57	.00	1136.48
2016	129790.46	.00	487.31	.00	487.31	.38 %	129303.15	249.80	.00	4.95	.00	742.06
2017	166404.63	.00	471.49	.00	471.49	.28 %	165933.14	206.38	.00	5.18	.00	683.05
2018	216573.43	.00	4480.16	.00	4480.16	2.07 %	212093.27	638.27	.00	5.80	.00	5124.23
2019	1166173.07	.00	21238.91	.00	21238.91	1.82 %	1144934.16	1139.40	.00	6.41	.00	22384.72
2020	433157.13	107.60	964.11	.00	964.11	.22 %	432300.62	335.95	.00	8.41	.00	1308.47
2021	467748.36	285.35	2357.96	.00	2357.96	.50 %	465675.75	1064.54	.00	64.65	.00	3487.15
2022	607238.57	86515.79	118410.34	.00	118410.34	17.07 %	575344.02	7221.71	.00	31.57	.00	125663.62
2023	786130.96	66449.77	108804.53	5052.90	103751.63	12.17 %	748829.10	7500.98	195.34-	4.39	.00	111061.66
2024	1422174.42	90500.98-	165581.32	159329.92	6251.40	.47 %	1325422.04	20368.10	2.17-	17.08	.00	26634.41
TOTL	6067065.91	62857.53	423820.79	164382.82	259437.97	4.23 %	5870485.47	39584.05	197.51-	157.63	.00	298982.14
2025	135070383.86	659328.01-	109760850.83	134517.69	109626333.14	81.56 %	24784722.71	.00	.00	13484.57	.00	109639817.71
ENTITY TOTL	141137449.77	596470.48-	110184671.62	298900.51	109885771.11	78.19 %	30655208.18	39584.05	197.51-	13642.20	.00	109938799.85

36

January Net Tax Collections $109,885,771

Budget Report by Function as of January 31, 2026

As of January 31, 2026

Del Valle ISD
Expenditures by Function

Function	Object	2025-2026 Revised Budget	Encumbered Amount	2025-2026 FYTD Activity	Unencumbered Balance	2025-2026 FYTD %
6000	EXPENDITURES					
	11 PAYROLL COSTS	76,650,846.00	0.00	45,807,965.03	30,842,880.97	59.76
	11 PROFESSIONAL &	1,187,433.00	402,320.91	300,690.64	484,421.45	25.32
	11 SUPPLIES AND MA	1,935,906.00	255,347.40	994,232.80	686,325.80	51.36
	11 OTHER OPERATING	291,361.00	115,039.55	78,096.84	98,224.61	26.80
	11 CAPITAL OUTLAY,	8,000.00	0.00	0.00	8,000.00	0.00
	11 INST	80,073,546.00	772,707.86	47,180,985.31	32,119,852.83	58.92
6000	EXPENDITURES					
	12 PAYROLL COSTS	1,257,618.00	0.00	704,000.10	553,617.90	55.98
	12 PROFESSIONAL &	19,500.00	866.00	12,334.00	6,300.00	63.25
	12 SUPPLIES AND MA	111,218.00	10,398.61	68,125.47	32,693.92	61.25
	12 OTHER OPERATING	6,490.00	3,053.87	325.00	3,111.13	5.01
	12 MEDIA	1,394,826.00	14,318.48	784,784.57	595,722.95	56.26
6000	EXPENDITURES					
	13 PAYROLL COSTS	1,428,760.00	0.00	875,835.19	552,924.81	61.30
	13 PROFESSIONAL &	99,722.00	9,015.00	47,435.00	43,272.00	47.57
	13 SUPPLIES AND MA	19,340.00	85.00	3,807.30	15,447.70	19.69
	13 OTHER OPERATING	96,302.00	6,357.46	33,937.35	56,007.19	35.24
	13 CUR.DEV	1,644,124.00	15,457.46	961,014.84	667,651.70	58.45
6000	EXPENDITURES					
	21 PAYROLL COSTS	1,936,887.00	0.00	1,121,959.96	814,927.04	57.93
	21 PROFESSIONAL &	79,177.00	13,478.25	28,263.53	37,435.22	35.70
	21 SUPPLIES AND MA	91,223.00	5,426.30	56,975.50	28,821.20	62.46
	21 OTHER OPERATING	69,931.00	17,533.68	25,825.39	26,571.93	36.93
	21 INST LD	2,177,218.00	36,438.23	1,233,024.38	907,755.39	56.63
6000	EXPENDITURES					
	23 PAYROLL COSTS	8,785,500.04	0.00	5,211,458.99	3,574,041.05	59.32
	23 PROFESSIONAL &	278,228.00	111,562.57	116,192.36	50,473.07	41.76
	23 SUPPLIES AND MA	38,148.50	1,307.04	18,299.66	18,541.80	47.97
	23 OTHER OPERATING	34,982.46	1,030.00	10,876.55	23,075.91	31.09
	23 SCH LDS	9,136,859.00	113,899.61	5,356,827.56	3,666,131.83	58.63
6000	EXPENDITURES					
	31 PAYROLL COSTS	5,212,593.00	0.00	3,178,167.82	2,034,425.18	60.97
	31 PROFESSIONAL &	170,708.00	9,425.00	13,000.00	148,283.00	7.62
	31 SUPPLIES AND MA	48,225.00	4,647.20	24,821.46	18,756.34	51.47
	31 OTHER OPERATING	13,625.00	3,374.14	310.94	9,939.92	2.28
	31 G & C	5,445,151.00	17,446.34	3,216,300.22	2,211,404.44	59.07
6000	EXPENDITURES					
	32 PAYROLL COSTS	838,565.00	0.00	600,306.08	238,258.92	71.59
	32 PROFESSIONAL &	630,626.00	5,509.22	615,081.05	10,035.73	97.53
	32 SUPPLIES AND MA	9,431.00	65.66	2,433.69	6,931.65	25.81
	32 OTHER OPERATING	23,452.00	7,519.67	2,760.57	13,171.76	11.77
	32 SOC WRK	1,502,074.00	13,094.55	1,220,581.39	268,398.06	81.26

