

**AGENDA OF RED OAK INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES REGULAR MEETING  
Monday, August 21, 2023**

Notice is hereby given that a Regular Meeting of the Board of Trustees of the Red Oak Independent School District will be held on Monday, August 21, 2023 beginning at 7:00 PM at Red Oak ISD Education Service Center, 109 West Red Oak Road, Red Oak, TX 75154.

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

1. CALL TO ORDER / ESTABLISH QUORUM
2. INVOCATION
3. PLEDGES OF ALLEGIANCE
4. SUPERINTENDENT'S REPORT
  - A. District Update  
Brenda Sanford, Superintendent
5. OPEN FORUM 3
6. ACTION ITEMS
  - A. Consent Agenda
    1. Minutes from School Board Regular Meeting on July 17, 2023 5
    2. Minutes from School Board Special Meeting on July 24, 2023 9
    3. Payment of Current Bills Over \$50,000 12
    4. Designation of Non-Business Days for Purposes of Texas Public Information Act 13
    5. Prosperity Bank Account Information Update 16
    6. RFP #23-07-01 - ROISD - Special Education Services and Materials 17
    7. Strong Foundations Literacy Program 19
    8. T-TESS Appraiser List for 2023-2024 20
  - B. Consideration and Approval of 2023 Tax Rate and Resolution Setting Tax Rate 22  
Dr. Bill Johnston, CPA, Assistant Superintendent of Business Services / CFO
  - C. Consideration and Approval of 2023-2024 Fiscal Year Amended Budget 25  
Dr. Bill Johnston, CPA, Assistant Superintendent of Business Services / CFO
  - D. Consideration and Approval of Assignment of Fund Balance and Resolution for 2023-2024 36  
Dr. Bill Johnston, CPA, Assistant Superintendent of Business Services / CFO
  - E. Consideration and Approval of Resolution of Candidate Nomination for the Ellis Appraisal District Board of Directors Vacancy 38  
Brenda Sanford, Superintendent
7. INFORMATION ITEMS
  - A. Finance Report 41
8. CLOSED SESSION
  - A. Texas Government Code 551.071 - For the purpose of a private consultation with the Board's attorney on any and all subjects or matters authorized by law.
  - B. Texas Government Code 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.

- C. Texas Government Code 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation.
  - D. Texas Government Code 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
    - 1. Personnel Matters 50
  - E. Texas Government Code 551.076 - To consider the deployment, or specific occasions for implementation, of security personnel or devices.
    - 1. District Safety and Security Audit Update 2020-2023
  - F. Texas Government Code 551.082 - For the purpose of considering discipline of a public school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.
  - G. Texas Government Code 551.0821 - Personally identifiable information of Public School students.
  - H. Texas Government Code 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representative of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.
  - I. Texas Government Code 551.084 - For the purpose of excluding witness or witnesses from a hearing during examination of another witness.
  - J. Texas Government Code 551.086 - For the purpose of considering economic development negotiations.
9. RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION
10. ADJOURNMENT

***If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will convene in such closed meeting in accordance with the Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions or decisions will be taken in open meeting.***

Any person with a disability or special accommodation need should call 972-617-2941 no later than 10:00 a.m. on the scheduled meeting date.

This notice was posted in compliance with the Open Meetings Act on August 18, 2023 at 4:30 p.m.

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Brenda Sanford, Superintendent  
(For the Board of Trustees)

## AUDIENCE PARTICIPATION SIGN-UP SHEET

Any person wishing to address the Board about a topic related to District business during the period reserved for public comment at a Board meeting must sign up to be heard, in accordance with District policy BED(LOCAL):

1. Each participant will be limited to two (2) minutes to make comments to the Board.
2. Under the Texas Open Meetings Act, the Board is not permitted to discuss or act upon any issues that are not posted on the agenda for tonight's meeting.
3. The Board has adopted complaint policies that are designed to secure, at the lowest possible administrative level, a prompt and equitable resolution of complaints and concerns. Each of these processes provides that, if a resolution cannot be achieved administratively, the person may appeal the administrative decision to the Board as a properly posted agenda item. For further information on those policies, please contact Kevin Freels, Assistant Superintendent of District Operations, for student issues, and Michelle Ailara, Assistant Superintendent of Human Resources, for employee issues at 972-617-2941. If the subject of your comment involves a pending grievance, please continue to seek resolution through the grievance process and address the Board only at the appropriate stage of that process.
4. Under the Texas Open Meetings Act, the Board may exercise its authority to discuss certain subject matters in closed session, including matters involving individual District staff members and individual students. If your comment concerns one of these subjects, please address your concern through the complaint policies described above.
5. Finally, please be aware that rules of decorum will be enforced during the public comment period. Personal attacks, name-calling, and rude or slanderous remarks will not be tolerated. Each participant is legally responsible for the content and consequences of his or her own statements.

Please fill in the information requested below if you wish to address the Board during the public comment period:

Name (please print) \_\_\_\_\_

Address \_\_\_\_\_

ROISD Campus Your Child(ren) attends \_\_\_\_\_

School District of Residence \_\_\_\_\_ Telephone \_\_\_\_\_

Topic/ Agenda Item \_\_\_\_\_

**Limit on Participation**

Audience participation at a Board meeting is limited to the portion of the meeting designated to receive public comment in accordance with this policy. At all other times during a Board meeting, the audience shall not enter into discussion or debate on matters being considered by the Board, unless requested by the presiding officer.

**Public Comment**

**Regular Meetings**

At regular Board meetings, the Board shall permit public comment, regardless of whether the topic is an item on the agenda posted with notice of the meeting.

**Special Meetings**

At all other Board meetings, public comment shall be limited to items on the agenda posted with notice of the meeting.

**Procedures**

Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee 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.

Public comment shall occur at the beginning of the meeting.

Except as permitted by this policy and the Board's procedures on public comment, an individual's comments to the Board shall not exceed two minutes per meeting.

**Meeting Management**

When necessary for effective meeting management or to accommodate large numbers of individuals wishing to address the Board, the presiding officer may make adjustments to public comment procedures, including adjusting when public comment will occur during the meeting, reordering agenda items, deferring public comment on nonagenda items, continuing agenda items to a later meeting, providing expanded opportunity for public comment, or establishing an overall time limit for public comment and adjusting the time allotted to each speaker. However, no individual shall be given less than one minute to make comments.

**Board's Response**

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

**Complaints and Concerns**

The presiding officer or designee shall determine whether an individual addressing the Board has attempted to solve a matter administratively through resolution channels established by policy. If not, the individual shall be referred to the appropriate policy to seek resolution:

- Employee complaints: DGBA
- Student or parent complaints: FNG
- Public complaints: GF

**Disruption**

The Board shall not tolerate disruption of the meeting by members of the audience. If, after at least one warning from the presiding officer, any individual continues to disrupt the meeting by his or her words or actions, the presiding officer may request assistance from law enforcement officials to have the individual removed from the meeting.

**MINUTES OF THE  
RED OAK INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES REGULAR MEETING  
Monday, July 17, 2023**

A Regular Meeting of the Board of Trustees of Red Oak ISD was held Monday, July 17, 2023, beginning at 7:00 PM at the Red Oak ISD Education Service Center, 109 West Red Oak Road, Red Oak, TX 75154.

1. CALL TO ORDER / ESTABLISH QUORUM

The Regular Meeting of the School Board was called to order by Melanie Petersen, Vice President of the School Board, at 7:00 p.m.

The Red Oak ISD School Board met at the Red Oak ISD Education Service Center and the presiding officer, Melanie Petersen, noted that a quorum of Board Members was present; that the meeting was duly called; and that notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.00.

The following Board members were present: Melanie Petersen, Vice President; Michelle Porter, Secretary; Sean Kelly; Donna Knight; Johnny Knight; and Brian Sebring.

The following Board member was absent: John Anderson.

2. INVOCATION

Mr. Sebring led the invocation.

3. PLEDGES OF ALLEGIANCE

Ms. Knight led the Pledges of Allegiance to the American and Texas flags.

4. SUPERINTENDENT'S REPORT

- A. Update on Stopit - Online Reporting Tool  
Angela Fitzgerald, Director of Counseling and Family Services

**Ms. Fitzgerald gave an update on the Stopit Online Reporting Tool, which included: Bullying Protocols; Prevention; Behavior Program; Anonymous Reporting System; Incident Types; 2022-2023 Data; and ROISD Response to Bullying.**

- B. Strategic Plan Update  
Beth Trimble, Chief Communications Officer

**Ms. Trimble presented the Strategic Plan Update, which included: Strategic Planning Process; Goals; Strategies; Action Steps; and Next Steps.**

5. OPEN FORUM

**No one spoke in Open Forum.**

6. ACTION ITEMS

A. Consent Agenda

1. Minutes from School Board Special Meeting on June 20, 2023
2. Minutes from School Board Regular Meeting on June 20, 2023
3. Payment of Current Bills Over \$50,000
4. Adjunct Faculty Agreement and Resolution Regarding Extracurricular Status of 4-H Organization
5. Legal Services Retainer Agreement - Walsh Gallegos Trevino Kyle & Robinson
6. Rockett Special Utility District Waterline Easement Agreement
7. TSTC Interlocal Cooperation Contract for Police Services

**Mr. Knight made a motion to approve the Consent Agenda as presented. Mr. Sebring seconded the motion. The motion passed 6 – 0.**

- B. Consideration and Approval of Board Endorsement of TASB Director Candidate John Anderson, Board President

**No action was taken.**

- C. Consideration and Approval of Official Delegate and Alternate Delegate Designation for TASB Delegate Assembly  
John Anderson, Board President

**Ms. Knight made a motion that the Board approve Michelle Porter as the Official Delegate. Mr. Sebring seconded the motion. The motion passed 6 – 0. Mr. Sebring made a motion that the Board approve Sean Kelly as the Alternate Delegate. Mr. Knight seconded the motion. The motion passed 6 – 0.**