As of January 31, 2026

Del Valle ISD
Expenditures by Function

Function	Object	2025-2026 Revised Budget	Encumbered Amount	2025-2026 FYTD Activity	Unencumbered Balance	2025-2026 FYTD %
6000	EXPENDITURES					
	33 PAYROLL COSTS	1,408,121.00	0.00	845,621.74	562,499.26	60.05
	33 PROFESSIONAL &	2,955.00	966.33	807.78	1,180.89	27.34
	33 SUPPLIES AND MA	36,932.00	5,340.00	6,658.64	24,933.36	18.03
	33 OTHER OPERATING	6,300.00	0.00	1,058.53	5,241.47	16.80
	33 HEALTH	1,454,308.00	6,306.33	854,146.69	593,854.98	58.73
6000	EXPENDITURES					
	34 PAYROLL COSTS	7,423,657.00	0.00	4,499,575.25	2,924,081.75	60.61
	34 PROFESSIONAL &	154,205.00	50,379.08	50,768.52	53,057.40	32.92
	34 SUPPLIES AND MA	1,315,195.00	500,587.12	641,968.42	172,639.46	48.81
	34 OTHER OPERATING	-47,300.00	30.00	364.42	-47,694.42	-0.77
	34 TRANS	8,845,757.00	550,996.20	5,192,676.61	3,102,084.19	58.70
6000	EXPENDITURES					
	35 PAYROLL COSTS	90,291.00	0.00	0.00	90,291.00	0.00
	35 FOOD SV	90,291.00	0.00	0.00	90,291.00	0.00
6000	EXPENDITURES					
	36 PAYROLL COSTS	1,543,273.00	0.00	914,948.26	628,324.74	59.29
	36 PROFESSIONAL &	238,065.00	15,108.58	116,274.57	106,681.85	48.84
	36 SUPPLIES AND MA	289,320.00	43,886.88	148,156.59	97,276.53	51.21
	36 OTHER OPERATING	417,658.00	81,987.81	179,541.24	156,128.95	42.99
	36 CO-CURR	2,488,316.00	140,983.27	1,358,920.66	988,412.07	54.61
6000	EXPENDITURES					
	41 PAYROLL COSTS	3,566,138.00	0.00	2,019,414.94	1,546,723.06	56.63
	41 PROFESSIONAL &	730,144.00	236,981.70	309,071.97	184,090.33	42.33
	41 SUPPLIES AND MA	249,667.00	31,932.28	161,484.65	56,250.07	64.68
	41 OTHER OPERATING	318,165.00	67,742.23	120,166.83	130,255.94	37.77
	41 GEN ADM	4,864,114.00	336,656.21	2,610,138.39	1,917,319.40	53.66
6000	EXPENDITURES					
	51 PAYROLL COSTS	8,286,646.00	0.00	4,844,480.33	3,442,165.67	58.46
	51 PROFESSIONAL &	4,184,433.00	289,772.52	2,952,222.19	942,438.29	70.55
	51 SUPPLIES AND MA	822,463.00	265,971.52	494,865.84	61,625.64	60.17
	51 OTHER OPERATING	1,519,152.00	6,495.44	14,432.40	1,498,224.16	0.95
	51 MAINT	14,812,694.00	562,239.48	8,306,000.76	5,944,453.76	56.07
6000	EXPENDITURES					
	52 PAYROLL COSTS	2,628,237.00	0.00	1,597,714.30	1,030,522.70	60.79
	52 PROFESSIONAL &	117,000.00	30,267.77	37,778.94	48,953.29	32.29
	52 SUPPLIES AND MA	94,000.00	11,797.89	57,638.57	24,563.54	61.32
	52 OTHER OPERATING	26,000.00	6,990.46	9,939.54	9,070.00	38.23
	52 CAPITAL OUTLAY,	0.00	0.00	84,980.00	-84,980.00	0.00
	52 SECUR	2,865,237.00	49,056.12	1,788,051.35	1,028,129.53	62.41

As of January 31, 2026

Del Valle ISD
Expenditures by Function

Function	Object	2025-2026 Revised Budget	Encumbered Amount	2025-2026 FYTD Activity	Unencumbered Balance	2025-2026 FYTD %
6000	EXPENDITURES					
	53 PAYROLL COSTS	1,203,500.00	0.00	921,146.83	282,353.17	76.54
	53 PROFESSIONAL &	73,370.00	33,126.62	36,618.13	3,625.25	49.91
	53 SUPPLIES AND MA	661,972.00	15,127.87	437,935.40	208,908.73	66.16
	53 OTHER OPERATING	23,132.00	1,728.31	17,139.69	4,264.00	74.10
	53 DATA PR	1,961,974.00	49,982.80	1,412,840.05	499,151.15	72.01
6000	EXPENDITURES					
	61 PAYROLL COSTS	300,256.00	0.00	255,673.37	44,582.63	85.15
	61 PROFESSIONAL &	16,398.00	239.57	11,149.58	5,008.85	67.99
	61 SUPPLIES AND MA	64,895.00	2,997.31	23,252.99	38,644.70	35.83
	61 OTHER OPERATING	16,344.00	600.00	4,800.62	10,943.38	29.37
	61 CMTY SV	397,893.00	3,836.88	294,876.56	99,179.56	74.11
6000	EXPENDITURES					
	71 DEBT SERVICE	600,079.00	13,102.28	409,119.81	177,856.91	68.18
	71 DBT SVC	600,079.00	13,102.28	409,119.81	177,856.91	68.18
6000	EXPENDITURES					
	95 PROFESSIONAL &	10,000.00	5,000.00	0.00	5,000.00	0.00
	95	10,000.00	5,000.00	0.00	5,000.00	0.00
6000	EXPENDITURES					
	99 PROFESSIONAL &	910,000.00	356,310.49	642,139.93	-88,450.42	70.56
	99 INTERGOVERNMENT	910,000.00	356,310.49	642,139.93	-88,450.42	70.56
	Grand Expense Totals	**140,674,461.00**	**3,057,832.59**	**82,822,429.08**	**54,794,199.33**	**58.88**