- D. Consideration and Approval of Local Policy Update 121  
Melissa Sulak, Executive Director of Accountability and Policy

**Mr. Sebring made a motion that the Board add or revise (LOCAL) policies as recommended. Ms. Knight seconded the motion. The motion passed 6 – 0.**

- E. Consideration and Approval of Technology Consulting Services  
Megan Corns, Chief Technology Officer

**Mr. Knight made a motion to approve True North Consulting Group for technology consulting services, using TIPS contract 220601. Ms. Porter seconded the motion. The motion passed 6 – 0.**

7. INFORMATION ITEMS

- A. Finance Report

8. CLOSED SESSION

**The Board convened into Closed Session at 8:06 p.m.**

- A. Texas Government Code 551.071 - For the purpose of a private consultation with the Board's attorney on any and all subjects or matters authorized by law.
- B. Texas Government Code 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.
- C. Texas Government Code 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation.
- D. Texas Government Code 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee.
  - 1. Personnel Matters
- E. Texas Government Code 551.076 - To consider the deployment, or specific occasions for implementation, of security personnel or devices.
- F. Texas Government Code 551.082 - For the purpose of considering discipline of a public school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.
- G. Texas Government Code 551.0821 - Personally identifiable information of Public School students.
- H. Texas Government Code 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representative of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.
- I. Texas Government Code 551.084 - For the purpose of excluding witness or witnesses from a hearing during examination of another witness.
- J. Texas Government Code 551.086 - For the purpose of considering economic development negotiations.

9. RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION

**The Board reconvened into Open Session at 10:49 p.m.**

10. ADJOURNMENT

**As there was no further business or action to be taken, the meeting adjourned at 10:49 p.m.**

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John Anderson, Board President

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Michelle Porter, Board Secretary

**MINUTES OF THE  
RED OAK INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES SPECIAL MEETING  
Monday, July 24, 2023**

A Special Meeting of the Board of Trustees of Red Oak ISD was held Monday, July 24, 2023, beginning at 6:30 PM at the Red Oak ISD Education Service Center, 109 West Red Oak Road, Red Oak, TX 75154.

1. CALL TO ORDER / ESTABLISH QUORUM

The Special Meeting of the School Board was called to order by John Anderson, President of the School Board, at 6:30 p.m.

The Red Oak ISD School Board met at the Red Oak ISD Education Service Center and the presiding officer, John Anderson, noted that a quorum of Board Members was present; that the meeting was duly called; and that notice of the meeting had been posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.00.

The following Board members were present: John Anderson, President; Melanie Petersen, Vice President; Michelle Porter, Secretary; Sean Kelly; Donna Knight; Johnny Knight; and Brian Sebring.

The following Board members were absent: None.

2. INVOCATION

Mr. Kelly led the invocation.

3. PLEDGES OF ALLEGIANCE

Ms. Petersen led the Pledges of Allegiance to the American and Texas flags.

4. OPEN FORUM

**No one spoke in Open Forum.**

5. CLOSED SESSION

**The Board convened into Closed Session at 6:31 p.m.**

- A. Texas Government Code 551.071 - For the purpose of a private consultation with the Board's attorney on any and all subjects or matters authorized by law.
- B. Texas Government Code 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property.

- C. Texas Government Code 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation.
  - D. Texas Government Code 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.
    - 1. Consultation and deliberation regarding the recommendation to suspend without pay and send notice of proposed termination to Gershon Caston a probationary contract employee.
  - E. Texas Government Code 551.076 - To consider the deployment, or specific occasions for implementation, of security personnel or devices.
  - F. Texas Government Code 551.082 - For the purpose of considering discipline of a public school child or children or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing.
  - G. Texas Government Code 551.0821 - Personally identifiable information of Public School students.
  - H. Texas Government Code 551.083 - For the purpose of considering the standards, guidelines, terms or conditions the Board will follow, or instruct its representatives to follow, in consultation with representative of employee groups in connection with consultation agreements provided for by Section 13.901 of the Texas Education Code.
  - I. Texas Government Code 551.084 - For the purpose of excluding witness or witnesses from a hearing during examination of another witness.
  - J. Texas Government Code 551.086 - For the purpose of considering economic development negotiations.
6. RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION

**The Board reconvened into Open Session at 7:01 p.m.**

- A. Consideration and possible action regarding the recommendation of the Superintendent or designee to suspend without pay and send notice of proposed termination to Gershon Caston for good cause, as determined by the Board, pursuant to Section 21.211 of the Texas Education Code and Board Policies DFAA (LEGAL) and DFAA (LOCAL)  
Brenda Sanford, Superintendent

**Ms. Petersen made a motion that the Board approve the recommendation of the Superintendent, as presented, to suspend without pay and send notice of proposed termination to Gershon Caston a probationary contract employee, pursuant to Section 21.211 of the Texas Education Code and Board Policies DFAA (LEGAL) and DFAA (LOCAL). Mr. Sebring seconded the motion. The motion passed 7 – 0.**

7. ADJOURNMENT

**As there was no further business or action to be taken, the meeting adjourned at 7:02 p.m.**

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John Anderson, Board President

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Michelle Porter, Board Secretary

CHECK		ACCOUNT	
NUMBER	VENDOR	AMOUNT	NUMBER
222551	TEXAS POLITICAL SUBD	13,336.99	199 E 41 6429 00 750 0 99 000
222551	TEXAS POLITICAL SUBD	985,473.99	199 E 51 6429 00 995 0 99 000
222551	TEXAS POLITICAL SUBD	60,846.00	199 E 34 6429 00 991 0 99 000
222551	TEXAS POLITICAL SUBD	24,813.00	199 E 41 6429 00 702 0 99 000
222551	TEXAS POLITICAL SUBD	5,507.02	199 E 52 6429 00 999 0 99 000
		1,089,977.00	Totals for 222551
222635	SKYWARD, INC.	113,386.00	199 E 53 6398 00 997 0 99 000
		113,386.00	Totals for 222635
		1,203,363.00	Totals for checks

## Designation of Non-Business Days for Purposes of the Texas Public Information Act

### Presented for:

Board Action  Report/Review Only

### Supporting documents:

None  Attached  Provided Later

### Contact Person:

Beth Trimble, Chief Communications Officer

### Background Information:

This past session the Texas Legislature passed HB3033 which amends Chapter 552 of the Texas Government Code (Texas Public Information Act) by adding section 552.0031. The statute is effective September 1, 2023, and clarifies business days and requires the establishment of non-business days under the Texas Public Information Act.

The new statute defines ‘business day’ as a day other than a Saturday or Sunday, a national holiday, or a state holiday. Additionally, the new rule requires a government body to identify no more than 10 days each calendar year that the governmental body’s administrative offices are closed or operating with minimum staffing, as non-business days.

### Fiscal Implications:

None

### Administrative Recommendation:

The administration recommends the Board approve the 2023 TPIA Non-business Day Calendar for the remainder of the 2023 calendar year, September 1, 2023 through December 31, 2023, and for the 2024 calendar year, January 1, 2024 through December 31, 2024.

## **TPIA NON-BUSINESS DAY CALENDAR**

In 2023, the Texas Legislature passed HB3033 which amends Chapter 552 of the Texas Government Code (Texas Public Information Act) by adding section 552.0031. The statute is effective September 1, 2023, and clarifies business days and requires the establishment of nonbusiness days under the Texas Public Information Act.

The new statute defines ‘business day’ as a day other than a Saturday or Sunday, a national holiday, or a state holiday. Additionally, the new rule requires a government body to identify no more than 10 days each calendar year that the governmental body’s administrative offices are closed or operating with minimum staffing, as nonbusiness days.

Administration recommends the following 2023 TPIA Nonbusiness Day Calendar for the remainder of the 2023 calendar year, September 1, 2023-December 31, 2023, and for the 2024 calendar year, January 1, 2024-December 31, 2024.

### **2023 Calendar Year - September 1-December 31, 2023**

1. Friday, October 13
2. Monday, November 20
3. Tuesday, November 21
4. Wednesday, November 22
5. Wednesday, December 20
6. Thursday, December 21
7. Friday, December 22
8. Wednesday, December 27
9. Thursday, December 28
10. Friday, December 29

### **2024 Calendar Year - January 1-December 31, 2024**

1. Tuesday, January 2
2. Wednesday, January 3
3. Monday, March 11
4. Tuesday, March 12
5. Monday, July 1
6. Tuesday, July 2
7. Monday, November 25
8. Tuesday, November 26
9. Monday, December 23
10. Friday, December 27

The recognized list of national and state holidays is identified in Texas Government Code 662.003. The Friday before or Monday after a national or state holiday is not a business day for the governmental body if the holiday occurs on a Saturday or Sunday and the governmental body observes that day on that Friday or Monday.

**National Holidays**

1. The 1st day of January
2. The third Monday in January
3. The third Monday in February
4. The last Monday in May
5. The 19<sup>th</sup> day of June
6. The 4<sup>th</sup> day of July
7. The first Monday in September
8. The 11<sup>th</sup> day of November
9. The fourth Thursday in November
10. The 25<sup>th</sup> day of December

**State of Texas Holidays**

1. The 19<sup>th</sup> day in January
2. The 2<sup>nd</sup> day of March
3. The 21<sup>st</sup> day of April
4. The 27<sup>th</sup> day of August
5. The Friday after Thanksgiving Day
6. The 24<sup>th</sup> day of December
7. The 26<sup>th</sup> day of December

Removal and Addition of Authorized Signer for Prosperity Bank Accounts

**Presented for:**

Board Action   X   Report/Review Only                   

**Supporting documents:**

None   X   Attached   X   Provided Later                   

**Contact Person:**

Dr. Bill Johnston, CPA, Assistant Superintendent of Business Services/Chief Financial Officer

**Background Information:**

The authorized signers at Prosperity Bank are the Board President and Board Secretary. Due to the election of new school board officers, it is necessary to update the authorized signers to remove Brian Sebring and add Michelle Porter to the Prosperity Bank accounts.