Fund Balance Report as of January 31, 2026

DEL VALLE ISD
FY25 FUND BALANCE
2025-2026 GENERAL FUND BUDGET

	2025-26 OFFICIAL BUDGET		2025-26 AMENDED BUDGET	%
Revenues				
5700 LOCAL, INTERMEDIATE & OTHER	$109,725,548		$109,725,548	78.00%
5800 STATE PROGRAM REVENUES	$28,528,913		$28,528,913	20.28%
5900 FEDERAL PROGRAM REVENUES	$2,420,000		$2,420,000	1.72%
5000 TOTAL REVENUES	$140,674,461	$ -	$140,674,461	100%
Appropriations				
11 INSTRUCTIONAL	$80,073,546		$80,073,546	56.92%
12 INSTRUCTIONAL RESOURCES	$1,394,826		$1,394,826	0.99%
13 STAFF DEVELOPMENT	$1,644,124		$1,644,124	1.17%
21 INSTRUCTIONAL ADMINISTRATION	$2,177,218		$2,177,218	1.55%
23 SCHOOL ADMINISTRATION	$9,136,859		$9,136,859	6.50%
31 GUIDANCE AND COUNSELING	$5,445,151		$5,445,151	3.87%
32 SOCIAL WORK SERVICES	$1,502,074		$1,502,074	1.07%
33 HEALTH SERVICES	$1,454,308		$1,454,308	1.03%
34 TRANSPORTATION	$8,845,757		$8,845,757	6.29%
35 FOOD SERVICES	$90,291		$90,291	0.06%
36 CO-CURRICULAR	$2,488,316		$2,488,316	1.77%
41 GENERAL ADMINISTRATION	$4,864,114		$4,864,114	3.46%
51 MAINTENANCE	$14,812,694		$14,812,694	10.53%
52 SECURITY SERVICES	$2,865,237		$2,865,237	2.04%
53 DATA PROCESSING	$1,961,974		$1,961,974	1.39%
61 COMMUNITY SERVICES	$397,893		$397,893	0.28%
71 DEBT SERVICES	$600,079		$600,079	0.43%
81 FACILITIES ACQ. AND CONSTRUCTI	$0		$0	0.00%
95 JJAEP	$10,000		$10,000	0.01%
99 INTERGOVERNMENTAL CHARGES	$910,000		$910,000	0.65%
6000 TOTAL EXPENDITURES	$140,674,461	$0	$140,674,461	100%
OTHER RESOURCES & USES				
OTHER SOURCES				
OTHER USES - (EXPENDITURES)	$0		$0	
TOTAL OTHER RESOURCES & USES	$0	$0	$0	
EXCESS(DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	$0	$0	$0	
BEGINNING FUND BALANCE	$57,716,461		$57,716,461	
ENDING FUND BALANCE	$57,716,461		$57,716,461	
FUND BALANCE AS % OF EXPENDITURES	**41.03%**		**41.03%**	

Thank You

-Questions-

DEL VALLE
INDEPENDENT SCHOOL DISTRICT

Del Valle Independent School District
Board of Trustee Meeting

Agenda Item: Child Nutrition Services Transition	
Date:	**March 10, 2026**
Category:	Information

Background Information:
Administration has formally notified Sodexo leadership of the District's intent to conclude the current contract and transition Child Nutrition Services to an in-house operational model beginning in fiscal year 2026–27.

Operating Child Nutrition Services in-house allows the District to retain full control of all federal reimbursements, local revenues, and expenditures. Rather than paying management fees and incentive costs to a third party, those funds can be reinvested directly into meal quality, staffing, equipment, and program sustainability. An in-house model also provides greater transparency, enabling the Board and administration to clearly track costs, efficiencies, and outcomes.

This transition positions the District to operate a sustainable, transparent, and high-quality nutrition program that reflects our values and commitment to serving students effectively. The District will continue to work collaboratively with Sodexo to support an orderly and professional transition.

Fiscal Implications:	**Is there a cost?** No **Amount:** NA **Funding Source:** NA
Exhibit or Presentation:	Child Nutrition Presentation

Presenter: Dina D. Edgar, Deputy Superintendent of Administrative Services

Administration Recommendation: This item is for information only and will not require board action.