**Fiscal Implications:**

None

**Administrative Recommendation:**

Administration recommends that the Board approve the removal of Brian Sebring and the addition of Michelle Porter as an authorized signer for Prosperity Bank accounts.

## Special Education Contracted Services and Materials 2023-2024

### **Presented for:**

Board Action     X     Report/Review Only \_\_\_\_\_

### **Supporting documents:**

None \_\_\_\_\_ Attached     X     Provided Later \_\_\_\_\_

### **Contact Person:**

Julie Phillips, Director of Purchasing and Shana Owen, Director of Specialized Learning

### **Background Information:**

Increased need for student testing and staff position vacancies have increased the need for contracted service providers in the area of Special Education/Specialized Learning. The increased need will likely exceed the spending threshold in various Special Ed categories including, but not limited to Diagnostician services, Speech Therapy, and contracted Teacher positions.

Texas Education Code 44.031(a) states that contracts valued at \$50,000 or more in the aggregate for each 12-month period are to be made by the method that provides the best value to the district. A Request for Proposal (RFP 23-07-01) for ROISD-Special Education Services & Materials was properly posted and released with an extended due date.

### **Fiscal Implications:**

The following responses were received for the month of August, 2023:

INSIGHT TESTING & CONSULT, LLC  
JULIE CALLAWAY  
SAVVAS LEARNING CO  
SOLIANT HEALTH, LLC  
SPECIAL EVALUATIONS & CONSULTING OF TEXAS  
SUPERIOR PEDIATRIC CARE, INC  
THEE ABC'S OF SPEECH, LLC  
TEXAS SCHOOL NEUROPSYCHOLOGYSYCHOLOGY  
MEDICALESHOP, INC.  
THERAPY SHOPPE

All responses have been evaluated by a committee of 3 Specialized Learning department professionals. The Committee recommends that all responding vendors be awarded.

### **Administrative Recommendation:**

Administration recommends the Board approve and award on Red Oak ISD RFP 23-07-01, all responding vendors as presented to provide services and materials related to Special Education/Specialized Learning.

**SUMMARY EVALUATION FORM**

PROJECT:  
23-07-01 SPECIAL  
EDUCATION SERVICES &  
MATERIALS

		VENDOR	VENDOR	VENDOR	VENDOR	VENDOR	VENDOR	VENDOR	VENDOR	VENDOR	VENDOR
PARAMETERS:		INSIGHT TESTING & CONSULT, LLC	JULIE CALLAWAY	SAVVAS LEARNING CO	SOLIANT HEALTH, LLC	SPECIAL EVALUATIONS & CONSULTING OF TEXAS	SUPERIOR PEDIATRIC CARE, INC	THEE ABC'S OF SPEECH, LLC	TEXAS SCHOOL NEUROPSYCHOLOGYS YCHOLOGY	MEDICAESHOP, INC.	THERAPY SHOPPE
MAX POINTS											
(1) The purchase price	20	20	20	20	16.67	18.33	20	16.67	20	20	20
(2) The reputation of the vendor and vendor's goods or services	20	20	20	20	13.33	16.67	20	16.67	20	20	20
(3) The quality of the vendor's goods or services	20	20	20	20	13.33	16.67	20	13.33	20	20	20
(4) The extent to which the goods or services meet the district's needs	20	20	20	20	18.33	18.33	20	13.33	13.33	13.33	13.33
(5) The vendor's past relationship with the district	5	0	5	5	5	5	5	0.67	2.33	2.33	2.33
(6) The impact on the district to comply with laws and rules relating to historically underutilized businesses	1	2.33	1	1	1	1	1	1	1	1	1
(7) The total long-term cost to the district to acquire the vendor's goods or services	4	4	4	4	4	4	4	4	4	4	4
(8) For a contract for goods or services, other than goods or services related to telecommunications and information services, building construction and maintenance, or instructional materials, whether the vendor or the vendor's ultimate parent company or majority owner: (A) Has its principal place of business in this state; and (B) Employs at least 500 persons in this state	0	0	0	0	0	0	0	0	0	0	0
(9) Any other relevant factor specifically listed in this request for bids or proposals	10	5	8.33	8.33	10	8.33	6.67	10	10	8.33	8.33
	<b>100</b>	<b>91.33</b>	<b>98.33</b>	<b>98.33</b>	<b>81.66</b>	<b>88.33</b>	<b>96.67</b>	<b>75.67</b>	<b>90.66</b>	<b>88.99</b>	<b>88.99</b>

RED OAK ISD SHALL CONSIDER ALL EXISTING LAWS, INCLUDING ANY CRITERIA  
RED OAK ISD SHALL CONSIDER AND APPLY ANY EXISTING LAWS, RULES,

Strong Foundations Literacy Program

Board Action

Report/Review Only

**Supporting documents:**

None

Attached

Provided Later

**Contact Person:**

Dr. Susanna Campbell, Director of Interventions and Grants

**Background Information:**

TEA offered the Math and Literacy Framework Development Grant based on feedback from numerous districts that it is the most important work they completed to build a strong foundation for strategic planning and change management. The investment in collective learning is grounded in the research of how kids learn in literacy and math, as well as in the Texas Essential Knowledge and Skills (TEKS). It helps districts develop a clear, research-based system of values and guidance, ensure alignment of curriculum and instruction systems, and build the "why" behind instructional changes for all stakeholders. Many districts have used this framework to evaluate and improve alignment of instructional materials and professional development supports, while also drawing clear connections to the new changes in the STAAR Redesign.

On October 17, 2022 the ROISD Board of Trustees approved the relationship with the Meadows Center in supporting the development of the Strong Foundations Math Framework. ROISD has been awarded a grant for literacy framework development. The Meadows Center will provide support in the development of the Strong Foundations Literacy Framework. This process will include collective learning and collaborative work.

**Fiscal Implications:**

ROISD was awarded a grant for \$200,000 to develop a literacy foundations framework. The grant requires that 70% of the grant award, \$140,000, be spent with an approved provider.

**Administrative Recommendation:**

Administration recommends approval of payment of \$140,000 to The Meadows Center for Preventing Educational Risk (MCPER) for service, an approved provider of the Strong Foundations framework development process.

**T-TESS Appraiser List**

**Presented for:**

Board Action     X    

Report/Review Only \_\_\_\_\_

**Supporting documents:**

None \_\_\_\_\_

Attached     X    

Provided Later \_\_\_\_\_

**Contact Person:**

Michelle Owen, Executive Director of Instructional Leadership

**Background Information:**

DNA(LOCAL) requires the Board to approve a list of qualified appraisers annually. The 2023-2024 District T-TESS Appraiser List is attached.

**Fiscal Implications:**

None

**Administrative Recommendation:**

Administration recommends the approval of the 2023-2024 District T-TESS Appraiser List.

# Red Oak ISD

## T-TESS APPRAISER LIST

### 2023-2024

**Administration:**

Michelle Ailara	Rachael Little
Lakesha Bass	Jason Nitsch
Susanna Campbell	Michelle Owen
Megan Corns	Catrina Reeves
Magda Davis	Melissa Sulak
Lynn Dockery	Maricela Torres
Shana Owen*	Cristi Watts
Laura Kelly	

**Red Oak High School:**

***Howard Gatewood***

Jeffrey Ellis	Julie Wuerch
Sandi Grady	Cole Monreal
Sharetha Hicks	Paige Patterson
Jennifer Jeter	
Cedric Mitchell*	

**Red Oak Middle School:**

***Rob Waller***

Cristin Chaffin	Reneida Johnson
Maurice Horton	LaShonda Reid
Jed Eisel	Lanoria Washington
Brian Nelson	

**Schupmann Elementary:**

***Ashley Jackson***

Matt Northcutt
Martha Forney

**Red Oak Elementary:**

***Merilee Stone***

Angela Barnes
---------------

**Shields Elementary:**

***Allyson Bell***

Amanda Simone
---------------

**Eastridge Elementary:**

***Rachel Rector***

Kelly Barbe
-------------

**Wooden Elementary:**

***Jessica Trezza***

Aimee Friesenhahn
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**DAEP:**

Tonya Thompson
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\*Will need to complete AEL training or T-TESS Appraiser training before being a certified T-TESS appraiser

## 2023 Tax Rate Adoption

### **Presented for:**

Board Action

Report/Review Only

### **Supporting documents:**

None

Attached

Provided Later

### **Contact Person:**

Dr. Bill Johnston, CPA, Assistant Superintendent of Business Services/Chief Financial Officer

### **Background Information:**

On June 20, 2023, the District held a Public Hearing on the 2023-2024 Budget and the Proposed Tax Rate. The Board approved the Budget at the School Board Meeting that was also held on June 20<sup>th</sup>. Since the M&O tax rate is dependent on certified values that are not finalized at the time of the Budget adoption, the adoption of the tax rates was not presented in June. At the meeting, it was communicated that the approval of the 2023 tax rates would occur in August or September.

As part of the 86<sup>th</sup> Legislative Session, the Texas Property Tax Reform and Transparency Act of 2019 was passed that implemented significant changes to the setting of local tax rates. Starting in the 2019 tax year, the Tier I component of the Maintenance and Operations (M&O) tax rate is required to be compressed if the Texas Comptroller's determination of the statewide average growth is greater than 2.5%. This State compression is referred to as the Maximum Compressed Rate (MCR).

For the 2023 tax year, the average State property growth of 4.43% is used in the calculation, which is greater than 2.5%, so the State's MCR decreased by \$0.0165. In addition, the 88<sup>th</sup> Legislative Session compressed the MCR component of the M&O tax rate by \$0.0825 and then an additional \$0.107 in the Second Special Session for a total reduction of \$0.2060 or 23.04% for the State's MCR compressed Rate. The Interest & Sinking tax rate was not impacted by the new law.