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512-386-3000

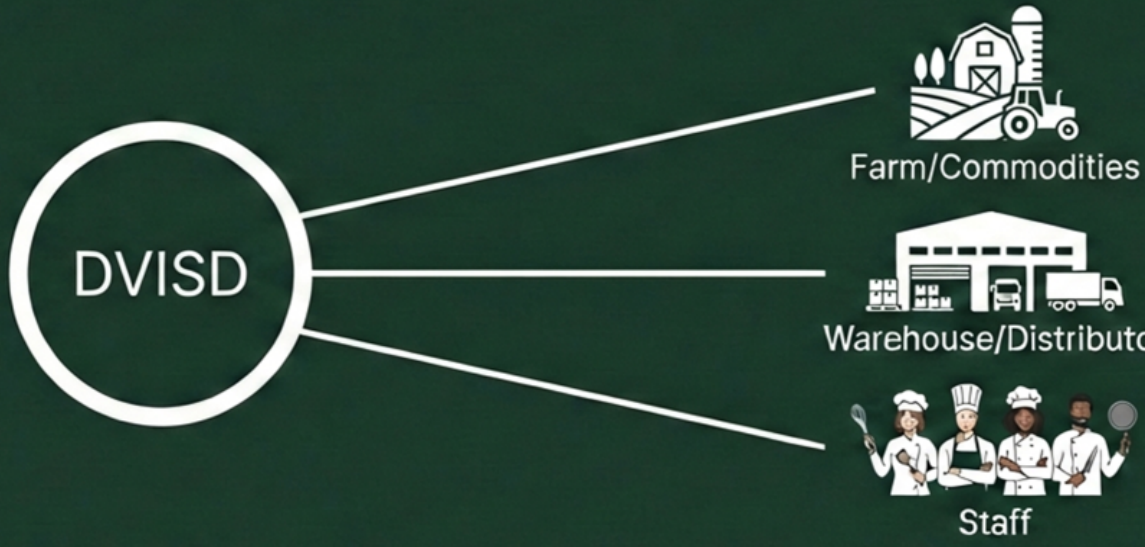


Child Nutrition In-House Operations

"Reclaiming the Plate"

DEL VALLE INDEPENDENT SCHOOL DISTRICT

Defining the Self-Operated Model



Core Definition

DVISD manages its own department, recruits its own staff, and regulates its own operations.

The Differentiator

Instead of handing over purchasing power, DVISD contracts directly with primary distributors.

Strategic Advantage

Leverages buying power to negotiate priority pricing and set specific requirements for new product sources.

NotebookLM

The Drivers for Institutional Change



Workforce Readiness

Administration possesses the willingness to recruit and directly manage experienced food service staff.



Infrastructure Capacity

The district already holds the necessary procurement systems, facilities, equipment, and square footage to support internal operations.



Autonomy

A desire for full control over profit targets, value attributes, and the ability to rapidly meet client or student demands.

Financial Note: Self-operated departments are often well-capitalized, removing the need for capital investment incentives typically offered by management companies.

NotebookLM

The Value of Flexibility and Control

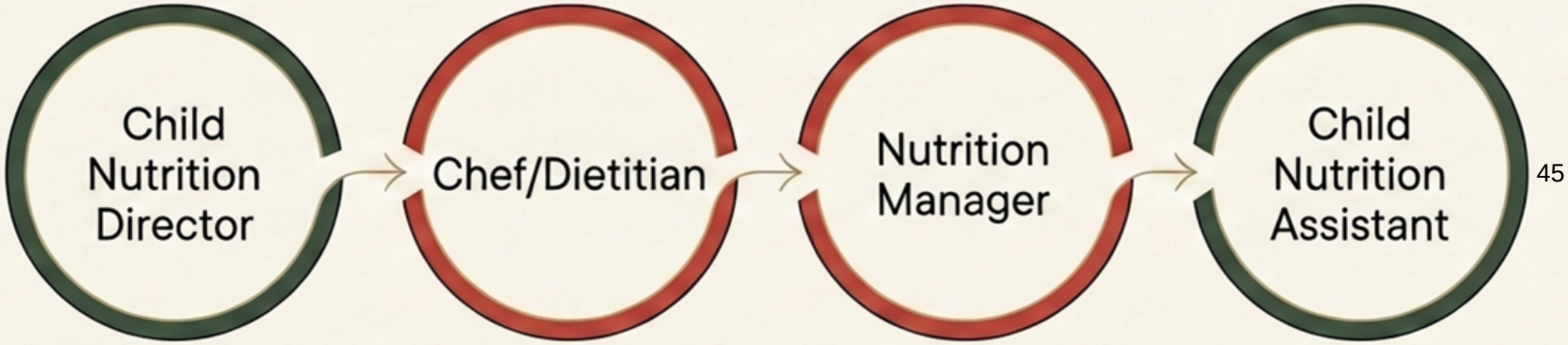
#1 Research indicates retaining control over purchasing is the most frequently cited reason for transitioning.

- Control Benefit: Flexibility to set priorities beyond simple profit (Organic, Local, Fair-Trade).
- Financial Benefit: Retain monies that would otherwise go to external management fees.
- Responsiveness: Adapt menus to meet evolving consumer demands without bureaucratic delays.



NotebookLM

Operational Execution & Support



Oversees all aspects of the child nutrition program operation.

Oversees menu creation to ensure all meals meet USDA nutrition standards.

Manages the day-to-day local school food service operation.