Districts are supposed to determine their tax revenue and any tax rate adjustments based on the July Certified property values. By the end of July, the District has to submit the July Certified Property Values from the Ellis County Appraisal District (CAD) to the Texas Education Agency (TEA) so they could determine our maximum M&O compressed tax rate, which the minimum can only be 90% of the State's MCR.

Texas Tax Code § 26.05 states that a school district's governing body must adopt a tax rate through official action by the end of September or sixty (60) days after the certified values have been received from the CAD, whichever is later. Based on the compression of the M&O MCR, the Red Oak ISD 2023 M&O tax rate is being reduced to \$0.7575 (a 19.66% reduction). The total tax rate that is being recommended for adoption is \$1.1056 and is approximately 14.17% less than the total

2022 tax rate of \$1.2910. The M&O tax rate for adoption is \$0.0963 less than the tax rate used in the 2023-2024 Adopted Budget and the I&S tax rate is the same as what was budgeted. The District’s M&O tax rate is at the lowest compressed tax rate authorized by TEA.

As part of the Texas Property Tax Reform and Transparency Act of 2019 additional tax calculations need to be made public to taxpayers. One is the no-new-revenue tax rate. The proposed rate for adoption is lower than the no-new-revenue tax rate of \$1.1862 (previously called effective tax rate) and is the voter-approval tax rate of \$1.1056 (previously called the rollback tax rate).

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue from the same taxable properties in both the 2022 tax year and the 2023 tax year. The caveat is that the calculation does not take into consideration the growth in taxable property values between the two (2) years. The growth in property values for the same property from 2022 to 2023 is 9.26%. The voter-approved tax rate is the highest tax rate that may be adopted without holding an election to seek voter approval to increase the M&O Tier II rate.

The Red Oak ISD’s tax rate has gone down by over 35% over the last five (5) years, including the 2023 tax year, but the overall property values in Ellis County have continued to go up due to more taxable property being developed and the escalation in the housing market. The District must adopt the tax rate approved by TEA or additional reductions in state funding will occur. In order to provide a balanced budget, based on the reduction in tax revenue, the voter-approved tax rate needs to be adopted to maintain adequate funding for the 2023-2024 school year.

Since the no-new-revenue tax rate is higher than the proposed tax rate, additional language is not required for this year in the resolution to adopt the tax rate.

The Ellis County Tax Office assisted the District in calculating the no-new-revenue and voter-approval tax rates. In June, the School Board designated the Chief Financial Officer as the responsible party for managing the no-new-revenue and voter-approval tax rates and then posting this information to the Ellis County’s online database.

**Fiscal Implications:**

Fiscal implications for setting a tax rate of \$1.1056 will generate the following estimated tax revenues:

Maintenance & Operations	\$0.7575	\$29,286,405
Interest & Sinking	\$0.3481	\$13,458,215

**Administrative Recommendation:**

Administration recommends adopting the Resolution Setting a Tax Rate establishing the 2023 tax rate of \$1.1056 (\$0.7575 for maintenance and operations and \$0.3481 for interest and sinking) per \$100 of property value.

Resolution Setting the Tax Rate  
Red Oak Independent School District  
August 21, 2023

On this date, we, the School Board of Red Oak Independent School District, hereby levy or set the annual ad valorem tax rate for the 2023 year on \$100 valuation by setting specific applicable to all real, personal and mixed property situation within the District at a total of \$1.1056, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.7575 for the purpose of maintenance and operation; and

\$0.3481 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.

IN CERTIFICATION THEREOF:

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John Anderson, Board President  
Red Oak Independent School District

ATTEST:

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Michelle Porter, Board Secretary  
Red Oak Independent School District



**Fiscal Implications:**

The overall Amended Budget amounts have not changed from the Adopted Budget amounts. See the attached document for additional information and details of all proposed budget components.

**Administrative Recommendation:**

Administration recommends the School Board approve the amended 2023-2024 Fiscal Year Budget and Appendix for the General Operating Fund, Student Nutrition Fund and Debt Service Fund as presented.

# Red Oak Independent School District

## 2023-2024 Amended Budget

As of August 4, 2023

	2022-2023 Revised Budget	2022-2023 YTD Unaudited	2023-2024 Approved Budget	2023-2024 Amended Budget
<b>Board Approved Funds</b>				
Beginning Fund Balance	\$28,910,288	\$28,910,288	\$33,207,866	\$33,207,866
Ending Fund Balance	\$28,581,180	\$33,207,866	\$30,543,976	\$30,543,976
<b>Revenues</b>				
Tax Sources	\$39,996,902	\$41,415,321	\$48,168,527	\$43,237,203
Local Sources	3,059,148	3,818,069	3,174,131	3,174,131
State Sources	32,700,320	30,568,036	31,878,018	36,809,342
State On-Behalf	3,616,070	3,301,865	3,890,406	3,890,406
Federal Sources	3,310,000	6,081,662	3,288,000	3,288,000
Non-Operating Revenue	0	0	0	0
Total District Revenues	\$82,682,440	\$85,184,954	\$90,399,082	\$90,399,082
<b>Expenditures by Object</b>				
Salary (6100)	\$49,143,815	\$49,604,250	\$52,976,680	\$52,976,680
Benefits (6140)	9,224,765	8,808,242	9,884,177	9,884,177
Professional Services (6200)	4,765,092	4,174,977	4,367,226	4,327,226
Supplies & Materials (6300)	6,390,102	5,533,030	6,478,273	6,518,273
Operating Costs (6400)	1,950,727	1,569,942	1,966,067	1,966,067
Debt Service (6500)	10,595,740	10,296,738	16,665,188	16,665,188
Capital Outlay (6600)	941,307	900,198	725,361	725,361
Other Uses (8900)	0	0	0	0
Total District Expenditures	\$83,011,548	\$80,887,376	\$93,062,972	\$93,062,972
<b>Expenditures by Function</b>				
Instruction Services (10)	\$37,563,760	\$37,303,709	\$40,220,543	\$40,160,543
Leadership Services (20)	4,948,735	4,824,115	5,429,144	5,429,144
Support Services - Student (30)	13,936,605	13,481,807	14,385,979	14,385,979
Administrative Services (40)	3,086,255	3,002,662	2,982,675	2,982,675
Support Student (50)	10,635,969	9,895,628	11,065,029	11,125,029
Community Services (60)	1,797,163	1,752,986	1,826,414	1,826,414
Debt Services (70)	10,595,740	10,296,738	16,665,188	16,665,188
Capital Outlay (80)	52,321	0	53,000	53,000
Intergovernmental Services (90)	395,000	329,731	435,000	435,000
Non-Operating/Other Uses (00)	0	0	0	0
Total District Expenditures	\$83,011,548	\$80,887,376	\$93,062,972	\$93,062,972

# Red Oak Independent School District

2023-2024 Amended Budget

As of August 4, 2023

	2022-2023 Revised Budget	2022-2023 YTD Unaudited	2023-2024 Approved Budget	2023-2024 Amended Budget
<b>General Operating Funds</b>				
Beginning Fund Balance	\$20,583,112	\$20,583,112	\$22,620,707	\$22,620,707
Ending Fund Balance	\$20,583,112	\$22,620,707	\$22,620,707	\$22,620,707
<b>Revenues</b>				
Tax Sources	\$29,395,770	\$30,251,305	\$34,217,729	\$29,286,405
Local Sources	2,083,448	2,369,753	2,126,559	2,126,559
State Sources	32,660,320	30,133,450	31,463,018	36,394,342
State On-Behalf	3,526,070	3,274,558	3,845,406	3,845,406
Federal Sources	1,150,000	3,325,945	1,250,000	1,250,000
Non-Operating Revenue	0	0	0	0
Total F1XX Revenues	\$68,815,608	\$69,355,011	\$72,902,712	\$72,902,712
<b>Expenditures</b>				
<b>By Object</b>				
Salary (6100)	\$47,936,046	\$48,438,722	\$51,624,899	\$51,624,899
Benefits (6140)	8,886,591	8,536,769	9,562,286	9,562,286
Professional Services (6200)	4,690,642	4,118,701	4,284,026	4,244,026
Supplies & Materials (6300)	4,164,060	3,509,820	4,286,573	4,326,573
Operating Costs (6400)	1,920,362	1,553,997	1,944,067	1,944,067
Debt Service (6500)	550,500	448,000	475,500	475,500
Capital Outlay (6600)	667,407	711,408	725,361	725,361
Other Uses (8900)	0	0	0	0
Total by Object	\$68,815,608	\$67,317,416	\$72,902,712	\$72,902,712
<b>By Function</b>				
Instruction Services (10)	\$37,563,760	\$37,303,709	\$40,220,543	\$40,160,543
Leadership Services (20)	4,948,735	4,824,115	5,429,144	5,429,144
Support Services - Student (30)	9,785,905	9,760,586	10,415,407	10,415,407
Administrative Servies (40)	3,086,255	3,002,662	2,982,675	2,982,675
Support Student (50)	10,635,969	9,895,628	11,065,029	11,125,029
Community Services (60)	1,797,163	1,752,986	1,826,414	1,826,414
Debt Services (70)	550,500	448,000	475,500	475,500
Capital Outlay (80)	52,321	0	53,000	53,000
Intergovernmental Services (90)	395,000	329,731	435,000	435,000
Non-Operating/Other Uses (00)	0	0	0	0
Total by Function	\$68,815,608	\$67,317,416	\$72,902,712	\$72,902,712

# Red Oak Independent School District

## 2023-2024 Amended Budget

As of August 4, 2023

	2022-2023 Revised Budget	2022-2023 YTD Unaudited	2023-2024 Approved Budget	2023-2024 Amended Budget
<b>Child Nutrition Fund</b>				
Beginning Fund Balance	\$1,436,331	\$1,436,331	\$1,661,650	\$1,661,650
Ending Fund Balance	\$436,331	\$1,661,650	\$661,650	\$661,650
<b>Revenues</b>				
Tax Sources	\$0	\$0	\$0	\$0
Local Sources	885,700	1,147,729	872,572	872,572
State Sources	15,000	15,788	15,000	15,000
State On-Behalf	90,000	27,307	45,000	45,000
Federal Sources	2,160,000	2,755,717	2,038,000	2,038,000
Non- Non-Operating Revenue	0	0	0	0
Total F240 Revenues	\$3,150,700	\$3,946,541	\$2,970,572	\$2,970,572
<b>Expenditures</b>				
<b>By Object</b>				
Salary (6100)	\$1,207,769	\$1,165,527	\$1,351,781	\$1,351,781
Benefits (6140)	338,174	271,473	321,891	321,891
Professional Services (6200)	74,450	56,276	83,200	83,200
Supplies & Materials (6300)	2,226,042	2,023,210	2,191,700	2,191,700
Operating Costs (6400)	30,365	15,946	22,000	22,000
Debt Service (6500)	0	0	0	0
Capital Outlay (6600)	273,900	188,790	0	0
Other Uses (8900)	0	0	0	0
Total by Object	\$4,150,700	\$3,721,222	\$3,970,572	\$3,970,572
<b>By Function</b>				
Instruction Services (10)	\$0	\$0	\$0	\$0
Leadership Services (20)	0	0	0	0
Support Services - Student (30)	4,150,700	3,721,222	3,970,572	3,970,572
Administrative Servies (40)	0	0	0	0
Support Student (50)	0	0	0	0
Community Services (60)	0	0	0	0
Debt Services (70)	0	0	0	0
Capital Outlay (80)	0	0	0	0
Intergovernmental Services (90)	0	0	0	0
Non-Operating/Other Uses (00)	0	0	0	0
Total by Function	\$4,150,700	\$3,721,222	\$3,970,572	\$3,970,572

# Red Oak Independent School District

## 2023-2024 Amended Budget

As of August 4, 2023

	2022-2023 Revised Budget	2022-2023 YTD Unaudited	2023-2024 Approved Budget	2023-2024 Amended Budget
<b>Debt Service Fund</b>				
Beginning Fund Balance	\$6,890,844	\$6,890,844	\$8,925,508	\$8,925,508
Ending Fund Balance	\$7,561,736	\$8,925,508	\$7,261,618	\$7,261,618
<b>Revenues</b>				
Tax Sources	\$10,601,132	\$11,164,016	\$13,950,798	\$13,950,798
Local Sources	90,000	300,587	175,000	175,000
State Sources	25,000	418,798	400,000	400,000
State On-Behalf	0	0	0	0
Federal Sources	0	0	0	0
Non-Operating Revenue	0	0	0	0
Total F599 Revenues	\$10,716,132	\$11,883,401	\$14,525,798	\$14,525,798
<b>Expenditures</b>				
<b>By Object</b>				
Salary (6100)	\$0	\$0	\$0	\$0
Benefits (6140)	0	0	0	0
Professional Services (6200)	0	0	0	0
Supplies & Materials (6300)	0	0	0	0
Operating Costs (6400)	0	0	0	0
Debt Service (6500)	10,045,240	9,848,738	16,189,688	16,189,688
Capital Outlay (6600)	0	0	0	0
Other Uses (8900)	0	0	0	0
Total by Object	\$10,045,240	\$9,848,738	\$16,189,688	\$16,189,688
<b>By Function</b>				
Instruction Services (10)	\$0	\$0	\$0	\$0
Leadership Services (20)	0	0	0	0
Support Services - Student (30)	0	0	0	0
Administrative Services (40)	0	0	0	0
Support Student (50)	0	0	0	0
Community Services (60)	0	0	0	0
Debt Services (70)	10,045,240	9,848,738	16,189,688	16,189,688
Capital Outlay (80)	0	0	0	0
Intergovernmental Services (90)	0	0	0	0
Non-Operating/Other Uses (00)	0	0	0	0
Total by Function	\$10,045,240	\$9,848,738	\$16,189,688	\$16,189,688

# 2023 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 Agreements

## Appendix

### Red Oak Independent School District

(972) 617-2941

School District's Name

Phone (area code and number)

109 W Red Oak Road, Red Oak, TX 75154

www.redoakisd.org

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 Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$ 3,287,588,613
2.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 412,639,133
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 2,874,805,087
4.	<b>2022 total adopted tax rate.</b>	\$ 1.2910 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: ..... \$ 1,308,000	
	B. 2022 values resulting from final court decisions: ..... - \$ 1,177,200	
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 130,800
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: ..... \$ 59,895,042	
	B. 2022 disputed value: ..... - \$ 6,004,635	
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 53,890,407
7.	<b>2022 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 54,021,207
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 2,928,826,294
9.	<b>2022 taxable value of property in territory the school deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

<sup>5</sup> Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 freepport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ <u>17,574,071</u></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ <u>121,639,437</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	<p>\$ <u>139,213,508</u></p>
11.	<p><b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value.</b> ..... \$ <u>0</u></p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>0</u></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	<p>\$ <u>0</u></p>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	<p>\$ <u>139,213,508</u></p>
13.	<b>Adjusted 2022 taxable value.</b> Subtract Line 12 from Line 8.	<p>\$ <u>2,789,612,786</u></p>
14.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	<p>\$ <u>36,013,901</u></p>
15.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup></p>	<p>\$ <u>141,953</u></p>
16.	<p><b>Adjusted 2022 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.</p>	<p>\$ <u>36,155,854</u></p>
17.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ <u>3,762,120,416</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>C. Total 2023 value.</b> Subtract B from A.</p>	<p>\$ <u>3,762,120,416</u></p>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> 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. <sup>13</sup> ..... \$ <u>96,926,107</u></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>\$ <u>96,926,107</u></p>
19.	<p><b>2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup></p>	<p>\$ <u>377,314,270</u></p>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2023 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 3,481,732,253
21.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
22.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 384,024,691
23.	<b>Total adjustments to the 2023 taxable value.</b> Add lines 21 and 22.	\$ 384,024,691
24.	<b>Adjusted 2023 taxable value.</b> Subtract line 23 from line 20.	\$ 3,097,707,562
25.	<b>2023 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 1.1672 /\$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.<sup>18</sup>

- 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.<sup>19</sup>
- Enrichment Tax Rate:**<sup>20</sup> 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.<sup>21</sup>
- 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.<sup>22</sup>

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.<sup>23</sup> 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*.<sup>24</sup>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2023 maximum compressed tax rate (MCR).</b> 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. <sup>25</sup>	\$ 0.6192 /\$100
27.	<b>2023 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district’s 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ 0.1383 /\$100 B. \$0.05 per \$100 of taxable value ..... \$ _____ /\$100	\$ 0.1383 /\$100
28.	<b>2023 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district’s maximum compressed rate. <sup>27</sup>	\$ 0.7575 /\$100

<sup>16</sup> [Reserved for expansion]  
<sup>17</sup> [Reserved for expansion]  
<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p><b>Total 2023 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> 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.<sup>28</sup> Enter debt amount: ..... \$ <u>14,764,650</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>2,645,000</u></p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>0</u></p> <p>D. <b>Adjust debt:</b> Subtract B and C from A.</p>	\$ <u>12,119,650</u>
30.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
31.	<b>Adjusted 2023 debt.</b> Subtract line 30 from line 29D.	\$ <u>12,119,650</u>
32.	<p><b>2023 anticipated collection rate.</b> 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%.<sup>30</sup></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.<sup>31</sup> <u>100</u> %</p> <p>B. Enter the 2022 actual collection rate <u>96.82</u> %</p> <p>C. Enter the 2021 actual collection rate <u>99.61</u> %</p> <p>D. Enter the 2020 actual collection rate <u>99.24</u> %</p>	<u>100</u> %
33.	<p><b>2023 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2023 to the result.</p>	\$ <u>12,119,650</u>
34.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,481,732,253</u>
35.	<b>2023 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.3481</u> /\$100
36.	<p><b>2023 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.<sup>32</sup></p>	\$ <u>1.1056</u> /\$100

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

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

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,481,732,253</u>
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ <u>0</u> /\$100
40.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ <u>1.1056</u> /\$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.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1.2910</u> /\$100
42.	<b>2022 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> /\$100
43.	<b>Increase in 2022 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ <u>0</u> /\$100
44.	<b>2023 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ <u>1.1056</u> /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

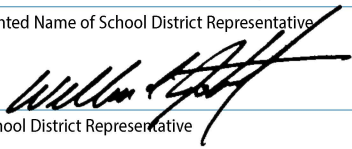
No-New-Revenue Tax Rate ..... \$ 1.1672 /\$100  
 Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.1056 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

**SECTION 6: School District Representative Name and Signature**

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

**print here** ▶ William Johnston, Ed.D, CPA  
 Printed Name of School District Representative

**sign here** ▶   
 School District Representative

9 August 2023  
 Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)

Assignment of Fund Balance for 2023-2024

**Presented for:**

Board Action

Report/Review Only

**Supporting documents:**

None

Attached

Provided Later

**Contact Person:**

Dr. Bill Johnston, CPA, Assistant Superintendent of Business Services/Chief Financial Officer  
Shana Owen, Director of Specialized Learning

**Background Information:**

Every year the Federal IDEA-B Formula grant requires an amount to be set-aside for residential placement. According to the Texas Education Agency (TEA) application guidelines for the Special Education consolidated application, the applicant agency is responsible for setting aside 25% of its tentative IDEA-B formula base entitlement for residential placement cost.