Assists leadership with high-level administrative and operational support.

NotebookLM

Questions



DEL VALLE
INDEPENDENT SCHOOL DISTRICT

Del Valle Independent School District
Board of Trustee Meeting

Agenda Item: Teacher Incentive Allotment Compensation Plan	
Date:	**March 10, 2026**
Category:	**Information**
Background Information: The Teacher Incentive Allotment (TIA) is an initiative that allows the district to recognize and reward our most effective teachers. By establishing a local designation system, the district can provide a realistic path for top-performing educators to earn a six-figure salary while remaining in the classroom. This program not only helps us attract and retain high-quality teaching talent, but also provides the opportunity to strategically staff our highest-needs campuses. The Teacher Incentive Allotment is a self-funding mechanism. Allotment amounts are determined by the state based on the teacher's designation level and the socio-economic tier of the campus where they work. There is no impact on the district's general fund for these stipends. This plan was developed with input from our district-level planning and decision-making committee.	
Fiscal Implications:	**Is there a cost?** No **Amount: $** **Funding Source:**
Exhibit or Presentation:	**Presentation**
Presenter: Danica Murillo, Chief Human Resources Officer	
Administration Recommendation: No action required at this time.	

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Teacher Incentive Allotment Compensation Plan

Danica Murillo, Chief Human Resources Officer

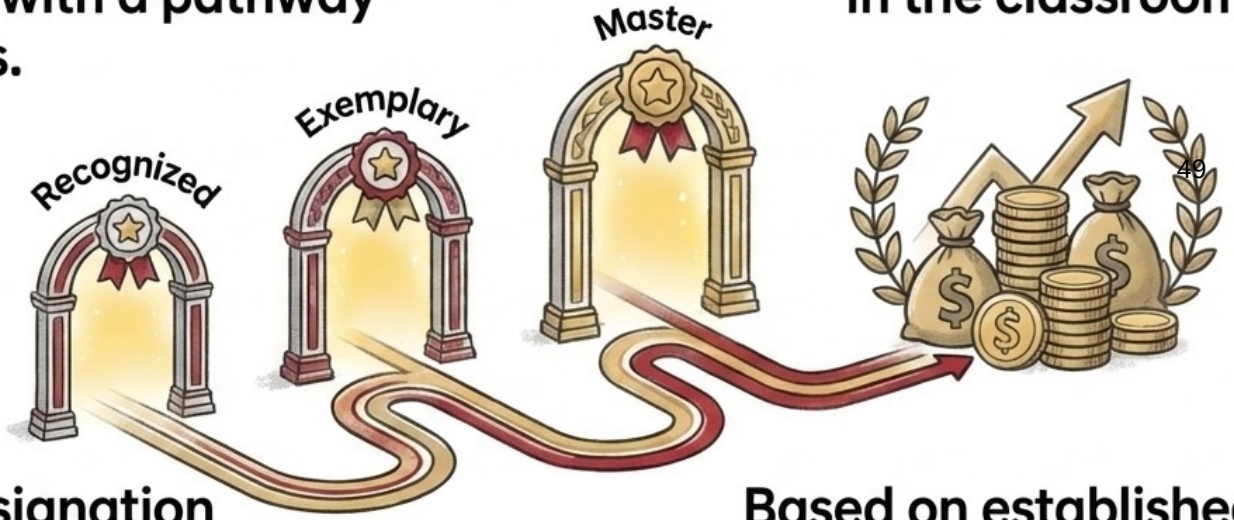
Purpose

DEL VALLE INDEPENDENT SCHOOL DISTRICT

Established by House Bill 3 to provide outstanding teachers with a pathway to earn higher salaries.

While keeping them in the classroom.





By creating a local designation system to identify and compensate top-performing teachers.

Based on established criteria and earned designations

The 90% Teacher Allotment

DEL VALLE INDEPENDENT SCHOOL DISTRICT

90% of generated funds are paid directly to teachers.



Annual Stipend

- Paid as an annual stipend



TEA Designation

- Differentiated by the earned TEA Designation



Campus Based

- Funds are generated based on the campus of the designated teacher

The 10% Sustainability Fund

DEL VALLE INDEPENDENT SCHOOL DISTRICT

10% of generated funds are retained by the district for reinvestment planning.



System Calibration & Audit Readiness

Ensuring accuracy, compliance, and readiness for audits.