Residential placement occurs when a student has special educational needs that exceed the District's ability to fulfill and it is recommended the student receive services in a private facility. The 2023-2024 IDEA-B Formula grant is being utilized for ongoing services so the portion required for residential set-aside will be allocated from fund balance. If no residential placement occurs during the 2023-2024 school year, the funds will become unassigned as a part of fund balance.

In the past, the set-aside money has not been used for residential placement.

**Fiscal Implications:**

\$82,095 for the Assignment of Fund Balance

**Administrative Recommendation:**

Administration recommends the School Board approve the transfer of funds from Undesignated (3600) to Assigned (3590) Fund Balance for potential residential placement.

**Resolution to Assign Fund Balance for 2023-2024**

**Red Oak Independent School District**

**August 21, 2023**

On this date, August 21, 2023, we, the School Board of Red Oak Independent School District, hereby assign \$82,095 as set aside for residential placement.

This amount is solely to be used in the event the District is unable to fulfill the educational needs of a special education student and that student requires residential placement. The source of these funds shall be derived from the General Fund – Fund Balance.

In the event that no residential placement occurs during the 2023-2024 school year, the funds will become unassigned as a part of the fund balance.

IN CERTIFICATION THEREOF:

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John Anderson, Board President  
Red Oak Independent School District

ATTEST:

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Michelle Porter, Board Secretary  
Red Oak Independent School District

Resolution of Candidate Nominations for the Ellis Appraisal District Board of Directors Vacancy

**Presented for:**

Board Action   X   Report/Review Only \_\_\_\_\_

**Supporting documents:**

None \_\_\_\_\_ Attached   X   Provided Later \_\_\_\_\_

**Contact Person:**

Brenda Sanford, Superintendent

**Background Information:**

Each taxing unit in Ellis County is entitled to nominate, by resolution adopted by its governing body, one (1) candidate for each vacancy to be filled on the Board of Directors for Ellis Appraisal District. The resolution is attached due to the vacancy created by the resignation of John Knight.

The Texas Property Tax Code Section 6.03(1) speaks to the process of how a vacancy on the BOD is filled. Each taxing unit that is entitled to vote may nominate by resolution adopted by its governing body a candidate to fill the vacancy. The unit shall submit the name of its nominee to the chief appraiser within 45 days after notification from the board of directors of the existence of the vacancy, and the chief appraiser shall prepare and deliver to the board of directors within the next five days a list of the nominees. The board of directors shall elect by majority vote of its members one of the nominees to fill the vacancy.

Below is what the Property Tax Code Sec 6.03(a) and 6.035 says about eligibility:

6.03(a)

- To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office.
- An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit.
- An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

6.035

- (a) An individual is ineligible to serve on an appraisal district board of directors and is disqualified from employment as chief appraiser if the individual:

- (1) is related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district; or
- (2) owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew or should have known of the delinquency unless:
  - (A) the delinquent taxes and any penalties and interest are being paid under an installment payment agreement under Section 33.02; or
  - (B) a suit to collect the delinquent taxes is deferred or abated under Section 33.06 or 33.065.

(a-1) An individual is ineligible to serve on the board of directors of an appraisal district if the individual:

- (1) has served as a member of the board of directors for all or part of five terms, unless:
  - (A) the individual was the county assessor-collector at the time the individual served as a board member; or
  - (B) the appraisal district is established in a county with a population of less than 120,000;
- (2) has engaged in the business of appraising property for compensation for use in proceedings under this title at any time during the preceding three years;
- (3) has engaged in the business of representing property owners for compensation in proceedings under this title in the appraisal district at any time during the preceding three years; or
- (4) has been an employee of the appraisal district at any time during the preceding three years.

(b) A member of an appraisal district board of directors or a chief appraiser commits an offense if the board member continues to hold office or the chief appraiser remains employed knowing that an individual related within the second degree by consanguinity or affinity, as determined under Chapter 573, Government Code, to the board member or chief appraiser is engaged in the business of appraising property for compensation for use in proceedings under this title or of representing property owners for compensation in proceedings under this title in the appraisal district in which the member serves or the chief appraiser is employed. An offense under this subsection is a Class B misdemeanor.

**Fiscal Implications:**

None.

**Administrative Recommendation:**

Consensus of the Board.

TAXING UNIT: \_\_\_\_\_

Resolution No. \_\_\_\_\_

RESOLUTION OF **CANDIDATE NOMINATION** FOR THE ELLIS APPRAISAL DISTRICT BOARD OF DIRECTORS **VACANCY** FOR THE YEAR 2023

WHEREAS, Section 6.03 (1) of the Texas Property Tax Code, requires that each taxing unit entitled to vote may nominate by Resolution one candidate to fill the vacancy and submit those nominations to the Chief Appraiser of the Ellis Appraisal District by Monday, August 28<sup>th</sup>, 2023.

THEREFORE, the \_\_\_\_\_ submits the following nomination for the vacancy on the Board of Directors of the Ellis Appraisal District for 2023:

ACTION TAKEN this \_\_\_\_\_ day of \_\_\_\_\_, 2023, in \_\_\_\_\_ Session of the governing body of the above mentioned taxing unit; as authorized under Section 6.03 of the Texas Property Tax Code, for the purpose of nominating candidates to the Board of Directors of the Ellis Appraisal District.

\_\_\_\_\_  
Presiding Officer

ATTEST:

\_\_\_\_\_



# Monthly Financial Report

August 2023

## RED OAK ISD-TAX COLLECTIONS

### *Monthly Tax Collections*

*As of July 31, 2023*

#### GENERAL FUND

	MONTHLY	YEAR TO DATE	BUDGET	YTD % OF BUDGET
CURRENT TAXES COLLECTED	164,009	164,009	34,017,729	0.48%
DELINQUENT TAX COLLECTED	122,334	122,334	200,000	61.17%
PENALTIES AND INTEREST COLLECTED	28,436	28,436	175,000	16.25%
<b>TOTAL FUNDS COLLECTED</b>	<b>314,778</b>	<b>314,778</b>	<b>34,392,729</b>	<b>0.92%</b>

#### DEBT SERVICE

	MONTHLY	YEAR TO DATE	BUDGET	YTD % OF BUDGET
CURRENT TAXES COLLECTED	60,549	60,549	13,900,798	0.44%
DELINQUENT TAX COLLECTED	4,573	4,573	50,000	9.15%
PENALTIES AND INTEREST COLLECTED	10,520	10,520	30,000	35.07%
<b>TOTAL FUNDS COLLECTED</b>	<b>75,641</b>	<b>75,641</b>	<b>13,980,798</b>	<b>0.54%</b>

<b>TOTAL TAX COLLECTIONS</b>	<b>390,419</b>	<b>390,419</b>	<b>48,373,527</b>	<b>0.81%</b>
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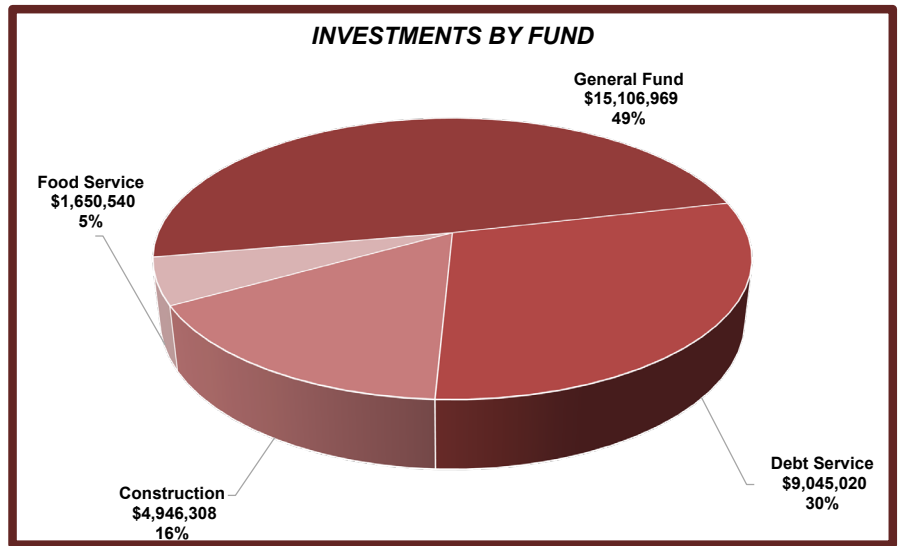
**Red Oak Independent School District**  
*Investment Summary Report*  
 As of July 31, 2023

INVESTMENT POOL ACCOUNTS	BEGINNING BALANCE 07/01/2023	DEPOSITS	WITHDRAWALS	INTEREST FOR MONTH	ENDING BALANCE 07/31/2023	INTEREST RATE	INTEREST YEAR TO DATE
<b>TEXSTAR</b>							
General Fund	\$ 10,112.64	\$ -	\$ -	43.96	\$ 10,156.60	5.1148%	\$ 43.96
<b>TEXPOOL</b>							
General/Construction Fund	2,560.70	-	-	11.21	2,571.91	5.3203%	11.21
Money Market	1,476.89	-	-	6.55	1,483.44	5.3203%	6.55
<b>FIRST PUBLIC-GOV.OVERNIGHT</b>							
General Fund	17,614,586.61	3,390,093.93	5,981,403.19	69,479.62	15,092,756.97	5.1194%	69,479.62
Debt Service	8,930,990.92	75,026.52	-	39,002.51	9,045,019.95	5.1194%	39,002.51
Construction	5,199,963.39	-	276,000.00	22,344.45	4,946,307.84	5.1194%	22,344.45
Food Service	1,716,075.67	54,229.86	127,114.93	7,349.02	1,650,539.62	5.1194%	7,349.02
<b>TOTAL INVESTMENT POOLS</b>	<b>\$ 33,475,767</b>	<b>\$ 3,519,350</b>	<b>\$ 6,384,518</b>	<b>\$ 138,237</b>	<b>\$ 30,748,836</b>		<b>138,237.32</b>