Professional Development for Teacher Growth

Investing in continuous learning and skill development for educators.

Data Management

Optimizing data systems for informed decision-making.

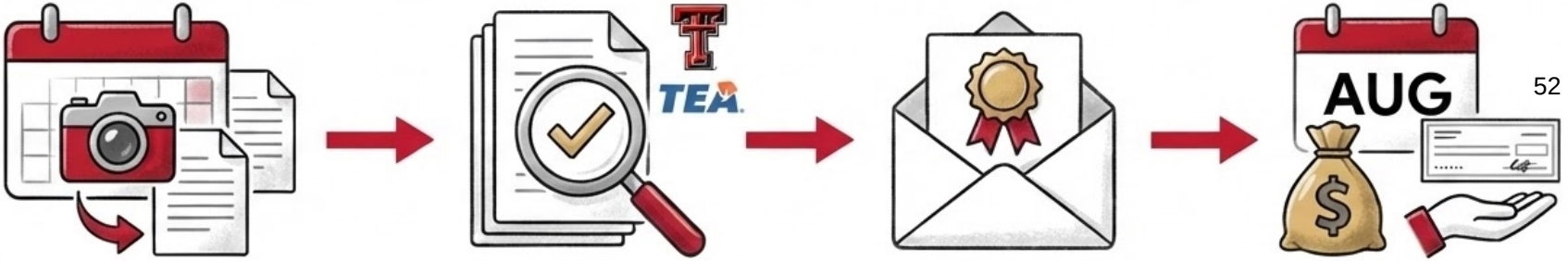


Structures & Support

Building the foundation and providing resources to roll out new teaching assignments in subsequent years.

Payment Timeline

DEL VALLE INDEPENDENT SCHOOL DISTRICT



2026-2027
Data Capture Year

Fall 2027
Data validation by Texas Tech/TEA

Spring 2028
Notification of TIA designations

August 2028
First TIA stipend distributed

Next Steps

DEL VALLE INDEPENDENT SCHOOL DISTRICT



TIA Information Sessions
for campus staff



Application Submission
by April 15, 2026



Texas Tech Survey
for teachers

DEL VALLE
INDEPENDENT SCHOOL DISTRICT

Thank you!

Questions?

Del Valle Independent School District
Board of Trustee Meeting

Agenda Item: Lone Star Governance Committee	
Date:	**March 10, 2026**
Category:	**Action**

Background Information

The Board has been engaged in the Lone Star Governance (LSG) framework and has established an LSG Committee to work alongside the district's LSG coach in guiding implementation efforts.

The upcoming phases of LSG work include:

- Theory of Action Workshop – April 28
- Policy Diet – May
- Board Operating Procedures Review – July

These phases are part of the LSG continuous improvement framework and are designed to strengthen governance alignment, policy coherence, and Board operating systems.
At this time, the Board may determine the most appropriate structure to complete this work. Options include:

1. Continuing to utilize the existing LSG Committee to facilitate and advance the work before bringing recommendations to the full Board; or
2. Forming Ad Hoc committees to address specific components of the remaining LSG phases.

Per Board Policy BDB (LOCAL), the Board may establish committees, including standing or ad hoc committees, to assist in carrying out its responsibilities. Committees operate in an advisory capacity and report back to the full Board for consideration and action.

Fiscal Implications:	**Is there a cost?** No **Amount: $** **Funding Source:**
Exhibit or Presentation:	**Presentation** **Exhibit**
Presenter: Elvia Guadian, President	
Administration Recommendation:	

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Lone Star Governance Committee

Lone Star Governance: Next Phases of Work

DEL VALLE INDEPENDENT SCHOOL DISTRICT

The Board has been engaged in LSG framework and established an LSG Committee to work alongside the district's LSG coach to guide implementation.

Upcoming Phases:

- **April 28** – Theory of Action Workshop
- **May** – Policy Diet
- **July** – Board Operating Procedures Review

These phases are part of the LSG continuous improvement framework to strengthen governance alignment, ensure policy coherence, clarify Board operating systems, and support a long-term student outcome focus.

Governance Structure Consideration

DEL VALLE INDEPENDENT SCHOOL DISTRICT

As the Board enters the next phases of LSG work, it may determine the most appropriate structure to complete this work.