We, the approved Investment Officers of Red Oak ISD, hereby certify the Investment Report represents the investment portion of the District as of the above date in compliance with the Texas Public Funds Investment Act and Red Oak ISD Investment Policy CDA

\_\_\_\_\_  
 (signature on file)  
 William Johnston, Ed.D., CPA  
 Assistant Superintendent of Business Services/CFO

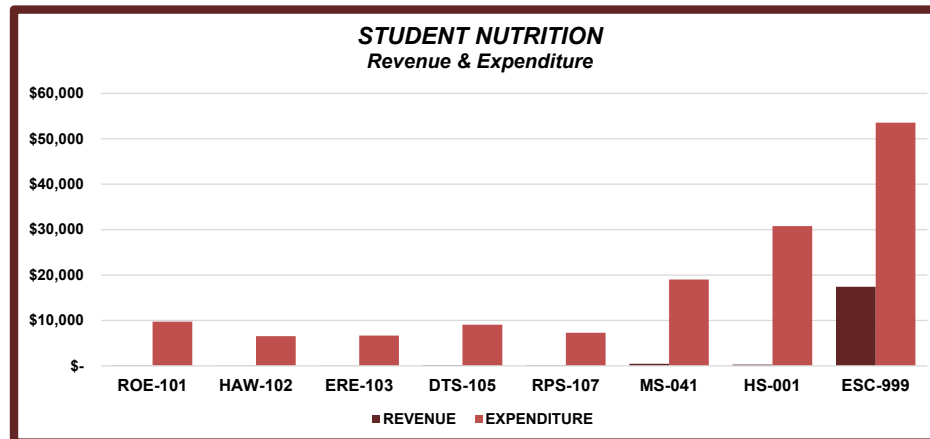
\_\_\_\_\_  
 (signature on file)  
 Sandra King, RTSBA  
 Finance Coordinator



**Red Oak ISD - Student Nutrition**  
*Revenue / Expenditure Detail*  
 As of July 31, 2023

	ROE-101	HAW-102	ERE-103	DTS-105	RPS-107	MS-041	HS-001	ESC-999	TOTAL
<b>Average Daily Participation (ADP):</b>									
Breakfast	0	0	0	0	0	0	0	0	-
Lunch	0	0	0	0	0	0	0	0	-
Afterschool	0	0	0	0	0	0	0	0	-

	ROE-101	HAW-102	ERE-103	DTS-105	RPS-107	MS-041	HS-001	ESC-999	TOTAL	ORIGINAL BUDGET	% EXP TO BUDGET
57xx Local Revenue	\$ 52	\$ 8	\$ 20	\$ 140	\$ 102	\$ 473	\$ 279	\$ 7,441	\$ 8,515	\$ 872,572	1%
58xx State Matching	-	-	-	-	-	-	-	9,967	\$ 9,967	60,000	17%
5921 Federal - Breakfast	-	-	-	-	-	-	-	-	\$ -	310,000	0%
5922 Federal - Lunch	-	-	-	-	-	-	-	-	\$ -	1,505,000	0%
5923 USDA Commodities	-	-	-	-	-	-	-	-	\$ -	120,000	0%
5939/49 Other Revenue	-	-	-	-	-	-	-	-	\$ -	103,000	0%
<b>TOTAL REVENUE</b>	<b>\$ 52</b>	<b>\$ 8</b>	<b>\$ 20</b>	<b>\$ 140</b>	<b>\$ 102</b>	<b>\$ 473</b>	<b>\$ 279</b>	<b>\$ 17,409</b>	<b>\$ 18,482</b>	<b>\$ 2,970,572</b>	<b>1%</b>
61xx Payroll	\$ 9,344	\$ 6,259	\$ 6,424	\$ 8,721	\$ 6,892	\$ 18,317	\$ 29,666	\$ 34,921	\$ 120,545	\$ 1,673,672	7%
62xx Contracted Services	382	282	258	344	388	676	1,117	-	\$ 3,447	83,200	4%
63xx Supplies	-	-	-	-	-	-	-	18,291	\$ 18,291	2,191,700	1%
64xx Travel / Miscellaneous	-	-	-	-	-	-	-	335	\$ 335	22,000	2%
66xx Capital Outlay	-	-	-	-	-	-	-	-	\$ -	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,727</b>	<b>\$ 6,541</b>	<b>\$ 6,682</b>	<b>\$ 9,066</b>	<b>\$ 7,280</b>	<b>\$ 18,993</b>	<b>\$ 30,783</b>	<b>\$ 53,547</b>	<b>\$ 142,618</b>	<b>\$ 3,970,572</b>	<b>4%</b>
<b>Other Sources (Uses)</b>											
Operating Transfers In											
Revenue Over (Under) Expenditures	\$ (9,675)	\$ (6,532)	\$ (6,662)	\$ (8,926)	\$ (7,178)	\$ (18,520)	\$ (30,504)	\$ (36,138)	\$ (124,136)	\$ (1,000,000)	



**Red Oak ISD - Debt Service Fund**  
*Revenue / Expenditure Detail*  
 As of July 31, 2023

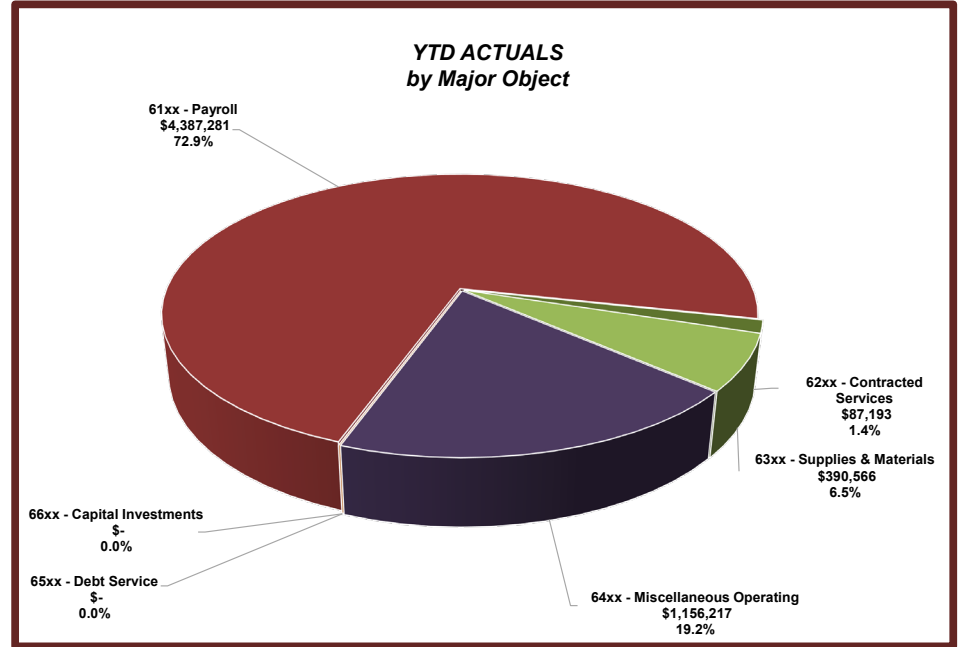
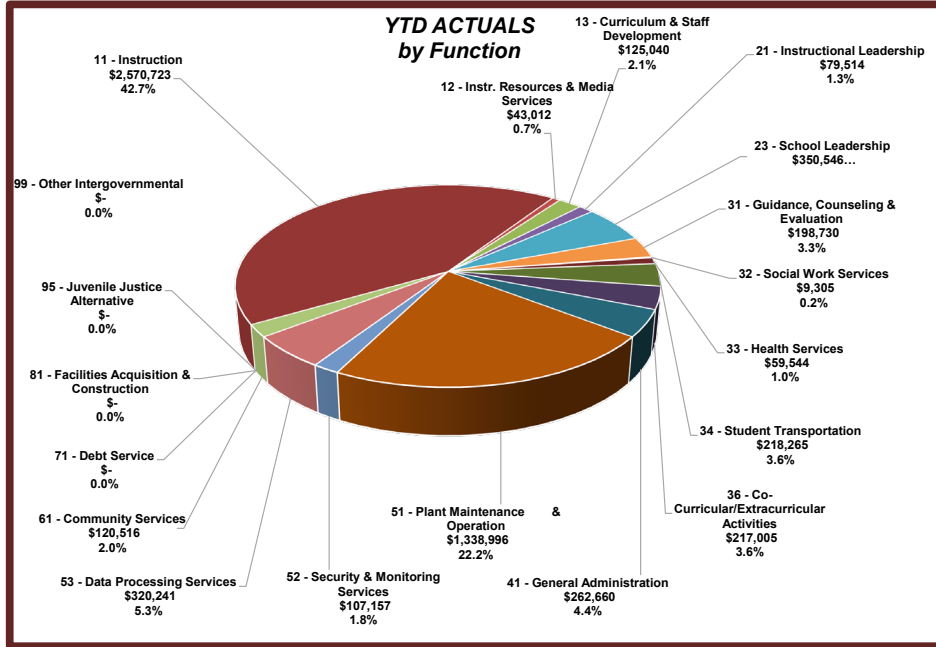
	Original Budget	YTD Actuals	Outstanding Encumbrances	Balance	% Expended to Budget
<b>Revenues</b>					
57xx Local	\$ 14,125,798	\$ 114,656	\$ -	\$ 14,011,142	0.81%
58xx State	400,000	-	-	400,000	0.00%
<b>TOTAL</b>	<b>\$ 14,525,798</b>	<b>\$ 114,656</b>	<b>\$ -</b>	<b>\$ 14,411,142</b>	<b>0.79%</b>
<b>Expenditures</b>					
71 Debt Service	\$ 16,189,688	-	-	\$ 16,189,688	0.00%
<b>TOTAL</b>	<b>\$ 16,189,688</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,189,688</b>	<b>0.00%</b>
<b>Other Resources/(Uses)</b>					
Issuance of Bonds	\$ -	\$ -	\$ -	\$ -	0.00%
Premium/Discount	-	-	-	-	0.00%
Escrow	-	-	-	-	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Revenue Over					
(Under) Expenditures	<b>\$ (1,663,890)</b>	<b>\$ 114,656</b>	<b>\$ -</b>	<b>\$ (1,778,546)</b>	

**Red Oak ISD - General Fund**  
**Revenue/Expenditure Detail**  
**As of July 31, 2023**

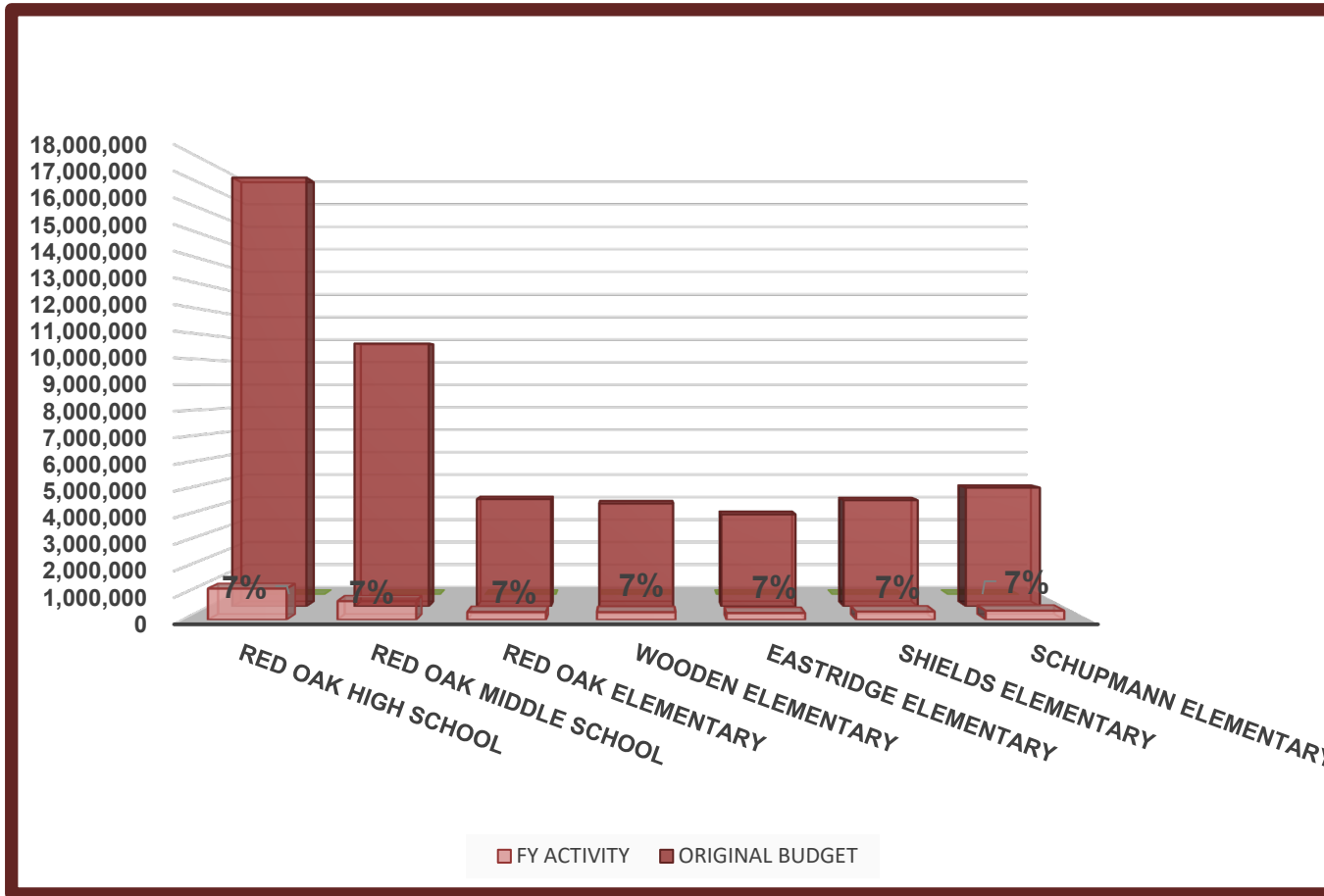
	Amended Budget	2023-2024 YTD Actuals	Outstanding Encumbrances	Balance	% Expended to Budget	2022-2023 YTD Actuals (UnAudited)	YTD Actuals Variance
<b>Revenues</b>							
57xx Local	\$ 36,344,288	\$ 326,615	\$ -	\$ 36,017,673	0.90%	\$ 126,576	\$ 200,039
58xx State	35,308,424	268,897	-	35,039,527	0.76%	251,642	17,256
59xx Federal	1,250,000	25,952	-	1,224,048	2.08%	-	25,952
<b>TOTAL</b>	<b>\$ 72,902,712</b>	<b>\$ 621,465</b>	<b>\$ -</b>	<b>\$ 72,281,247</b>	<b>1%</b>	<b>\$ 378,218</b>	<b>\$ 243,246</b>
<b>Expenditures</b>							
11 Instruction	\$ 37,057,651	\$ 2,570,723	\$ 537,269	\$ 33,949,659	8.39%	\$ 2,386,050	\$ 184,673
12 Instr. Resources & Media Services	920,129	43,012	22,392	854,726	7.11%	49,481	(6,469)
13 Curriculum & Staff Development	2,182,763	125,040	39,637	2,018,086	7.54%	18,740	106,300
21 Instructional Leadership	1,088,919	79,514	2,299	1,007,106	7.51%	66,441	13,074
23 School Leadership	4,340,225	350,546	5,625	3,984,054	8.21%	191,874	158,673
31 Guidance, Counseling & Evaluation	3,216,135	198,730	13,525	3,003,880	6.60%	43,352	155,378
32 Social Work Services	226,142	9,305	82	216,755	4.15%	8,601	704
33 Health Services	980,432	59,544	1,121	919,767	6.19%	59,611	(67)
34 Student Transportation	3,497,449	218,265	549,258	2,729,926	21.95%	20,071	198,194
36 Co-Curricular/Extracurricular Activities	2,495,249	217,005	125,062	2,153,182	13.71%	2	217,003
41 General Administration	2,982,675	262,660	133,222	2,586,792	13.27%	67,238	195,423
51 Plant Maintenance & Operation	7,683,735	1,338,996	1,961,494	4,383,245	42.95%	247,964	1,091,032
52 Security & Monitoring Services	1,692,541	107,157	82,122	1,503,262	11.18%	871,429	(764,272)
53 Data Processing Services	1,748,753	320,241	170,957	1,257,555	28.09%	19,890	300,351
61 Community Services	1,826,414	120,516	14,904	1,690,994	7.41%	304,004	(183,487)
71 Debt Service	475,500	-	-	475,500	0.00%	18,279	(18,279)
81 Facilities Acquisition & Construction	53,000	-	-	53,000	0.00%	-	-
95 Juvenile Justice Alternative	45,000	-	-	45,000	0.00%	-	-
99 Other Intergovernmental	390,000	-	357,201	32,799	91.59%	-	-
<b>TOTAL</b>	<b>\$ 72,902,712</b>	<b>\$ 6,021,257</b>	<b>\$ 4,016,169</b>	<b>\$ 62,865,286</b>	<b>14%</b>	<b>\$ 4,373,026</b>	<b>\$ 1,648,231</b>
<b>Other Resources/(Uses)</b>							
Sale of Property	\$ 0	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
	\$ 0	\$ -	\$ -	\$ 0	0%	\$ -	\$ -
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ (5,399,792)</b>	<b>\$ (4,016,169)</b>	<b>\$ 9,415,961</b>		<b>\$ (3,994,808)</b>	<b>\$ (1,404,984)</b>

\*The District reports on the modified accrual basis.

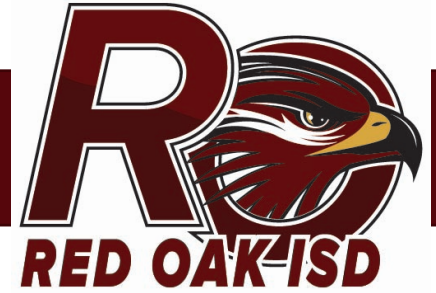
**Red Oak ISD - General Fund  
Revenue / Expenditure Detail  
As of July 31, 2023**



**Red Oak ISD - General Fund**  
**Comparison by Campus**  
*As of July 31, 2023*



# Questions



**Bill Johnston**

**Chief Financial Officer**

**972-617-4005**

**[bill.johnston@redoakisd.org](mailto:bill.johnston@redoakisd.org)**

# PERSONNEL REPORT

**Michelle Ailara**  
Deputy Superintendent



Requiring Superintendent Approval per DC Local

## INFORMATION ITEMS ONLY

### New Hires:

#### **Little Hawks Learning Center**

Haley Judson

Rosalinda Noriega

#### **Red Oak High School**

Millicent Starkes

#### **Red Oak Middle School**

Susan Balkau

Shar-Nell Jordan

#### **Schupmann Elementary**

Edereida Zavaleta

#### **Support Services**

Antonia Almaraz

Ashley Grissom

Tera Harris

Lainne Hernandez

Andrea Rangel

Ricka Smith

Malinda White

Child Caregiver

Child Caregiver

Paraprofessional Floater

FLA Aide

FLA Aide

Receptionist

Custodian

Custodian

Custodian

Custodian

Custodian

Bus Monitor

Student Nutrition Worker

### Resignations:

#### **Little Hawks Learning Center**

Adel Leroy

#### **Police Department**

Levie Smith

#### **Red Oak High School**

Monica Anoruigwe

Child Caregiver

Police Officer

Diagnostician