Options:

1. **Continue with the existing LSG Committee**
   - Facilitate and advance the work
   - Bring recommendations to the full Board

2. **Form Ad Hoc Committees**
   - Assign specific components of remaining phases
   - Report back to the full Board

Policy Guidance

DEL VALLE INDEPENDENT SCHOOL DISTRICT

Per **Board Policy BDB (LOCAL)**:

- The Board may establish committees
- Committees may be standing or ad hoc
- Committees operate in an advisory capacity
- All recommendations return to the full Board for consideration and action

Decision Before the Board:

Determine the governance structure that best supports timely, aligned completion of remaining LSG phases.

DEL VALLE
INDEPENDENT SCHOOL DISTRICT

Thank you!

Note: For advisory committees that include staff, parents, community members, or students, see BDF.

Board Committees

For purposes of this policy, a Board committee is a committee composed only of current Board members.

Formation of a Board committee shall be by Board action. When establishing a Board committee, the Board action shall, at a minimum, specify the:

- Number of Board members on the committee;
- Process to appoint Board members to the committee;
- Term of committee membership; and
- Responsibilities of the committee.

A Board committee shall be fact-finding, deliberative, and advisory, and shall make recommendations in the areas of their responsibility. Board committees shall report their findings and recommendations to the Board and shall not assume administrative duties or responsibilities.

Transacting Business

Unless specified by the Board, a Board committee shall not have final decision-making authority. Board committee recommendations must be reported to the Board at a regular or special meeting. The Board shall not accept a Board committee's recommendation without due consideration of the matter.

Dissolution

A Board committee shall be dissolved upon Board action.

Del Valle Independent School District
Board of Trustee Meeting

Agenda Item: Lone Star Governance Committee Description	
Date:	**March 10, 2026**
Category:	**Action**

Background Information:
The Lone Star Governance Committee is a standing committee of the Board of Trustees that operates within the Lone Star Governance (LSG) framework to support the Board's effective governance of the school district. The committee assists the Board in maintaining a disciplined focus on student outcomes, guardrails, and governance-level work and brings forward recommendations to support the Board's continuous improvement in its use of the LSG framework.

Consistent with the Lone Star Governance framework, the committee will:

- Assist the Board in the development, review, and refinement of student outcome goals and guardrails.
- Monitor and assess the Board's alignment to Lone Star Governance principles, including adherence to the Board's role and governance-level focus.
- Review results of the Board's self-evaluation and develop recommendations for improving Board governance effectiveness.
- Recommend trustee training, professional development, and resources related to Lone Star Governance.
- Support coordination, documentation, and follow-through related to Board-adopted governance priorities under the LSG framework.

The committee serves in an advisory capacity and may bring forward information, options, and recommendations to the full Board of Trustees for consideration. The committee does not exercise independent authority. All governance decisions, direction, and action remain with the full Board of Trustees.Through its work, the committee supports the Board in consistently applying Lone Star Governance practices with clarity and discipline, ensuring the Board's governance remains focused on improving student outcomes and honoring community expectations.The committee operates as a standing committee of the Board of Trustees and supports the Board's ongoing commitment to continuous improvement through the Lone Star Governance framework, including regular Board self-evaluation.

Fiscal Implications:	**Is there a cost?** No **Amount: $** **Funding Source:**
Exhibit or Presentation:	**Presentation**

Presenter: Elvia Guadian, President

Administration Recommendation: Approve LSG Committee Description

Del Valle ISD * 5301 Ross Road * Del Valle, TX * 78617
512-386-3000

Lone Star Governance Description

Lone Star Governance: Next Phases of Work

DEL VALLE INDEPENDENT SCHOOL DISTRICT

Lone Star Governance Committee (Advisory to Board of Trustees)

The LSG committee has functioned as a standing committee operating within the Lone Star Governance (LSG) framework.

Purpose:

- Support the Board's effective governance of the district
- Maintain disciplined focus on student outcomes and guardrails
- Strengthen governance-level work
- Bring forward recommendations that improve the Board's implementation of LSG

Governance Authority & Board Decision

DEL VALLE INDEPENDENT SCHOOL DISTRICT

If approved:

- The LSG Committee becomes a standing committee
- It supports ongoing implementation of the Lone Star Governance framework
- It assists with regular Board self-evaluation, Policy Diet, Board operating procedures and continuous improvement

Authority Reminder:

- The committee does not exercise independent authority
- All decisions, direction, and action remain with the full Board of Trustees

DEL VALLE
INDEPENDENT SCHOOL DISTRICT

Thank you!